

East Fork Fire Protection District



**District Board Meeting
Agenda and Supporting Information for
The Meeting of April 21, 2026**

EAST FORK FIRE PROTECTION DISTRICT

1694 County Road
Minden, Nevada 89423

Meeting Agenda

John Bellona, Director, District 1
Barbara Griffin, Director, District 2
Bernard Curtis, Director, District 3
Nathan Leising, Secretary, District 4
Michael Sommers, President, District 5

Alan Ernst, District Fire Chief

Jolene Polish, Board Clerk

Tuesday, April 21, 2026

1:00 PM Board Meeting

To attend virtually-Contact Jolene Polish
In person-1694 County Road, Minden

MISSION STATEMENT

“Serving the Fire and Life Safety Needs of Our Community”

Meeting Notice and Access

The East Fork Fire Protection District Board meeting will be conducted in person and electronically. The public may attend in person at the East Fork Fire Protection District Administrative Office, 1694 County Road, Minden, Nevada, or participate electronically. To receive electronic meeting access information, please contact Jolene Polish prior to the day of the meeting at 775-782-9040 or jpolish@eastforkfire.org.

Public Comment

Public comment may be submitted in advance by email and will be accepted through the day before the meeting. Written public comment should be emailed to Jolene Polish at jpolish@eastforkfire.org prior to the meeting date to be included in the official meeting record. Members of the public who require assistance submitting public comment may contact Jolene Polish at 775-782-9040.

Agenda Availability

The finalized agenda will be posted at the East Fork Fire Protection District Administrative Office. The agenda and supporting materials are also available electronically at:

<https://eastforkfire.org>

<https://notice.nv.gov>

Electronic copies may be requested by contacting jpolish@eastforkfire.org.

Agenda Items

Agenda items may be taken out of order, combined, or removed at the discretion of the Board. Items designated “for possible action” may be discussed and acted upon, including approval, modification, denial, no action, or continuance.

Public Participation

The Board is committed to conducting meetings in a professional and respectful manner and encourages public participation in accordance with Nevada Open Meeting Law.

Accommodation Notice

Pursuant to NRS 241, persons with disabilities who require special accommodations are requested to contact Jolene Polish at 775-782-9040 or in writing at 1694 County Road, Minden, Nevada 89423, at least 20 hours prior to the meeting.

EAST FORK FIRE PROTECTION DISTRICT

1694 COUNTY ROAD

MINDEN, NEVADA

FINAL AGENDA

April 21, 2026

BOARD MEETING

1:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE – Secretary Nathan Leising

OPENING PUBLIC COMMENT (No Action)

At this time, public comment will be taken on those matters that are within the jurisdiction and control of the East Fork Fire Protection District Board of Directors but are not on the agenda for this meeting or those agenda items where public comment will not be taken as a public hearing is not legally required as where an item is for presentation only.

Public Comment may be limited to three minutes per speaker, which will be decided by the Board President or other presiding officer in his/her absence. If you are going to comment on a specific agenda item that the East Fork Fire Protection District Board of Directors will take action on, please make your comments when the item is considered and is opened for public comment.

For members of the public not able to be present when an item on the agenda is heard, Speaker/Comment Cards are available in the Lobby at the entrance to the meeting room. These cards should be completed and given to the District Fire Chief or designee.

ADMINISTRATIVE AGENDA

The Administrative Calendar will be handled as follows:

- (1.) The President will read the agenda title into the public record.
- (2.) Staff will introduce the item and provide a report, if any.
- (3.) The applicant, if any, will have an opportunity to address the Board.
- (4.) The Board will then discuss the item.
- (5.) Once the Board has concluded their discussion, public comment will be allowed and is limited to three minutes per speaker.

(6.) Once public comment is completed, the Board will then ask any follow-up questions and take action.

On agenda items that are listed as a “for presentation only” with no action listed, public comment is not legally required and must be made at the beginning of the meeting.

- 1. For Possible Action.** Discussion and possible action to approve the proposed agenda. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda. (Michael Sommers, President) 5 Minutes.
- 2. For Possible Action.** Discussion and possible action to approve the draft meeting minutes for the March 17, 2026, meeting of the East Fork Fire Protection District Board of Directors. (Michael Sommers, President) 5 Minutes.

AWARDS, RECOGNITIONS, PROCLAMATIONS & DONATIONS

- 3. For Presentation Only.** Presentation to recognize Emergency Communications Specialists by declaring the week of April 12 through April 18, 2026, as National Public Safety Telecommunicators Week within our jurisdiction, in honor of our Emergency Communications Specialists whose diligence, professionalism, and commitment allow us to serve the fire and life safety needs of our community. (Alan Ernst, District Fire Chief) 5 Minutes.

CONSENT CALENDAR

Items appearing on the Consent Calendar are items that can be adopted with one motion unless separate consideration is requested by a District Director or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will automatically be placed at the beginning of the Administrative Agenda or may be continued until another meeting.

- 4. For Possible Action.** Discussion and possible action to approve the Consent Calendar Items A-F. (Alan Ernst, District Fire Chief) 5 Minutes.
 - A. For Possible Action.** Discussion and possible action to accept the report on general ledger cash balances as of March 31, 2026. (Julie Andress, Director of Finance/CFO)
 - B. For Possible Action.** Discussion and possible action to approve the receipt and filing of the list of accounts payable checks issued and cash

disbursements/automatic withdrawals in March 2026 per NRS 474.210.
(Julie Andress, Director of Finance/CFO)

C. For Possible Action. Discussion and possible action to approve payroll expenses paid in March 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)

D. For Possible Action. Discussion and possible action to approve the Procurement Card Transactions paid for in March 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)

E. For Possible Action. Discussion and possible action to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of February 2026 in the amount of \$856.82. (Julie Andress, Director of Finance/CFO)

F. For Possible Action. Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of January 2026. (Julie Andress, Director of Finance/CFO)

NEW BUSINESS

5. For Possible Action. Discussion and possible action to approve the new Firefighter job description consolidating the Firefighter/EMT, Firefighter Advanced EMT (AEMT), and Firefighter/Paramedic classifications into a single Firefighter classification. (Holly Megee, Director of Administrative Services) 15 Minutes.

6. For Possible Action. Discussion and possible action regarding the adoption of the East Fork Fire Protection District Capital Improvement Plan 2026-2031 totaling an estimated \$5,832,413 for the five (5) year period. (Alan Ernst, District Fire Chief and Julie Andress, Director of Finance/CFO) 30 Minutes.

REPORTS AND PRESENTATIONS

7. For Presentation Only. Initial presentation of the FY 26/27 Tentative Budget for the East Fork Fire Protection District in the amount of \$32,163,228. (Alan Ernst, District Fire Chief and Julie Andress, Director of Finance/CFO) 60 Minutes.

8. For Presentation Only. Budget Summary for month ending March 2026. (Julie Andress, Director of Finance/CFO) 5 Minutes.

9. For Presentation Only. Reports/updates from East Fork Professional Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 5 Minutes.

10. For Presentation Only. Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 5 Minutes.

11. For Presentation Only. Reports/updates from District Board Members and the Fire Chief concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 10 Minutes.

CLOSING PUBLIC COMMENT (No Action)

At this time, public comment will be taken on those items that are within the jurisdiction and control of the East Fork Fire Protection District Board of Directors or those agenda items where public comment has not already been taken. (Michael Sommers, President)

ADJOURNMENT

12. For Possible Action. Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (Michael Sommers, President) 5 Minutes.

THE TIMING FOR AGENDA ITEMS IS APPROXIMATE UNLESS OTHERWISE INDICATED AS A TIME SPECIFIC ITEM. ITEMS MAY BE CONSIDERED AHEAD OF OR AFTER THE SCHEDULE INDICATED BY THIS AGENDA.

DRAFT

The Board Meeting of the East Fork Fire Protection District Board was held on Tuesday, March 17, 2026, in person and virtually, beginning at 1:00 PM.

East Fork Fire Protection District Board Present:

John Bellona, Director, District 1
Barbara Griffin, Director, District 2
Bernard Curtis, Director, District 3
Nathan Leising, Secretary, District 4
Mike Sommers, President, District 5

Staff:

Alan Ernst, District Fire Chief (Online)
Larry Goss, Deputy Fire Chief/Business Operations
Amy Ray, Deputy Fire Chief/Fire Marshal
Michael Shockey, Deputy Fire Chief/Emergency Operations
Brad Driscoll, Division Chief/Risk Management/Safety (Absent)
Anthony Seghieri, Executive Program Manager
Holly Megee, Director of Administrative Services
Julie Andress, Director of Finance/CFO
Mark Forsberg, District Legal Counsel
Jolene Polish, Board Clerk

Additional attendees that addressed the Board:

Doug Johnson, EFFPD Board, District 3 Candidate
Chris Lang, EFFPD Volunteer Association Chief

CALL TO ORDER

President Mike Sommers

INITIAL MEETING BUSINESS

PLEDGE OF ALLEGIANCE

Director Bernard Curtis led the Pledge of Allegiance

PUBLIC COMMENT (No Action)

At this time, public comment will be taken on those items that are within the jurisdiction and control of the East Fork Fire Protection District Board of Directors or those agenda items where public comment will not be taken as a public hearing is not legally required.

Public Comment may be limited to three minutes per speaker, which will be decided by Board President or other presiding officers in his/her absence. If you are going to comment on a specific agenda item that the East Fork Fire Protection District Board of Directors will act on, please make your comments when the item is considered and is open for public comment.

For members of the public not being able to be present when an item on the agenda is heard, Speaker/Comment Cards are available in the lobby at the entrance to the meeting room. These cards should be completed and given to the District Fire Chief or designee.

President Michael Sommers opened public comment.

There was no public Comment

Public comment closed.

ADMINISTRATIVE AGENDA

The Administrative Calendar handled as follows:

1. The Secretary will read the agenda title into the public record.
2. Staff will introduce the item and provide a report, if any.
3. The applicant, if any, will have an opportunity to address the Board.
4. The Board will then discuss the item. Once the Board has concluded their discussion, public comment will be allowed.
5. Public comment will be allowed and is limited to three minutes per speaker.
6. Once public comment is completed, the Board will then ask any follow-up questions and act.

Agenda items listed as a “presentation” with no action listed, public comment is not legally required and must be made at the beginning of the meeting.

APPROVAL OF AGENDA

1. For Possible Action. Discussion and possible action to approve the proposed agenda. The East Fork Fire Protection District Board of Directors reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda. (Michael Sommers, President) 5 Minutes.

President Michael Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the meeting agenda for March 17, 2026.

RESULT: APPROVED [UNANIMOUS]
MOTION BY: Bernard Curtis
SECOND BY: John Bellona
AYES: Bellona, Curtis, Griffin, Leising, Sommers
NAYS:
ABSENT:

APPROVAL OF PREVIOUS MINUTES

2. For Possible Action. Discussion and possible action to approve the draft meeting minutes for the February 17, 2026, meeting of the East Fork Fire Protection District Board of Directors. (Michael Sommers, President) 5 Minutes.

President Michael Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the draft meeting minutes for the February 17, 2026, meeting of the East Fork Fire Protection District Board of Directors.

RESULT: APPROVED [UNANIMOUS]
MOTION BY: Barbara Griffin
SECOND BY: Nate Leising
AYES: Bellona, Curtis, Griffin, Leising, Sommers
NAYS:
ABSTAIN:
ABSENT:

CONSENT CALENDAR

Items appearing on the Consent Calendar are items that can be adopted with one motion unless separate consideration is requested by a District Director or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will automatically be placed at the beginning of the Administrative Agenda or may be continued until another meeting.

3. For Possible Action. Discussion and possible action to approve the Consent Calendar Items A-F. (Alan Ernst, District Fire Chief) 5 Minutes.

- A. For Possible Action. Discussion and possible action to accept the report on general ledger cash balances as of February 28, 2026. (Julie Andress, Director of Finance/CFO)**
- B. For Possible Action. Discussion and possible action to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in February 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)**
- C. For Possible Action. Discussion and possible action to approve payroll expenses paid in February 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)**
- D. For Possible Action. Discussion and possible action to approve the Procurement Card Transactions paid for in February 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)**
- E. For Possible Action. Discussion and possible action to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of January 2026 in the amount of \$171,112.96. (Julie Andress, Director of Finance/CFO)**
- F. For Possible Action. Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of December 2025. (Julie Andress, Director of Finance/CFO)**

Director of Finance/CFO Julie Andress noted a write-off of \$171,000 for the month under Item E – Ambulance Billing Bad Debt Write-Offs. The higher amount reflects the medical billing company catching up on accounts sent to collections, consistent with the District's agreement to process write-offs at least quarterly. This timing resulted in a larger total than amounts reported in prior consent calendars. She requested Director of Administrative Services Holly Megee to briefly explain the process for referring billings to the collections agency and why the timing of those referrals is important.

Director of Administrative Services Megee stated accounts identified for bad debt write-off are first subject to multiple collection attempts by the billing company, including follow-up calls and formal notices. The District allows additional time before referring accounts to collections in an effort to secure payment, as a significant portion of the balance is typically lost once accounts are sent to collections.

The larger write-off amount reflects approximately four to five months of accounts being processed at once as part of a catch-up effort, rather than a change in overall trends. Prior to referral, staff review the collections list and make final outreach attempts, which have at times resulted in successful payments; however, many individuals are ultimately unable to pay,

necessitating referral to collections. Director of Administrative Services Megee will provide a year-over-year comparison after the meeting for additional context.

President Michael Sommer noted during the first six months of the fiscal year (July through December), some previously written-off accounts were recovered each month. As a result, the net impact for that period is slightly lower than the total write-off amounts reported.

Director of Administrative Services Megee confirmed that is correct and noted she will provide a comparison of the average write-offs for the most recent six-month period versus the prior six months following the meeting, it is expected the figures will be relatively similar.

Director Barbara Griffin asked if the individuals associated with these accounts are uninsured, including having no Medicare or other insurance coverage?

Director of Administrative Services Megee explained while some individuals are uninsured, many accounts involve patients who do have insurance but still owe significant balances due to deductibles or other coverage limitations. In some cases, insurance payments are issued directly to patients rather than the District, and the funds are not remitted.

Additionally, the District offers interest-free payment plans of up to 12 months and makes multiple outreach attempts. However, some individuals are unable to pay, do not respond, or cannot be reached, resulting in accounts ultimately being referred to collections.

Director John Bellona asked if the District should consider increasing outreach or marketing efforts related to Sierra Saver Ambulance Subscription program in order to encourage greater participation and potentially reduce the number of unpaid accounts?

Director of Administrative Services Megee explained the January write-offs for the Sierra Saver Ambulance Subscription Program were significant and appear to be trending upward. It was noted that in order for individuals to enroll in the program, they must have a zero balance on their account. Therefore, only those without outstanding balances can be accepted as Sierra Saver Ambulance Subscription Program members.

President Sommers asked if the write-offs are based on the gross billed amount or the adjusted amount after applying Medicare, Medicaid, and other discounts.

Director of Finance/CFO Address stated it is after the discounts are applied.

President Sommers restated the total charges are further reduced by federal and state program requirements, and the reported write-offs represent the net uncollectible amount after those adjustments.

Director of Finance/CFO Address confirmed that is correct.

President Michael Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve the Consent Calendar Items A-F

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Bernard Curtis
SECOND BY:	Barbara Griffin
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

NEW BUSINESS

4. For Possible Action. Discussion and possible action to authorize District Administration to reclassify an approved full-time Fuels Crew position to a full-time Fire Squad/Engine Boss position, with an approximate annual fiscal impact not to exceed \$21,122. The estimated cost for the remainder of FY 2025/2026 is \$3,245. (Anthony Seghieri, Executive Program Manager) 15 Minutes.

Executive Program Manager Anthony Seghieri stated the District provided an Engine Boss to the joint fuels crew with Nevada Division of Forestry (NDF), leaving a gap in leadership on one of the District's engine crews. To address this, the District plans to reclassify the existing Fuels Crew position into an Engine Boss position.

President Michael Sommers asked if this supervisory position would make the District eligible for additional grant opportunities.

Executive Program Manager Seghieri explained establishing this supervisory position ensures the District meets the requirement of having two engine crews, each led by a qualified engine boss. This leadership structure is necessary for demonstrating operational capability when applying for certain grants, such as those through Sierra County, which require the ability to staff and manage two crews effectively.

President Sommers asked if this position would allow the District to assign each crew separately for incidents off district?

Executive Program Manager Seghieri stated it does.

President Sommers asked if this position was included when setting this year's off district billing rates, or if the rates need to be adjusted to account for it?

Executive Program Manager Seghieri confirmed the position was already accounted for in the higher off district billing rate.

President Michael Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to authorize District Administration to reclassify an approved full-time Fuels Crew position to a full-time Fire Squad/Engine Boss position, with an approximate annual fiscal impact not to exceed \$21,122. The estimated cost for the remainder of FY 2025/2026 is \$3,245.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	John Bellona
SECOND BY:	Bernard Curtis
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

5. For Possible Action. Discussion and possible action to employ twelve (12) Seasonal Fuels/Fire Crew members with an anticipated start date of April 13, 2026, and an estimated end date of October 9, 2026, at a projected total cost of \$339,323. The estimated cost for the remainder of FY 2025/2026 is \$165,122. (Anthony Seghieri, Executive Program Manager) 15 Minutes.

Executive Program Manager Anthony Seghieri stated the District is requesting 12 seasonal fuels crew positions. Four will support the District's two engine crews, and eight will staff the joint fuels crew with the Nevada Division of Forestry (NDF). Per the annual operating plan, the joint fuels crew will be assigned to NDF projects and billed at 100% when not on fire assignments.

Crews will be combined to improve efficiency, with an initial focus on high-elevation work in the Spooner area, where the District has jurisdiction and strong funding and project opportunities. This approach increases productivity beyond what engine staffing alone can provide.

Additionally, the plan also supports completion of the District's five-year grant-funded projects by prioritizing summer work in the high country, then shifting crews back to local corridor projects later in the season.

Secretary Nathan Leising asked if the seasonals would be an initial attack resource?

Executive Program Manager Seghieri confirmed they would be.

President Michael Sommers asked whether the 12 seasonal positions would be filled from the eligibility list created during the full-time fuels crew recruitment.

Executive Program Manager Seghieri confirmed they will be filled from that list and once the Board approves the 12 seasonal positions, administration will begin making offers.

Director John Bellona asked regarding operations in the Spooner area, whether a lightning response plan has been developed, including provisions to pre-stage crews during storm events?

Executive Program Manager Seghieri confirmed the crew will be staffed under NDF's Emergency Manning (E-Manning), which has already been approved and included in the operating plan. The District has the ability to increase staffing during lightning events or extend crews into overtime to align with Sierra Front operations.

Director Bellona asked if October 9th is a firm end date, or is there flexibility to extend, if fire activity warrants it?

Executive Program Manager Seghieri stated the October 9th date is not necessarily fixed and extensions may be possible. However, timing must be evaluated carefully due to fiscal year constraints, as extending seasonal employees too long can impact the ability to rehire in the next cycle. Typically, seasonal staffing runs from April through October, but extensions have been implemented in the past when grant funding or alternate assignments are available.

President Sommers inquired whether extending employment beyond October 9 could create issues with NV PERS classification, specifically regarding part-time versus full-time status based on total days worked.

Director of Administrative Services Holly Megee stated if employment is continuous, the District must monitor for potential impacts.

President Sommers asked what the required break in service is before an individual can return as a seasonal employee?

Executive Program Manager Seghieri explained seasonal employees are limited to a set number of hours within a fiscal year. Once those hours are reached, they cannot return to work until the next fiscal year.

President Sommers recalled the candidate list is larger than the 12 selected and asked if there is a possibility to backfill positions if needed?

District Fire Chief Alan Ernst confirmed backfilling is part of the plan. If seasonal staffing is needed beyond the initial term, additional employees may be hired for another six-month period or for a shorter duration, such as three months, to complete the fire season.

President Sommers asked if it would be appropriate to bring a proposal to the Board to authorize additional hires if backfilling or added staffing becomes necessary due to out-of-district responses or increased workload, given the current limit of 12 personnel?

District Fire Chief Ernst clarified the total number of positions would remain at 12, though different individuals may fill those roles over time. If assignments extend beyond six months, the financial impact will need to be updated and brought back to the Board for approval.

President Sommers clarified his question, if fire season intensifies and additional staffing beyond the 12 positions is needed, would staff return to the Board to request authorization for more seasonal employees, assuming it is fiscally feasible?

District Fire Chief Ernst confirmed if that was needed more positions could be requested.

Executive Program Manager Seghieri reported current fire season conditions are mixed, with higher water tables suggesting no immediate drought, but limited snowpack remains a concern. Fuel conditions are becoming increasingly receptive to fire, with one-hour fuels already susceptible and ten-hour fuels expected to reach critical levels within the next month. Based on these indicators, the upcoming fire season has the potential to be active.

Director Barbara Griffin asked for confirmation that the selected individuals, including the additional two referenced, were drawn from the ranked list of 66 previously interviewed candidates, and whether that list could be used to fill additional positions without further recruitment or advertising.

Executive Program Manager Seghieri confirmed that is correct.

President Michael Sommers opened public comment.

There was no public comment.

Public comment closed.

MOTION to approve employing twelve (12) Seasonal Fuels/Fire Crew members with an anticipated start date of April 13, 2026, and an estimated end date of October 9, 2026, at a projected total cost of \$339,323. The estimated cost for the remainder of FY 2025/2026 is \$165,122.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	Barbara Griffin
SECOND BY:	Bernard Curtis
AYES:	Bellona, Curtis, Griffin, Leising, Sommers
NAYS:	
ABSENT:	

REPORTS AND PRESENTATIONS

6. For Presentation Only. Budget Summary for month ending February 2026. (Julie Andress, Director of Finance/CFO) 5 Minutes.

Director of Finance/CFO Julie Andress provided the following updates:

- Corrected the report to reflect 66% of the fiscal year elapsed (not 58%)
- Reported tax revenue at 65%; noted an additional \$1.8 million January payment was received after the report was published and will appear in the next report.
- Stated including the January payment will improve overall revenue totals, which are currently reported at 50%, bringing them closer to expected year-to-date levels.
- Reported total expenditures at 59% of the fiscal year, with minimal change from the prior month.

President Michael Sommers noted salaries, wages, and benefits appear to be trending above budget and asked for clarification.

Director of Finance/CFO Andress confirmed the higher trend in salaries, wages, and benefits is expected, largely due to overtime and prior out-of-district responses. She noted a forthcoming budget augmentation should help offset these costs and stated expenditures will continue to be closely monitored with ongoing forecasting for the remainder of the year.

7. For Presentation Only. Reports/updates from East Fork Professional Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 5 Minutes.

No report

8. For Presentation Only. Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and

committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 5 Minutes.

East Fork Volunteer Association President Chris Lang reported the District will begin the interview process for five new volunteer candidates on Friday (March 20th) morning.

9. For Presentation Only. Reports/updates from District Board Members and the Fire Chief concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 10 Minutes.

Due to technical difficulties, the audio recording of the meeting was interrupted. As a result, portions of the discussion may not have been captured in full. The minutes reflect the best available record of the proceedings.

Alan Ernst, District Fire Chief noted:

- He, along with Chief Driscoll and two firefighters, are attending a week-long conference in Fresno, California, featuring instruction and training opportunities.
- Chief Driscoll and Chief Ernst are also serving as instructors at the conference.
- Working with Finance staff to develop the upcoming budget, which will be presented next month.
- Labor negotiations are ongoing, with three meetings completed to date and progressing smoothly.
- Tentative agreements are anticipated prior to the budget presentation.
- Expressed pride in the organization's recent emergency responses, noting strong performance across the department.

Holly Megee, Director of Administrative Services noted:

- An upcoming Volunteer Orientation is scheduled to onboard four new Water Tender Operator volunteers. This orientation will provide an overview of district policies, safety expectations, operational procedures, and the specific responsibilities associated with the Water Tender Operator role. The orientation supports the district's ongoing efforts to strengthen volunteer participation and maintain operational readiness.
- Recognized the following team members for their dedicated service and continued commitment.
 - Cody Carter-1 year-March 3
 - Andrew Chrzanowski-21 years-March 5
 - Stephen Koontz-18 years-March 10
 - Matt Galas-8 years-March 19
 - Mason Jackson-7 years-March 20
 - Patrick Mooneyhan-4 years-March 21

- Austin Graham-5 years-March 22
- John Brawley-20 years-March 23

Julie Andress, Director of Finance/CFO noted:

- Finance staff are doing excellent in their positions
- YTD Ad Valorem (January) received is 80% collected compared to budget
- YTD CTAX (December) is 64% collected compared to budget

Anthony Seghieri, Executive Program Manager noted:

- Crews continue to make strong progress in the Sierra area, with approximately 15 acres completed to date. The project has produced a significant amount of biomass, resulting in the removal of approximately 27 truckloads of timber. The Washoe Tribe is assisting by removing the timber at no cost through an agreement in which they retain the material, allowing the District to efficiently clear the project area without the need for contracted logging operations.
- Staff are also preparing for the upcoming fire season, with academies and training activities scheduled to ensure personnel readiness.

Director Barbara Griffin asked if the District transports any material to Bentley, or is smaller material typically disposed of through burning?

Executive Program Manager Seghieri confirmed small material is typically disposed of through pile burning, which is incorporated into the project's scope of work and funding structure. Funding is generally allocated for this activity. If burning is not feasible, alternative methods, such as contracting for removal, are considered.

President Micheal Sommers asked if there are any upcoming projects or grant opportunities the District may be interested in pursuing or is well-positioned to qualify for?

Executive Program Manager Seghieri confirmed pursuing new grant opportunities requires balancing available staffing and operational capacity to ensure the District can meet project commitments. A potential opportunity discussed was the Community Wildfire Defense Grant (CWDG), which offers funding up to \$10 million. A possible project area in Kingsbury, between Benjamin and Genoa, was identified, consisting largely of private lands and representing a significant scope of work.

He also noted undertaking a project of this size would likely require additional staffing, equipment, or contracted services. Overall, he indicated there are substantial funding opportunities currently available.

Larry Goss, Deputy Fire Chief/Business Operations noted:

- The District has completed the initial pre-construction meeting for the first Type 1 Pierce apparatus, with a final pre-construction meeting

scheduled. Following the initial meeting, orders were placed for three additional Type 1 Pierce units.

- Progress is being made on two facilities projects from the station habitability priority list.

President Sommers asked what a pre-construction meeting is.

Deputy Chief Goss clarified pre-construction meetings are conducted to review and confirm specifications and detail design elements prior to production. Minor adjustments were made to the specifications of the first Type 1 Pierce unit to align with the subsequent three units.

President Sommers asked if the assembly has begun yet.

Deputy Chief Goss stated assembly has not yet begun but will shortly after the final meeting.

Director Griffin asked when the District should expect to receive the first Type 1 Pierce engine.

Deputy Chief Goss stated delivery of the first unit is expected approximately nine months following final pre-construction approval.

Deputy Fire Chief/Fire Marshal Amy Ray noted:

- The Community Connect module within First Due is now fully operational. The system allows residents and businesses to create accounts and provide important information—such as household demographics, access details, pets, and special needs—which are then available to responding personnel to enhance situational awareness and decision-making.
- Online burn permit applications (recreational and open burning) are now live, with approved permits visible to responding crews in real time.
- The system enables notifications to permit holders regarding burn bans, red flag conditions, and other restrictions.
- Additional features include emergency alerts, evacuation notifications, and community updates related to events and District activities.
- She expressed enthusiasm about the platform's ability to improve communication, operational efficiency, and community engagement.

President Sommers asked if this is an app or is it on the District's website.

Deputy Fire Chief Ray explained the system links directly to the District's response, pre-planning, and inspection portal, allowing community members to securely input their own information. The platform is confidential, with individual user accounts protected by unique email logins and passwords.

President Sommers asked how the District will distribute information about this program to encourage broad community participation.

Deputy Fire Chief Ray explained outreach efforts are underway to promote the program, including posting information on the District website and coordinating with a website designer to expand visibility through social media platforms such as Instagram and Facebook. Additional efforts include a potential article in the Record-Courier and a press release, which is currently under review by executive staff prior to distribution.

She also noted other agencies utilizing the First Due platform, including Truckee Meadows Fire Protection District and Central Lyon County Fire Protection District, have implemented similar programs.

Michael Shockey, Deputy Chief of Emergency Operations noted:

- The Type 1 fire engine design has been modified to lower hose beds, improving safety and ease of access for personnel when handling heavy hoses and nozzles. The change is expected to provide significant operational benefit with minimal impact on overall engine design.
- Two new personnel have completed onboarding and are performing well, with early reports indicating they will be strong additions to the District and its culture.
- A large-scale training exercise is scheduled in April in the Clear Creek area, involving career staff, volunteers, and leadership. The exercise will include participation from Douglas County and Carson City emergency management agencies, focusing on evacuation and notification operations.

President Sommers asked if there is an opportunity for any Board members who are interested to attend and observe?

Executive Program Manager Seghieri confirmed that was possible and will provide the dates and times so interested Board members and prospective Board candidates can attend and observe.

Director Griffin asked if construction activity in Clear Creek is still progressing at the same pace as before.

Executive Program Manager Seghieri confirmed there is a lot of construction in Clear Creek.

Mark Forsberg, Legal Counsel noted:

- No report

Barbara Griffin, Director noted:

- The filing period has closed and candidates for the two open Board positions have been confirmed. One candidate filed for each seat,

resulting in no contested races. Scott Gorgon filed for the District 2 position, and Doug Johnson filed for the District 3 position; they will assume their roles in January 2027. Doug Johnson is a former county commissioner, and Scott Gorgon is a former contract Deputy Chief with EFFPD. Congratulations were extended to both individuals.

John Bellona, Director noted:

- He has known both Doug Johnson and Scott Gorgon for many years.
- Doug was a former volunteer who served at Station 10 and previously at Station 7 in the Ranchos, with a long history of involvement with the District.
- The Elks Firefighter Appreciation Dinner is on Saturday April 11th, if you plan to attend go to the Elks Lodge website to RSVP for the event. An email reminder will be sent out.

Nathan Leising, Secretary noted:

- A recent fire on Fairview Lane where a strong multi-agency response included volunteers and water tenders from neighboring jurisdictions. While the incident had the potential to escalate, crews effectively contained it and were commended for their careful operations, minimizing damage while completing suppression efforts. The landowners expressed appreciation for the professionalism and effectiveness of the response.

Bernard Curtis, Director noted:

- No report

Michael Sommers, President noted:

- No report

CLOSING PUBLIC COMMENT (No Action)

President Michael Sommers opened public comment.

EFFPD Board candidate for District 3, Doug Johnson, introduced himself and expressed appreciation to the Board. He stated he looks forward to working with everyone and noted it was unusual to be on a ballot without opposition. He added he is eager to collaborate moving forward and indicated his contact information is available through Director of Administrative Services Holly Megee for anyone wishing to reach out. He concluded by thanking the Board for their work.

Public comment closed.

ADJOURNMENT

10. For Possible Action. Discussion and possible action to adjourn the East Fork Fire Protection District Board Meeting. (Micheal Sommers, President) 5 Minutes.

MOTION to adjourn; carried.

RESULT:	APPROVED [UNANIMOUS]
MOTION BY:	John Bellona
SECOND BY:	Nathan Leising
AYES:	Bellona, Griffin, Leising, Sommers
NAYS :	Curtis
ABSENT:	

There being no further business to come before the Board, 1:51PM the meeting was adjourned.

Respectfully submitted:

Michael Sommers, President
East Fork Fire Protection District

ATTEST:

Jolene Polish, Clerk to the Board
East Fork Fire Protection District

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Presentation to recognize Emergency Communications Specialists by declaring the week of April 12 through April 18, 2026, as National Public Safety Telecommunicators Week within our jurisdiction, in honor of our Emergency Communications Specialists whose diligence, professionalism, and commitment allow us to serve the fire and life safety needs of our community. (Alan Ernst, District Fire Chief) 5 Minutes.
2. **Recommended Motion:** This item is for presentation and recognition only.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** District Fire Chief, Alan Ernst
5. **Meeting Date:** April 21, 2026 **Time Required:** 5 Minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** Each year, a dedicated week is set aside nationwide to recognize the critical partnership between Emergency Communications Specialists and first responders in fire, EMS, and law enforcement. East Fork Fire Protection District proudly acknowledges this week and extends its appreciation to the Emergency Communications Specialists of Douglas County Emergency 911 for their exceptional service, professionalism, and unwavering dedication to our community.

Emergency Communications Specialists are the true “first-first responders,” providing calm, critical guidance and coordination during emergencies. Their role is vital to the safety and effectiveness of all response operations. The District also recognizes the continued achievement of Dispatch Center National Accreditation in both fire and Emergency Medical Service dispatching by the Douglas County 911 Center.

East Fork Fire Protection District congratulates and thanks Douglas County 911 Emergency Services for their outstanding contributions to public safety.

Agenda Item # 3

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to accept the report on general ledger cash balances as of March 31, 2026. (Julie Andress, Director of Finance/CFO)

2. **Recommended Motion:** Motion to accept the report on general ledger cash balances as of March 31, 2026.

3. **Funds Available:** NA **Amount:** \$7,722,855.82

Fund Name: General, Emergency **Account Number:** Various

4. **Prepared by:** Julie Andress, Director of Finance/CFO

5. **Meeting Date:** April 21, 2026 **Time Required:** NA

6. **Agenda:** Consent

7. **Background Information:** The attached “Cash Cross Fund” report reflects the cash balances currently recorded in the District's general ledger or official accounting record. General ledger cash balances may differ from cash balances reported in the treasury.

Agenda Item # 4A

**East Fork Fire Protection District
Cash Cross Fund Report**

**As of:
3/31/2026**

Fund #	Fund Name	Account #	Account Description	Beginning of Month Balance	Changes	Ending of Month Balance
650	General Fund	101.650	Cash in Bank - EFFPD	2,583,749.44	(1,512,432.59)	1,071,316.85
650	General Fund	101.701	LGIP - Local Govt Investment Pool	3,575,308.81	2,700,000.00	6,275,308.81
650	General Fund	101.703	Reserve Account - Pitney Bowes	3,744.00	-	3,744.00
650	General Fund	102.000	Petty Cash	100.00	-	100.00
Fund Total				6,162,902.25	1,187,567.41	7,350,469.66
651	Emergency Fund	101.701	LGIP	372,386.16	-	372,386.16
Fund Total				372,386.16	-	372,386.16
Grand Total: 2 Funds				6,535,288.41	1,187,567.41	7,722,855.82

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in March 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve the receipt and filing of the list of accounts payable checks issued and cash disbursements/automatic withdrawals in March 2026 per NRS 474.210.
3. **Funds Available:** Yes **Amount:** \$4,499,435.94

Fund Name: General **Account Number:** Various
4. **Prepared by:** Erica Amatore, Accounting Specialist
5. **Meeting Date:** April 21, 2026 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** Attached is a list of checks issued for accounts payable, cash disbursements/automatic withdrawals and transfers for the dates noted above.

Agenda Item # 4B

Company name: East Fork Fire Protection District
Report name: Payables for Prior Month (March)
Report title 2: Monthly Board Report
Created on: 4/8/2026
Fund: All Funds--All Funds

Type	Date	Check No.	Payee Name	Transaction Amount
Record Transfer	3/2/2026		NV Energy	3,688.52
Record Transfer	3/2/2026		Cybersource	22.57
Record Transfer	3/2/2026		Pay Plus	279.56
Record Transfer	3/2/2026		Waystar	1,493.82
Record Transfer	3/3/2026		AuthorizeNet	30.00
Record Transfer	3/3/2026		Principal Life Insurance Co.	477.17
Record Transfer	3/4/2026		Aflac	1,181.44
Record Transfer	3/5/2026		State of NV - DCP	29,295.90
Record Transfer	3/6/2026		VOYA Benefit Strategies	14,676.74
Record Transfer	3/11/2026		LGIP (Local Govt Investment Pool)	1,800,000.00
Record Transfer	3/11/2026		VOYA Benefit Strategies	32.30
Record Transfer	3/12/2026		Optum Financial	53.22
Check	3/13/2026	14923	Ace Hardware	90.31
Check	3/13/2026	14924	Airtec Gases, LLC	215.96
Check	3/13/2026	14925	Amazon Business	1,204.50
Check	3/13/2026	14926	Arc Generator Service, LLC	8,943.98
Check	3/13/2026	14927	Arc Generator Service, LLC	1,734.00
Check	3/13/2026	14928	Bound Tree Medical, LLC	4,124.13
Check	3/13/2026	14929	Building Services of CA & NV, LLC	525.00
Check	3/13/2026	14930	Burroff and Associates, LTD	700.00
Check	3/13/2026	14931	Capricorn Healthcare Consultants, LLC DBA: Upskill Healthcare Education	135.00
Check	3/13/2026	14932	Central Lyon County Fire Protection District	1.00
Check	3/13/2026	14933	Cintas	345.63
Check	3/13/2026	14934	Conway Communications	2,520.00
Check	3/13/2026	14935	Creative Consulting Solutions, LLC	7,500.00
Check	3/13/2026	14936	Douglas County Parks and Weed Control	678.54
Check	3/13/2026	14937	Douglas County Utilities	1,847.34
Check	3/13/2026	14938	Douglas Disposal	731.67
Check	3/13/2026	14939	Flyers Energy LLC	5,452.09
Check	3/13/2026	14940	Gardnerville Ranchos GID	254.94
Check	3/13/2026	14941	Gardnerville Water Company	159.93
Check	3/13/2026	14942	Guided Truck & Equipment	18.48
Check	3/13/2026	14943	Guided Truck & Equipment	238.02
Check	3/13/2026	14944	Hi-Tech EVS, Inc	950.24
# Check	3/13/2026	14945	Honeywell International, Inc	23,746.89
Check	3/13/2026	14946	Howell's Lock and Safe	590.71
Check	3/13/2026	14947	Juniper Strategies, LLC	10,948.00
Check	3/13/2026	14948	Knox Company	2,123.00
Check	3/13/2026	14949	L.A. Perks Petroleum Specialists	1,205.00
Check	3/13/2026	14950	Life-Assist, Inc	2,690.20
Check	3/13/2026	14951	Lisa Owen	3,627.80
Check	3/13/2026	14952	LN Curtis	180.39
Check	3/13/2026	14953	Marshall EMS Billing	6,152.75
Check	3/13/2026	14954	Marty's Appliance Inc	1,108.00
Check	3/13/2026	14955	McCandless Truck Center	2,365.61

Type	Date	Check No.	Payee Name	Transaction Amount
Check	3/13/2026	14956	O'Reilly Auto Parts	94.15
Check	3/13/2026	14957	Oshinski & Forsberg, Ltd.	1,885.00
Check	3/13/2026	14958	Pacific Shredding	60.99
Check	3/13/2026	14959	Parts House	895.25
Check	3/13/2026	14960	Pestmaster Services	368.00
Check	3/13/2026	14961	Public Employee's Benefits Program	348.76
Check	3/13/2026	14962	REMSA	114.00
Check	3/13/2026	14963	Siddons-Martin Emergency Group	5,470.48
Check	3/13/2026	14964	Sierra Front Wildfire Cooperators	800.00
Check	3/13/2026	14965	Snap-On Industrial	908.72
Check	3/13/2026	14966	Tahoe Supply Company LLC	330.58
Check	3/13/2026	14967	Town of Minden	763.97
Check	3/13/2026	14968	ubeo Business Services	26.95
Check	3/13/2026	14969	UKG Kronos Systems, LLC	252.72
Check	3/13/2026	14970	Uniformity of Nevada LLC	141.00
# Check	3/13/2026	14971	Wilson Engineers	8,645.00
Check	3/13/2026	14972	Xerox Corporation	451.34
Check	3/13/2026	14973	Zoll Data Systems, Inc	3,670.15
Record Transfer	3/16/2026		Public Employees' Retirement System of Nevada	385,702.72
Record Transfer	3/16/2026		Bank of America- Checking	670.90
Record Transfer	3/17/2026		7710 Insurance	90,618.67
Record Transfer	3/18/2026		Waystar	922.95
Record Transfer	3/19/2026		State of NV - DCP	25,075.92
Record Transfer	3/19/2026		Cybersource	1,647.80
Record Transfer	3/20/2026		Principal Life Insurance Co.	8,831.19
Record Transfer	3/20/2026		VOYA Benefit Strategies	500.00
Record Transfer	3/20/2026		VOYA Benefit Strategies	14,426.74
Record Transfer	3/20/2026		Cigna	171,657.98
Record Transfer	3/23/2026		TASC Client Services	178.00
Record Transfer	3/23/2026		Cybersource	540.68
Record Transfer	3/24/2026		LGIP (Local Govt Investment Pool)	1,500,000.00
Record Transfer	3/24/2026		Waste Management	210.50
Record Transfer	3/25/2026		Standard Insurance Company	3,196.08
Record Transfer	3/25/2026		Standard Insurance Company	817.50
Check	3/27/2026	14974	ABE Printing	283.94
Check	3/27/2026	14975	Airtec Gases, LLC	51.30
# Check	3/27/2026	14976	Asphalt Protectors, Inc	45,134.12
Check	3/27/2026	14977	AT&T Mobility	2,522.93
Check	3/27/2026	14978	Bound Tree Medical, LLC	1,945.60
Check	3/27/2026	14979	Burroff and Associates, LTD	1,850.00
Check	3/27/2026	14980	Campora Propane	1,462.25
Check	3/27/2026	14981	Capital Ford	1,093.38
Check	3/27/2026	14982	Chase	61,950.00
Check	3/27/2026	14983	Cintas	143.45
Check	3/27/2026	14984	Conway Communications	15,361.00
Check	3/27/2026	14985	Douglas County Community Health	128.00
Check	3/27/2026	14986	Douglas Radiator	185.44
Check	3/27/2026	14987	First Alarm Wellness	720.00
Check	3/27/2026	14988	Flyers Energy LLC	6,999.04
Check	3/27/2026	14989	Gear Wash	3,108.07

Type	Date	Check No.	Payee Name	Transaction Amount
# Check	3/27/2026	14990	Honeywell International, Inc	10,798.72
Check	3/27/2026	14991	Hunt & Sons, Inc	1,515.96
Check	3/27/2026	14992	Key Government Finance, Inc.	149,376.40
Check	3/27/2026	14993	Life-Assist, Inc	6,040.04
Check	3/27/2026	14994	Norcal PPE, Inc.	1,766.00
Check	3/27/2026	14995	O'Reilly Auto Parts	434.00
Check	3/27/2026	14996	Pacific Shredding	60.99
Check	3/27/2026	14997	Pestmaster Services	198.00
Check	3/27/2026	14998	Siddons-Martin Emergency Group	1,720.53
Check	3/27/2026	14999	Tahoe Supply Company LLC	464.92
Check	3/27/2026	15000	Testa Motorsports	132.99
Check	3/27/2026	15001	Topaz Ranch Estates GID & Water Co.	99.25
Check	3/27/2026	15002	ubeo Business Services	351.40
Check	3/27/2026	15003	Uniformity of Nevada LLC	889.99
Record Transfer	3/27/2026		VOYA Benefit Strategies	70.50
Record Transfer	3/30/2026		NV Energy	3,547.99
Record Transfer	3/30/2026		Pay Plus	843.59
Check	3/31/2026	15004	Southwest Gas Corporation	3,621.11

Total 113 records

Sum Total

4,499,435.94

Purchases this month relating to the CIP

Accounts Payable	740,882.34
Investements	3,300,000.00
HR/Payroll/Benefits	458,553.60

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve payroll expenses paid in March 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve payroll expenses paid in March 2026 per NRS 474.210.
3. **Funds Available:** Yes **Amount:** \$1,383,636.71
Fund Name: General **Account Number:** Various
4. **Prepared by:** Jamie Zess/Accounting Specialist II
5. **Meeting Date:** April 21, 2026 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** Attached are the summarized payroll registers for the month. Please note, the total costs reported are gross earnings, East Fork Fire Protection District paid deduction, and taxes (employer).

Agenda Item # 4C



EAST FORK FIRE (6142201)
 1694 COUNTY ROAD
 Minden, NV 89423-4405
 United States

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 03/01/2026-03/31/2026

Report Total

# of EE's - 97 / # of Statements - 191									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
Helo Regular	672.00	21,247.92	NVPERS Fire	-	363,668.00	FIT	87,256.46	Direct Deposit	603,338.07
Regular	16816.25	585,999.66	NVPERS Reg	-	24,461.67	MEDI	11,219.61	Check	2,711.87
WC	297.00	9,605.84	Dist Paid Dent	-	7,789.32	SIT:CA	944.76	Totals:	606,049.94
Act-REG	-	-	Dist Paid Life	-	531.49	Totals:	99,420.83		
Act-REG-BC	04.50	-	Dist Paid Vis	-	941.46	MEDI	11,219.61		
FC-REG	321.00	9,510.01	Dist Pd Med	-	168,004.16	SUTA:NV	-		
FTO-REG	384.00	-	Donate	600.00	-	ER Totals:	11,219.61		
FC-PROJ	241.50	7,029.01	HSA Acct Fee	-	191.25	All Totals:	110,640.44		
FLSA	382.50	12,034.87	HSA Fam 55	850.00	-				
HIW	-	1,350.00	HSA Ind 55	325.00	-				
Helo FLSA	18.00	569.16	HSA Pre Fam	25,560.21	500.00				
FC-ActREG	-	-	HSA Pre Ind	2,248.27	-				
OT	1792.00	88,672.76	HSA Special	120.00	-				
OT-Helo	05.50	260.85	457 Roth post ta	12,321.01	-				
FC-OT	39.00	1,672.73	457-%	33,027.25	-				
Act-OT	38.50	1,825.99	457-CU	8,823.56	-				
FTO-OT	72.00	3,414.85	457Roth-CU	200.00	-				
Forced-OT	-	-	EFC	1,108.60	-				
C1	12.00	1,219.66	EFC2	923.06	-				
RTW	27.00	1,707.43	WANV	4.00	-				
ActInc-OT	38.50	182.60	ERSF	3.00	-				
ActInc-Reg	-	-	ERSF2	6.00	-				
ActInc-Reg-BC	04.50	34.30	Union Dues	10,153.60	-				
FCActInc-REG	-	-	Vol EE Life	1,002.04	-				
FTOInc Reg	384.00	1,214.17	Vol EE AD&D	285.60	-				
FTOInc-OT	72.00	341.49	Vol Life Spouse	123.06	-				
Prmlnc-Reg	5296.00	10,662.96	Vol Spouse AD&	43.28	-				
Prmlnc-FLSA	136.50	270.03	Vol Child Life	12.00	-				
Prmlnc-OT	834.50	2,344.39	Vol Child AD&D	2.00	-				
Prmlnc-CB	12.00	73.18	Vol Acc	817.68	-				
Prmlnc-RTW	-	-	Vol LTD	1,118.32	-				
HazInc-Reg	1952.00	2,153.52	A-CanPro-Post	57.64	-				
HazInc-FLSA	48.00	51.08	Vol-A-ACC-Post	35.62	-				
HazInc-OT	361.00	566.32	Vol-A-ACC-Pre	96.60	-				
HazInc-CB	12.00	36.59	Vol-A-CanProPre	120.18	-				
TSInc-Reg	480.00	2,927.16	Vol-A-Crit	41.22	-				

--More--





EAST FORK FIRE (6142201)
 1694 COUNTY ROAD
 Minden, NV 89423-4405
 United States

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 03/01/2026-03/31/2026

Report Total

# of EE's - 97 / # of Statements - 191									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
TSInc-OT	-	-	Vol-A-HOSP	106.74	-				
TSInc-CB	12.00	146.36	Vol-A-STD	573.84	-				
AsInc-Reg	1664.00	3,243.80	Vol-A-TL	149.60	-				
AsInc-FLSA	36.00	70.52	Totals:	100,858.98	566,087.35				
AsInc-OT	326.00	904.20							
AsInc-CB	12.00	60.98							
EduInc-Reg	448.00	655.84							
EduInc-FLSA	12.00	17.60							
EduInc-OT	195.50	429.29							
Helolnc-Reg	672.00	1,274.88							
Helolnc-FLSA	18.00	34.20							
Helolnc-OT	29.50	83.94							
WidInc-Reg	448.00	874.40							
WidInc-FLSA	12.00	23.44							
WidInc-OT	195.50	572.34							
PDU 40	07.50	217.33							
AV	113.00	3,740.61							
ALU	68.00	5,846.93							
CLE	-	-							
CLE-CPT	64.00	-							
CLE-ENG	40.00	-							
CLE-FF	140.00	-							
CLE-Force	05.00	-							
MSC COMP	10.00	-							
AS	102.75	5,001.18							
H-Work	-	-							
Holiday	196.00	9,306.49							
CU	26.00	1,164.04							
LWOP	15.00	365.54							
PDU	96.00	-							
Sick Used	836.00	-							
VU	517.50	-							
CLU-56+30	98.50	-							
CLU-56-30	238.50	-							
CLU-56-SI	79.00	-							
UBFO	144.00	-							

--More--





EAST FORK FIRE (6142201)
 1694 COUNTY ROAD
 Minden, NV 89423-4405
 United States

Payroll Register (By Account)
Board Report - Payroll Summary

Pay Dates: 03/01/2026-03/31/2026

Report Total									
# of EE's - 97 / # of Statements - 191									
Pay Type	Hrs	Amt	Deduction	EE Amt	ER Amt	Taxes	Amt	Net Pay	Amt
UN	-	-							
UN-40	24.00	1,231.89							
Comp Pay	-	-							
VacBB	-	-							
CPS	-	495.00							
Board PERS	-	300.00							
Board Non	-	1,200.00							
Admin Used	12.00	347.71							
OBBBA Qualified	1947.00	31,916.56							
REIM - NT	-	1,963.37							
RET-NON-PERS	-	-							
RET-PERS	-	144.88							
PERS Wages	-	686,471.30							
PERS Cont	-	388,129.67							
Totals:	34995.00	806,329.75							

Total District Liability for Payroll

Earnings: \$ 806,329.75
 Employer Deductions: \$ 566,087.35
 Employer Taxes: \$ 11,219.61

TOTAL: \$1,383,636.71



East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the Procurement Card Transactions paid for in March 2026 per NRS 474.210. (Julie Andress, Director of Finance/CFO)

2. **Recommended Motion:** Motion to approve the Procurement Card Transactions paid in March 2026 per NRS 474.210.

3. **Funds Available:** Yes **Amount:** \$15,084.71

Fund Name: General **Account Number:** Various

4. **Prepared by:** Erica Amatore, Accounting Specialist

5. **Meeting Date:** April 21, 2026 **Time Required:** NA

6. **Agenda:** Consent

7. **Background Information:** Attached is the Report of Procurement Card Transactions for the period noted above.

Agenda Item # 4D

East Fork Fire Protection District
 Procurement Card Transactions charged in March 2026

BofA CC - EF	03/01/2026	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	34.00
BofA CC - EF	02/28/2026	JOHN BRAWLEY	STARLINK INTERNET	\$	130.00
BofA CC - EF	03/01/2026	ACCOUNTS PAYABLE	FEDEX57693655	\$	13.00
BofA CC - EF	02/28/2026	PATRICK MOONEYHAN	ORLEANS HOTEL & CASINO	\$	489.24
BofA CC - EF	02/28/2026	PATRICK MOONEYHAN	ORLEANS HOTEL & CASINO	\$	489.24
BofA CC - EF	02/26/2026	JOLENE POLISH	MINDEN MEAT AND DELI	\$	67.16
BofA CC - EF	03/02/2026	ACCOUNTS PAYABLE	Spectrum	\$	401.80
BofA CC - EF	03/02/2026	VINCE WEAVER	THE HOME DEPOT #3312	\$	163.74
BofA CC - EF	03/03/2026	COLE JACKSON	SP TITAN ATTACHMENTS	\$	299.85
BofA CC - EF	03/04/2026	ALAN ERNST	OPENAI *CHATGPT SUBSCR	\$	20.00
BofA CC - EF	03/05/2026	CHAD SHELDREW	SQ *RED BARN ANTIQUES	\$	154.50
BofA CC - EF	03/05/2026	AMY RAY	JIFFY LUBE #2234	\$	132.98
BofA CC - EF	03/05/2026	ACCOUNTS PAYABLE	Spectrum	\$	1,878.98
BofA CC - EF	03/05/2026	ACCOUNTS PAYABLE	EFILEMYFORMS.COM	\$	4.99
BofA CC - EF	03/06/2026	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	34.00
BofA CC - EF	03/05/2026	CHAD SHELDREW	THE HOME DEPOT #3312	\$	158.60
BofA CC - EF	03/06/2026	DUSTIN WEISZ	EVT CERTIFICATION	\$	135.00
BofA CC - EF	03/06/2026	BRADLEY DRISCOLL	THE HOME DEPOT #3312	\$	89.91
BofA CC - EF	03/09/2026	EFFPD 1	FLYING J 770	\$	64.14
BofA CC - EF	03/08/2026	SHELBY STANTON	INN AT 500	\$	1,213.62
BofA CC - EF	03/10/2026	PAUL AZEVEDO	CATRaining* 2026 CALIF	\$	450.00
BofA CC - EF	03/09/2026	NICK SUMMERS	THE HOME DEPOT #3312	\$	81.34
BofA CC - EF	03/09/2026	NICK SUMMERS	THE HOME DEPOT #3312	\$	51.98
BofA CC - EF	03/09/2026	NICK SUMMERS	THE HOME DEPOT #3312	\$	(37.74)
BofA CC - EF	03/04/2026	ZACKARY SCHULTZ	NEVADA STATE HEALTH LA	\$	112.00
BofA CC - EF	03/10/2026	PAUL AZEVEDO	CATRaining* 2026 CALIF	\$	(250.00)
BofA CC - EF	03/11/2026	VINCE WEAVER	WM SUPERCENTER #5864	\$	43.76
BofA CC - EF	03/11/2026	AARON LEISING	TESTA MOTORSPORT	\$	2,699.99
BofA CC - EF	03/11/2026	ALAN ERNST	RAINBOW MARKET #6	\$	98.63
BofA CC - EF	03/13/2026	ANDREW CHRZANOWSKI	WICKSTROM ACE HARDWARE	\$	94.58
BofA CC - EF	03/14/2026	NICK SUMMERS	THE HOME DEPOT #3312	\$	329.00
BofA CC - EF	03/13/2026	VINCE WEAVER	WAL-MART #5864	\$	43.76
BofA CC - EF	03/15/2026	ACCOUNTS PAYABLE	FEDEX57836898	\$	21.42
BofA CC - EF	03/13/2026	HOLLY MEGEE	PY *SCHATS BAKERY & RE	\$	41.00
BofA CC - EF	03/13/2026	PATRICK MOONEYHAN	WM SUPERCENTER #5864	\$	20.74
BofA CC - EF	03/13/2026	EFFPD 1	CHEVRON 0382481	\$	89.74
BofA CC - EF	03/15/2026	EFFPD 1	CHEVRON 0384280	\$	37.50
BofA CC - EF	03/15/2026	EFFPD 1	MAVERIK #735	\$	96.38
BofA CC - EF	03/15/2026	ALAN ERNST	76 - ROCKET 5265	\$	99.44
BofA CC - EF	03/12/2026	BRADLEY DRISCOLL	TRACTOR SUPPLY CO #182	\$	8.02
BofA CC - EF	03/12/2026	ZACKARY SCHULTZ	THE HOME DEPOT #3312	\$	73.92
BofA CC - EF	03/15/2026	EFFPD 1	INN AT 500	\$	180.00
BofA CC - EF	03/15/2026	ALAN ERNST	MISTER CAR WASH #0918	\$	10.00
BofA CC - EF	03/17/2026	ACCOUNTS PAYABLE	TWILIO INC	\$	40.12
BofA CC - EF	03/16/2026	ALAN ERNST	DOUBLETREE HOTELS	\$	38.18
BofA CC - EF	03/18/2026	VINCE WEAVER	WM SUPERCENTER #5864	\$	43.76
BofA CC - EF	03/18/2026	MICHAEL SHOCKEY	OPENAI *CHATGPT SUBSCR	\$	60.00
BofA CC - EF	03/19/2026	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	10.00
BofA CC - EF	03/22/2026	ACCOUNTS PAYABLE	IONOS INC	\$	7.81
BofA CC - EF	03/19/2026	ALAN ERNST	DOUBLETREE HOTELS	\$	55.80

East Fork Fire Protection District

Procurement Card Transactions charged in March 2026

BofA CC - EF	03/19/2026	ALAN ERNST	76 - HIGHWAY 49 MARKET	\$	81.30
BofA CC - EF	03/20/2026	SHELBY STANTON	DOUBLETREE HOTEL FRESN	\$	964.95
BofA CC - EF	03/21/2026	BRADLEY DRISCOLL	SHELL OIL12882066017	\$	136.19
BofA CC - EF	03/23/2026	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	34.00
BofA CC - EF	03/23/2026	LARRY GOSS	WM SUPERCENTER #5864	\$	14.97
BofA CC - EF	03/23/2026	DUSTIN WEISZ	SP BRAUN NORTHWEST INC	\$	388.78
BofA CC - EF	03/23/2026	DUSTIN WEISZ	SP BRAUN NORTHWEST INC	\$	800.35
BofA CC - EF	03/24/2026	LARRY GOSS	DMV STATELINE	\$	28.25
BofA CC - EF	03/24/2026	LARRY GOSS	DMV STATELINE	\$	28.25
BofA CC - EF	03/24/2026	LARRY GOSS	DMV STATELINE	\$	6.00
BofA CC - EF	03/24/2026	LARRY GOSS	DMV STATELINE	\$	6.00
BofA CC - EF	03/24/2026	DUSTIN WEISZ	MENZER NV LLC	\$	395.00
BofA CC - EF	03/25/2026	PAUL AZEVEDO	NV EMERGENCY MED SVC	\$	34.00
BofA CC - EF	03/26/2026	ACCOUNTS PAYABLE	SPI*DIRECTV SERVICE	\$	132.16
BofA CC - EF	03/26/2026	BRADLEY DRISCOLL	OPENAI *CHATGPT SUBSCR	\$	20.00
BofA CC - EF	03/27/2026	PAUL AZEVEDO	FIREHOUSE SUBS 10134 Q	\$	259.96
BofA CC - EF	03/28/2026	JOHN BRAWLEY	STARLINK INTERNET	\$	130.00
BofA CC - EF	03/26/2026	VINCE WEAVER	THE HOME DEPOT #3312	\$	231.27
BofA CC - EF	03/29/2026	KEVIN MAY	MAVERIK #460	\$	66.85
BofA CC - EF	03/30/2026	ACCOUNTS PAYABLE	Spectrum	\$	401.80

\$ 14,785.96

BofA CC - VISA	03/11/2026	MATT HILL	WM SUPERCENTER #5864	\$	24.97
BofA CC - VISA	03/27/2026	VINCE WEAVER	COSTCO WHSE #0127	\$	273.78

\$ 298.75

TOTAL \$ 15,084.71

* Purchases this month for employees being deployed as a fire resource

Purchases this month relating to the CIP

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of February 2026 in the amount of \$856.82. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to approve the East Fork Fire Protection District's ambulance billing bad debt write-offs for the period of February 2026 in the amount of \$856.82.
3. **Funds Available:** NA **Amount:** \$856.82
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Jamie Zess/Accounting Specialist II
5. **Meeting Date:** April 21, 2026 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** The East Fork Fire Protection District is requesting approval from the Board on ambulance billing bad debt write-offs for the period of February 2026 in the amount of \$856.82 and include accounts forwarded to a collection agency after all attempts to collect the debt were exhausted, Sierra Saver Membership write-offs, Reduction/Discounts, deceased write-offs, hardship, and bankruptcy.

Agenda Item # 4E

**East Fork Fire Protection District
Ambulance Billings and Write Summary
Billing Analysis
FY 25/26**

	July	August	September	October	November	Dec	Jan	Feb	YTD
Total Billed	1,056,123.70	982,470.95	922,863.99	1,002,961.02	875,857.09	1,014,776.51	1,015,679.05	897,452.44	7,768,184.75
Credit Type/Credit Code									-
W/OFF Bad Debt	324.88	6,004.59	5,816.65	6,236.19	27,884.43	25,883.77		(4,048.81)	68,101.70
W/OFF Bad Debt Deceased	621.56	3,933.71	1,417.19	12,958.05	7,553.87	1,506.66	14,120.96	6,216.97	48,328.97
W/OFF Bankruptcy	3259.74				5,070.49				8,330.23
W/OFF Reduction Discount	1092.07	1,667.87	960.04	749.59	1,451.92	1,771.58	2,352.00	1,452.18	11,497.25
W/OFF Carson City SS Membership									-
W/OFF Lyon County SS Membership									-
W/OFF Sierra Saver Membership	1201.52	663.47	9,345.39	993.38	3,659.76	5,252.30	7,172.31	342.87	28,631.00
W/OFF SS Volunteer Membership									-
W/OFF SS Employee Membership									-
W/OFF Hardship	715.32	97.50	225.00	640.15				3,350.78	5,028.75
W/OFF Sent to Collections	(2,105.04)	(15,711.58)	(1,887.25)	(6,276.13)	(802.72)	(10,630.92)	147,467.69	(6,457.17)	103,596.88
Total	5,110.05	(3,344.44)	15,877.02	15,301.23	44,817.75	23,783.39	171,112.96	856.82	273,514.78
Percentage of W/OFF to Billings	0.48%	-0.34%	1.72%	1.53%	5.12%	2.34%	16.85%	0.10%	3.52%
Total Billed Calls	427	410	383	414	368	433	409	394	3238

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Possible Action.** Discussion and possible action to accept the report on state consolidated taxes collection and distribution as of January 2026. (Julie Andress, Director of Finance/CFO)
2. **Recommended Motion:** Motion to accept the report on state consolidated taxes collection and distribution as of January 2026.
3. **Funds Available:** NA **Amount:** \$ 196,527.43
Fund Name: General **Account Number:** 335.001
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** April 21, 2026 **Time Required:** NA
6. **Agenda:** Consent
7. **Background Information:** The attached report reflects the state consolidated taxes collected for Douglas County and the distributed share to the District. Monthly, the state collects, consolidates and distributes 6 different taxes to each county and each appropriate district within that county. In FY 22/23, Douglas became a non-guaranteed county. This means the Supplemental City-County Relief Tax (SCCRT) distributed to Douglas County entities will be based on actual collections and not a guaranteed amount. A chart has been included showing the historical fluctuations of the SCCRT for non-guaranteed counties.

The six consolidated taxes are as follows:

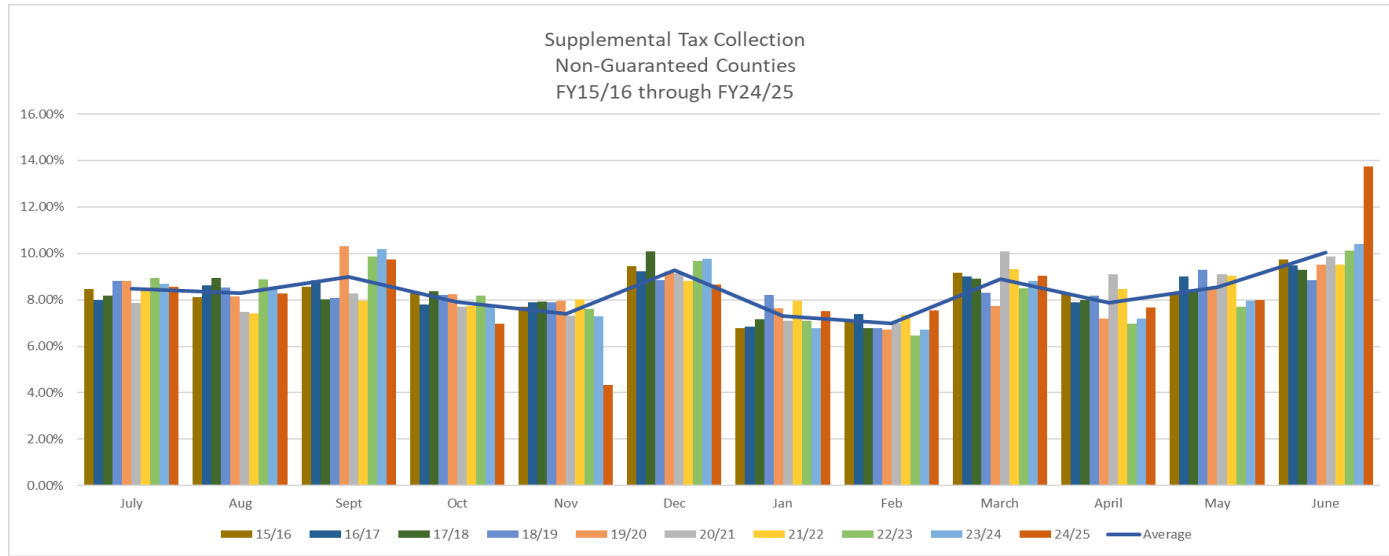
- **BCCRT** – Basic City County Relief Tax, 1/2% of statewide sales/use tax. Distributed to the county where the sale was made. For out-of-state companies, BCCRT is distributed based on population.
- **SCCRT** – Supplemental City-County Relief Tax, 1.75% of statewide sales/use tax. Total distribution is proportionate to the amount of in-state collections as a whole, after guaranteed counties have received their allocation.
- **Cigarette** – Collected statewide and distributed to counties based on population.
- **Liquor** – Collected statewide and distributed to counties based on population.
- **RPTT** – Real Property Transfer Tax, tax based on value of real property transfers and distributed to county of origin.
- **GST** – Government Services Tax, tax based on value of motor vehicle and distributed to county of origin.

East Fork Fire Protection District
 Report of Consolidated Taxes Collected
 FY 25-26

% of year: 58.00%

Actual														
2025-26 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total	% Collected
BCCRT	5,809,528	540,178.53	599,171.95	525,730.43	527,069.22	481,654.14	590,648.78	468,054.24					3,732,507.29	64.25%
SCCRT	19,668,607	1,867,238.54	2,051,162.99	1,785,184.26	1,775,668.15	1,572,073.67	1,982,621.37	1,563,338.73					12,597,287.71	64.05%
CIGARETTE	108,497	6,232.12	9,529.10	1,594.70	8,511.88	8,622.50	8,927.67	9,427.38					52,845.35	48.71%
LIQUOR	75,106	3,617.54	10,838.58	5,590.00	6,143.05	5,219.16	5,608.88	4,473.01					41,490.22	55.24%
RPTT **	1,501,833	-	-	418,213.95	-	-	520,297.25	-					938,511.20	62.49%
GST	3,749,643	-	588,006.45	383,008.42	359,500.08	298,125.06	342,115.90	346,432.11					2,317,188.02	61.80%
TOTAL	30,913,214	2,417,266.73	3,258,709.07	3,119,321.76	2,676,892.38	2,365,694.53	3,450,219.85	2,391,725.47	-	-	-	-	19,679,829.79	63.66%
EFFPD Share	2,544,532													
Avg Monthly Payment	212,044													
Actual Payment		198,679.97	269,607.97	257,865.65	220,560.62	194,333.62	285,753.75	196,527.43					1,623,329.01	63.80%
EFFPD Share of Total Collections		8.22%	8.27%	8.27%	8.24%	8.21%	8.28%	8.22%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	8.25%
Over/(Under) Average		(13,364.36)	57,563.64	45,821.32	8,516.29	(17,710.71)	73,709.42	(15,516.90)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(212,044.33)	(921,202.99)
		12.24%	16.61%	15.88%	13.59%	11.97%	17.60%	12.11%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

** RPTT collected and remitted quarterly



Average Monthly	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Average Monthly	8.47%	8.29%	8.98%	7.92%	7.40%	9.29%	7.31%	7.00%	8.89%	7.89%	8.53%	10.05%
Average Cumulative	8.47%	16.76%	25.73%	33.66%	41.05%	50.34%	57.65%	64.64%	73.53%	81.42%	89.95%	100.00%

EAST FORK FIRE PROTECTION DISTRICT
JOB DESCRIPTION



JOB TITLE: Firefighter-Paramedic _____ -FLSA: Non-Exempt
DIVISION: Operations
REPORTS TO: Captain _____ -DATE: December 14, 2022
~~March 17, 2026~~

POSITION SUMMARY:

Responds to and mitigates medical emergencies, structure and wildfire, hazardous materials releases and other incidents to protect life and property; participates in fire prevention, training, and station and equipment maintenance.

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ESSENTIAL FUNCTIONS:

- Responds to medical emergencies; triages the incident; evaluates the condition of the sick or injured person; and determines the level of care needed.
- Performs emergency medical services consistent with certification level (EMT, Advanced EMT, or Paramed), intermediate including basic life support and services; advanced life support medical procedures as approved by the Medical Director, and administers medications as approved by the Medical Director; transports sick or injured persons; maintains voice contact with medical practitioner to report status of patient while in route per protocol and timely completes all paperwork.
- Administers medications and performs medical procedures within scope of practice; transports sick or injured persons; maintains voice contact with medical practitioner to report status of patient while enroute per protocol; completes all required documentation.
- Responds to fire emergencies; operates engine, pumps, and fire-fighting equipment; performs ground fire operations; establishes an incident command system and evaluates the situation; documents events for written incident report; participates in the practice of cross staffing apparatus as necessary.
- Maintains equipment, apparatus, and fire station facilities; ensures that all equipment is in a constant state of readiness; at all times; checks equipment

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This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

according to schedule; cleans and maintains station facility in accordance with District policies.

- Responds to hazardous material emergencies; identifies potential hazardous material situations and determines appropriate strategy for dealing with incident; follows evacuation procedures including the proper handling of contaminated patients; sets up and provides decontamination.
- Performs rescue efforts; determines tactics to use and ensures the safety of rescue personnel and observers; participates in search operations; enters hazardous environments; and administers appropriate rescue techniques to accomplish rescue.
- Participates in training; reads reference materials including administrative practices and policy manuals, fire science literature, technical journals, and educational publications. Attends mandatory training classes, including on specialized technique such as CPR, EMS re-certification, hazardous materials incidents, and infection control; attends training sessions on site at the fire station and at other institutions; participates in practice drills and physical fitness activities; reads reference materials including administrative practices and policies.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with community members, professional organizations, including governmental and federal agencies, town, community and professional organizations, other fire agencies, district, departments, county, city and state agencies and offices, federal agencies, and other service organizations.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

EDUCATION AND EXPERIENCE

- High School diploma or equivalent.
- Successful completion of the Capital City Regional Fire Academy.

REQUIRED KNOWLEDGE AND SKILLS

KNOWLEDGE

Knowledge of:

- Fire-fighting and rescue techniques, methods and practices.
- Advanced emergency medical procedures and patient assessment techniques appropriate to certification level (EMT/AEMT/Paramedic).
- Mechanical, chemical, and related characteristics of a wide variety of flammable, explosive and similar materials.
- Arithmetic computations and formulas.

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- Operation and maintenance of fire-fighting equipment and apparatus, and special devices and materials.
- District policies and procedures.
- Correct business English, including spelling, grammar and punctuation.
- Basic mathematical calculations and formulas.
- Utilization of computer applications for document preparation, involving word processing, data entry, and for standard reporting generation.
- Knowledge of standard office practices and procedures, including filing systems and the operation of standard office equipment.
- Techniques for dealing with a variety of individuals from various diverse socioeconomic and ethnic and cultural backgrounds, often in situations which may be stressful.

SKILLS Skill in:

- Efficient, effective and safe operation of fire equipment and maintenance of equipment.
- Learning and mastering a variety of fire-fighting duties, methods, and techniques.
- Evaluating patient's conditions and properly render emergency medical care including the administration of emergency medications in accordance with certification level.
- Responding quickly and effectively to changing situations under emergency conditions.
- Preparing and composing reports and records on activities performed.
- Communicating effectively in oral and written forms.
- Contributing to the efficiency and effectiveness of the unit's service to its customers by offering suggestions and directing or participating as an active member of a work team.
- Following all established safety processes and procedures.
- Participates in training; reads reference materials including administrative practices and policy manuals, fire science literature, technical journals, and educational publications. Attends mandatory training classes on specialized technique such as CPR, EMS re-certification, hazardous materials incidents, and infection control; attends training sessions on site at the fire station and at other institutions; participates in practice drills and physical fitness activities.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with town, community and professional organizations, other fire agencies, district, departments, county, city and state agencies and offices, federal agencies, and other service organizations.

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REQUIRED CERTIFICATES AND LICENSES:

- Valid Class A, B or C driver's license.

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- ~~Ambulance Attendant license within six (6) months of date of employment.~~
- ~~American Heart Association ACLS/PALS certification, ICS 100, 200, 700, and 800.~~
- ~~Ambulance Attendant license within six (6) months of date of employment.~~
- Certification as EMT, Advanced EMT, or Paramedic ~~EMT Paramedic certification~~ (Paramedic level requires current ACLS/PALS certification).

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PHYSICAL DEMANDS & WORKING ENVIRONMENT:

The physical demands described herein are representative of those ~~required for that must be met by~~ an employee to successfully perform the ~~essential essential~~ functions of ~~thise position job~~. Reasonable accommodations may be made to enable ~~qualified~~ individuals with disabilities to perform ~~thes~~e essential functions.

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Mobility to climb ladders and work at ~~considerable~~ heights; fight fires wearing ~~an air pack and~~ protective equipment weighing ~~approximately 58~~ pounds; use power driven tools; standing for extended periods ~~of time~~, stooping, ~~kneeling, scaffolding,~~ stairs, vision to read printed materials and computers screens, provide patient care, drive apparatus, hearing and speech to communicate, hear fire alarms, ~~speakers, horns and bells,~~ walk on uneven terrain; lift and carry up to 100 pounds, ~~kneeling and walking on uneven terrain at fire scenes and uneven terrain, climbing ladders, scaffolding and stairs;~~ vision to read printed materials, a computer screen, provide patient care, drive apparatus and hearing and speech to communicate in person or over the telephone or radio; hear fire alarms, speakers, horns, and bells; regularly lift and carry up to 100 pounds.

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Work is ~~subject to performance~~ performed under adverse environmental conditions including ~~in life threatening environments;~~ exposure to cold, heat, smoke, chemicals, bodily fluids, electrical current and ~~life-threatening environments to bodily fluids, solvents, chemicals, fumes, smoke, electrical current and other hazardous substances.~~

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CONDITIONS OF EMPLOYMENT:

1. Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.
2. New employees are required to submit to a background investigation, psychological evaluation, and a drug/alcohol screen. Employment is contingent upon passing the background, psychological examination, and the drug/alcohol screen.
3. Successful completion of the Capital City Regional Fire, Firefighter Academy.
4. EFFPD participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS, with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.

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I have read and understand the contents of this Job Description, and I have received a copy of this Job Description for my records.

PRINT NAME: _____

SIGNATURE: _____ DATE: _____

**EAST FORK FIRE PROTECTION DISTRICT
JOB DESCRIPTION**



JOB TITLE:	Firefighter-	FLSA: Non-Exempt
DIVISION:	Operations	
REPORTS TO:	Captain	DATE: March 17, 2026

POSITION SUMMARY:

Responds to and mitigates medical emergencies, structure and wildfire, hazardous materials releases and other incidents to protect life and property; participates in fire prevention, training, and station and equipment maintenance.

ESSENTIAL FUNCTIONS:

- Responds to medical emergencies; triages the incident; evaluates the condition of the sick or injured person; and determines the level of care needed.
- Performs emergency medical services consistent with certification level (EMT, Advanced EMT, or Paramed), including basic life support and advanced life support procedures as approved by the Medical Director.
- Administers medications and performs medical procedures within scope of practice; transports sick or injured persons; maintains voice contact with medical practitioner to report status of patient while enroute per protocol; completes all required documentation.
- Responds to fire emergencies; operates engine, pumps, and firefighting equipment; performs ground fire operations; establishes an incident command system and evaluates the situation; documents events for incident report; participates in cross staffing apparatus as necessary.
- Maintains equipment, apparatus, and fire station facilities; ensures all equipment is in a constant state of readiness; checks equipment according to schedule; cleans and maintains station facility in accordance with District policies.
- Responds to hazardous material emergencies; identifies potential hazardous material situations and determines appropriate strategy; follows evacuation procedures including proper handling of contaminated patients; sets up and provides decontamination.

This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the Americans with Disabilities Act) expected of the incumbent. It is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities required of the incumbent. Incumbent may be asked to perform other duties as required.

- Performs rescue efforts; determines tactics to use and ensures the safety of rescue personnel and observers; participates in search operations; enters hazardous environments; administers appropriate rescue techniques.
- Participates in training; attends mandatory training classes, including CPR, EMS re-certification, hazardous materials incidents, and infection control; participates in practice drills and physical fitness activities; reads reference materials including administrative practices and policies.
- Represents the Districts with dignity, integrity, and a spirit of cooperation in all relationships with community members, professional organizations, including governmental and federal agencies.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily.

EDUCATION AND EXPERIENCE:

- High School diploma or equivalent.
- Successful completion of the Capital City Regional Fire Academy

REQUIRED KNOWLEDGE AND SKILLS:

KNOWLEDGE

- Firefighting and rescue techniques, methods and practices.
- Emergency medical procedures and patient assessment techniques appropriate to certification level (EMT/AEMT/Paramedic).
- Mechanical, chemical, and related characteristics of flammable, explosive and similar materials.
- Operation and maintenance of firefighting equipment and apparatus.
- District policies and procedures.
- Correct business English, including spelling, grammar and punctuation.
- Basic mathematical calculations and formulas.
- Utilization of computer applications for document preparation, data entry, and standard reporting.
- Knowledge of standard office practices and procedures, including filing systems and operation of standard office equipment.
- Techniques for dealing with individuals from diverse socioeconomic and cultural backgrounds often in situations which may be stressful.

SKILLS:

- Efficient, effective and safe operation of fire equipment and maintenance of equipment.
- Learning and mastering a variety of firefighting duties, methods, and techniques.

- Evaluating patient's conditions and properly render emergency medical care including the administration of emergency medications in accordance with certification level.
- Responding quickly and effectively to changing situations under emergency conditions.
- Preparing and composing reports and records on activities performed.
- Communicating effectively in oral and written forms.
- Contributing to the efficiency and effectiveness of the unit's service to its customers by offering suggestions and directing or participating as an active member of a work team.
- Following all established safety processes and procedures.

REQUIRED CERTIFICATES AND LICENSES:

- Valid Class A, B or C driver's license.
- Ambulance Attendant license within six (6) months of date of employment.
- ICS 100, 200, 700, and 800.
- Certification as EMT, Advanced EMT, or Paramedic (Paramedic level requires current ACLS/PALS certification).

PHYSICAL DEMANDS & WORKING ENVIRONMENT:

The physical demands described herein are representative of those required for an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform these essential functions.

Mobility to climb ladders and work at heights; fight fires wearing protective equipment weighing approximately 58 pounds; use power driven tools; standing for extended periods, stooping, kneeling, scaffolding, stairs, vision to read printed materials and computers screens, provide patient care, drive apparatus, hearing and speech to communicate, hear fire alarms, speakers, horns and bells, walk on uneven terrain; lift and carry up to 100 pounds,

Work is performed under adverse environmental conditions including exposure to cold, heat, smoke, chemicals, bodily fluids, electrical current and life-threatening environments.

CONDITIONS OF EMPLOYMENT:

1. *Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*
2. *New employees are required to submit to a background investigation, psychological evaluation, and a drug/alcohol screen. Employment is contingent upon passing the background, psychological examination, and drug/alcohol screen.*
3. *Successful completion of the Capital City Regional Fire Academy.*
4. *EFFPD participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS, with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.*

I have read and understand the contents of this Job Description, and I have received a copy of this Job Description for my records.

PRINT NAME: _____

SIGNATURE: _____ **DATE:** _____

EAST FORK FIRE PROTECTION DISTRICT

CAPITAL IMPROVEMENT PLAN

2026-2031



East Fork Fire Protection District

Capital Improvement Plan FY 26/27 to FY 30/31

Introduction

Prepared by Alan Ernst, District Fire Chief

The Capital Improvement Plan (CIP) is one of the most significant planning processes for the East Fork Fire Protection District. This plan attempts to identify the capital needs of the organization over five-year periods. This plan not only identifies the immediate needs but also seeks to capture longer-term capital needs and funding options. This is the sixth year that the district has been able to produce this document under our stand alone form of governance. The running period of this plan extends to the fiscal year 2030/31.

In general, the CIP is a planning document that is updated annually and subject to change as the needs of the organization and community become more defined and projects move along in their respective planning and budgeting processes. The effective use of a CIP process provides considerable advance project identification, planning, evaluation, scope, definition, design, public discussion, cost estimating, and financial planning.

The objectives used to develop the CIP include:

- To preserve and improve the infrastructure of the organization through capital asset procurement in a measured and sustainable manner.
- To maximize the useful life of capital investments by scheduling major renovations, modifications, and procurement at the appropriate time.
- To identify and examine current and future infrastructure and equipment needs and establish priorities among projects so that available resources are used to the best advantage; and
- To improve financial planning and stability by comparing needs with resources, estimating future funding issues, and identifying potential fiscal implications.

With the preceding in mind, this plan will serve several specific purposes. First and foremost, as a guide for the District Board and its administration towards current and future capital improvement needs. Second, this plan informs the district's personnel, the community, business, and other interested parties about the capital needs of the district and the projected costs of those needs. Third, several administrative and regulatory requirements attempt to be met with this plan. Fourth, this plan will identify funding methodologies which hopefully will yield positive progress to plan objectives and recommendations. Fifth, this Capital Improvement Plan supports and identifies the financial decisions, allocations, and needs over a prescribed period whether funding is available or not. Lastly, the plan provides a list of options for funding and their feasibility.

The following sections present the policy and program context governing East Fork's fire protection and EMS services, suggested Capital Improvement needs in the various areas, a rolling summation of costs across the plan, and a discussion of financial options and strategy to support the plan. We have also separated funding for various acquisitions between General Fund Allocations and those allocations which are truly capital in nature.

Recommendations contained in this plan for, apparatus, facilities, and equipment attempt to strike a balance between "ideal" requirements, standards, and the needs of the organization given the financial resources that are available or can be secured or proposed in the future.

SECTION 1

PROGRAM CONTEXT

As one of Nevada's special districts organized under Nevada Revised Statute 474, the East Fork Fire Protection District provides all hazard services to 96% of Douglas County, Nevada. The district's jurisdiction includes over 675 square miles of area, including areas within the Tahoe Basin.

The adopted Mission Statement, "*Serving the fire and life safety needs of our community*" is vested in our ability to provide as robust an approach to emergency medical services (EMS), fire response and suppression, fire prevention inspections, code enforcement, fire investigation, special operations, vehicle extrication, hazardous materials response, fire district administration, staff training, and public safety education. Having a Board adopted Capital Improvement Plan which is both realistic and dynamic is essential to meeting the intent of that Mission Statement and ensuring operational safety.

Recommended standards for fire protection and emergency medical services issued by the National Fire Protection Association (NFPA) are important considerations. Sometimes these are incorporated into law and regulations and often are used by courts to determine industry standards. Some of NFPA's recommended standards have been incorporated into the District's Standard of Cover. The revised Standard of Cover, adopted by the District Board in 2017 and again in 2023, also serves as a parent document for this effort.

Also, of importance to the Fire District and property owners served by the district, are Public Protection Classification Surveys performed by the Insurance Services Office (ISO) for the insurance industry. The results have a direct bearing on the premiums charged by companies for fire insurance. The district's current splint classification is 3/10, with over 85% of the district receiving a benefit of a protection classification of 3. Recent experience shows that the failure to meet minimum acceptable service standards causes immediate and expensive increases in fire insurance premiums for property owners in the rated area. The district's last review was in 2014 as a "desk audit" by ISO. It is expected at some point for ISO to conduct a complete on-site review and issue a more current rating. A well-formulated Capital Improvement Plan (CIP) is rooted in consistent planning for major expenditures and in anticipation of the "*just-in-time*" replacement of apparatus, equipment, and facilities. CIPs are most effectively done in 5-year increments in which the current year drops into the annual operating budget and off the 5-year plan.

Supported by an appropriate funding stream and thoughtful analysis and forecasting by staff, the CIP is a powerful instrument for managing the Fire District's level of service delivery and seeking the necessary funding. Major capital improvements may include the following:

Apparatus: Purchase and/or refurbishment/replacement of Type-I Engines, Type-III Engines; ambulances; squads and/or rescue vehicles; ladder trucks; water tenders; command vehicles; utility vehicles; and light vehicles

Major Equipment: Purchase and/or replacement of personal protective equipment (PPEs), self-contained breathing apparatus (SCBAs, rescue tools, advanced life support (ALS) cardiac monitoring/intervention equipment, fire hose, communications equipment, information technology related devices and hardware, and small/portable equipment.

Facilities: New construction, renovation or major maintenance of fire stations, vehicle maintenance facilities, training facilities (both didactic classrooms and manipulative drill ground buildings and props), and administrative and support offices. Property acquisition is also addressed in this category.

SECTION 2

CAPITAL ACQUISITIONS – APPARATUS

The East Fork Fire Protection District, with the initial adoption of a CIP, has established some standard apparatus and equipment depreciation and replacement schedules. The recent changes in expected delivery times, some as long as 48 months, are now offering new challenges. The overall cost of apparatus is also staggering. Primary funding is now provided under the pay as you go process, by borrowing capital, or through grants.

The district entered bond debt of \$3,000,000 funding that was established and issued late in 2023. The \$3,000,000 dollar, 10-year note was established after careful analysis of the districts' ability to fund the debt over the ten-year period. The financing, as prepared by JNA Financial Management, was structured around the 2019 Bond Fund debt payments to establish a more consistent 10-year payment plan.

Type I Engine Replacement Recommendations: Type 1 engines serve as the District's primary fire suppression apparatus and are also routinely deployed to motor vehicle collisions, hazardous incidents, and high-priority medical calls. Increased call volume has accelerated wear on the fleet, resulting in high mileage, increased maintenance demands, and growing reliability concerns—particularly within the reserve fleet. The proposed plan includes the acquisition of one Type 1 engine (Board approved on February 20, 2024) within the next 12 months, followed by three additional Type 1 engines within 36 months. This approach allows the District to transition older frontline units into reserve status, ensuring reliable backup apparatus during maintenance and repair cycles while maintaining operational readiness. The turn-in lease option allows the District to pay for the use of apparatus over a defined term while maintaining predictable fleet rotation and minimizing long-term capital exposure.

Type I Ambulance Replacement Recommendations: The district has been successful in upgrading its fleet of ambulances; however, District ambulances are without exception the most used apparatus. The district maintains and staffs four ALS Rescue Ambulances. The district has been able to enter a chassis exchange program, whereby the chassis is replaced under the patient compartment, thus saving approximately 48% of the cost of a complete unit. Experience has demonstrated that in some cases, the patient compartment can be re-used up to three times before needing to be decommissioned and replaced (City of Seattle). A replacement / chassis remounting plan has been set in motion. Replacement and/or remounting should be an annual consideration. Chassis replacement should be considered at 200,000 miles of service.

Special consideration must be focused on the vehicle GVW, and appropriate plans considered to ensure that the GVW is maintained. The district has seen positive success in this area over the past year, and this plan reflects a continuation of this effort.

Light Duty Vehicle Replacement Recommendations: It is recommended that light vehicles should be considered for a replacement policy of 5 years for the Battalion Chief Command Vehicles and Training and Safety Officer Vehicles (due to intense, high mileage use), and 8 years for Chief Officer Vehicles.

Squad/Hazardous Materials Unit Replacement Recommendations: The District was able to purchase two identical Heavy Rescue Apparatus in 2004. Both apparatuses are in service. One at Station 9 (S-9) and the other at Station 8 (S-8). Both have relatively low mileage. The units support traditional truck operations as well as logistical support on incidents. Currently, there is no recommendation for replacement of either unit. The District's Hazardous Materials Unit has been reassigned to Fire Station 7. Currently there is no recommendation for a replacement for this unit. The District Hazardous Materials Unit was purchased in 2004 with funding from FEMA and Homeland Security.

Water Tender Replacement Recommendations: The District maintains 7 frontline water tenders. Five are 3000-gallons or more and two are considered "tactical tenders" with 1800-gallon capacity tanks. These units are assigned throughout the district serving areas without municipal water systems. Over the years, the district has been fortunate to purchase four new water tenders. All have limited mileage. Some older units have been reassigned to low call volume volunteer stations or taken out of service due to mechanical issues and conditions. One 3000-gallon tender, owned by the State of Nevada (NDF) is operated by the district at Station 2. The district has, through its fire regulations, provided developers and home builders outside of municipal water systems, the option of paying into a Water Delivery Fund, with the expressed purpose of funding water tenders. The district relies heavily on our logistical volunteers to respond and operate the district's water tenders. Two identical units are assigned to Station 4 and Station 12 and cross-staffed by career personnel. The district plans to replace at least one water tender.

CIP Project Table for Apparatus: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and defines funding recommendations and/or specific funding strategies.

ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST						
CIP PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
APPARATUS						
Type I Engine						\$0
Type III Engine	\$0	\$425,000	\$0	\$0	\$0	\$425,000
Type I Ambulance Remount	\$270,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,270,000
Type I Ambulance	\$0		\$350,000			\$350,000
Light Utility Vehicles	\$310,000	\$0	\$0	\$0	\$0	\$310,000
Water Tender	\$297,180	\$450,000	\$0	\$0	\$450,000	\$1,197,180
Sub Total	\$877,180	\$1,125,000	\$600,000	\$250,000	\$700,000	\$3,552,180

SECTION 3

CAPITAL ACQUISITIONS – MAJOR EQUIPMENT

This section discusses the replacement of major equipment in the on-going business of fire, rescue, and EMS service delivery by the East Fork Fire Protection District. It includes personal protective equipment (PPE) turnout gear, self-contained breathing apparatus (SCBA), rescue extrication tools, advanced life support (ALS) cardiac monitoring/intervention equipment, fire hose, small equipment, radios, and information technology related devices such as desktop/lap top computers and tablets. While some items may not be considered a capital asset by policy, they are included as a way of presenting some of our ongoing equipment needs.

Personal Protective Equipment (PPE): PPE is eligible to be replaced every ten years, or every two NFPA standards revision cycles, or whenever the equipment is damaged beyond repair or fails an inspection. The East Fork Fire Protection District has approximately 160 sets of frontline structural firefighting gear and an equal number of wildland firefighting PPE gear. The district has made a concerted effort to provide each career firefighter with a second set of gear and advanced this effort at a faster pace than anticipated. We also must focus on turnout gear that has meet its life expectancy. With the increase in staffing, the total number of new sets of turnout gear has increased by approximately 40 sets. The 2024 cost for one (1) set of structural firefighting gear (pants, coat, hood, boots, helmet, and gloves) cost is approximately \$4,000. One (1) set of wildland firefighting gear (pants and jacket) cost approximately \$600. Therefore, to amortize the cost of PPE replacement in a planned fashion over a 5–7-year period, the district should budget \$50,000 annually toward PPE, in addition to maintenance and repairs. This would, in effect, allow the district to maintain its serviceable complement of PPEs (structural and wildland) in manageable increments. We have achieved our goal of providing two sets of serviceable turnout gear to each staff firefighter and are now concentrating on the replacement of gear nearing

end of use. An alternative to non-Wildland volunteer PPE has been implemented to reduce the cost of PPE for our critical logistical support volunteer personnel.

Recommendation: Continue the replacement and second set of turnouts as set forth through the previously established replacement plan and conduct annual review of existing gear. As turnouts are replaced the older serviceable sets shall become the members back up set of turnouts. This will allow for turnouts to be laundered more efficiently reducing the member's exposure to carcinogens and helping prolong the life and performance of the turnouts. If a set is not serviceable due to wear, age, contamination, or degradation that member will be placed back onto the list to receive an additional set after higher priority sets are ordered. Turnout gear falling out of usable life compliance must be replaced. Non-structural Volunteer PPE to support the logistical role should also be funded.

The goal of the turnout replacement program should be to have members in similar sets of turnouts regarding condition and age. If the sets are similar in condition and age the member shall wear the first set of turnouts until contamination occurs and then switch to the second set of turnouts. They shall stay in this set of turnouts until they are contaminated. Alternating the wearing of the two sets of turnouts will spread the wear and tear over two sets of turnouts, increasing the life of both sets until the recommended replacement time, not to exceed 10 years.

For new hires, they shall continue to receive a new set of turnouts once they have successfully completed the Regional Fire Academy and will receive a second set within one year of completion of the academy and pending the status of the entire replacement program.

Amortize the cost of PPE replacement over a 10-year period, and consider budgeting \$50,000 annually, in addition to maintenance and repairs.

Self-Contained Breathing Apparatus (SCBA): The East Fork Fire Protection District was able to successfully participate in a regional SCBA AFG Grant award in late 2022. The entire complement of SCBAs has since been replaced. All SCBA cylinders require periodic hydrostatic testing as required at 49 CFR 180.205. Fully wrapped carbon fiber cylinders, as used by the district, should be tested every five years, and have a 15- year service life. Being able to have these spare cylinders brought to the incident by Logistical Volunteer Firefighters is critical logistical need. Additionally, being able to have empty cylinders rapidly filled by staff and Logistical Volunteer Firefighters should negate the need for additional cylinders.

Recommendation: Some consideration should be made to purchase spare SCBA cylinders over time and to stagger the life expectancy of those cylinders. New adaptable technology should also be considered in the interest of firefighter safety.

Fire Hose and Nozzles: The National Fire Protection Association's (NFPA) Standard-1962 calls for annual hose testing and allows for keeping hose if it passes the annual service test. The district currently engages in third-party testing of hose. A generally accepted practice is to remove hose from service after 10 years, as recommended by the NFPA in Standard-1962 (2008 Edition), Annex A.7.1., which states *"While all users should establish their own retirement schedule, fire departments should give careful consideration to a 10-year maximum service life under normal operating conditions."* Therefore, an annual budget should be maintained for replacing a prescribed amount of hose inventory, so it will not need replacement all at once while also providing for damaged hose repair and replacement. Another way to consider the cost of hose is to

consider a complete hose complement for each engine. The cost to replace an engine's hose complement and as currently configured in the district is \$9,700. This allocation can be amortized over 10-year increments or longer based on annual testing. The district has done an acceptable job in the replacement of hose on its front line and reserve engines.

Wildland hose is constantly being replaced. The district continues to maintain its supply and deployment of hose based on grant funding through the Nevada Division of Forestry, BLM, and the USFS. Hoses lost in firefighting are generally replaced by our federal partners if the fire is on federal property.

Recommendation: Hose testing must be performed. The use of a third-party hose testing company is the most efficient way to conduct this critical task. Funding for hose inventories should also be provided. Engine replacement hose should be purchased as affordable and to include hose for at least one reserve engine.

Radios and Pagers: The East Fork Fire Protection District was able to replace all its staff assigned handheld radios two years ago with funds generated under the second medium-term financing plan approved by the Board. Older radio stations have been assigned into volunteer stations. Volunteer pagers have been purchased for all logistical volunteers, as alternate means of alerting have been found unreliable. New radios for EMS communications are now mandated by the state.

Recommendation: Even with this major replacement purchase being completed, the district will need to consider evaluating all its mobile radios and keeping an eye on new and changing technologies. The funding component defined in this area reflects a percentage of the cost of the recent acquisition being funded as debt service. General fund allocations may be available for isolated purchases as well as some Emergency Management Grant funding. EMS communication radios must be a priority in the coming year.

Portable Equipment: Small portable equipment, specifically, chain saws, rotary saws, thermal imaging cameras, portable pumps, generators, lighting devices, etc. are all essential to the mission of the district. East Fork does not have a formal replacement plan for any of these items, rather replacing them on an as needed basis. Individually, some items would not be considered as capital expenditures, however, given the number of each item identified, the total value would place portable equipment within the realm of a capital improvement. By way of example, each chain saw cost \$1,400. The district maintains over 36 chain saws. An amount for the replacement of portable equipment should be considered on an annual basis. With the implementation of the Fire/Fuels Program, the inventory of chain saws has increased.

Recommendation: The district should continue replacing portable equipment on an annual basis and stage the replacement to avoid having to replace an entire complement of like equipment at one time. It is recommended that an allocation of \$10,000 per year be considered for the replacement of portable equipment. Battery technology has come a long way and should be considered for portable equipment when possible.

Information Technology: The need for new information technology devices, including desktops, laptops, and tablet computers is and will be an ongoing need. The advancement of technology can easily outpace equipment if a progressive program of replacement is not maintained and followed. The district now has a long-term plan (5-year) to provide the necessary devices and to start purchasing devices rather than leasing.

Recommendation: The district has transitioned to a purchase plan and will continue to replace a certain number of IT devices each year. Mobile communications devices, I-Pads, and software are of particular importance.

Gym Equipment: The district over the years has invested in station gym equipment. Over time and with use, some of this equipment must be replaced. The district has always supported this need. Funding is necessary to upgrade and replace this type of exercise equipment on an annual basis.

Recommendation: The district should continue to provide some funding for the purpose of replacing and upgrading its exercise equipment in the stations.

Rope/Rescue Equipment: Over time the district and its staff have developed an impressive skill set regarding rope rescue capability. The equipment needed to support this expanded level of emergency services requires some very specialized equipment as well as rope that is designed and manufactured to a “rescue” level standard. The district continues to reinforce our equipment needs each year, and in some cases having to replace items which meet certain expiration periods. Rope this is another area where the district is meeting its equipment objectives under this plan.

Recommendation: Provide allocations to maintain and enhance the district’s ability to sustain this service and to keep pace with technological advances in this rescue discipline.

Rescue Tools: Hydraulic rescue tools are mission critical equipment for delivering services. Especially given the proximity of response by the East Fork Fire Protection District to Highway 395 incidents, these units are of particular significance and value for disentangling and extricating trapped victims in vehicle accidents. These units should be replaced every 10 years depending on advances in technology and the cost of maintenance and repairs to each unit. The district has made good progress in the past years in this area. Funding for new battery powered tools should continue.

Recommendation: Refocus on the purchase of battery powered units to equip all staffed engines. An additional set of heavy rescue hydraulic tools should be considered when financially feasible or with grant funding if possible.

CIP Project Table for Major Equipment: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and defines funding recommendations and/or specific funding strategies.

ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST						
CIP PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
MAJOR EQUIPMENT						
Shop Lift - Mechanic	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Compressor ST14	\$55,000					\$55,000
Type 1 Equipment (Engine)	\$55,000					\$55,000
Sub Total	\$175,000	\$0	\$0	\$0	\$0	\$65,000

SECTION 4

CAPITAL IMPROVEMENTS – FACILITIES

Capital improvements and investments in facilities can represent some of the largest expenditures of a Capital Improvement Plan, especially if new fire facilities are contemplated. The most recent Standard of Cover does not recommend the need for any new facilities. Some consideration has been made for the staffing of Fire Station 2, however, data driven analysis over a longer period is necessary. The future completion of Muller Park Way will also enter the consideration of new facilities at some point. The facilities section requires a very dynamic approach if new facilities are considered. Detailed response time analysis, call saturation data, ISO cost/benefits, flood plain impacts, current and proposed development and associated zoning, street, and highway access, are just some of the considerations which make predicting facilities needs a challenge.

The East Fork Fire Protection District has been fortunate over the years to be able to construct several stations and has made an equal number of major additions to stations as well. Current station locations currently meet the existing response needs. Many of our volunteer stations have been located within the informal community structure of the county.

While new facility location, consolidation, and construction are a necessary component of this Capital Improvement Plan, the District must also concentrate on major facility maintenance as well. Both routine maintenance and extraordinary maintenance need to be established as a priority. The district has invested millions of dollars in its facilities. In many cases, the facilities have deeds, land donation, or trust restrictions within their enabling ownership documents which impose the maintenance of these facilities on to the district and into perpetuity.

Working with the Labor Association, the District has drafted a Station Habitability Document. This body of work helps define the various needs of each of the staffed stations. Soft tone alerting, individual sleeping accommodation, station security, and overall general maintenance are priorities.

Asphalt sealing is another significant maintenance responsibility. The district maintains 275,000 square feet of asphalt parking areas. Each year the district attempts to seal and repair about one half of the area on a staggered basis.

Exterior paint and stucco maintenance, roof repair, and station identifications are all items which will require continued maintenance and funded as part of the general fund allocations. The winter event of 2023 caused considerable damage to several stations, most notably roofs and walls with moisture intrusion due to wind driven conditions.

The district identified a need for some type of training structure in several strategic documents over the years. The concept of a regional facility works well for academy-based training but does not serve well for the day-to-day training of on duty staff due to the travel time and service level reductions that result when companies are outside of the district jurisdiction. The first through third phases of training tower prop are now completed.

Firefighters (both career and volunteer) are mandated to train a minimum of 240 hours per year per person.

General Recommendation: The district should monitor and evaluate response efficiencies related to call concentrations, response times, and the effectiveness of following the closest forces concept of response. The pending completion of the revised Standard of Cover will define those future needs and further assess existing locations.

Recommendation: The district should continue to follow a two-year rotation of asphalt sealing and repair for all its facilities.

Recommendation: The district should follow future development activity closely and if appropriate and data supported, work to secure both land and facility contributions/donations through development agreement or direct dedication. The Standard of Cover will serve as the defining document for facility locations.

Recommendation: The highest priority should be placed on the care and maintenance of existing facilities. The pending completion of the Station Habitability Study should be deemed the guiding document in defining the priorities of facility improvements and maintenance.

Recommendation: Soft Tone Alert System - Studies have found noise to be a causative factor in stress-related illnesses, such as hypertension, ulcers, allergies, and neurological disorders. Noise has been shown to cause nervousness, fear, and psychosomatic illnesses, as well as disturb sleep. One theory indicates that noise, like other stressors, triggers a startle response, which induces a widespread change in the body's activities. These changes may include a rise in blood pressure, a rise in pressure inside the head and increased sweating. Normally, these physiological changes are brought about by intense sounds of sudden onset, much as a fire fighter would experience going from a relaxed state in the station to an alarm response. Fire Station Alerting Systems use alerting tones at 850 Hz and below to alert firefighters to dispatches. Tones are received under a "ramp up volume" rather than the single "alert tone." The intent is to provide each staffed station with this feature. Douglas County 911 is committing to funding the backbone of such a system with the district funding the necessary hardware in each station.

CIP Project Table for Facilities: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and defines funding recommendations and/or specific funding strategies.

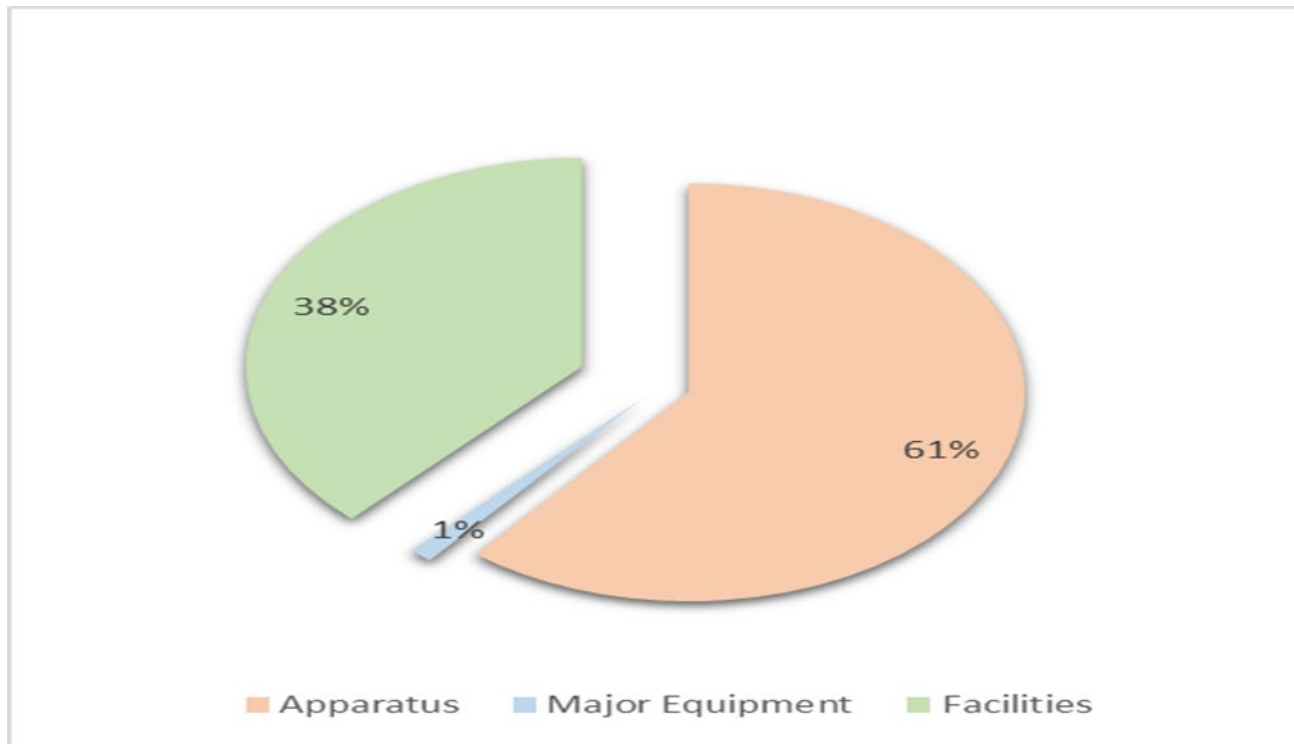
ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST						
CIP PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
FACILITIES						
Asphalt Repair and Sealing	\$205,000	\$0	\$0	\$0	\$0	\$205,000
Roof Replacement ST6				\$65,000		\$65,000
Flooring Replacement ST7		\$40,000				\$40,000
Generators			\$150,000			\$150,000
Facility Upgrades	\$980,233	\$175,000	\$200,000	\$200,000	\$200,000	\$1,755,233
Sub Total	\$1,185,233	\$215,000	\$350,000	\$265,000	\$200,000	\$2,215,233

SECTION 5

CIP FUNDING SUMMARY

Based on the preceding recommendations the East Fork Fire Protection District estimates that over the next five years, the district needs to consider **\$5,832,413** in Capital Investments. The amount considers the three areas of capital investment identified in this document.

They include **\$3,552,180 (61%)** for Apparatus, **\$65,000 (1%)** for Major Equipment and **\$2,215,233 (38%)** for Facilities. The latter does not consider the construction of any new facilities or the major modification of existing facilities to accommodate future 24-hour staffing, if necessary, based on development patterns or upgrading facilities.



ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST						
CIP PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
APPARATUS						
Type I Engine						\$0
Type III Engine	\$0	\$425,000	\$0	\$0	\$0	\$425,000
Type I Ambulance Remount	\$270,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,270,000
Type I Ambulance	\$0		\$350,000			\$350,000
Light Utility Vehicles	\$310,000	\$0	\$0	\$0	\$0	\$310,000
Water Tender	\$297,180	\$450,000	\$0	\$0	\$450,000	\$1,197,180
Sub Total	\$877,180	\$1,125,000	\$600,000	\$250,000	\$700,000	\$3,552,180
MAJOR EQUIPMENT						
Shop Lift - Mechanic	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Compressor ST14	\$55,000					\$55,000
Type 1 Equipment (Engine)	\$55,000					\$55,000
Sub Total	\$175,000	\$0	\$0	\$0	\$0	\$65,000
FACILITIES						
Asphalt Repair and Sealing	\$205,000	\$0	\$0	\$0	\$0	\$205,000
Roof Replacement ST6				\$65,000		\$65,000
Flooring Replacement ST7		\$40,000				\$40,000
Generators			\$150,000			\$150,000
Facility Upgrades	\$980,233	\$175,000	\$200,000	\$200,000	\$200,000	\$1,755,233
Sub Total	\$1,185,233	\$215,000	\$350,000	\$265,000	\$200,000	\$2,215,233
GRAND TOTAL	\$2,237,413	\$1,340,000	\$950,000	\$515,000	\$900,000	\$5,832,413

SECTION 6

FUNDING STRATEGIES

This financial strategy provides analysis and recommendations for funding the needs and projects identified in the Capital Improvement Plan. This is designed to be a living document and not the final answer. Utilized along with thoughtful analysis and forecasting by staff, it allows management and Board of Directors to effectively plan and approve sustainable maintenance of effort through a proactive budgeting strategy.

This financial strategy document provides a description of several Capital Improvement Fund funding possibilities by presenting alternatives with a recommendation, an implementation schedule, and an estimated cost to implement the recommendation.

Sources of Capital Funds

Funding for capital improvements comes from several sources. These funds are generated through local taxes, fees, charges, outside funding, or other similar sources. The availability of these funds is sensitive to economic cycles, labor contract impacts, non-represented employee costs, outside service contracts, health insurance costs, etc.

Pay-As-You-Go (PAYG) comes from annual appropriations and is part of the adopted operating budget. PAYG funding provides the greatest flexibility and historically has funded most capital projects. Projects that are typically smaller in scale as well as minor renovations are likely candidates for PAYG funding – if the project has an expected useful life of at least 10 years or more. PAYG has no debt service cost that must be paid on the expenditure. It is available at the start of the fiscal year but must compete with other operating programs for funding, in particular staffing and labor contract requirements. Funding can also be carried over at the end of each fiscal year.

Loan financing refers to debt financing of projects. The district has entered into its third loan agreement in the amount of \$3,000,000 which is currently funding major and minor capital needs. Loan financing is generated through the borrowing of funds (principal) at a cost (interest) through the sale of municipal bonds. While the district's borrowing capacity is high, the practical aspect of being able to fund debt must be the primary consideration.

Grant Funding has been a very positive funding source for the district. Over the past twenty years the district has secured over \$8,000,000 in grant funding from all sources. Annual grant opportunities should continue to be pursued. The most profitable and financially beneficial grants were through the Assistance to Firefighter's Grants (AFG). The district has been able to purchase station exhaust systems, SCBA's, a Type III Interface engine and most recently a second grant award for SCBA under a regional grant. The second most productive grant program has been through the Community Development Block Grant program. The district has funded in part a major fire station addition and two ambulances under this program. The third most successful grant funding has been provided by the Department of Homeland Security. The district's hazardous materials unit was funded under this program. Homeland Security funding continues to decrease within the State of Nevada and the grant allocations for major capital investments are very competitive and generally focused on the urban areas within the state.

Impact Fees for fire department facilities are provided in Nevada Revised Statute 278B. Impact Fees can only be imposed by the Douglas County Commission and are generally very restrictive in their use. Specifically, NRS 278B.045 defines a “Fire station project” to one or more of the following portions of a fire station or a fire substation: (a) Office space used for the administration of the fire station or fire substation. (b) Storage areas. (c) Kitchen facilities. (d) Dormitories and locker rooms. (e) Restroom facilities. (f) Training or exercise facilities. (g) Briefing or conference facilities. (h) Facilities and such appurtenances necessary for housing and maintaining vehicles and equipment used for firefighting or to provide emergency medical services. (i) a facility or portion of a facility that is required to comply with standards for occupational safety and health. (j) Parking areas for employees and the public. (k) Landscaping. (l) Utilities.

Impact fees cannot be used for (a) A facility or portion of a facility that is used to replace services for the prevention or suppression of fire that were once provided elsewhere in the city or county. (b) Vehicles and equipment used for firefighting or to provide emergency medical services. (c) A facility that is used for training firefighters from more than one fire station or fire substation. (d) Personnel costs of any kind.

Development Agreements serve as another way to leverage funding specifically to a particular development, generally major subdivisions. The district has over the years availed itself to a few development agreements which have provided funding. In several cases, the district has acquired land for future fire station construction. One drawback to development agreements is that conditions are usually applied, including reversion clauses if the land is not used within a specified time or not used at all. This District, as an independent entity, must seriously consider soliciting funds, equipment, land, and facilities for future development.

Tax Rate Adjustments have become another option, but equally challenging as a voter approved over-ride. Prior to the current tax limiting legislation that we operate under today, the district and all other entities had the ability to incrementally increase tax rates and were not subject to the current abatement requirements. Tax rates are, by law, established by the Douglas County Board of Commissioners and are capped at \$3.66. The district is in a group of several other entities, including the Towns of Minden and Gardnerville in the group of “capped” entities. NRS 361.455 does provide a process to follow if the governing board of the district were to pursue this option. Tax rate adjustments under this option involve a very complicated process with the Department of Taxation ultimately being the deciding voice.

Another option which should be considered when appropriate is a voter initiative which would reauthorize and existing 8 cent override for paramedic services, only with the request to remove the abatement value. The risk appears to be limited, and this type of action would not impact the existing tax rate cap.

Philanthropic Donations are another potential source of funding. While the opportunities are far and few between, there are times when this opportunity does make itself available. Funding is generally in smaller amounts.

SECTION 7

SUMMARY

The need for capital investment planning is an important responsibility for the East Fork Fire Protection District. As demonstrated in the preceding pages, the district has many critical needs. The Capital Improvement Plan allows the district and the public to see the identified needs, projected costs, and the estimated timeline assigned to those needs.

Not all items within CIP will be funded or can be funded. Therefore, the CIP can allow the organization and governing body to establish priorities, adjust, establish procurement policies, and otherwise, better manage its financial resources that are applied to capital improvements.

Lastly, this document should be considered a dynamic document subject to significant change over time. While effort has been put forth to forecast the needs in five (5) year periods, unforeseen influences can and will have an impact on what is presented. The impacts may include labor contracts, downturns in the economy, longer term delivery periods on apparatus orders, or emergency procurement needs, to name a few. The CIP is **only a guide** towards future needs and capital costs. The most current year of the CIP should receive the most attention to funding efforts as it represents the most reliable estimate of what is needed both functionally and what can potentially be supported financially.



**EAST FORK FIRE PROTECTION DISTRICT
CAPITAL IMPROVEMENT PLAN
2026-2031**

What is a CIP?



A Capital Improvement Plan (CIP) contains the individual capital projects, equipment purchases, facility needs, and major studies that a local government would like to pursue or acquire over a specific time period, usually five years.



The CIP is a planning document, updated annually and subject to change as the needs of the organization and community become more defined and projects move along in their respective planning and budgeting processes.



The plan provides a working blueprint for sustaining and improving the organizations infrastructure and equipment.



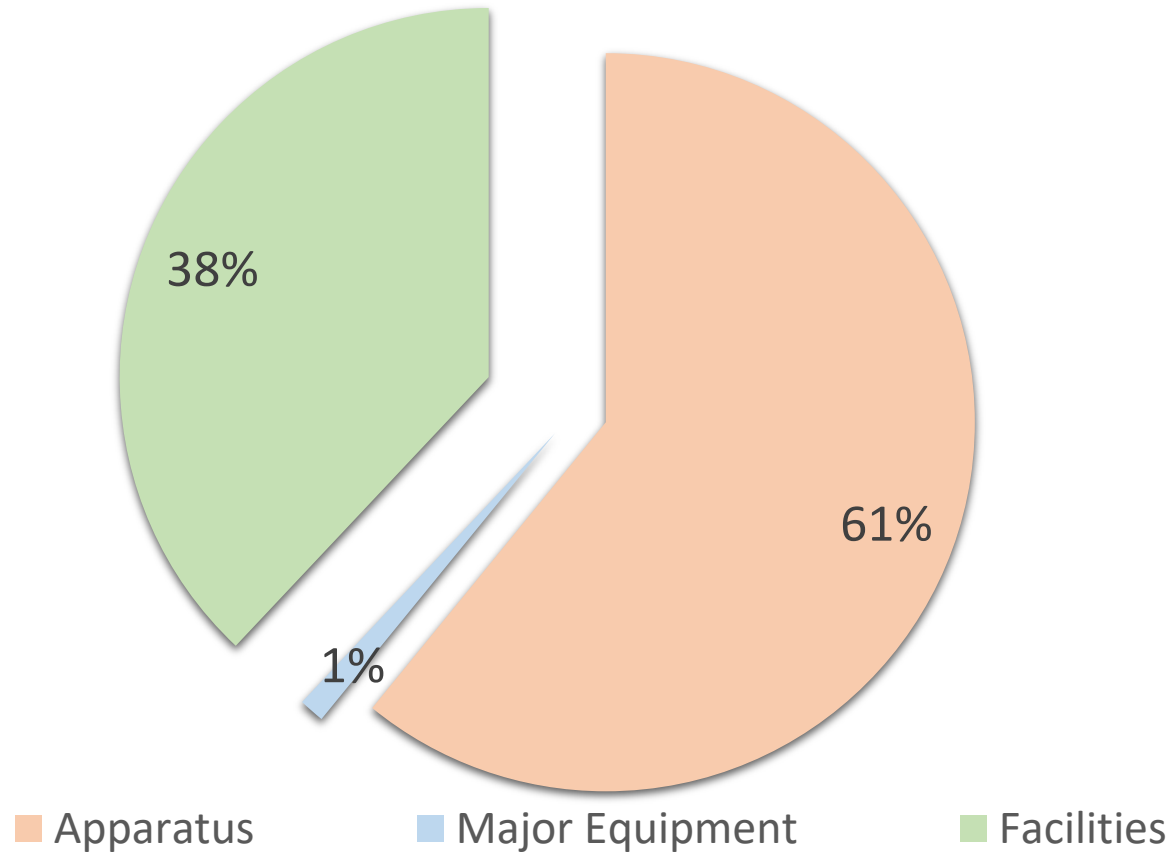
The current year of the plan reflects the needs and actions more accurately while each succeeding year tends to be more dynamic.

FY 2025-2026 Accomplishments

- Based on last year's adopted CIP, the District has completed or completing the planned acquisitions and projects.
- Over \$3.9 M was allocated on capital purchases, equipment, facilities, and debt.
- Notes and Some Accomplishments
 - New Type I Engine lease order placed, 3 additional Engines are on order
 - Braun Ambulance Remount in process
 - Training Prop completed
 - 2024 Ford F550 Rescue
 - Crew Boss Truck
 - Type III Brush Truck Rebuild
 - Soft tone alerting system
 - Asphalt crack & sealing



The CIP Project Type

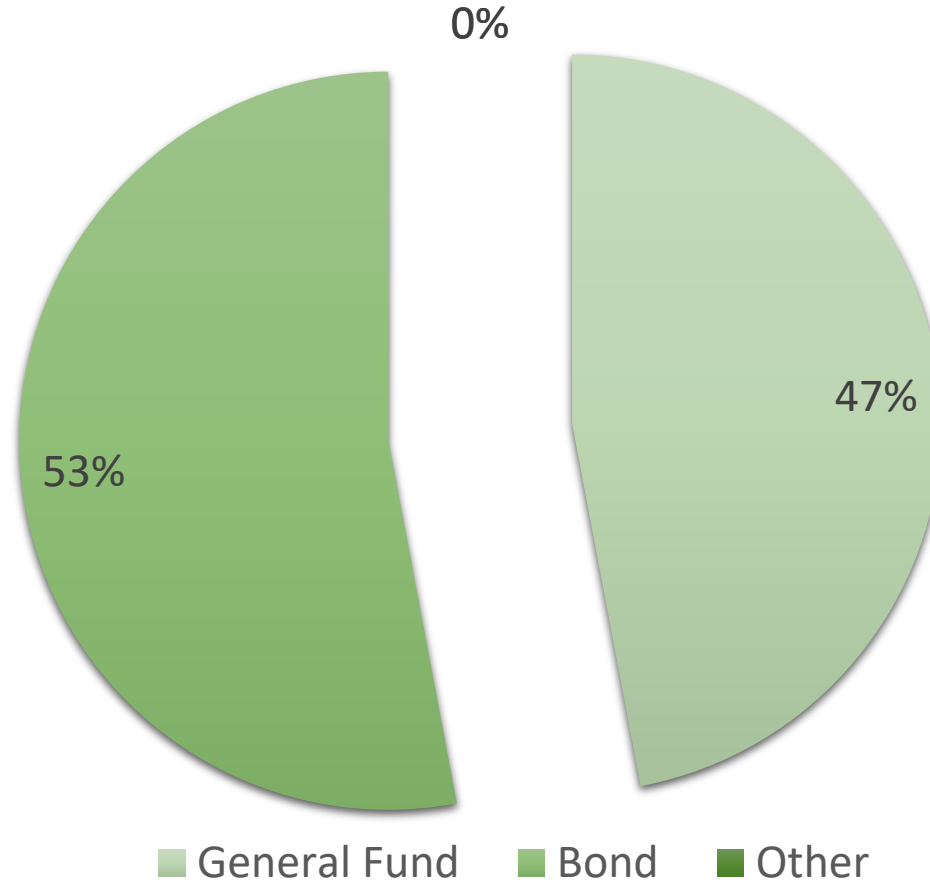


CIP Summary

ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST

CIP PROJECT	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	TOTAL
APPARATUS						
Type I Engine						\$0
Type III Engine	\$0	\$425,000	\$0	\$0	\$0	\$425,000
Type I Ambulance Remount	\$270,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,270,000
Type I Ambulance	\$0		\$350,000			\$350,000
Light Utility Vehicles	\$310,000	\$0	\$0	\$0	\$0	\$310,000
Water Tender	\$297,180	\$450,000	\$0	\$0	\$450,000	\$1,197,180
Sub Total	\$877,180	\$1,125,000	\$600,000	\$250,000	\$700,000	\$3,552,180
MAJOR EQUIPMENT						
Shop Lift - Mechanic	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Compressor ST14	\$55,000					\$55,000
Type 1 Equipment (Engine)	\$55,000					\$55,000
Sub Total	\$175,000	\$0	\$0	\$0	\$0	\$65,000
FACILITIES						
Asphalt Repair and Sealing	\$205,000	\$0	\$0	\$0	\$0	\$205,000
Roof Replacement ST6				\$65,000		\$65,000
Flooring Replacement ST7		\$40,000				\$40,000
Generators			\$150,000			\$150,000
Facility Upgrades	\$980,233	\$175,000	\$200,000	\$200,000	\$200,000	\$1,755,233
Sub Total	\$1,185,233	\$215,000	\$350,000	\$265,000	\$200,000	\$2,215,233
GRAND TOTAL	\$2,237,413	\$1,340,000	\$950,000	\$515,000	\$900,000	\$5,832,413

The CIP Funding Source



Summary of FY 26/27 Funding Sources

Summary of FY 26/27 Funding Sources:

	General Fund	Debt Service	Total
APPARATUS			
Type I Engine			\$0
Type III Engine			\$0
Type I Ambulance Remount	\$270,000		\$270,000
Type I Ambulance	\$0		\$0
Light Utility Vehicles	\$310,000		\$310,000
Water Tender	\$297,180		\$297,180
Sub Total	\$877,180	\$0	\$877,180
MAJOR EQUIPMENT			
Shop Lift - Mechanic	\$65,000		\$65,000
Compressor ST14	\$55,000		\$55,000
Type 1 Equipment (Engine)	\$55,000		\$55,000
Sub Total	\$175,000	\$0	\$175,000
FACILITIES			
Asphalt Repair and Sealing		\$205,000	\$205,000
Facility Upgrades		\$980,233	\$980,233
Sub Total	\$0	\$1,185,233	\$1,185,233
Grand Total	\$1,052,180	\$1,185,233	\$2,237,413

Funding Needs Summary

- Based on the preceding recommendations the East Fork Fire Protection District estimates that over the next five (5) years, the District needs to consider **\$5,832,413** in Capital Investments. The amount considers the three areas of capital investment identified in this document.
 - Apparatus: \$ 3,552,180 (60.9%)
 - Major Equipment: \$ 65,000 (1.11%)
 - Facilities: \$ 2,215,233 (37.98%)

Funding Strategies

- They may include:
 - **Pay-As-You-Go (PAYG)**
 - **Medium Term Bond/Loan Funds**
 - **Medium Term Leases**
 - **Inter-Governmental Loans/Grants**
 - **Grant Funding**
 - **Impact Fees**
 - **Development Agreements**
 - **Tax Rate Adjustments**
 - **Sale of Excess Property and Assets**
 - **Philanthropic Donations**

Final Thoughts

- The CIP is a guide towards future needs and capital costs.
- The need for capital investment planning is important.
- Not all items with-in a CIP will be funded or can be funded.
- The CIP can allow the organization and governing body to establish priorities, make adjustment, establish procurement policies, and otherwise better manage its financial resources that are applied to capital improvements.
- The CIP document should be considered a dynamic document subject to significant change over time.
- The District will ***always*** have many critical needs.
- Unforeseen influences can and will have an impact to what is presented or what can be funded.

Questions

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Initial presentation of the FY 26/27 Tentative Budget for the East Fork Fire Protection District in the amount of \$32,163,228. (Alan Ernst, District Fire Chief and Julie Andress, Director of Finance/CFO) 60 Minutes.
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
3. **Financial Impact:** Varies **Amount:** \$32,163,228
Fund Name: NA **Account Number:** Varies
4. **Prepared by:** Alan Ernst, District Fire Chief and Julie Andress, Director of Finance/CFO
5. **Meeting Date:** April 21, 2026 **Time Required:** 60 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** This is the first public presentation on the FY 26/27 Tentative Budget for the East Fork Fire Protection District. No action is required; however, the Board may provide directions to staff regarding the presentation. This meeting will contain an overview of the budget-development process and may include specific discussions on any of the following funds:

General Operations Fund - 650
Emergency Fund - 651

Agenda Item # 7



**EAST FORK FIRE
PROTECTION DISTRICT**
1694 County Road
Minden, Nevada 89423
(775) 782-9040

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, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 14,429,612

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 \$ 28,508,110 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, Alan Ernst
(Print Name)
District Fire Chief
(Title)

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

Signed: 

Dated: April 21, 2026

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 18, 2026 to May 31, 2026)

Date and Time: May 19, 2026 @ 1 PM Publication Date: Saturday, May 9, 2026

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



**EAST FORK FIRE
PROTECTION DISTRICT**
1694 County Road
Minden, Nevada 89423
(775) 782-9040

April 15, 2026

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

Regarding: FY 26/27 Tentative Budget for the East Fork Fire Protection District

To Whom It May Concern,

Attached please find the FY 26/27 Tentative Budget for the East Fork Fire Protection District. The budget supports 95 employed personnel (FTE), 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 Tentative Budget includes a 1.5% contingency and a 13.0% ending fund balance. The tax rate of .4874 is being used for ad valorem purposes. This will be the fourth 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 is servicing a 10 year, \$3,000,000 medium term debt incurred in 2023 specifically to fund capital improvements. The District has contracted 10 year turn-in lease agreement for FY26/27, \$3,952,168 for 4 engines to meet capital needs.

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,

Alan Ernst, District Fire Chief

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government			
Judicial			
Public Safety	96	95	95
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	96	95	95

POPULATION (AS OF JULY 1)	43895	55797	57149
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)	3,149,957,136	3,277,001,327	3,430,458,130
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	3,149,957,136	3,277,001,327	3,430,458,130
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

Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2026-2027

	(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	0.7443	3,430,458,130	25,532,900	0.4014	13,769,859	2,290,679	11,479,418
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides	0.086	3,430,458,130	2,950,194	0.086	2,950,194	-	2,950,194
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)	0.0934	3,430,458,130	3,202,978	0	0	0	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0934	3,430,458,130	3,202,978	0	0	0	-
M. SUBTOTAL A, C, L	0.9237	3,430,458,130	31,686,071	0.4874	16,720,053	2,290,679	14,429,612
N. Debt							
O. TOTAL M AND N	0.9237	3,430,458,130	31,686,071	0.4874	16,720,053	2,290,679	14,429,612

East Fork Fire Protection District
 (Local Government)
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

Schedule S-3

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	12,054,724	13,038,735	13,831,640	
Ad Valorem Delinquent	36,388			
Centrally Assessed Prop Tx	179,348	159,845	231,787	
Ag Deferred Taxes	3,152	-		
Personal Property Current	448,193	341,360	366,185	
Personal Property Delinquent	16,239			
SUBTOTAL	12,738,044	13,539,940	14,429,612	-
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Dept of Homeland Security	-			
FEMA	-			
EMPG	42,708	-	-	-
NDF	284,731	467,000	497,000	
FEDERAL SHARED REVENUES				
Reimb-Governmental (GEMT)	1,463,007	975,000	1,100,000	
STATE GRANTS				
SERC	5,950	-		
STATE SHARED REVENUE				
State Consolidated Tax Dist	2,335,316	2,544,532	2,673,437	
LOCAL REVENUE				
Alpine Contract	113,950	120,787	128,027	
Local Gov't Revenue	30,241	-		
Grant in Aid - Non Federal or State	-	-		
SUBTOTAL	4,275,903	4,107,319	4,398,464	-
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check	875,931	550,000	450,000	
Inspection/Operation Permit	-	60,000	60,000	
Technology Fee	28,889	12,000	6,000	
Water Initiative Fee	350,000	195,000	297,180	
Ambulance Charges (Net)	3,773,912	4,002,445	4,122,519	
Sierra Saver	47,580	50,000	50,000	
Standby Revenue	9,387	12,500	12,500	
Fuels Mgmt Contract	21,060	30,000	766,777	
Outside District Assistance For Hire	2,173,656	158,263	1,389,978	-
SUBTOTAL	7,280,415	5,070,208	7,154,954	-

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

Schedule B-8

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
Interest on Investment	6,322	4,000	6,000	
Invest. Earnings - LGIP	268,242	248,000	148,912	
Misc Revenue	36,952	5,000	5,000	
Rent/Lease Income	16,765	66,185	70,947	
Donations	19,129	1,000	10,000	
Refunds	-			
Admin Fee - Off District Reimbursement			224,203	
Reimbursements-Medevac Helicopter	-		614,002	
SUBTOTAL	347,410	324,185	1,079,064	-
SUBTOTAL REVENUE ALL SOURCES	24,641,772	23,041,652	27,062,094	-
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-			
Sale of Assets	46,910	5,000	5,000	
Proceeds of Long-term Debt	1,882,795		-	0
Other-Insurance Recoveries	50,699			
SUBTOTAL OTHER FINANCING SOURCES	1,980,404	5,000	5,000	-
BEGINNING FUND BALANCE	5,026,894	6,881,827	4,704,613	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,026,894	6,881,827	4,704,613	-
TOTAL AVAILABLE RESOURCES	31,649,070	29,928,479	31,771,707	-

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

Schedule B-9

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 06/30/27		FINAL APPROVED
			TENTATIVE APPROVED		
EFFPD ADMINISTRATION (231)					
SALARIES & WAGES	12,495,499	11,047,879	1,048,882		
EMPLOYEE BENEFITS	7,412,572	8,181,539	619,531		
SERVICES & SUPPLIES	389,715	382,632	949,138		
CAPITAL OUTLAY					-
DEPT. SUBTOTAL	20,297,786	19,612,050	2,617,551		-
EFFPD FIRE PREVENTION (232)					
SALARIES & WAGES			362,264		
EMPLOYEE BENEFITS			309,011		
SERVICES & SUPPLIES	18,002	23,250	27,750		
CAPITAL OUTLAY					-
DEPT. SUBTOTAL	18,002	23,250	699,025		-
EFFPD TRAINING (235)					
SALARIES & WAGES			206,711		
EMPLOYEE BENEFITS			183,103		
SERVICES & SUPPLIES	115,235	123,900	151,000		
CAPITAL OUTLAY	-				-
DEPT. SUBTOTAL	115,235	123,900	540,814		-
EFFPD FIRE SUPPRESSION (251)					
SALARIES & WAGES			9,067,425		
EMPLOYEE BENEFITS			7,354,695		
SERVICES & SUPPLIES	2,569,711	2,937,308	690,394		
CAPITAL OUTLAY	1,316,492	3,588,298	-		
DEPT. SUBTOTAL	3,886,203	6,525,606	17,112,514		-
EFFPD BUSINESS OPERATIONS (252)					
SALARIES & WAGES		-	345,846		-
EMPLOYEE BENEFITS		-	313,206		-
SERVICES & SUPPLIES		-	1,902,282		-
CAPITAL OUTLAY		-	2,247,413		-
DEPT. SUBTOTAL	-	-	4,808,747		-
EFFPD FUELS MANAGEMENT (264)					
SALARIES & WAGES			782,542		
EMPLOYEE BENEFITS			704,255		
SERVICES & SUPPLIES			14,540		
DEPT. SUBTOTAL	-	-	1,501,337		-
EFFPD VOLUNTEERS (266)					
SERVICES & SUPPLIES			166,400		
DEPT. SUBTOTAL	-	-	166,400		-
ACTIVITY SUBTOTAL	24,317,226	26,284,806	27,446,388		-
FUNCTION: PUBLIC SAFETY					
SALARIES & WAGES	12,495,499	11,047,879	11,813,670		-
EMPLOYEE BENEFITS	7,412,572	8,181,539	9,483,801		-
SERVICES & SUPPLIES	3,092,663	3,467,090	3,910,238		-
CAPITAL OUTLAY	1,316,492	3,588,298	2,237,413		-
FUNCTION SUBTOTAL	24,317,226	26,284,806	27,445,122		-

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

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
FUNCTION: DEBT SERVICE (297)				
PRINCIPAL (2023 Bond)	315,000	320,000	318,000	
INTEREST (2023 Bond)	135,017	128,545	117,222	
PRINCIPAL (10 Yr CAPITAL LEASE)			68,824	
INTEREST (10 Yr CAPITAL LEASE)			167,421	
DEPT. SUBTOTAL	450,017	448,545	671,467	-
ACTIVITY SUBTOTAL	450,017	448,545	671,467	-
FUNCTION: DEBT SERVICE				
DEBT SERVICE	450,017	448,545	671,467	-
FUNCTION SUBTOTAL	450,017	448,545	671,467	-

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 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government				
Judicial				
Public Safety	24,317,226	26,284,806	27,445,122	-
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service	450,017	448,545	671,467	-
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	24,767,243	26,733,351	28,116,589	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	0	334,653	378,116	
Transfers Out (Schedule T)	-	-		
TOTAL EXPENDITURES AND OTHER USE	-	334,653	378,116	-
ENDING FUND BALANCE:	6,881,827	2,860,475	3,277,002	
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	31,649,070	29,928,479	31,771,707	-
	-	-	0	-

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

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
MISCELLANEOUS REVENUE				
Interest on Investment	16,924	13,200	7,500	
Reimbursements				
Subtotal	16,924	13,200	7,500	
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
General Fund	-	-		
BEGINNING FUND BALANCE	353,897	370,821	384,021	
Prior Period Adjustment(s)	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	353,897	370,821	384,021	-
TOTAL RESOURCES	370,821	384,021	391,521	-
EXPENDITURES				
PUBLIC SAFETY				
FIRE - EMERGENCY				
Services & Supplies				
State Fire Program (WFPP)		0	0	
Emergency Operations	370,821	384,021	391,521	
Subtotal	370,821	384,021	391,521	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	370,821	-	-	0
TOTAL COMMITMENTS & FUND BALANCE	370,821	384,021	391,521	-

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 7/1/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Med Term Financing - 2023	5	10	3,000,000	12/12/2023	10/1/2033	4.20%				
FUND General Fund							\$2,632,000	\$117,222	\$318,000	\$435,222
Lease - Pierce Engines (4)	7	10	3,952,168	3/23/2026	1/23/2036	4.41%	\$3,952,168	\$167,421	\$68,824	\$236,245
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			-				\$ 6,584,168	\$ 284,643	\$ 386,824	\$ 671,467

SCHEDULE C-1 - INDEBTEDNESS

(Local Government)

Schedule C-1

Transfer Schedule for Fiscal Year 2026-2027

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

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: 84th Session; February 1, 2027 to May 31, 2027

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>

Entity: East Fork Fire Protection District

Budget Year 2026-2027

Page: 18
Schedule 30

Budget Year 2026-2027

Local Government: East Fork Fire Protection District
Contact: Julie Andress
E-mail Address: jandress@eastforkfire.org
Daytime Telephone: 775-782-9991

Total Number of Existing Contracts: 04

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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.	7/1/2026	11/1/2027	34,000.00	35,700.00	Annual Audit & Single Audit Fee
3	Conway Communications	7/1/2023	6/30/2028	173,472.00	173,472.00	IT Services & Phone Services
4	Dustin Holland	7/1/2024	Renews Yearly	18,000.00	18,000.00	Medical Director Fee
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			236,722.00	238,422.00	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Budget Year 2026-2027

Local Government: East Fork Fire Protection District
Contact: Julie Andress
E-mail Address: jandress@eastforkfire.org
Daytime Telephone: 775-782-9991

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	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	Juniper Strategies	7/1/2025	6/30/2026	1 YR		\$131,376	Risk Mgt./	1.00	\$63.16	Temporary staffing
	Bradley Driscoll						Safety Consult.			
2										
3										
4										
5										
6										
7										
8	Total					131,376.00		1.00		

Attach additional sheets if necessary.

Schedule 32



**EAST FORK FIRE
PROTECTION DISTRICT**

TENTATIVE BUDGET

FY 26-27



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East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
FUND 650 - EAST FORK FIRE GENERAL OPERATIONS							
Operating Revenues							
Ad Valorem Taxes	13,539,940	13,539,940	14,429,612	889,672	6.6%	889,672	6.6%
Intergovernmental	4,107,319	4,107,319	4,398,464	291,145	7.1%	291,145	7.1%
Charges For Service	4,911,945	5,070,208	7,154,954	2,243,009	45.7%	2,084,746	41.1%
Miscellaneous Revenue	315,685	324,185	1,079,064	763,379	241.8%	754,879	232.9%
Total Operating Revenues	22,874,889	23,041,652	27,062,094	4,187,205	18.3%	4,020,442	17.4%
Other Financing Sources	5,000	5,000	5,000	-	0.0%	-	0.0%
Total Revenues/Other Sources	22,879,889	23,046,652	27,067,094	4,187,205	18.3%	4,020,442	17.4%
Opening Fund Balance/Reserves	6,093,825	6,881,827	4,704,613	(1,389,212)	-22.8%	(2,177,214)	-31.6%
Total Resources	28,973,714	29,928,479	31,771,707	2,797,993	9.7%	1,843,228	6.2%
Operating Expenditures							
Salaries & Wages	10,889,616	11,047,879	11,813,670	924,054	8.5%	765,791	6.9%
Employee Benefits	8,059,207	8,181,539	9,483,801	1,424,594	17.7%	1,302,262	15.9%
Service & Supplies	3,361,398	3,467,090	3,910,238	548,840	16.3%	443,148	12.8%
Total Operating Expenditures	22,310,221	22,696,508	25,207,709	2,897,488	13.0%	2,511,201	11.1%

East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
Other							
Debt Service	448,545	448,545	671,467	222,922	49.7%	222,922	49.7%
Capital Projects and Outlay	3,019,820	3,588,298	2,237,413	(782,407)	-25.9%	(1,350,885)	-37.6%
Contingency	334,653	334,653	378,116	43,463	13.0%	43,463	13.0%
Total Other	3,803,018	4,371,496	3,286,996	(516,022)	-13.6%	(1,084,500)	-24.8%
rHRA Reserve	-	-	-	-	0.0%	-	0.0%
Ending Fund Balance	2,860,475	2,860,475	3,277,002	416,527	14.6%	416,527	14.6%
Total Requirements	28,973,714	29,928,479	31,771,707	2,797,993	9.66%	1,843,228	6.16%
Contingency %	1.50%	1.47%	1.50%				
Ending Fund Balance %	12.82%	12.60%	13.00%				
			-				

East Fork Fire
Budget Summary
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
<u>FUND 651 - EMERGENCY FUND</u>	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
TOTAL ALL FUNDS	29,340,811	30,295,576	32,163,228	2,822,417	9.6%	1,867,652	6.2%
Total Expenditures By Department							
Administration (Dept. 231)	19,331,454	19,632,049	2,617,551	(16,713,903)	-86.5%	(17,014,498)	-86.7%
Prevention (Dept. 232)	23,250	23,250	699,025	675,775	2906.6%	675,775	2906.6%
Training (Dept. 235)	115,000	123,900	540,814	425,814	370.3%	416,914	336.5%
Suppression (Dept. 251)	3,901,086	4,487,820	17,112,514	13,211,428	338.7%	12,624,694	281.3%
Business Ops (Dept. 252)	4,930,238	5,296,411	4,807,481	(122,757)	-2.5%	(488,930)	-9.2%
Fuels (Dept. 264)			1,501,337	1,501,337	100.0%	1,501,337	100.0%
Volunteers (Dept. 266)	25,000	25,000	166,400	141,400	565.6%	141,400	565.6%
Emergency (Dept. 293)	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
Debt Service (Dept. 297)	448,545	448,545	671,467	222,922	49.7%	222,922	49.7%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
TAXES								
311-100	Ad Valorem - Current	13,038,735	13,038,735	13,831,640	792,905	6.08%	792,905	6.08%
311-200	Centrally Assessed Prop Tax	159,845	159,845	231,787	71,942	45.0%	71,942	45.0%
311-700	Personal Property Current	341,360	341,360	366,185	24,825	7.3%	24,825	7.3%
	Total Taxes	13,539,940	13,539,940	14,429,612	889,672	6.6%	889,672	6.6%
INTERGOVERNMENTAL								
333-209	GEMT (Medicaid)(Fed Rev)	975,000	975,000	1,100,000	125,000	12.8%	125,000	12.8%
334-800	Grant - NDF -Fed	467,000	467,000	497,000	30,000	6.4%	30,000	6.4%
335-001	State Consolidated Tax Distribution	2,544,532	2,544,532	2,673,437	128,905	5.1%	128,905	5.1%
337-001	Alpine Contract	120,787	120,787	128,027	7,240	6.0%	7,240	6.0%
	Total Intergovernmental	4,107,319	4,107,319	4,398,464	291,145	7.1%	291,145	7.1%
CHARGES FOR SERVICE								
341-509	Fire Plan Check & Permit Fees	550,000	550,000	450,000	(100,000)	-18.2%	(100,000)	-18.2%
341-515	Inspection Fee	60,000	60,000	60,000	-	0.0%	-	0.0%
341-528	Technology Fee	12,000	12,000	6,000	(6,000)	-50.0%	(6,000)	-50.0%
341-535	Water Initiative Fee	195,000	195,000	297,180	102,180	52.4%	102,180	52.4%
342-500	Ambulance Fees	10,023,850	10,023,850	10,324,566	300,716	3.0%	300,716	3.0%
342-501	Collection Loss	(668,795)	(668,795)	(688,859)	(20,064)	3.0%	(20,064)	3.0%
342-502	Govt & Contractual/Mandatory Write-offs	(5,352,610)	(5,352,610)	(5,513,188)	(160,578)	3.0%	(160,578)	3.0%
342-510	Sierra Saver Fees	50,000	50,000	50,000	-	0.0%	-	0.0%
342-521	Standby Revenue	12,500	12,500	12,500	-	0.0%	-	0.0%
343-001	Outside District Assistance For Hire	-	158,263	1,389,978	1,389,978	100.0%	1,231,715	778.3%
343-002	Fuels Management	30,000	30,000	766,777	736,777	2455.9%	736,777	2455.9%
	Total Charges For Service	4,911,945	5,070,208	7,154,954	2,243,009	45.7%	2,084,746	41.1%

East Fork Fire
Fund 650 - Revenue Detail
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
MISCELLANEOUS REVENUES								
360-800	Miscellaneous Rev	5,000	5,000	5,000	-	0.0%	-	0.0%
360-805	Administrative Fee-OD			224,203	224,203	100.0%	224,203	100.0%
360-900	Reimbursement - Battle Born Medivac			614,002	614,002	100.0%	614,002	100.0%
361-200	Interest on Investment	4,000	4,000	6,000	2,000	50.0%	2,000	50.0%
361-211	Investment Earnings-LGIP	248,000	248,000	148,912	(99,088)	-40.0%	(99,088)	-40.0%
362-100	Rents/Leases	57,685	66,185	70,947	13,262	23.0%	4,762	7.2%
367-102	Donations	1,000	1,000	10,000	9,000	900.0%	9,000	900.0%
	Total Miscellaneous Revenues	315,685	324,185	1,079,064	763,379	241.8%	754,879	232.9%
TOTAL OPERATING REVENUES		22,874,889	23,041,652	27,062,094	4,187,205	18.3%	4,020,442	17.4%
OTHER FINANCING SOURCES								
391-100	Sale of Property	5,000	5,000	5,000	-	0.0%	-	0.0%
	Total Other Financing Sources	5,000	5,000	5,000	-	0.0%	-	0.0%
TOTAL REV/OTHER FINANCING SOURCES		22,879,889	23,046,652	27,067,094	4,187,205	18.3%	4,020,442	17.4%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages	8,319,700	8,147,424	852,186	(7,467,514)	-89.8%	(7,295,238) -89.5%
510-145	Reg Incentive Pay	278,515	278,515		(278,515)	-100.0%	(278,515) -100.0%
510-170	FLSA	174,155	174,155		(174,155)	-100.0%	(174,155) -100.0%
511-163	Off District Overtime		158,263		0	0.0%	(158,263) -100.0%
511-164	Holiday Special Pay (HSP)	321,517	321,517		(321,517)	-100.0%	(321,517) -100.0%
511-166	Sick Buyback - Non-rep	15,000	15,000	15,000	0	0.0%	0 0.0%
511-167	Vacation Payout	75,000	75,000	75,000	0	0.0%	0 0.0%
511-168	Vacation Buyback - Non-rep	15,000	15,000	15,000	0	0.0%	0 0.0%
511-170	Overtime	1,430,570	1,430,570	1,146	(1,429,424)	-99.9%	(1,429,424) -99.9%
511-172	Comp Paid	10,000	10,000	10,000	0	0.0%	0 0.0%
511-176	Call Back (2x)	59,039	59,039		(59,039)	-100.0%	(59,039) -100.0%
511-178	Sick Leave Payout	75,000	75,000	75,000	0	0.0%	0 0.0%
511-187	Uniform Allowance	110,600	110,600	2,100	(108,500)	-98.1%	(108,500) -98.1%
511-189	Cell Phone Stipend	5,520	5,520	3,450	(2,070)	-37.5%	(2,070) -37.5%
512-120	Contract Wages (temp employee's)	-	172,276		0	0.0%	0 0.0%
	Total Salaries and Wages	10,889,616	11,047,879	1,048,882	(9,840,734)	-90.4%	(9,826,721) -88.9%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
EMPLOYEE BENEFITS								
515-180	Benefits - EE, HSA, COBRA Acct Fee	5,000	5,000	5,000	-	0.0%	-	0.0%
515-181	Retirement	4,527,777	4,527,777	373,643	(4,154,134)	-91.7%	(4,154,134)	-91.7%
515-182	Workers Comp	1,121,035	1,121,035	38,851	(1,082,184)	-96.5%	(1,082,184)	-96.5%
515-183	Group Insurance	1,849,375	1,971,707	154,523	(1,694,852)	-91.6%	(1,817,184)	-92.2%
515-184	Unemployment	5,000	5,000	5,000	-	0.0%	-	0.0%
515-186	Medicare	155,144	155,144	12,454	(142,690)	-92.0%	(142,690)	-92.0%
515-196	HSA ER Contribution	186,750	186,750	14,375	(172,375)	-92.3%	(172,375)	-92.3%
515-197	HRA - Non-Contract	27,000	27,000	11,500	(15,500)	-57.4%	(15,500)	-57.4%
515-198	HRA - Contract	176,500	176,500	-	(176,500)	-100.0%	(176,500)	-100.0%
515-201	PEBS	5,625	5,625	4,185	(1,440)	-25.6%	(1,440)	-25.6%
	Total Employee Benefits	8,059,206	8,181,538	619,531	(7,439,675)	-92.3%	(7,562,007)	-92.4%
	Total Salary, Wages & Benefits	18,948,822	19,229,417	1,668,413	(17,280,409)	-91.2%	(17,388,728)	-90.4%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES & SUPPLIES								
520-060	Postage	3,500	3,500	2,600	(900)	-25.7%	(900)	-25.7%
520-075	Background Checks	3,000	3,000	3,000	0	0.0%	0	0.0%
520-077	Recruiting Expense	20,000	20,000	15,000	(5,000)	-25.0%	(5,000)	-25.0%
520-078	Printing & Binding	2,000	2,000	3,500	1,500	75.0%	1,500	75.0%
520-098	Maint. Janitorial	6,300	6,300	6,300	0	0.0%	0	0.0%
520-108	Maint. Office Equip.	5,448	5,448	5,000	(448)	-8.2%	(448)	-8.2%
520-136 *	Rents & Leases Equipment	12,844	12,844	5,100	(7,744)	-60.3%	(7,744)	-60.3%
520-150	Logistics	5,000	5,000		(5,000)	-100.0%	(5,000)	-100.0%
520-170	Mem, Subs, Books, etc (EMRB Assessment)	1,700	1,700	3,000	1,300	76.5%	1,300	76.5%
520-425	Collection Commission Expense	12,000	12,000	15,000	3,000	25.0%	3,000	25.0%
521-100 *	Professional Services	238,340	258,340	273,750	35,410	14.9%	15,410	6.0%
521-105	Board of Directors Comp	18,000	18,000	18,000	0	0.0%	0	0.0%
521-505	Voter Reg Maint Fee	5,800	5,800	5,800	0	0.0%	0	0.0%
532-028	Uniforms	500	500	500	0	0.0%	0	0.0%
533-800	Office Supplies	15,000	15,000	20,000	5,000	33.3%	5,000	33.3%
533-802	Small Equipment	6,000	6,000	6,000	0	0.0%	0	0.0%
533-817	Small Projects			534,388				
550-100	Bank Fees-Credit Card Processing	20,000	20,000	25,000	5,000	25.0%	5,000	25.0%
550-102	Bank Fees-Checking	7,200	7,200	7,200	0	0.0%	0	0.0%
	Total Services & Supplies	382,632	402,632	949,138	566,506	148.1%	12,118	3.0%
DEPARTMENT 231 TOTAL		19,331,454	19,632,049	2,617,551	(16,713,903)	-86.5%	(17,376,610)	-88.5%

East Fork Fire
Fund 650, Dept 231 (Administration)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-136	<u>Rents and Leases</u>							
	Postage machine lease	2,055	2,055	2,000				
	Xerox copier lease	3,100	3,100	3,100				
		5,155	5,155	5,100				
521-100	<u>Professional Services</u>							
	Professional attorney fees for General Counsel (Oshinski & Forsberg)	30,000	30,000	30,000				
	Professional attorney fees for contract negotiation, arbitration, grievances J.Walsh)	10,000	10,000	10,000				
	LP Insurance broker fees	22,500	22,500	22,500				
	Annual Financial Statement Audit Fee	30,000	30,000	35,000				
	OPEB Report - MacLeod Watts	2,550	2,550	7,500				
	Website/Social Media/Marketing (Hogg)			24,000				
	EMS Billing		20,000	96,000				
	GEMT Cost Report (Creative Consulting)	8,500	8,500	8,500				
	Nev.Health Authority Audit Fee (GEMT)	8,000	8,000	8,000				
	Ready Rebound		16,600	18,500				
	EAP Services		3,500	3,500				
	Paper Tiger			250				
	Performance/Evals Setup			10,000				
		\$122,550	\$151,650	273,750				

East Fork Fire
Fund 650, Dept 232 (Fire Prevention)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			354,636	354,636	100.0%	354,636 100.0%
511-170	Overtime			3,428	3,428	100.0%	3,428 100.0%
511-187	Uniform Allowance			4,200	4,200	100.0%	4,200 100.0%
	Total Salaries and Wages	-	-	362,264	362,264	100.0%	362,264 100.0%
EMPLOYEE BENEFITS							
515-181	Retirement			208,526	208,526	100.0%	208,526 100.0%
515-182	Workers Comp			19,085	19,085	100.0%	19,085 100.0%
515-183	Group Insurance			67,147	67,147	100.0%	67,147 100.0%
515-186	Medicare			5,253	5,253	100.0%	5,253 100.0%
515-196	HSA ER Contribution			5,000	5,000	100.0%	5,000 100.0%
515-198	HRA - Contract			4,000	4,000	100.0%	4,000 100.0%
	Total Employee Benefits	-	-	309,011	309,011	100.0%	309,011 100.0%
	Total Salary, Wages & Benefi	-	-	671,275	671,275	100.0%	671,275 100.0%

East Fork Fire
Fund 650, Dept 232 (Fire Prevention)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES								
520-170	Mem, Subs, Books, etc	4,000	4,000	4,750	750	18.8%	750	18.8%
521-100 *	Professional Services	5,000	5,000	6,000	1,000	20.0%	1,000	20.0%
532-046	Public Education Supplies	4,000	4,000	4,000	0	0.0%	0	0.0%
532-055	Books & Periodicals	750	750	-	(750)	-100.0%	(750)	-100.0%
533-802 *	Small Equipment	-	-	1,500	1,500	100.0%	1,500	100.0%
533-806	Software	9,500	9,500	11,500	2,000	21.1%	2,000	21.1%
	Total Services & Supplies	23,250	23,250	27,750	4,500	19.4%	4,500	19.4%
DEPARTMENT 232 TOTAL		23,250	23,250	699,025	675,775	2906.6%	675,775	2906.6%
Notes								
521-100	Outside Plan Review	5,000	5,000	6,000				
533-806	Software - Digiplans - Idt	9,500	9,500	11,500				

East Fork Fire
Fund 650, Dept 235 (Training)
 FY 2026-27

		2025/26		2026/27 Budget		Change	
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			175,368	175,368	100.0%	175,368
510-145	Reg Incentive Pay			16,585	16,585	100.0%	16,585
510-170	FLSA			3,294	3,294	100.0%	3,294
511-164	Holiday Special Pay (HSP)			6,080	6,080	100.0%	6,080
511-170	Overtime			1,538	1,538	100.0%	1,538
511-176	Call Back (2X)			1,056	1,056	100.0%	1,056
511-187	Uniform Allowance			2,100	2,100	100.0%	2,100
511-189	Cell Phone Stipend			690	690	100.0%	690
	Total Salaries and Wages	-	-	206,711	206,711	100.0%	206,711
EMPLOYEE BENEFITS							
515-181	Retirement			112,893	112,893	100.0%	112,893
515-182	Workers Comp			20,959	20,959	100.0%	20,959
515-183	Group Insurance			38,629	38,629	100.0%	38,629
515-186	Medicare			2,997	2,997	100.0%	2,997
515-196	HSA ER Contribution			3,125	3,125	100.0%	3,125
515-197	HRA - Non-Contract			4,000	4,000	100.0%	4,000
515-198	HRA - Contract			500	500	100.0%	500
	Total Employee Benefits	-	-	183,103	183,103	100.0%	183,103
	Total Salary, Wages & Benefits	-	-	389,814	389,814	100.0%	389,814
SERVICES & SUPPLIES							
520-064 *	Travel	15,000	15,000	25,000	10,000	66.7%	10,000
520-200 *	Training & Education	35,000	35,000	60,000	25,000	71.4%	25,000
520-205 *	Paramedic Education Reimb	35,000	35,000	35,000	-	0.0%	-
521-100	Professional Services	-	8,900	9,000	9,000	100.0%	100
521-162	Contract Services	3,000	3,000	3,000	-	0.0%	-
532-106	Academy Costs	12,500	12,500	12,500	-	0.0%	-
532-108 *	Training Supplies	13,000	13,000	5,000	(8,000)	-61.5%	(8,000)
533-802	Small Equipment	1,500	1,500	1,500	-	0.0%	-
	Total Services & Supplies	115,000	123,900	151,000	36,000	31.3%	27,100
DEPARTMENT 235 TOTAL		115,000	123,900	\$540,814	425,814	370.3%	416,914

East Fork Fire
Fund 650, Dept 235 (Training)
 FY 2026-27

	2025/26		2026/27 Budget	Change		
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
NOTES:						
520-064	Travel to conferences (tuition paid by employee; travel, lodging, per diem paid by Districts)	15,000	15,000	25,000		
520-200	<u>Training and Education</u>					
	District offered training courses, off-district class tuition	32,000	32,000	42,000		
	Carson City Fire Dept - Fire Training Facility Usage - Annual Fee	5,000	5,000	15,000		
	Preceptor Pay	3,000	3,000	3,000		
		40,000	40,000	60,000		
520-205	<u>Paramedic Education Reimb</u>					
	Paramedic Program (Upfront) @ 10,000 each	33,885	33,885	35,000		
		33,885	33,885	35,000		
532-108	<u>Training Supplies</u>					
	Misc Training Supplies	10,000	10,000	5,000		
	Contract to create video trainings	3,000	3,000	-		
		13,000	13,000	5,000		
533-802	<u>Small Equipment</u>					
	Small Equipment	1,500	1,500	1,500		
		1,500	1,500	1,500		

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			6,641,446	6,641,446	100.0%	6,641,446 100.0%
510-145	Reg Incentive Pay			291,400	291,400	100.0%	291,400 100.0%
510-170	FLSA			179,493	179,493	100.0%	179,493 100.0%
511-163	Overtime - Reimbursable (Off District Fires)			630,000	630,000	100.0%	630,000 100.0%
511-164	Holiday Special Pay (HSP)			331,373	331,373	100.0%	331,373 100.0%
511-170	Overtime			833,432	833,432	100.0%	833,432 100.0%
511-176	Call Back (2X)			57,551	57,551	100.0%	57,551 100.0%
511-187	Uniform Allowance			99,400	99,400	100.0%	99,400 100.0%
511-189	Cell Phone Stipend			3,330	3,330	100.0%	3,330 100.0%
	Total Salaries and Wages	-	-	9,067,425	9,067,425	100.0%	9,067,425 100.0%
EMPLOYEE BENEFITS							
515-181	Retirement			4,077,878	4,077,878	100.0%	4,077,878 100.0%
515-182	Workers Comp			992,050	992,050	100.0%	992,050 100.0%
515-183	Group Insurance			1,833,289	1,833,289	100.0%	1,833,289 100.0%
515-186	Medicare			131,478	131,478	100.0%	131,478 100.0%
515-196	HSA ER Contribution			163,000	163,000	100.0%	163,000 100.0%
515-198	HRA - Contract			157,000	157,000	100.0%	157,000 100.0%
	Total Employee Benefits	-	-	7,354,695	7,354,695	100.0%	7,354,695 100.0%
	Total Salary, Wages & Benefits	-	-	16,422,120	16,422,120	100.0%	16,422,120 100.0%

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES								
520-081	State Fire Program (WFPP)	97,000	85,256	97,000	0	0.0%	11,744	13.8%
520-104	Maint SCBA	8,600	8,600	7,000	(1,600)	-18.6%	(1,600)	-18.6%
520-111	Maint Radio	7,500	7,500	7,500	0	0.0%	0	0.0%
520-160	Support & Care	1,500	1,500	1,500	0	0.0%	0	0.0%
520-170 *	Mem, Subs, Books, etc	3,000	3,000	3,000	0	0.0%	0	0.0%
521-100 *	Professional Fees	214,472	214,472	34,900	(179,572)	-83.7%	(179,572)	-83.7%
521-140	Physical Exams	130,000	130,000	101,500	(28,500)	-21.9%	(28,500)	-21.9%
521-240	Dispatch Fees	87,017	87,017	87,017	0	0.0%	0	0.0%
532-028 *	Uniforms	6,000	6,000	6,000	0	0.0%	0	0.0%
532-034 *	Fire Protection Supplies	87,000	117,000	75,000	(12,000)	-13.8%	(42,000)	-35.9%
532-036	Badges & Insignia	1,000	1,000	6,000	5,000	500.0%	5,000	500.0%
532-031	Medical Supplies	104,200	104,200	140,000	35,800	34.4%	35,800	34.4%
533-802 *	Small Equipment	133,977	133,977	123,977	(10,000)	-7.5%	(10,000)	-7.5%
	Total Services & Supplies	881,266	899,522	690,394	(190,872)	-21.66%	(209,128)	-23.25%
CAPITAL OUTLAY AND PROJECTS								
562-200*	Buildings	810,000	1,045,239	-	(810,000)	-100.0%	(1,045,239)	-100.0%
564-500*	Machinery & Equipment	50,000	50,000	-	(50,000)	-100.0%	(50,000)	-100.0%
564-600	Water Delivery Fund	195,000	195,000	-	(195,000)	-100.0%	(195,000)	-100.0%
564-700*	Motor Vehicles	1,964,820	2,298,059	-	(1,964,820)	-100.0%	(2,298,059)	-100.0%
TOTAL	Capital projects and Outlay	3,019,820	3,588,298	-	(3,019,820)	-100.0%	(3,588,298)	-100.0%
DEPARTMENT 251 TOTAL		3,901,086	4,487,820	17,112,514	13,211,428	338.7%	12,624,694	281.3%

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-170	<u>Mem, Subs, Books, etc</u>							
	Sierra Front Wildfire Cooperators	720	720	720				
	NV Fire Chief's Association Membership	1,000	1,000	1,000				
	Lake Tahoe Regional Chiefs	100	100	100				
	NV Emergency Medical Services	300	300	300				
	Memberships (Some Lic & Certs here but should be in Dept 235) - Other	880	880	880				
		3,000	3,000	3,000				
521-100	<u>Professional Services</u>							
	BLD Consulting	-	4,800	10,000				
	Medical Director Fee	15,000	15,000	24,900				
	Workforce Improvements	7,000	7,000	-				
		22,000	22,000	34,900				
532-028	<u>Uniforms</u>							
	2 new hires @3,000	6,000	6,000	6,000				
		6,000	6,000	6,000				
532-034	<u>Fire Protection Supplies</u>							
	Equipment and Misc	65,000	65,000	65,000				
	Volunteer PPE	12,000	12,000	-				
	Fire Hose and Nozzles	5,000	5,000	10,000				
		82,000	82,000	75,000				

East Fork Fire
Fund 650, Dept 251 (Fire Suppression)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
533-802	<u>Small Equipment</u>							
	Small Equipment	10,000	10,000	10,000				
	Mobile/Portable Radios			20,000				
	Zoll Monitor		30,000	88,977				
	Knox Box/MedVaults/Keys	-	5,000	5,000				
		10,000	45,000	123,977				
540-010	<u>Grants Services and Supplies</u>							
	NVE Donation - CERT		30,000	-				
			30,000	-				
564-500	<u>Machinery and Equipment</u>							
	800Mgh Radio Rescues (Mandate by St)			50,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SALARIES & WAGES								
510-000	Regular - Salaries & Wages			342,363	342,363	100.0%	342,363	100.0%
511-170	Overtime			2,083	2,083	100.0%	2,083	100.0%
511-187	Uniform Allowance			1,400	1,400	100.0%	1,400	100.0%
	Total Salaries and Wages	-	-	345,846	345,846	100.0%	345,846	100.0%
EMPLOYEE BENEFITS								
515-180	Benefits - EE, HSA, COBRA Acct Fee				-	0.0%	-	0.0%
515-181	Retirement			186,768	186,768	100.0%	186,768	100.0%
515-182	Workers Comp			19,085	19,085	100.0%	19,085	100.0%
515-183	Group Insurance			87,338	87,338	100.0%	87,338	100.0%
515-186	Medicare			5,015	5,015	100.0%	5,015	100.0%
515-196	HSA ER Contribution			5,000	5,000	100.0%	5,000	100.0%
515-198	HRA - Contract			10,000	10,000	100.0%	10,000	100.0%
	Total Employee Benefits	-	-	313,206	313,206	100.0%	313,206	100.0%
	Total Salary, Wages & Benefits	-	-	659,052	659,052	100.0%	659,052	100.0%
SERVICES AND SUPPLIES								
520-055 *	Telephone Expense	17,100	17,100	18,600	1,500	8.8%	1,500	8.8%
520-079	Insurance - Property & Liability	274,231	274,231	305,231	31,000	11.3%	31,000	11.3%
520-089	Power	60,000	60,000	60,000	0	0.0%	0	0.0%
520-090	Water	17,000	17,000	18,500	1,500	8.8%	1,500	8.8%
520-091	Trash	19,000	19,000	18,500	(500)	-2.6%	(500)	-2.6%
520-092	Heating	60,000	60,000	58,000	(2,000)	-3.3%	(2,000)	-3.3%
520-093	Sewer	15,000	15,000	15,000	0	0.0%	0	0.0%
520-094	Cable Service	10,000	10,000	10,000	0	0.0%	0	0.0%
520-097 *	Maint B&G	198,000	446,500	167,280	(30,720)	-15.5%	(279,220)	-62.5%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
520-099	Maint Cleaning / Supplies	20,000	20,000	20,000	0	0.0%	0	0.0%
520-107 *	Maint Equipment	59,632	92,482	30,575	(29,057)	-48.7%	(61,907)	-66.9%
520-109	Maint Vehicle-Tools	2,000	4,000	4,000	2,000	100.0%	0	0.0%
520-110	Maint Vehicle-Parts	115,000	125,000	125,000	10,000	8.7%	0	0.0%
520-118	Maint Vehicle-Outside Repairs	165,000	165,000	165,000	0	0.0%	0	0.0%
520-120	Vehicle - Upfitting	5,000	20,000	20,240	15,240	304.8%	240	1.2%
520-130 *	Rents & Leases Land/Bldgs	227	227	227	0	0.0%	0	0.0%
520-137	Rents & Leases Vehicles	12,900	12,900	12,900	0	0.0%	0	0.0%
520-170 *	Mem, Subs, Books, etc	3,000	3,000	800	(2,200)	-73.3%	(2,200)	-73.3%
520-187	Internet Expense	8,000	8,000	20,000	12,000	150.0%	12,000	150.0%
520-194	Cell Phones (First Net)	22,980	35,900	40,000	17,020	74.1%	4,100	11.4%
521-020	Radio User Fees - DC Allocation	113,544	113,544	113,544	0	0.0%	0	0.0%
521-100 *	Professional Fees	-	-	193,472	193,472	100.0%	193,472	100.0%
532-003	Gas - Fuel Vehicles and Apparatus	165,000	165,000	165,000	0	0.0%	0	0.0%
532-028 *	Uniforms	6,000	6,000	6,000	0	0.0%	0	0.0%
532-032	PPE (Non-Uniform)	40,000	45,000	50,000	10,000	25.0%	5,000	11.1%
532.050*	Station Supplies	10,000	10,000	15,000	5,000	50.0%	5,000	50.0%
533-802 *	Small Equipment	-	-	5,000	5,000	100.0%	5,000	100.0%
533-803	Computers	31,000	31,000	29,000	(2,000)	-6.5%	(2,000)	-6.5%
533-806 *	Software	185,237	213,496	184,147	(1,090)	-0.6%	(29,349)	-13.7%
533-817	Small Projects	-	-	10,000	10,000	100.0%	10,000	100.0%
540-010 *	Grants - Service and Supplies	30,000	30,000	30,000	0	0.0%	0	0.0%
	Total Services & Supplies	1,664,851	2,019,380	1,911,016	246,165	14.79%	(108,364)	-5.37%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
CAPITAL OUTLAY AND PROJECTS								
562-200*	Buildings	1,393,067	1,417,911	1,185,233	(207,834)	-14.9%	(232,678)	-16.4%
564-500*	Machinery & Equipment	50,000	50,000	175,000	125,000	250.0%	125,000	250.0%
564-600	Water Delivery Fund	182,500	182,500	297,180	114,680	62.8%	114,680	62.8%
564-700*	Motor Vehicles	1,639,820	1,626,620	580,000	(1,059,820)	-64.6%	(1,046,620)	-64.3%
TOTAL	Capital projects and Outlay	3,265,387	3,277,031	2,237,413	(1,027,974)	-31.5%	(1,039,618)	-31.7%
DEPARTMENT 251 TOTAL		4,930,238	5,296,411	4,807,481	(122,757)	-2.5%	(488,930)	-9.2%

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Notes:								
520-055	<u>Telephone</u>							
	Frontier Phone Monthly Fee, St3	4,200	4,200	18,000				
	Conway, 3 Fax		-	600				
		27,180	4,200	18,600				
520-097	<u>Maintenance Building and Grounds</u>							
	General station maintenance	106,500	106,500	150,000				
	HVAC Preventative Maint			17,280				
	Asphalt crack sealing, all stations	18,500	18,500					
		125,000	125,000	167,280				
520-107	<u>Maintenance Equipment</u>							
	USDD Alerting System-Annual			7520				
	Arial Annual ladder testing	2,500	2,500	3,000				
	Annual fire extinguisher maintenance	4,000	4,000	2,400				
	Annual hydraulic lift inspection and Genesis diagnostic tool upgrade	1,000	1,000	3,000				
	Overhead Fire Protection- Annual Testing	1,200	1,200	9,700				
	Pump Testing	8,075	8,075	8,075				
	Overhead Door Annual Maint	4,400	4,400	4,400				
		21,175	21,175	30,575				
520-120	<u>Vehicle Upfitting</u>							
	CV Signs			5,000				
	Misc			15,240				
		-	-	20,240				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
520-130	<u>Rents and Leases/ Bldgs and Land</u>							
	Annual lease, BLM (Station 12 land)	25	25	25				
	Annual lease, Gardnerville Water Co (Station 2 land)	200	200	200				
	Assessment	2	2	2				
		227	227	227				
520-170	<u>Mem, Subs, Books, etc</u>							
	Memberships - Other	880	880	800				
		3,000	880	800				
521-100	<u>Professional Services</u>							
	IT Services - Conway	173,700	173,700	173,472				
	Conway Misc		-	20,000				
		173,700	173,700	193,472				
533-802	<u>Small Equipment</u>							
	Gym Equipment		5,750	5,000				
			5,750	5,000				
533-803	<u>Computer</u>							
	Computers - General			26,000				
	Misc Hardware replacement			3,000				
				29,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
533-806	<u>Software</u>							
	Zoll hosted - Billing	58,260	58,260	35,472				
	Kronos - Workforce Telestaff (24 hours of support service)	6,500	6,500	6,500				
	Kronos - Telestaff, Annual cloud hosting fee & license	22,650	22,650	22,650				
	Kronos - Workforce Payroll / HR software	18,300	18,300	18,300				
	Kronos - Payroll Processing - Other	2,000	2,000	2,000				
	Intacct - Accounting Software	19,852	19,852	22,522				
	Waystar (Claims Management)	11,300	11,300	11,300				
	Mitchell 1 - Vehicle Maintenance Reference Program	1,800	1,800	3,420				
	First Due Software for Inspections/Workorders	22,000	22,000	26,000				
	Avenza Enterprise-Maps	2,000	2,000	2,000				
	Absolute - VPN	2,400	2,400	2,400				
	CDW - Adobe Liscense		3,642	3,642				
	Wix & Ionis (website)			568				
	Cybersecurity		9,100	9,100				
	Vector Solutions	14,988	14,988	14,988				
	DocuSign	3,187	3,187	3,285				
		185,237	197,979	184,147				
533-817	<u>Small Projects</u>							
	Explorer Program			10,000				
	Insurance covered damage to buildings		287,880	-				
			287,880	10,000				

East Fork Fire
Fund 650, Dept 252 (Business Operations)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
540-010	<u>Grants Services and Supplies</u>							
	NVE Donation - CERT		30,000	30,000				
562-200	<u>Capital Buildings</u>							
	Soft Tone Alert System	210,000	210,000	-				
	Asphalt crack sealing, all stations			205,000				
	Bond Funding - Facility Upgrades	550,000	550,000	580,985				
	Bond Funded Capital Projects	141,450	750,000	399,248				
	Training Center Structure	50,000	50,000	-				
		725,000	1,560,000	1,185,233				
564-500	<u>Capital Machinery and Equipment</u>							
	Shop Lift-Mechanic			65,000				
	Compressor ST14			55,000				
	Type 1 Equipment (Engine)			55,000				
				175,000				
		-						
564-600	<u>Water Delivery Fund</u>			297,180				
		-	-	297,180				
564-700	<u>Motor Vehicles</u>							
	Ambulance Remount	220,000	220,000	270,000				
	Purchase of New Ambulance	275,000	275,000	-				
	Water Tender	125,000	-	-				
	Utility Vehicle & Upfitting	100,000	100,000	310,000				
	Bond Funded CIP-Committed Type1 Engine	98,132	981,320	-				
	Wildland Engine Retorfit	388,500	388,500	-				
		1,206,632	1,964,820	580,000				

East Fork Fire
Fund 650, Dept 264 (Fuels)
 FY 2026-27

		2025/26		2026/27	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SALARIES & WAGES							
510-000	Regular - Salaries & Wages			673,685	673,685	100.0%	673,685 100.0%
510-145	Reg Incentive Pay			25,179	25,179	100.0%	25,179 100.0%
510-170	FLSA			3,394	3,394	100.0%	3,394 100.0%
511-164	Holiday Special Pay (HSP)			6,266	6,266	100.0%	6,266 100.0%
511-170	Overtime			1,585	1,585	100.0%	1,585 100.0%
511-176	Call Back (2X)			6,093	6,093	100.0%	6,093 100.0%
511-187	Uniform Allowance			11,200	11,200	100.0%	11,200 100.0%
511-189	Cell Phone Stipend			1,380	1,380	100.0%	1,380 100.0%
512-120	Contract Wages (temp employee's)			53,760	53,760	100.0%	53,760 100.0%
	Total Salaries and Wages	-	-	782,542	782,542	100.0%	782,542 100.0%
EMPLOYEE BENEFITS							
515-180	Benefits - EE, HSA, COBRA Acct Fee				-	0.0%	- 0.0%
515-181	Retirement			358,321	358,321	100.0%	358,321 100.0%
515-182	Workers Comp			121,229	121,229	100.0%	121,229 100.0%
515-183	Group Insurance			186,638	186,638	100.0%	186,638 100.0%
515-186	Medicare			10,567	10,567	100.0%	10,567 100.0%
515-196	HSA ER Contribution			16,500	16,500	100.0%	16,500 100.0%
515-197	HRA - Non-Contract			11,000	11,000	100.0%	11,000 100.0%
	Total Employee Benefits	-	-	704,255	704,255	100.0%	704,255 100.0%
	Total Salary, Wages & Benefi	-	-	1,486,797	1,486,797	100.0%	1,486,797 100.0%

East Fork Fire
Fund 650, Dept 264 (Fuels)
 FY 2026-27

		2025/26		2026/27 Budget	Change		
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative
SERVICES AND SUPPLIES							
520-089	Power			1,300	1,300	100.0%	1,300 100.0%
520-091	Trash			525	525	100.0%	525 100.0%
520-092	Heating			2,600	2,600	100.0%	2,600 100.0%
520-094	Cable Service			765	765	100.0%	765 100.0%
520-107	Maint Equipment			2,000	2,000	100.0%	2,000 100.0%
520-187	Internet Expense			1,600	1,600	100.0%	1,600 100.0%
520-194	Cell Phones (First Net)			750	750	100.0%	750 100.0%
532-032	PPE (Non-Uniform)			1,000	1,000	100.0%	1,000 100.0%
533-802 *	Small Equipment			4,000	4,000	100.0%	4,000 100.0%
	Total Services & Supplies	-	-	14,540	14,540	100.0%	14,540 100.0%
	DEPARTMENT 264 TOTAL	-	-	1,501,337	1,501,337	100.0%	1,501,337 100.0%

East Fork Fire
Fund 650, Dept 266 (Volunteers)
 FY 2026-27

	2025/26		2026/27 Budget	Change			
	Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
SERVICES AND SUPPLIES							
520-055 * Telephone Expense			5,800	5,800	100.0%	5,800	100.0%
520-089 Power			14,100	14,100	100.0%	14,100	100.0%
520-090 Water			9,700	9,700	100.0%	9,700	100.0%
520-091 Trash			3,300	3,300	100.0%	3,300	100.0%
520-092 Heating			21,700	21,700	100.0%	21,700	100.0%
520-093 Sewer			3,800	3,800	100.0%	3,800	100.0%
520-097 * Maint B&G			49,800	49,800	100.0%	49,800	100.0%
520-107 Maint Equipment			3,500	3,500	100.0%	3,500	100.0%
520-187 Internet Expense			1,400	1,400	100.0%	1,400	100.0%
521-140 Physical Exams			18,000	18,000	100.0%	18,000	100.0%
521-250 Fingerprinting			300	300	100.0%	300	100.0%
532-032 PPE (Non-Uniform)			10,000	10,000	100.0%	10,000	100.0%
550-218 Volunteer Incentives	25,000	25,000	25,000	0	0.0%	0	0.0%
Total Services & Supplies	25,000	25,000	166,400	141,400	565.60%	141,400	565.60%
DEPARTMENT 266 TOTAL	25,000	25,000	166,400	141,400	565.6%	141,400	565.6%

East Fork Fire
Fund 650, Dept 297 (Debt Service)
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended vs. Tentative	
Debt Service								
550-003	Bond Principal	320,000	320,000	318,000	(2,000)	-0.6%	(2,000)	-0.6%
550-004	Bond Interest	128,545	128,545	117,222	(11,323)	-8.81%	(11,323)	-8.81%
550-010	Capital Lease Principal			68,824	68,824	100.00%	68,824	100.00%
550-011	Capital Lease Interest			167,421	167,421	100.00%	167,421	100.00%
	Total Debt Service	448,545	448,545	671,467	(13,323)	(0)	(13,323)	(0)
DEPARTMENT 297 TOTAL		448,545	448,545	671,467	(13,323)	(0)	(13,323)	(0)

	Principal	Interest	Total
2023 Bond Payment	318,000	117,222	435,222
1/2027 Lease (1) Pierce	68,824	35,536	104,360
3/2027 Lease (3) Pierce	-	131,885	131,885
Total	386,824	284,643	671,467

East Fork Fire
Fund 651, Dept 293 Emergency Fund
 FY 2026-27

		2025/26		2026/27 Budget	Change			
		Adopted Budget	Amended Budget (12/2025)	Tentative Budget	PY Adopted Vs. Tentative		PY Amended Vs. Tentative	
REVENUE								
301-100	Opening Fund Balance Reserves	353,897	353,897	384,021	30,124	8.5%	30,124	8.5%
361-211	Investment Earnings - LGIP	13,200	13,200	7,500	(5,700)	-43.2%	(5,700)	-43.2%
392-000	Transfer In	-	-	-	0	0.0%	0	0.0%
	Total Revenues	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
EXPENDITURES								
532-049	Emergency Operations	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
	Total Expenditures	367,097	367,097	391,521	24,424	6.7%	24,424	6.7%
699-000	Ending Fund Balance	-	-	-	-		-	

NOTES:
 532-049 Restricted funds for emergency event expenditures.



EAST FORK FIRE PROTECTION DISTRICT

TENTATIVE BUDGET

FISCAL YEAR 2026/27

Prepared and Presented By

Alan Ernst, District Fire Chief

Julie Andress, Director of Finance/CFO

Acknowledgements:

East Fork Fire Protection District Executive Staff

East Fork Fire Protection District Battalion Chiefs and Operations Staff

East Fork Fire Protection District Volunteers



District Board of Directors

Mike Sommers,
President

Nate Leising, Secretary

Barbara Griffin, Director

Bernard Curtis, Director

John Bellona, Director

A map of Douglas County, Nevada, showing various communities and geographical features. The map includes labels for Logan Creek, Kingsbury, Lane, Lakeridge, Genoa, Zephyr Cove, Round Hill Village, Skyland, South Lake Tahoe, Mormon Station State Historical Park, Carson River, Sunrise Pass Rd, Dangberg Reservoir Number Three, Dangberg Reservoir Number Four, East Fork, Rte 206, US 395, and US 50. The title "District Demographics" is overlaid on the map in a large, white, serif font.

District Demographics

751 square miles of Douglas County, including lands within the Tahoe Basin

57,149 estimated resident population

17,000 seasonal/migratory population swings

7,428 calls for service last year (2025)

Service calls increased over prior year by 10.4%

Budget Impacts

Contract Negotiations

Taxes and Fees

Plan Review Fees

Ambulance Collectibles

Interest on Investments

Board Direction

Primary Budget Objectives

Transparent
Budget

Sustainability
and Forward
Progression

Conservative
Revenue
Estimates

Maximize
Revenue

Mindful
Spending

Monitor of
Reserves and
Ending Fund
Balance

Additional Budget Objectives



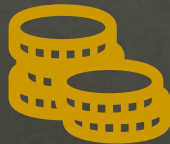
Fund wages/benefits, reflecting regional marketability, and continue to be an employer of choice



Enter long term “fixed costs” service agreements where appropriate



Fund capital equipment



Funding to service debt



Maintain a healthy ending fund balance for sustainability

Two Primary Budget Funds

❖ General Operations Fund

\$31,771,707

❖ Emergency Fund

\$ 391,521

❖ Total Fire District Budget

\$32,163,228

❖ Per NRS 474, the district is allowed two funds. One fund is for operations, and one is considered a restricted Emergency Fund.

FY 26-27 Budget Changes

- New Department cost centers added
 - Dept 252 Business Operations
 - Dept 264 Fuels Management
 - Dept 266 Volunteers
 - These costs previously budgeted in Dept 251 Suppression
- Salaries & Benefits are now allocated to each department
 - These costs used to be accounted for in Dept 231 Administration
- Now costs are aligned with each area of responsibility (AOR) of executive staff/deputy chiefs



General Fund Revenue

Tentative Budget 2026/27

Primary Revenue Sources



Taxes



Inter-
governmental
Revenue



Charges for
Service



Miscellaneous
Revenue

Ad Valorem
State Consolidated Tax
Ambulance User Fees
Fire and Life Safety Plan Review Fees
GEMT
Grants
Fire Reimbursements
Contracts
Interest on Investments
Rents and Leases
Donations
Sale of Excess Property

Revenue - Taxes



**FY 2026/27, budgeting a 6.00%
increase for property tax**

\$ 14,429,612

.42 % of Assessed Value



**Assessed value
\$3,432,215,981**

Residential cap - 3%

General Abatement Cap - 8%

Revenue -Intergovernmental

Intergovernmental revenues estimated at \$4.4 M 7.1% increase

State Consolidated Taxes estimated at \$2,6 M 5.1% increase

Fuels Management grants anticipated at \$497 K 6.4% increase

County of Alpine contract \$128 K 6% increase

GEMT projected as \$1.1 M 12.8% increase
(based on prior cost reports)

GEMT

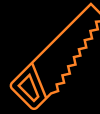
(Ground
Emergency
Medical
Transport)

- ◇ *Budget is \$1.1 M for FY26/27*
- ◇ Nevada Medicaid is paid 65% by federal and 35% by state funds
- ◇ East Fork's actual costs to Medicaid patients for transport can be used as the state share of Medicaid costs
 - ◇ This is the same for any local government ambulance provider where you have local tax dollars are subsidizing the state/federal Medicaid program
- ◇ A state plan amendment allows local tax dollars to be counted as the state's share, opening the door for federal reimbursement

Revenue –
Charges
for Service
\$7,154,954
45.7% increase



Fire Plan Check, Permit fees \$450 K
(18.2)% decrease



Fuels Management \$766 K



Water Initiative Fee \$297K
52.4% increase due to residential
growth in the urban interface



Ambulance Fees (net write-offs) \$4.1 M
3% increase



New! Outside District for Hire \$1.4 M

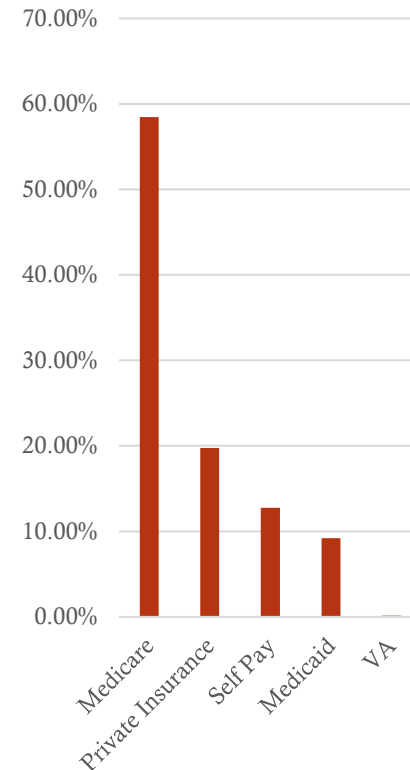
EMS Patient Demographics

✓ Medicare	58.46%
✓ Private Insurance	19.76%
✓ Self Pay	12.74%
✓ Medicaid	9.21%
✓ VA	.13%

Approximately 67% of billable services are Federally supported.

Estimating \$4.1 M in EMS revenue.

FY 26/27 reflects a 3 % increase of \$120 K (net) based on Western CPI



Revenue –
Miscellaneous
\$1,079,064



New! reimbursement for
Medevac Services \$614 K



New! Administrative Fee for
off district fires \$224 K



Interest on investment – (40%)
decrease in interest rates from
LGIP



Rents/Leases \$71 K
23% increase for NDF/BLM
(ST 5 & 10)

General Fund Expenditures Tentative Budget 2026/27



Summary - General Fund Operating Expenditures



Operating Expenditures increased by
13 %
\$25.2 M



Other Expenditures decrease by (13.6%)
due to capital bond balance from prior year
\$3.2 M
(Debt, Capital, Contingency)

Expenditures by Department

Administration (Dept. 231)	\$2,617,551
Prevention (Dept. 232)	\$699,025
Training (Dept. 235)	\$540,814
Suppression (Dept. 251)	\$17,112,514
Business Ops (Dept. 252)	\$4,807,481
Fuels Management (Dept. 264)	\$1,501,337
Volunteers (Dept. 266)	\$ 166,400
Emergency (Dept. 293)	\$391,521
Debt Service (Dept. 297)	\$671,467



Personnel Tentative Budget 2026/27

Career Line Staff Distribution FY 26/27

Daily Staffing – 24/7

- ✓ District-wide 1 Deputy Chief of Emergency Operations is assigned 24Hours/7 Days a week
- ✓ Fuels Crew Staff

Location	FY26/27
ST 14 Minden/Gardnerville	5
ST 7 Gardnerville Ranchos	7
ST 12 North Douglas County	5
ST 4 South Douglas County	3
Floater Position	1
Total	21

Personnel Costs FY 26/27

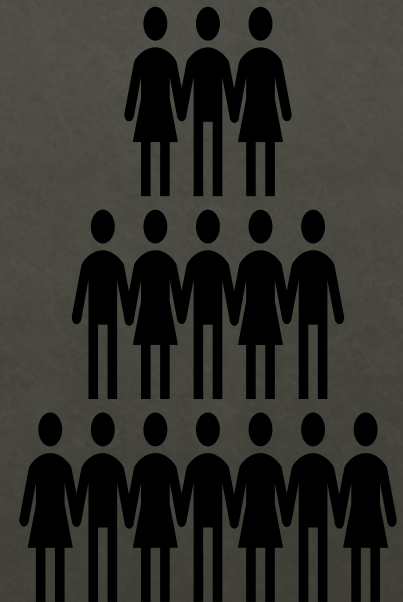
Salaries and Wages \$11,813,670

Benefits \$ 9,483,801

Represents 83.92% of Operating Budget

CURRENT ASSUMPTIONS

- ✓ Wage adjustments included for represented personnel based on pending contract negotiations and current step movements
- ✓ Wage adjustments are included for non-represented personnel wages which mirror contracted employee compensation increases
- ✓ Health Insurance increases are projected to be 15.0%
- ✓ Worker's Compensation increase estimated at 11%



Overtime Costs

- ◆ FY 26/27 budgeted at \$1,473,212 equivalent of 18 shifts per line staff
- ◆ Overtime Costs are driven by several factors
 - ◆ Geographic challenges as they relate to staffing needs
 - ◆ Academy costs
 - ◆ Contract requirements (Pending Negotiations)
 - ◆ Long-term workers compensation injuries/medical
 - ◆ Major incident staffing and call back



East Fork Fire Debt

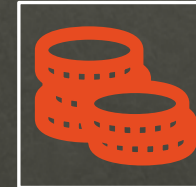
Annual Debt Service Total
\$ 671,467

Medium Term Bond/Loan Interest Rate of
4.2%

*bond ends 10/2033



Debt service payments
are considered part of
our capital expenditures



This budget includes
bond funding of
\$1,212,305



Capital Expenditures Tentative Budget 2026/27





Capital Outlay Funding

- ✓ \$2.2 M has been delegated to fund capital improvements
- ✓ Includes bond funding \$1.2 M
- ✓ Some proposed uses include and commitments:
 - ✓ Type 1 Ambulance Remount
 - ✓ Light Utility Vehicles
 - ✓ Wildland Engine Retrofit
 - ✓ Shop Lift
 - ✓ Compressor
 - ✓ Facility Upgrades
 - ✓ Capital Repairs



Emergency Fund Tentative Budget 2026/27

Emergency Fund



Restricted Use Fund

NRS Mandate
\$1,000,000 Maximum Balance



\$391,521 available for Emergency Operations

Wildfire Protection Plan

- ◆ Participation in the plan essentially serves as our insurance policy for wildland fire suppression costs.
- ◆ Over time and with the intervention of the Legislative Council Bureau and an audit of the plan and the Nevada Division of Forestry, the initial cost allocation plan has now transformed itself into an actual formula.
- ◆ The new formula's main consideration is vested with fire cost history. East Fork Fire has one of the higher fire cost histories of those participating.
- ◆ **Tentative cost is \$97,000**





Volunteers

Volunteer Capacity

- ✓ Volunteers provide critical logistical support during emergencies
- ✓ This budget includes funding for Volunteer Incentive Program
- ✓ Volunteer Incentive Program has been revised to comply with Department of Labor requirements
- ✓ Today we support approximately 39 volunteers



Volunteer Incentive Program

- ◇ \$25,000 is allocated for volunteer incentives
- ◇ Incentives comply with DOL requirements and regulations
 - ◇ Volunteers receive Sierra Saver Ambulance Subscription
 - ◇ Volunteers receive time in service gift cards
 - ◇ Volunteers receive time in service recognition awards
 - ◇ Volunteers receive shirts and hats
 - ◇ Volunteers listed as “Support” do not receive monetary incentives

Monthly or Annual Stipend – Dept. of Labor has stated that the payment of a nominal monthly or ***annual*** stipend to an individual who volunteers on a year-round basis is allowed.



Contingency and Ending Fund Balance Tentative Budget 2026/27

Contingency and Ending Fund Balances

Total Contingency Funding \$378,116

1.50% of Operating Expenses

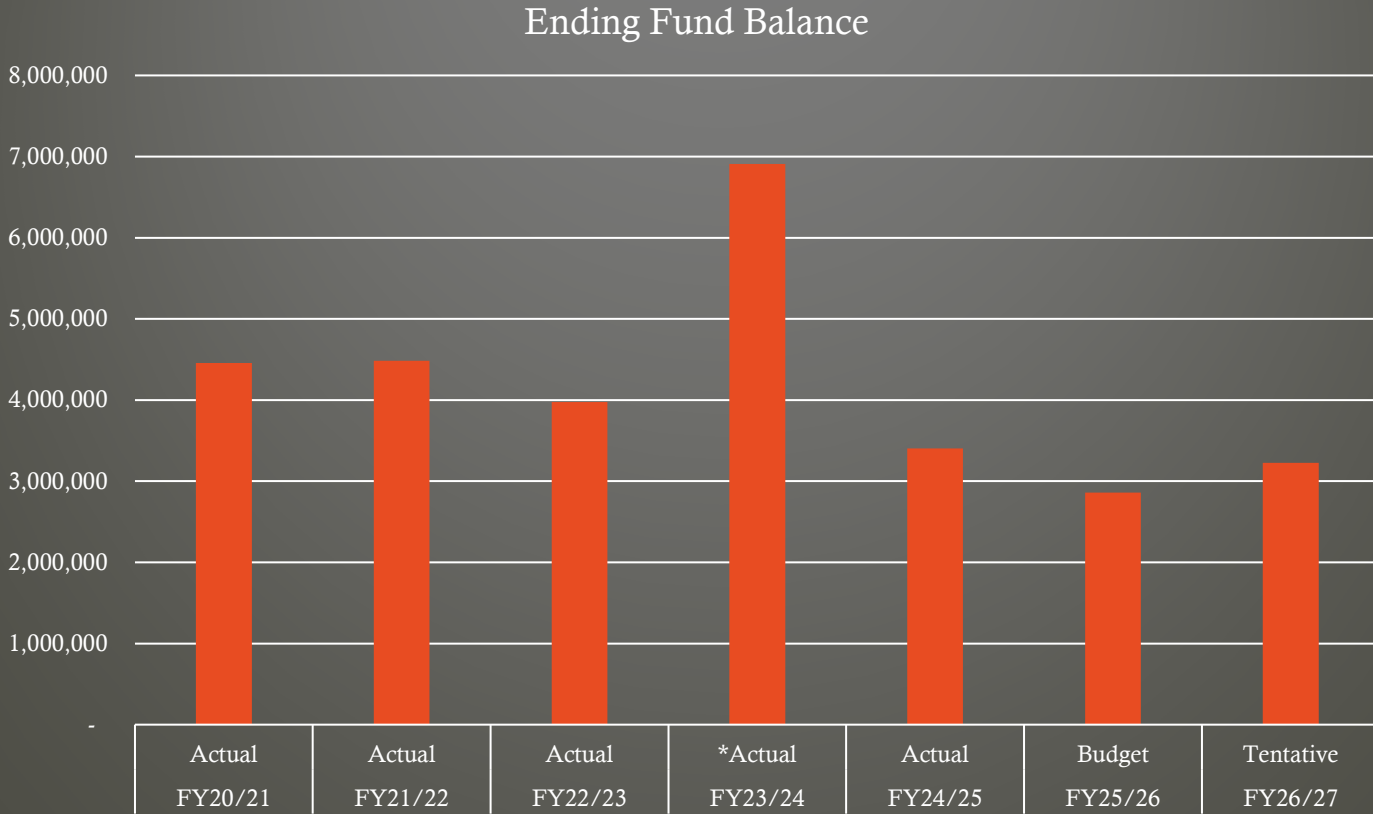
Ending Fund Balance

FY 25/26 Budgeted \$2,860,475 (12.82%)

FY 26/27 Tentative \$3,277,002 (13.00%)



Fund Balance



*Note- ending fund balance contains bond proceeds

FY 26/27

Tentative Budget
(All Funds)

\$32,163,228



Next Steps

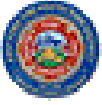


East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Budget Summary for month ending March 2026. (Julie Andress, Director of Finance/CFO) 5 Minutes.
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
3. **Funds Available:** Yes **Amount:** NA
Fund Name: General Fund **Account Number:** Various
4. **Prepared by:** Julie Andress, Director of Finance/CFO
5. **Meeting Date:** April 21, 2026 **Time Required:** 5 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** Attached is the Budget Summary for the period noted above.

Agenda Item # 8



650--Operations Fund

East Fork Fire Protection District Budget Performance Report 75 % of Year Elapsed

	Amended Budget	Year To Date 03/31/2026	Remaining budget	% Used	% Remaining
	Amended Budget	Year to Date Actual	Remaining budget	% Used	% Remaining
Fund 650 - Operations					
Revenue					
Taxes	13,539,940.00	12,592,567.33	947,372.67	93 %	7 %
Intergovernmental Revenue	4,107,319.00	2,041,376.68	2,065,942.32	50 %	50 %
Charges For Services	5,070,208.00	5,919,848.06	(849,640.06)	117 %	(17) %
Miscellaneous Revenue	324,185.00	383,811.42	(59,626.42)	118 %	(18) %
Other Financing Sources	5,000.00	22,562.50	(17,562.50)	451 %	(351) %
Beg. Fund Bal./Reserves	6,881,827.00	0.00	6,881,827.00	0 %	100 %
Total Revenues	29,928,479.00	20,960,165.99	8,968,313.01	70 %	30 %
Expenses - All (Fund 650)					
Dept 231 - Administration					
Expenses - Salary, Wages & Benf					
Salaries & Wages	11,047,880.00	8,599,926.63	2,447,953.37	78 %	22 %
Employee Benefits	8,181,539.00	6,353,885.52	1,827,653.48	78 %	22 %
Total - Salary, Wages & Benf	19,229,419.00	14,953,812.15	4,275,606.85	78 %	22 %
Service & Supplies	402,632.00	268,997.11	133,634.89	67 %	33 %
Total Dept 231 - Administration	(19,632,051.00)	(15,222,809.26)	(4,409,241.74)	78 %	22 %
Dept 232 - Fire Prevention					
Service & Supplies	23,250.00	24,827.57	(1,577.57)	107 %	(7) %
Total Dept 232 - Fire Prevention	(23,250.00)	(24,827.57)	1,577.57	107 %	(7) %
Dept 235- Training					
Service & Supplies	123,900.00	133,635.64	(9,735.64)	108 %	(8) %
Total Dept 235 - Training	(123,900.00)	(133,635.64)	9,735.64	108 %	(8) %
Dept 251 - Suppression					
Service & Supplies	2,917,307.00	2,338,754.59	578,552.41	80 %	20 %
Expenses - Capital Outlay/Projects	3,588,298.00	1,328,350.12	2,259,947.88	37 %	63 %
Total Dept 251- Suppression	(6,505,605.00)	(3,667,104.71)	(2,838,500.29)	56 %	44 %
Dept 297 - Debt Service					
Service & Supplies	448,545.00	448,544.90	0.10	100 %	0 %
Total Dept 297 - Debt Service	(448,545.00)	(448,544.90)	(0.10)	100 %	0 %
Other Financing Uses	(334,653.00)	0.00	(334,653.00)	0 %	100 %
Ending Fund Bal./Reserve	2,860,475.00	0.00	2,860,475.00	0 %	100 %
Total Expenses - All (Fund 650)	29,928,479.00	19,496,922.08	10,431,556.92	65 %	35 %
Total Fund 650 - Operations	0.00	1,463,243.91	(1,463,243.91)	0 %	0 %

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Reports/updates from East Fork Volunteer Firefighters Association concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 5 Minutes.

2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.

3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA

4. **Prepared by:** Alan Ernst, District Fire Chief

5. **Meeting Date:** April 21, 2026 **Time Required:** 5 Minutes

6. **Agenda:** Administrative Agenda

7. **Background Information:** This portion of the meeting will allow for reports and updates from East Fork Volunteer Firefighters Association including, but not limited to, the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action taken on these reports/updates.

Agenda Item # 10

East Fork Fire Protection District

AGENDA ACTION SHEET

1. **Title: For Presentation Only.** Reports/updates from District Board Members and the Fire Chief concerning the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action will be taken on these reports/updates. (Michael Sommers, President) 10 Minutes.
2. **Recommended Motion:** For Presentation Only. No motion or action is necessary.
3. **Funds Available:** NA **Amount:** NA
Fund Name: NA **Account Number:** NA
4. **Prepared by:** Alan Ernst, District Fire Chief
5. **Meeting Date:** April 21, 2026 **Time Required:** 10 minutes
6. **Agenda:** Administrative Agenda
7. **Background Information:** This portion of the meeting will allow for reports and updates from District Board Members and the Fire Chief including, but not limited to, the various assignments and committees they may be a member of, liaison to, or meetings/functions they have attended. No action taken on these reports/updates.

Agenda Item # 11

MESSAGE FROM THE FIRE CHIEF

As we continue moving through the year, I want to take a moment to recognize the steady progress being made across several critical areas of our organization.

We are in the final stages of developing our tentative budget, a process that reflects not only our fiscal responsibility but also our commitment to aligning resources with the priorities of our district. This work ensures we remain well-positioned to meet the needs of our community while supporting the men and women who deliver our services every day.

At the same time, we are actively engaged in negotiations with our labor group. These discussions are an important part of maintaining a strong and collaborative relationship with our workforce. Our goal remains clear, achieving an agreement that is fair, sustainable, and reflective of the value our personnel bring to this organization and the community we serve.

I am also pleased to share that we have moved forward with placing the order for four new Type 1 fire engines, as approved by the Board of Directors. This investment represents a significant step forward in enhancing the reliability and capability of our frontline apparatus, ensuring our crews have the tools they need to operate safely and effectively.

Finally, we recently held our first annual promotions and awards ceremony, a truly special event for our organization. It was an opportunity to formally recognize the achievements, dedication, and professionalism of our members. Celebrating these milestones not only honors individual accomplishments but also reinforces the culture of excellence we continue to build together.

Thank you for your continued commitment to our mission, our values, and each other. It is an honor to serve alongside all of you.



HUMAN RESOURCE/ADMINISTRATION

Seasonal Fuels Crew Orientation

An upcoming Seasonal Fuels Crew Orientation is scheduled for Tuesday, April 28th, to onboard twelve new Seasonal Fuels Crew Members. This orientation will provide an overview of program objectives, safety protocols, operational expectations, and crew responsibilities. The District looks forward to working collaboratively with NDF in the upcoming season.

April Anniversaries

The District proudly recognizes the following team members for their dedicated service and continued commitment.

Service Anniversaries

- Brad Driscoll-1 year-April 1
- Cole Jackson-3 years-April 3
- Jesse Tschetter-3 years-April 3
- Jusdan Mondragon-5 years-April 12
- Avery Nelson-5 years-April 12
- Logan Smith-5 years-April 12
- Weston Park-5 years-April 12
- Christopher Harland-5 years-April 12
- Steven Hara-17 years-April 18
- Torril Purvis-17 years-April 18
- Whitney Bullion-2 years-April 20
- Tyler Mars-2 years-April 20
- Elise Snyder-2 years-April 20
- Dustin Weisz-8 years-April 23
- Roger Falcke-37 years-April 25

EFFPD

EMERGENCY OPERATIONS

APRIL 2026

Significant Incidents and Updates

Emergency Operations

Call Summary March:

- Total Calls for Service: 674
- YTD: 1887
- Air 12 Calls for Service: 5

Major Incidents March:

- None



Training, Risk Management/Safety

Safety Topic for April:

- Ventilation and Fire Tactics / RT130 Hands -On

Work-Related Injuries for March:

- Reportable Injuries - 0 That Required Treatment, 5 Report Only
- Reportable Accidents - 1 Minor





FIRE PREVENTION

CURRENT PROJECTS

- Open burn in effect until end of May
- Community Connect module is live
- First Due Investigation Module training

UPDATES

- Construction inspections continue
- Annual inspections in process
- Community Development to take Appendices to the BOCC the first meeting in May
- Doing plan review in the new County Oracle system

LOOKING AHEAD AT SUBMITTALS

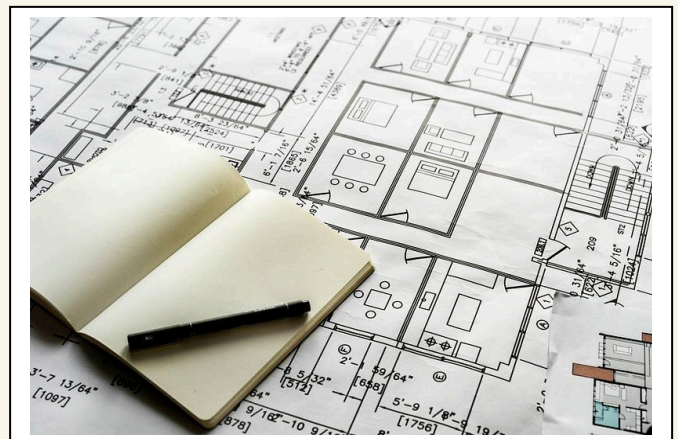
- Nothing Bunt Cakes
- Kimmerling apartments

PLAN REVIEW: February

- 39 submitted
- 31 approved

INSPECTION: March

- 41 Annual
- 17 Construction
- 118 Community Connect



EFFPD

BUSINESS OPERATIONS

WHAT'S NEW

- **Fleet**
 - Pre-construction meeting for the first Type 1 apparatus has been completed.
- **Facilities**
 - Alerting system cutover at Stations 7 and 14 has been completed.
 - Roofing repairs are currently in progress.
- **Community**
 - The LEPC has approved \$14,000 for hazardous materials (HazMat) equipment upgrades.
 - Submitted Part 1 of the Nevada Rural Health Transformation grant application, totaling \$533,600, to support equipment upgrades, additional diagnostic and treatment capabilities, and a new rescue unit.

FINANCE DIVISION

Updates:

- ❖ FY 26/27 Tentative Budget has been filed with the Department of Taxation
- ❖ Quarter 3 Economic Survey has been filed
- ❖ FY 26/27 Lease for the 4 Pierce Engines with PNC has been executed



