



**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 \$ 27,876,607 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 [Signature]

Dated May 6, 2026

Phone 775-782-9040

APPROVED BY THE GOVERNING BOARD

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

[Signature]
[Signature]
[Signature]
Nathan A. Leising

Signed by
[Signature]
DOECDAO02868487

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
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(775) 782-9040

May 19, 2026,

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

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

To Whom It May Concern,

Attached please find the FY 26/27 Final Budget for the East Fork Fire Protection District. The budget supports 95 employed personnel (FTE), 8 volunteer fire departments, administration, 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.

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 currently 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

Table of Contents

	Page #
I. <u>INTRODUCTION</u>	
Schedule 1 - Transmittal Letter	1
Budget Message	2
Table of Contents	3
II. <u>SUMMARY SCHEDULES</u>	
Schedule S-2 – Statistical Data	4
Schedule S-3 – Property Tax Rate Reconciliation	5
Schedules A and A-1 – Governmental Fund Types	6
III. <u>GOVERNMENTAL FUND TYPES</u>	
Schedule B – General Fund	8
Schedule B – Special Revenue Funds	13
IV. <u>SUPPLEMENTARY INFORMATION</u>	
Schedule C-1 – Indebtedness	14
Schedule T – Transfer Reconciliation	15
Schedule 30 - Lobbying Expense Estimate	16
Schedule 31 - Existing Contracts	17
Schedule 32 - Privatization Contracts	18
Final Budget - Proof of Publication	N/A

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	(2,290,441)	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	(2,290,441)	14,429,612
N. Debt							
O. TOTAL M AND N	0.9237	3,430,458,130	31,686,071	0.4874	16,720,053	(2,290,441)	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	13,831,640
Ad Valorem Delinquent	36,388			
Centrally Assessed Prop Tx	179,348	159,845	231,787	231,787
Ag Deferred Taxes	3,152	-		
Personal Property Current	448,193	341,360	366,185	366,185
Personal Property Delinquent	16,239			
SUBTOTAL	12,738,044	13,539,940	14,429,612	14,429,612
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Dept of Homeland Security	-			
FEMA	-			
EMPG	42,708	-	-	-
NDF	284,731	467,000	497,000	497,000
FEDERAL SHARED REVENUES				
Reimb-Governmental (GEMT)	1,463,007	975,000	1,100,000	1,100,000
STATE GRANTS				
SERC	5,950	-		
STATE SHARED REVENUE				
State Consolidated Tax Dist	2,335,316	2,544,532	2,673,437	2,673,437
LOCAL REVENUE				
Alpine Contract	113,950	120,787	128,027	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	4,398,464
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check	875,931	550,000	450,000	450,000
Inspection/Operation Permit	-	60,000	60,000	60,000
Technology Fee	28,889	12,000	6,000	6,000
Water Initiative Fee	350,000	195,000	297,180	297,180
Ambulance Charges (Net)	3,773,912	4,002,445	4,122,519	4,122,519
Sierra Saver	47,580	50,000	50,000	50,000
Standby Revenue	9,387	12,500	12,500	12,500
Fuels Mgmt Contract	21,060	30,000	766,777	766,777
Outside District Assistance For Hire	2,173,656	158,263	1,389,978	1,389,978
SUBTOTAL	7,280,415	5,070,208	7,154,954	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	6,000
Invest. Earnings - LGIP	268,242	248,000	148,912	148,912
Misc Revenue	36,952	5,000	5,000	5,000
Rent/Lease Income	16,765	66,185	70,947	70,947
Donations	19,129	1,000	10,000	10,000
Refunds	-			
Admin Fee - Off District Reimbursement			224,203	224,203
Reimbursements-Medevac Helicopter	-		614,002	614,002
SUBTOTAL	347,410	324,185	1,079,064	1,079,064
SUBTOTAL REVENUE ALL SOURCES	24,641,772	23,041,652	27,062,094	27,062,094
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-			
Sale of Assets	46,910	5,000	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	5,000
BEGINNING FUND BALANCE	5,026,894	6,881,827	4,704,613	4,704,613
Prior Period Adjustments				45,758
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,026,894	6,881,827	4,704,613	4,750,371
TOTAL AVAILABLE RESOURCES	31,649,070	29,928,479	31,771,707	31,817,465

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		1,048,882
EMPLOYEE BENEFITS	7,412,572	8,181,539	619,531		619,531
SERVICES & SUPPLIES	389,715	382,632	949,138		949,138
CAPITAL OUTLAY					-
DEPT. SUBTOTAL	20,297,786	19,612,050	2,617,551		2,617,551
EFFPD FIRE PREVENTION (232)					
SALARIES & WAGES			362,264		362,264
EMPLOYEE BENEFITS			309,011		309,011
SERVICES & SUPPLIES	18,002	23,250	27,750		27,750
CAPITAL OUTLAY					-
DEPT. SUBTOTAL	18,002	23,250	699,025		699,025
EFFPD TRAINING (235)					
SALARIES & WAGES			206,711		206,711
EMPLOYEE BENEFITS			183,103		183,103
SERVICES & SUPPLIES	115,235	123,900	151,000		151,000
CAPITAL OUTLAY	-				-
DEPT. SUBTOTAL	115,235	123,900	540,814		540,814
EFFPD FIRE SUPPRESSION (251)					
SALARIES & WAGES			9,067,425		9,067,425
EMPLOYEE BENEFITS			7,354,695		7,354,695
SERVICES & SUPPLIES	2,569,711	2,937,308	690,394		690,394
CAPITAL OUTLAY	1,316,492	1,744,160	-		-
DEPT. SUBTOTAL	3,886,203	4,681,468	17,112,514		17,112,514
EFFPD BUSINESS OPERATIONS (252)					
SALARIES & WAGES		-	345,846		345,846
EMPLOYEE BENEFITS		-	313,206		313,206
SERVICES & SUPPLIES		-	1,902,282		1,945,005
CAPITAL OUTLAY		-	2,246,147		2,237,413
DEPT. SUBTOTAL	-	-	4,807,481		4,841,470
EFFPD FUELS MANAGEMENT (264)					
SALARIES & WAGES			782,542		782,542
EMPLOYEE BENEFITS			704,255		704,255
SERVICES & SUPPLIES			14,540		20,515
DEPT. SUBTOTAL	-	-	1,501,337		1,507,312
EFFPD VOLUNTEERS (266)					
SERVICES & SUPPLIES			166,400		166,400
DEPT. SUBTOTAL	-	-	166,400		166,400
ACTIVITY SUBTOTAL	24,317,226	24,440,668	27,445,122		27,485,086
FUNCTION: PUBLIC SAFETY					
SALARIES & WAGES	12,495,499	11,047,879	11,813,670		11,813,670
EMPLOYEE BENEFITS	7,412,572	8,181,539	9,483,801		9,483,801
SERVICES & SUPPLIES	3,092,663	3,467,090	3,901,504		3,950,202
CAPITAL OUTLAY	1,316,492	1,744,160	2,246,147		2,237,413
FUNCTION SUBTOTAL	24,317,226	24,440,668	27,445,122		27,485,086

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

FUNCTION General Government/Public Safety

<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	318,000
INTEREST (2023 Bond)	135,017	128,545	117,222	117,222
PRINCIPAL (10 Yr CAPITAL LEASE)			68,824	68,824
INTEREST (10 Yr CAPITAL LEASE)			167,421	167,421
DEPT. SUBTOTAL	450,017	448,545	671,467	671,467
ACTIVITY SUBTOTAL	450,017	448,545	671,467	671,467
FUNCTION: DEBT SERVICE				
DEBT SERVICE	450,017	448,545	671,467	671,467
FUNCTION SUBTOTAL	450,017	448,545	671,467	671,467

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

FUNCTION Debt Service

Schedule B-10

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

PUBLIC NOTICE

The tentative budget hearing for the 2026-2027 fiscal year budget will be held at the East Fork Fire Protection District Office, 1694 County Road, Minden, Nevada on Tuesday, May 19, 2026, at 1:00 P.M. Recommendations for the final budget changes may be made at that time. The following budget funds will be heard at that time:

General Fund

Emergency Fund

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

Alan Ernst

District Fire Chief

East Fork Fire Protection District

Douglas County, Nevada



PO Box 648, Carson City, NV 89702
1071 S Carson St, Carson City, NV 89701
(775) 881-1201 FAX: (775) 887-2408

Customer Account #:

Legal Account

Jodi Lynn Dark says:

That she is a legal clerk of the
Record Courier a newspaper published
Wednesday and Saturday
at Gardnerville, in the State of Nevada.

Copy Line

PO #:

AD #:

of which a copy is hereto attached, was published
in said newspaper for the full required period of
time(s) commencing on
and ending on,
all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Date	Amount	Balance
-------------	---------------	----------------