

EAST FORK FIRE PROTECTION DISTRICT

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

Alan Ernst, District Fire Chief
Amy Ray, Deputy Fire Chief Fire Marshal
Mike Shockey, Deputy Fire Chief Operations
Larry Goss, Deputy Fire Chief Business Operations
Holly Megee, Director of Administrative Services
Julie Andress, Director of Finance CFO

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, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 13,203,457

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 22,655,885 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:

March 25, 2025

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 19, 2025 to May 31, 2025)

Date and Time: May 20, 2025 at 1 00pm

Publication Date: Saturday, May 10, 2025

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



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Julie Andress, Director of Financial Services/CFO

April 25, 2025,

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

Regarding: FY 25/26 Tentative Budget for the East Fork Fire Protection District

To Whom It May Concern,

Attached please find the FY 25/26 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 12.75% ending fund balance. The tax rate of .4874 is being used for ad valorem purposes. This will be the third 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 currently servicing a \$2,000,000 medium term debt incurred specifically to fund capital improvements. The debt obligation was established in FY18/19 and will be finalized in FY 25/26. The District is servicing a 10 year, \$3,000,000 medium term debt incurred in 2023 specifically to fund capital improvements.

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

East Fork Fire
Tentative Budget

Table of Contents

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety	99	96	95
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	99	96	95

POPULATION (AS OF JULY 1)	43895	43895	43895
SOURCE OF POPULATION ESTIMATE*	Douglas County Clerk's Office/Redistricting	Douglas County Clerk's Office/Redistricting	Douglas County Clerk's Office/Redistricting
Assessed Valuation (Secured and Unsecured Only)	2,982,518,302	3,149,957,136	3,275,803,262
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,982,518,302	3,149,957,136	3,275,803,262
TAX RATE			
General Fund	0.4874	0.4874	0.4874
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

East Fork Fire Protection District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2025-2026

	(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	0.7086	3,275,803,262	23,212,341.91	0.4014	13,149,074	3,464,930	9,684,144
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides	0.086	3,275,803,262	2,817,191	0.086	2,817,191	(0)	2,817,191
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)	0.093	3,275,803,262	3,047,516	0	0	0	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.093	3,275,803,262	3,047,516	0	0	0	-
M. SUBTOTAL A, C, L	0.8876	3,275,803,262	29,077,049	0.4874	15,966,265	3,464,930	12,501,335
N. Debt							
O. TOTAL M AND N	0.8876	3,275,803,262	29,077,049	0.4874	15,966,265	3,464,930	12,501,335

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

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.
If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula,
please attach an explanation.

East Fork Fire Protection District
(Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for East Fork Fire Protection District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS	OPERATING TRANSFERS	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	** (3)	*** (4)	OUT (5)	OUT (6)	(7)	(8)
General	-	10,703,169	7,714,402	449,070	3,453,770	322,509		2,750,000	25,392,920
Emergency Fund	R			335,474					335,474
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		10,703,169	7,714,402	784,544	3,453,770	322,509	-	2,750,000	25,728,394

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Last Revised 3/13/2025

Schedule A-1

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	11,144,116	11,989,085	12,678,457	
Ad Valorem Delinquent	45,656	-	-	
Centrally Assessed Prop Tx	157,605	166,695	150,000	
Ag Deferred Taxes	-	-	-	
Personal Property Current	379,691	345,555	375,000	
Personal Property Delinquent	18,463	-	-	
SUBTOTAL	11,745,531	12,501,335	13,203,457	-
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS				
Dept of Homeland Security	-			
FEMA		71,570		-
ARPA	250,000	-	-	
AFG	481,818	68,800	-	-
NDF	126,678	445,222	450,582	-
FEDERAL SHARED REVENUES				
Reimb-Governmental (GEMT)	1,419,257	875,000	975,000	-
STATE GRANTS				
STATE SHARED REVENUE				
State Consolidated Tax Dist	2,447,948	2,533,807	2,620,225	-
LOCAL REVENUE				
Alpine Contract	107,500	113,950	119,648	-
Fire House Subs	36,576	-		
Grant in Aid - Non Federal or State	32,059	-		
SUBTOTAL	4,901,836	4,108,349	4,165,455	-
CHARGES FOR SERVICE				
PUBLIC SERVICE				
Fire Plan check	532,850	500,000	550,000	-
Inspection/Operation Permit		1,000	60,000	
Technology Fee	12,897	12,000	12,000	
Water Initiative Fee	187,400	182,500	362,500	-
Ambulance Charges (Net)	3,722,167	3,885,869	4,002,445	-
Sierra Saver	49,985	50,000	50,000	-
Standby Revenue	8,041	12,500	12,500	-
Fuels Mgmt Contract	918,787	104,778	30,000	-
Outside District Assistance For Hire	1,069,411		-	
SUBTOTAL	6,501,538	4,748,647	5,079,445	-

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

Schedule B-8

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
EFFPD ADMINISTRATION (231)				
SALARIES & WAGES	11,273,139	11,221,946	10,703,169	
EMPLOYEE BENEFITS	7,046,881	7,307,082	7,714,402	
SERVICES & SUPPLIES	270,128	347,143	382,632	
CAPITAL OUTLAY				-
DEPT. SUBTOTAL	18,590,148	18,876,171	18,800,203	-
EFFPD FIRE PREVENTION (232)				
SERVICES & SUPPLIES	20,549	19,250	23,250	-
CAPITAL OUTLAY				-
DEPT. SUBTOTAL	20,549	19,250	23,250	-
EFFPD TRAINING (235)				
SERVICES & SUPPLIES	86,524	119,500	115,000	-
CAPITAL OUTLAY	-			-
DEPT. SUBTOTAL	86,524	119,500	115,000	-
EFFPD FIRE SUPPRESSION (251)				
SERVICES & SUPPLIES	3,125,522	2,266,140	2,562,117	-
CAPITAL OUTLAY	1,199,506	3,265,387	3,453,770	-
DEPT. SUBTOTAL	4,325,028	5,531,527	6,015,887	-
EFFPDNVE FUELS MGMT (251)				
SALARIES & WAGES	450,446	-	-	-
EMPLOYEE BENEFITS	279,277	-	-	-
SERVICES & SUPPLIES	75,835	-	-	-
CAPITAL OUTLAY	32,464	-		
DEPT. SUBTOTAL	838,022	-	-	-
ACTIVITY SUBTOTAL	23,860,271	24,546,448	24,954,340	-
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	11,723,585	11,221,946	10,703,169	-
EMPLOYEE BENEFITS	7,326,158	7,307,082	7,714,402	-
SERVICES & SUPPLIES	3,578,558	2,752,033	3,082,999	-
CAPITAL OUTLAY	1,231,970	3,265,387	3,453,770	-
FUNCTION SUBTOTAL	23,860,271	24,546,448	24,954,340	-

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) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
FUNCTION: DEBT SERVICE (297)				
PRINCIPAL	284,000	299,542	320,000	
INTEREST	53,002	126,150	129,070	
DEPT. SUBTOTAL	337,002	425,692	449,070	-
ACTIVITY SUBTOTAL	337,002	425,692	449,070	-
FUNCTION: DEBT SERVICE				
DEBT SERVICE	337,002	425,692	449,070	-
FUNCTION SUBTOTAL	337,002	425,692	449,070	-

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

FUNCTION Debt Service

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS REVENUE				
Interest on Investment	18,423	0		
Reimbursements				
Subtotal	18423	0	0	0
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
General Fund	-	-		
BEGINNING FUND BALANCE	335,474	353,897	335,474	0
Prior Period Adjustment(s)	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	335,474	353,897	335,474	-
TOTAL RESOURCES	353,897	353,897	335,474	-
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
FIRE - EMERGENCY				
Services & Supplies				
State Fire Program (WFPP)		0	0	
Emergency Operations	0	335,474	335,474	-
Subtotal	-	335,474	335,474	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	353,897	335,474	0	0
TOTAL COMMITMENTS & FUND BALANCE	353,897	670,948	335,474	-

East Fork Fire Protection District
(Local Government)

FUND Emergency Fund

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
Med Term Finanicng - 2019 FUND General Fund	5	8	1,966,000	11/5/2019	4/1/2027	1.86%	\$295,000	\$4,120	\$295,000	\$0 \$299,120
Med Term Finanicng - 2023 FUND General Fund	5	10	3,000,000	12/12/2023	10/1/2033	4.20%	\$2,950,000	\$124,950	\$25,000	\$149,950
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			1,966,000				\$ 3,245,000	\$ 129,070	\$ 320,000	\$ 449,070

SCHEDULE C-1 - INDEBTEDNESS

(Local Government)

Transfer Schedule for Fiscal Year 2024-2025

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

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

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

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

Entity: East Fork Fire Protection District

Budget Year 2025-2026

Page: 18
Schedule 30

Budget Year 2025-2026

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

Total Number of Existing Contracts: 10

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	LP Insurance	7/1/2022	6/30/2024	11,250.00	11,250.00	Insurance Broker Fees
2	Sciarani & Co.	7/1/2024	11/1/2024	31,000.00	31,000.00	Annual Audit & Single Audit Fee
3	MacLeod Watts	1/22/2024	1/22/2025	9,300.00	7,500.00	OPEB Report
4	Elaine Pace	7/1/2023	6/30/2024	5,000.00	-	Website Maintenance Contract
5	Creative Consulting	7/1/2022	6/30/2026	8,500.00	8,500.00	GEMT Prep Fee
6	Conway Communications	7/1/2023	6/30/2028	156,600.00	173,472.00	IT Services & Phone Services
7	Daniel Shocket	7/1/2023	6/30/2024	12,000.00	-	Medical Director Fee
8	Dale Carrison	7/1/2023	6/30/2024	6,000.00	6,000.00	Associate Medical
9	Dustin Holland			18,000.00	18,000.00	Medical Director Fee
10	BLD Consulting	7/1/2024	6/30/2025	4,800.00	-	EMS Report Writing
11						
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			262,450.00	255,722.00	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Budget Year 2025-2026

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	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										
2										
3										
4										
5										
6										
7										
8	Total				82,749.00	-		1.00		

Attach additional sheets if necessary.

Schedule 32