



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLID
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paso Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

June 21, 2019

Mr. Hugh Gallagher, Comptroller
Storey County – Fire Protection District
PO Box 432
Virginia City, NV 89440

Re: Final Budget – Fiscal Year 19/20

Dear Mr. Gallagher:

The Department of Taxation has examined your final budget in accordance with NRS 354.598. We find the budget to be in compliance with the law and appropriate regulations.

Please be advised the following tax rates will be presented to the Nevada Tax Commission on June 25, 2019 for certification:

| | |
|---------------------------|---------------|
| Operating tax rate | \$ 0.5446 |
| Voter approved rate | 0.0000 |
| Legislative override rate | 0.0000 |
| Debt service rate | <u>0.0000</u> |
| | \$ 0.5446 |

If you should have any questions, please do not hesitate to call me at (775) 684-2027. My e-mail address is barragan@tax.state.nv.us.

Sincerely,

Evelyn P. Barragan
Budget Analyst
Department of Taxation
Local Government Finance



STOREY COUNTY FIRE PROTECTION DISTRICT

141 North C Street
P.O. Box 603
Virginia City, NV 89440

STOREY COUNTY CLERK

(775) 847-0954 Phone • (775) 847-0987 Fax

BY [Signature] DEPUTY

FILED

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

Storey County - Fire Protection District (474) _____ herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2020

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 4,120,000

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 0 if the final computation requires, the tax rate will be
lowered.

This budget contains 4 governmental fund types with estimated expenditures of \$ 6,487,133 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

APPROVED BY THE GOVERNING BOARD

Jeff Nevin
(Print Name)
Storey County Fire Chief
(Title)

[Signature]
Marshall McBride, Chairman

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

[Signature]
Lance Gilmán, Vice-Chairman

Signed _____
Dated 5-28-19

[Signature]
Jay Carmignola, Commissioner

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2019 @ 10:00A.M.

Publication Date May 10, 2019

Place: Storey County Courthouse, District Courtroom

26 South "B" Street, Virginia City, Nevada 89440

COPY

Page: _____
Schedule 1



STOREY COUNTY BUDGET MESSAGE

The following Final Budget for the Storey County Fire Protection District 474 is for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

This is the Fire Protection District 474's fifth budget cycle as a separate local government. Previously, the Fire Fund was within the Storey County General. The tax rates associated with the Fire Fund and the Wildland Fire Fund transferred at the current rates to the new Fire Protection District 474 Fund on July 1, 2014 per Resolution 14-395 and Resolution 14-396 along with the audited ending fund balances.

A new Capital Projects Fund was created in the 2016-2017 budget year by Resolution 16-435. The short term and long term plan for expenditures from this fund is to utilize the money in the fund to purchase capital assets for the benefit of the fire-fighting and fire-prevention efforts of the 474 Fire District.

FIRE DISTRICT 474
19/20 INDEX

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 06/30/18 | ESTIMATED CURRENT YEAR ENDING 06/30/19 | BUDGET YEAR ENDING 06/30/20 |
|--------------------------|---|--|--------------------------------|
| General Government | | | |
| Judicial | | | |
| Public Safety | 42 | 37 | 36 |
| Public Works | | | |
| Sanitation | | | |
| Health | | | |
| Welfare | | | |
| Culture and Recreation | | | |
| Community Support | | | |
| TOTAL GENERAL GOVERNMENT | 42 | 37 | 36 |
| Utilities | | | |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other | | | |
| TOTAL | 42 | 37 | 36 |

POPULATION (AS OF JULY 1)

4,043

4,084

4,227

SOURCE OF POPULATION ESTIMATE*

State Demographer/Taxation B-1

| | | | |
|---|-------------|-------------|---------------|
| Assessed Valuation (Secured and Unsecured Only) | 685,845,173 | 892,007,142 | 1,177,948,581 |
| Net Proceeds of Mines | 918,782 | 914,000 | 914,000 |
| TOTAL ASSESSED VALUE | 686,763,955 | 892,921,142 | 1,178,862,581 |
| TAX RATE | | | |
| General Fund | 0.5446 | 0.5446 | 0.5446 |
| Special Revenue Funds | | | |
| Capital Projects Funds | | | |
| Debt Service Funds | | | |
| Enterprise Fund | | | |
| Other | | | |
| TOTAL TAX RATE | 0.5446 | 0.5446 | 0.5446 |

* 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.

STOREY COUNTY FIRE PROTECTION DISTRICT 474
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2019-2020

| | (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 | 0.6007 | 1,177,948,581 | 7,075,937 | 0.5446 | 6,415,521 | 1,234,330 | 5,181,191 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | 0.6007 | 914,000 | 5,490 | 0.5446 | XXXXXXXXXXXXXXXXXXXX | | |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | | | - | | | | |
| 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) | | | - | | | | |
| J. Other: | | | - | | | | |
| K. Other: | | | - | | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | | | - | | | | |
| M. SUBTOTAL A, C, L | 0.6007 | 1,177,948,581 | 7,075,937 | 0.5446 | 6,415,521 | 1,234,330 | 5,181,191 |
| N. Debt | | | | | | | |
| O. TOTAL M AND N | 0.6007 | 1,177,948,581 | 7,075,937 | 0.5446 | 6,415,521 | 1,234,330 | 5,181,191 |

STOREY COUNTY FIRE PROTECTION DISTRICT 474

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.

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 | | (4) FINAL APPROVED |
|---|---|---|------------------------------------|----------------|--------------------------|
| | | | TENTATIVE APPROVED | | |
| REVENUES | | | | | |
| Charges for Services | | 205,000 | 205,000 | | 205,000 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Subtotal | | 205,000 | 205,000 | | 205,000 |
| OTHER FINANCING SOURCES: | | | | | |
| Operating Transfers In (Schedule T) | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| BEGINNING FUND BALANCE | 207,141 | 207,141 | 207,141 | 207,141 | 207,141 |
| Prior Period Adjustment(s) | | | | | |
| Residual Equity Transfers | | | | | |
| TOTAL BEGINNING FUND BALANCE | 207,141 | 207,141 | 207,141 | 207,141 | 207,141 |
| TOTAL RESOURCES | 207,141 | 412,141 | 412,141 | 412,141 | 412,141 |
| EXPENDITURES | | | | | |
| Public Safety | | | | | |
| Fire | | | | | |
| Salaries & Wages | | | | | |
| Employee Benefits | | | | | |
| Services & Supplies | - | 205,000 | 205,000 | 205,000 | 205,000 |
| Capital Outlay | - | - | - | - | - |
| Subtotal | - | 205,000 | 205,000 | 205,000 | 205,000 |
| OTHER USES | | | | | |
| CONTINGENCY (not to exceed 3% of total expenditures) | | | | | |
| Transfers Out (Schedule T) | | | | | |
| | | | | | |
| | | | | | |
| ENDING FUND BALANCE | 207,141 | 207,141 | 207,141 | 207,141 | 207,141 |
| TOTAL COMMITMENTS & FUND BALANCE | 207,141 | 412,141 | 412,141 | 412,141 | 412,141 |

KEY COUNTY FIRE PROTECTION DISTRICT
(Local Government)

Fund: Fire Emergency

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 | | (4) FINAL APPROVED |
|--|---|---|------------------------------------|------------------|--------------------------|
| | | | TENTATIVE APPROVED | | |
| REVENUES | | | | | |
| Charges for Service | | | | | |
| Other Revenues | 857,357 | 500,000 | 500,000 | 500,000 | 500,000 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Subtotal | 857,357 | 500,000 | 500,000 | 500,000 | 500,000 |
| OTHER FINANCING SOURCES: | | | | | |
| Operating Transfers In (Schedule T) | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| BEGINNING FUND BALANCE | 420,798 | 896,737 | 896,737 | 896,737 | 896,737 |
| | | | | | |
| Prior Period Adjustments) | | | | | |
| Residual Equity Transfers | | | | | |
| | | | | | |
| TOTAL BEGINNING FUND BALANCE | 420,798 | 896,737 | 896,737 | 896,737 | 896,737 |
| TOTAL RESOURCES | 1,278,155 | 1,396,737 | 1,396,737 | 1,396,737 | 1,396,737 |
| EXPENDITURES | | | | | |
| Public Safety | | | | | |
| Fire | | | | | |
| Salaries & Wages | 200,059 | 195,000 | 195,000 | 195,000 | 195,000 |
| Employee Benefits | 22,445 | 38,500 | 38,500 | 38,500 | 38,500 |
| Services & Supplies | 41,451 | 176,500 | 176,500 | 176,500 | 176,500 |
| Capital Outlay | 117,463 | 90,000 | 90,000 | 90,000 | 90,000 |
| | | | | | |
| Subtotal | 381,418 | 500,000 | 500,000 | 500,000 | 500,000 |
| OTHER USES | | | | | |
| CONTINGENCY (not to exceed 3% of total expenditures) | | | | | |
| Transfers Out (Schedule T) | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| ENDING FUND BALANCE | 896,737 | 896,737 | 896,737 | 896,737 | 896,737 |
| | | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | 1,278,155 | 1,396,737 | 1,396,737 | 1,396,737 | 1,396,737 |

KEY COUNTY FIRE PROTECTION DISTRICT
(Local Government)

Fund: Mutual Aid

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2019 - 2020

Local Government: STOREY COUNTY FIRE PROTECTION DISTRICT 474

Contact: _____

E-mail Address: _____

Daytime Telephone: _____

Total Number of Existing Contracts: 1

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Reason or need for contract: |
|------|------------------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|--|
| 1 | <i>Gene Temen</i> | 6/1/2011 | | \$ 25,000 | \$ 25,000 | D6 Bulldozer & Transport for WildFire Suppression 40% of Contracted Billings |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Total Proposed Expenditures | | | \$ 25,000 | \$ 25,000 | |

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2019 - 2020

Local Government: STOREY COUNTY FIRE PROTECTION DISTRICT 474

Contact: _____

E-mail Address: _____

Daytime Telephone: _____

Total Number of Privatization Contracts: 0

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | 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 | NONE | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | Total | | | | | | | | | |

Attach additional sheets if necessary.