



## North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

District Office (775) 575-3310 Fax (775) 575-3314

Brian Bunn, Fire Chief

### Notice of Meeting

Date: February 20, 2025

Time: 6:00 p.m. or 1800 hours

Location: 195 East Main Street  
Fernley NV 89408

### Directors

Michael Toombs, Chair                      Jay Rodriguez, Director  
Paul Murphy, Vice Chair                  Alyssa Roemer, Director  
Debbie Skinner, Secretary/Treasurer

## NLCFPD Board of Directors Meeting Agenda

### 1. Call to Order, Pledge of Allegiance and Moment of Silence

Public Comment: No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specifically included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

### 2. CONSENT AGENDA\* All matters listed under the consent agenda are considered routine and may be acted upon by the Board of North Lyon County Fire Protection District with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting.

- 3. 3a. Review and Approval of Board Agenda
- 3b. Review & Approve Board Minutes
- 3c. Review of Response Statistics

Discussion and possible action regarding Revenue and Expenditures\*

- 4. 4a. Enterprise Fund Revenue and Expenditures
- 4b. General Fund Revenue and Expenditures

### 5. Discussion and action to give notice to PACT and move forward with the option of 7710 for Worker's Comp provider\*

### 6. Discussion and action to approve the Fiscal Year 2024 Audit\*

### 7. Discussion and action to approved Fire Board S.O.P.s\*

### 8. Discussion and action to approve an add-on staffing module with First Due\*

### 9. Discussion and action to approve a Memorandum of Understanding, 25-01, between North Lyon Fire and IAFF Local 4547\*

### 10. Discussion and action to approve a Memorandum of Understanding, 25-02, between North Lyon Fire and IAFF Local 4547\*

**11. Fire Chief Report**

**12. Reports of Directors, Staff, Volunteers, Local 4547, City of Fernley**

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**14. Adjourn**

- Notices:**
1. The Board may act on any of the "\*" items.
  2. At any time, the order of agenda items may be changed, removed, or combined with another item with Board consensus.
  3. The Board may limit the amount of time for public comments based upon the number of speakers on the same subject.
  4. North Lyon Fire will make reasonable efforts to assist and accommodate individuals with disabilities desiring to attend the meeting. Please contact the District Office at (775) 575-3310 in advance so arrangements can be made.
  5. Staff reports and supporting material for the meeting are available at the North Lyon County Fire Admin Office, 195 E. Main Street, Fernley NV 89408, by calling the Admin Office at (775)575-3310 or the District's website at [www.northlyonfire.org](http://www.northlyonfire.org), pursuant to NRS 241 020.

**CERTIFICATE OF POSTING**

I, Kasey Miller, do hereby certify that I posted or caused to be posted, a copy of this agenda at the following locations on or before 9:00 a.m. February 14, 2025.

1. North Lyon County Fire Protection District, 195 East Main Street, Fernley, Nevada 89408
2. U.S. Post Office, Hardie Lane Fernley, Nevada 89408
3. City of Fernley – City Hall, 595 Silverlace Blvd, Fernley, Nevada 89408
4. Lyon County Manager, 27 S. Main Street, Yerington, Nevada 89447
5. Nevada Public Notice Website, [www.notice.nv.gov](http://www.notice.nv.gov)

**Distribution:** To ALL persons requesting notification.

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MINUTES

NORTH LYON COUNTY FIRE PROTECTION DISTRICT

January 16, 2025

**1. Call to Order**

The meeting was called to order at 1800.

Directors present included Paul Murphy, Michael Toombs, and Debbie Skinner.  
Director Jay Rodriguez was absent.

The Pledge of Allegiance was led by Alyssa Roemer. A moment of silence followed.

**2. Public Comment:** No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specially included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

None.

**3. CONSENT AGENDA\*** All matters listed under the consent agenda are considered routine and may be acted upon by the Board of North Lyon County Fire Protection District with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting.

**3a. Review and approve of Board Agenda**

**3b. Review & Approve Board Minutes**

**3c. Review of Summary Reports**

Director Toombs made a motion to approve the CONSENT AGENDA.

Director Skinner seconded the motion but added that the summary reports were not there.

Mrs. Kasey Miller stated that there aren't any reports due to the new system.

Chairman Murphy stated that we will approve the lack of summary reports.

The motion carries as follows: 3-0-1

Murphy	Aye	Rodriguez	Absent
Toombs	Aye		
Skinner	Aye		

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**4. Swear in new Board of Director, Alyssa Roemer**

Judge Lori Matheus swore in Alyssa Roemer to the vacant Board of Directors position.

**5. Election of 2025 Board of Director Positions: Chair, Vice-Chair, Secretary/Treasurer\***

Director Skinner nominated Director Michael Toombs for the Chairman position. Chairman Murphy seconded the nomination and added that there were no other nominations, and Michael Toombs was nominated Chairman which will take effect at the next meeting.

Director Toombs nominated Director Paul Murphy to serve as Vice Chairman. Director Murphy stated that there were no other nominations, and he accepted the nomination.

Director Murphy nominated Director Debbie Skinner for Secretary/Treasurer. There were no other nominations, and Debbie Skinner accepted the position.

Chairman Murphy added that he had asked the other board member about the position and that he wanted to retain the standard seat.

**6. Discussion and possible action regarding Revenues and Expenditures\***

**6a. Enterprise Revenue and Expenditures**

**6b. General Fund and Expenditures**

Director Skinner had a question about the Fire Budget ending on November 30<sup>th</sup>. She stated that on small equipment, line-item R & M, it appears that we have a budget and had an expense to that. It doesn't look like it is something that we have every month. Mrs. Kasey Miller stated that it is a credit from somewhere.

Director Skinner made a motion to approve the Enterprise Fund, Revenue Expenditures, and General Fund Revenue Expenditures for the time period of July 1 to December 31, 2024.

Director Roemer seconded the motion.

The motion carries as follows: 4-0-1

Murphy	Aye	Rodriguez	Absent
Toombs	Aye		
Skinner	Aye		
Roemer	Aye		

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**7. Discussion and action to approve the Fiscal Year 2024 Audit\***

Chairman Murphy stated that we are going to table this item. He added that we want to make sure that what we publish, and produce is accurate. We will then get it approved.

**8. Presentation on District Financial Status by Josh Foli, Lyon County Comptroller**

Mr. Josh Foli stated that he also serves on the State Board, and one of his roles is to take a look at financial statements that the Department of Taxation gives them and recommend anyone for a fiscal watch for the Department of Taxation or to serve financial emergencies. He has over 30 years of experience as a CPA, and he is also a Charter Global Management Accountant. Mr. Foli explained that not only can he read financial statements, but he is licensed to advise on actions you should take based on financial statements. When he worked as a CPA partner in private practice, he audited school districts, cities, counties, fire districts, pool districts, etc. He added that he has audited just about every local government and analyzed their financial statements and continues to do so to this day. Mr. Foli added that in over 30 years, he is yet to read a financial statement where the district was in worse financial status than The North Lyon County Fire Protection District is right now. He stated that he is here to help us understand where we are and advise on what actions can be taken to try and correct that. He added that if we were a private client coming to him, he would do 2 things immediately. He would file Chapter 7 Bankruptcy, which is liquidation and going out of business on the ambulance, and file Chapter 11, which is bankruptcy, please debtors, meaning give me some time to get my things together, figure out how to make this work but need to sustain this going forward. He is not recommending discontinuing the ambulance service. Mr. Foli explained that on June 30, 2024, if we had paid out Air Fund Loans back to the General Fund, your cash would be negative, and we couldn't make our next payroll. He added that that is what our financial statements are telling him when he looks at them. He stated that he does not know if there has been improvement on that but looking at the Ambulance Fund is still showing a healthy loss. He added that there needs to be corrective action going forward, and he is happy to provide advice in any way that he can help. He added that we are our own legal entity, formed to provide a service, and that service is valuable to all of the people in your jurisdiction. We just need to figure out how to make it work. He has a couple of recommendations but wants us to understand that you wouldn't have enough money to continue to operate our ambulance service if we had to borrow money from the General Fund. Mr. Foli added that we can't spend more money than we are bringing in, but that is a discussion that the Board needs to contemplate because the financial practices up to this point have put us in a situation where we've spent more money than we have. On the fireside, he explained that a healthy fire district is going to have a fund balance of about 2 to 3 months' worth of expenditures in the fund balance. He added that the fund balance is not the same as cash. He stated that when he was first audited, they decided that they were not for profit and needed a zero-fund balance, and they spent the fund balance down to zero which means they ended up in front of the Department of Taxation, on fiscal watch in severe financial emergency because fund

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balance and cash are not the same things. He explained that fund balance is what everyone owes that you will get within 60 days of fiscal year-end cash. How much cash in the bank, assets, and minus what I owe other people. You take the difference between those and that is what your fund balance is. You may have zero cash, but you still have a fund balance.

Mr. Foli stated that we should be moving money into the Acquisition Fund every year to pay for two things. One, you have to pay for the debt service. The district has acquired debt for apparatus over the years. He explained that the equipment apparatus is going to pay off in a couple of years, which will be nice. You have to keep funding the same amount, so you have money saved up for future apparatus. He stated that he has some policy recommendations and what he's done in different entities is taken policies to the Board to adopt financial policies to keep them solid. Regardless of who turns over at the Board or staff level, everyone knows what those policies are, and you don't end up in a situation where you are digging yourself out of a hole.

Mr. Foli explained that each fund has a slightly different focus. In the General Fund, you want to make sure that when you are doing your budget and you are actually spending your money, you are taking ongoing revenues versus ongoing expenditures. Add up salaries, benefits, services, and supplies, and need to make sure that those add up to less than what the revenue is or equal to. In this case, because we have an Acquisition Fund, we also need to add in your debt service amount and money that you should be putting away every year to replace equipment as it goes out of service. You will look at ongoing revenues versus ongoing expenditures. Mr. Foli explained that mutual aid is an example of one that may or may not recur. If you count on it and it doesn't happen, and you've paid out money in salaries, benefits, service, supplies, and equipment. It doesn't matter what you spent it on, it's not coming in, and this is one of the reasons why we are at this point.

Mr. Foli added that for grants, we have a financial policy that his board has adopted, which says that if this is not an ongoing grant, we are not spending for ongoing expenditures. He stated that there is no way that he is going to pay for salaries with this grant and it goes away next year, and he has to stop paying those salaries. It does not work. He added that you want to match up those types of revenues. It is ok to get grants and use them for as many one-time things as you can, to help you out, but you don't want to live off of those because they don't last. Mr. Foli explained that anytime there is saving in a fiscal year, he budgets so much in property taxes, and so much in mutual aid. He is going to spend the ongoing revenues, and at the end of the year maybe there will be vacancies and there is some turnover, and salary savings. Or maybe you didn't have to buy everything that was budgeted for, and you ended the year with a profit in the General Fund. He added that profit is not a bad thing in our business. You have to have it because of inflation and other things. Take the excess that you generated that year because the next year you start over from scratch. How much are revenues, expenditures, or expenses, and you balance those each year as you do your budget. If there is a one-time savings, his recommendation is to use those for one-time expenditures and take that and put in the Acquisition Fund. That is a quick easy thing to do, and it helps everyone. He added that you want to have an ending fund balance in the General Fund of at least 2 to 3 months of expenditures. That is what you need for a healthy fund balance to make sure that you can make payroll.

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Moving onto the Acquisition Fund, one thing we need to do based on the bond you have entered in with the USDA is to keep \$42,000.00 in the fund balance at all times, until the USDA debt is paid off. He added that if we were where we wanted to be, we would have enough fund balance in the General Fund, and we would be putting money aside in the Acquisition Fund to make future purchases and pay off our debt. It is not where we are today, but that is the vision and the goal of where we need to be. He added that this district as of June 30<sup>th</sup> was essentially bankrupt in the Ambulance Fund and bankrupt in the General Fund. There was some money in the Acquisition Fund, but there wasn't truly because there were inner fund loans that said we would owe you this. He stated that it is hard to read the financials the way they are and that is why they are coming back to you, so you can get a clear picture of what is there.

Director Rodriguez arrived at the meeting at 1830.

Mr. Foli stated that we want annual transfers from the General Fund to cover the debt service of future equipment replacement. The reason for that is that the Acquisition Fund has no revenues of its own. A healthy district takes care of salaries, benefits, services, supplies, and the Acquisition Fund. He added that if possible, to avoid issuing debt for equipment. Ideally, you would save money to pay cash for equipment purchases, and then you would get to earned interest instead of paid. Mr. Foli stated that you will probably not be there for a few years, but it is a goal. He added that it is going to take a while to get the General Fund healthy, at the same time work on the Ambulance Fund to get it healthy, and then you will have to work on the Acquisition Fund.

The Ambulance Fund should have enough cash in there at a minimum to cover accumulative depreciation in your financial statement. Mr. Foli explained that accumulative depreciation is how much you have in depreciation added up from the time you purchased all of your assets. When looking at your annual financial statement, and you see your accumulative depreciation, you will want at least that much in cash just to cover that expense. He explained that every year the ambulance fund should have a profit. You have to have more money coming in than what the depreciation shows so you are saving up enough to cover when you buy the new piece of equipment. He stated that a healthy ambulance fund means that every year you are spending less than you are bringing in because you have to build up cash. Once in a while you get lucky and the Federal Government helps buy an ambulance: It helps out, but there is still equipment that you want to have money aside for.

Mr. Foli shared that he spoke with Chief Bunn and let him know that he is happy to help with any policies to come before the Board for you to consider to say what policies should we put in place, and how to follow them. He stated that we are not where we want to be financially as a district. He shared that he has corrections for corrective action, and he wants to reiterate them, so everyone understands. He stated that the first thing he would do because we are a government and cannot declare bankruptcy is any unnecessary overtime stop immediately. Second, he would freeze any open positions that he can and not hire to replace those. He added that those are two quick, easy things to do. Third, he would identify new opportunities for cost savings with a

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caveat. He included reducing or eliminating unnecessary spending on services and supplies. Next, he added that he would discuss and possibly negotiate with the employees' association about three different things. Minimum staffing levels, number of positions, and lower salaries/benefits. Mr. Foli explained that normally in a district of your size, the majority of costs come from salaries and benefits. He added that if you think you are going to meet the requirements for NRS.354 for a severe financial emergency (354.685) He stated that he would notify your representative at the Department of Taxation as soon as possible. He stated that their only goal is for you to be successful. That may entail putting you on fiscal watch at the Committee of Local Government Finance, just to make sure that accountability and progress are being made.

Mr. Foli shared that he is very impressed with Chief Bunn, and the Management Team that we have. He stated that they identified the problems, and we are already working on solutions with you, but we are behind. He added that he is happy to do what he can in any way to assist.

Chairman Murphy asked what happens if we can't ride this ship on our own, and Mr. Foli explained that The Department of Taxation will bring you before the Committee of Local Government Finance and they are going to say to make these improvements and changes. We will either put you on fiscal watch, put you on severe financial emergency, or put you on hold. If the district does not decide to voluntarily go down a fiscally responsible path, eventually The Department of Taxation will take over your finances. He explained that they would come in, void the union contract, change everything so that they could operate the district, and put you on a financial basis. They will step back and let you take over your duties again. Mr. Foli added that if we can correct this and show The Department of Taxation that we understand there is an issue and we are working towards those solutions, they are going to be happy to work with you and try and get you where you need to be. He explained that in Incline Village they get to report to The Committee of Local Finance every time they meet, and they have a sub-committee that he is on that goes and meets with the committee and the Interim Chief every couple of weeks just to make sure they are making progress. North Lyon Fire is in significantly worse financial shape than they are.

Chairman Murphy asked if Mr. Foli feels with the recommendations that he suggested this is what The Department of Taxation would also recommend pulling out of this, with these changes, do you see us riding this ship in a healthy amount of time? Mr. Foli stated that unless salaries and benefits significantly change, it will take at least a decade to get to where you should be.

Director Toombs thanked Mr. Foli and added that for the last year and a half, we've tried to have things shoved down the board's throat to purchase a fire apparatus that we didn't need or could afford. We had an Assistant Chief position that was also trying to shove down their throats because we needed it, and he was new on the board at the time. He stated that he made the motion not to do it because he did not know how badly off we were at the time financially. Each time we chose not to do something, the haters from the city stood in this room and told us that we had lost our minds because that was what the chief wanted, and now we are here. He stated



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that it shows that we couldn't afford either one of those things when those decisions were made by the members of the board who had a little bit of foresight to think strategically and not just make a vote because someone wanted it. Mr. Toombs stated that we have spent the last 8 to 10 months trying to get out of a hole that we have been in, and we just keep getting deeper and deeper into that hole.

Director Skinner asked if we should equip the ambulances once we receive them, and Mr. Foli answered that it depends on when they arrive at the time, but ideally, you would but if you don't have the cash for it then you have to wait. He added that you need to build up cash in the funds so that you can continue to make payroll.

**9. Discussion and action to approve a Memorandum of Understanding between North Lyon Fire and IAFF Local 4547\***

Chief Bunn explained that during the summer of 2024, we had an all-hands meeting and one of the top complaints was the mandatories, and that is a mental health issue. At the time he stood the ground and that is in their contract, and that is the bus we will ride. He added that he has been talking to labor for the mental health side of it, so we don't have to mandatory people, and second, to save a few dollars. He added that his recommendation was to go in at 4, and Labor decided to go in at 5, which doesn't fix any problems because 2 shifts already have 5 people on. The third one has 6 and that does not include the Battalion Chiefs. He added that it has no benefit to the mental health of 2/3 of the staff, and it is not going to help the financials. He stated that he brought this to the Board, and he believes it is a process that needs to be heard. Chief Bunn explained that we went through the process and his recommendation is to deny it. Chairman Murphy stated that he had the opportunity to speak with Chief Bunn and Local 4547 and he agrees. He added that 5 doesn't make sense, it doesn't help financially, and it doesn't help with the mental health aspect. Overworking the crews is only going to open up to more mistakes and more accidents. Chairman Murphy asked Captain Joe Mendoza how many times this year we have had guys working for more than a standard shift during fire season, and he answered almost every day. The longest stretch of days worked was 9 to 14 days. Chairman Murphy added that he doesn't think this MOU is going to meet that going forward. He stated that he would be open to sitting back down, rewording this, and making the changes that the Union would be willing to sit down and do that with the board.

Director Skinner mentioned that she has a couple of concerns. She stated that she was concerned with the shift module because she thought that we had 4 to 5. She added that she was disappointed to know that if the Captain Paramedic should not fill one of the ALS roles, it would leave 2 people in the station. She wants to make sure that we are utilizing everybody.

Director Skinner is wondering how often we have people that we can utilize that are already on salary and wages. She understands trying to get the coverage and trying to prevent that, but at the same time, we are making exceptions for certain positions to not have to go in those roles. She stated that financially, if you are excluding the battalion chief from going on calls, and excluding

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the captain from going on certain calls, but yet they are here in the station, and we are paying their wages and salaries anyways. Financially it doesn't pencil it out, and after hearing the comments from Mr. Foli, it re-confirms what her thought was when she read it. She added that she would not be in favor of implementing it. Director Toombs stated that he has nothing other than what Director Skinner and Chairman Murphy said, and he added that he doesn't recommend approval of this right now, in the language that it is in. Chairman Murphy stated that this is something we have to look at, especially hearing the news from Mr. Foli. He added that this may change again depending on where the dust settles financially.

Director Skinner confirmed with Chief Bunn that we currently have 2 vacancies open, and we will not fill them. Director Skinner stated that paying people to not go on calls is creating more holes.

Chief Bunn shared that Tim Myers still runs calls, and he does not.

Chairman Murphy stated that it is not ideal and that we have struggled with duty officers, and staff coverage. He added that there were 2 guys per day on shift for the entire city of Fernley. We have vastly grown, and it is great to see. If we need to, we can strip that coverage and send them out. At the end of the day, calls need to be run, and if they are not being met because people are sitting back, while one person is lingering. He stated that we could figure it out, and it is a phone call to the chief. We have a volunteer group that is part of cost savings, we can utilize that service more and help fill some of those gaps. He shared that he does not like having this conversation, and not just on the MOU. This is a broader discussion, but we have to survive as a district to continue this service.

Chief Bunn explained that some of the benefits of having a battalion chief are when we are 3 deep in calls, and 3 cars on the way to the hospital, we have an immediate responder with a BC regardless of the call. If he is busy, Tim Myers is available Monday through Friday and jumps into action every day as needed. He added that it is an important need, and we need that one single point of contact 24/7, whether it is ordering resources or responding. He stated that even with a resident fire chief, you are not immediately available. Chief Bunn added that you are out of your mind if you think somebody is going to be available 24/7 as a duty officer from their house.

Chairman Murphy asked Local 4547 if they were willing to sit down and look at this MOU together and simply work something out. Chief Bunn interrupted and stated that the next agenda item is where you will discuss that item. Chairman Murphy added that we can continue to discuss it and make our vote because it is the MOU. He feels that it is appropriate and wants to continue working together like we have been doing. It is the best he has seen in at least 20 years.

Joe Mendoza, Local 4547 explained that he is here to present to the board what the membership votes for, and whatever it might be to bring back to the members from the board. He added that whether they vote on this tonight, or accept it, this doesn't mean that communications stop between the district and the Union.

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Director Toombs made a motion to not approve a Memorandum of Understanding between North Lyon Fire and IAFF Local 4547 regarding duty chief coverage for the fire district. Director Skinner seconded the motion.

Chairman Murphy asked Director Toombs to amend his motion to not accept the MOU for duty officer coverage and constant minimum safety staffing.

Director Toombs modified his motion to not approve a Memorandum of Understanding between North Lyon Fire and IAFF Local 4547 regarding duty chief coverage for the fire district and constant minimum staffing levels.

Director Skinner stated that her concern is that adding minimal staffing to the motion is not what the agenda item is, nor is it in the heading of the title. Chairman Murphy stated that under purpose it directly relates to article 19, sub-B. Article 19 under the CBA is the constant minimum safety staffing article, which delineates the minimum that the district has to staff.

Mrs. Kasey Miller stated that a possible motion would be to not approve the Memorandum of Understanding between North Lyon Fire and IAFF Local 4547 as presented.

Director Toombs made a motion to not approve the Memorandum of Understanding between North Lyon Fire and IAFF Local 4547 as presented.

Director Skinner seconded the motion.

The motion carries as follows: 5-0-0

Murphy	Aye
Toombs	Aye
Rodriguez	Aye
Skinner	Aye
Roemer	Aye

**10. Discussion and action to create a Financial Corrective Action Plan for North Lyon Fire\***

Chief Bunn shared that this is simply to provide direction for staff to develop a financial correction plan. He stated that we are sitting at 1.7 million dollars in taxation abatements, and that is our biggest deficit. The staffing that was increased in 2021, the City of Fernley gave the fire district 1.5 million dollars which was one-time money. \$300,000.00 of that was earmarked for an ambulance that was purchased. Looking over the billing and revenues from the NV Energy contract, in his opinion, we probably charging 300% of the service that we provided for them, and that is one-time money. He added that looking through the budgets, we have been surviving off of mutual aid. Chief Bunn stated that we need to be able to operate under our

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guaranteed revenues, which is Ad Valorem with consolidated taxes. He added that this is nothing more than for us to start having conversations to come up with a financial corrective plan that will hopefully present his recommendation of Mr. Foli to taxation. We have identified this, and this is our plan. This is what we are going to do to avoid their control.

Chief Bunn stated that he is willing to ride it out and build long-term sustainability within this organization. He does see a future and an end state, but it is going to take time, and it is going to come to positions. These will not be fun conversations, having a corrective plan in place.

Chairman Murphy asked if we are interested in bringing in not just the Board, and our administrative staff but bringing in other stakeholders internally or externally to help with this.

Chief Bunn answered no, that is for the board members, administration, and labor.

For clarification, Director Skinner asked that the Financial Corrective Plan would be administrative staff, and they would be presented to the board. Chief Bunn explained that what he envisions would be himself, finance, at least 2 board members, and labor representatives to come to a workable solution that meets the needs. It would then be presented to the Board and the public as a whole.

Director Rodriguez made a motion to create a Financial Corrective Action Plan for North Lyon Fire to be presented to the Board of Directors no later than the April meeting. The Financial Corrective Plan shall address appropriate staffing and deployment model that will allow future budgets to operate within revenues from Ad Valorem and consolidated taxes and ensure an ending fund balance that works towards meeting statutory requirements.

Director Toombs seconded the motion.

The motion reads as follows: 5-0-0

Murphy	Aye
Toombs	Aye
Rodriguez	Aye
Skinner	Aye
Roemer	Aye

**11. Discussion and action to establish a Blue-Ribbon Committee to identify appropriate service delivery, staffing levels, deployment models and define pre-identified growth trigger points\***

Chief Bunn explained that the Blue-Ribbon Committee is a group of people to investigate, study, and analyze a given question. The Blue-Ribbon Committee would encompass Chief Bunn, 2 from labor, 2 from the board, 1 from the city, 1 government person, 1 county government person, and 2 public at large; 1 being a residential property owner, and 1 being a business owner. He shared that he thinks these are the key internal and external stakeholders where we can have open discussions of what service we can provide, what services we want to provide, and how we want to respond to those. Chief Bunn explained that this is a long-term process and something that

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would be presented to the public. He added that it is critical that we have trigger points in there so we don't prematurely purchase equipment, or overstaff, and everything needs to be solid and include a lot of different budgets.

Director Skinner asked how he would select the city representative, county commission, and the community homeowner and business owner. He answered that he would find a homeowner, and a business owner and would not solicit it, and would demand that the mayor be a part of it because we have had some interesting conversations, and he wants him to come and put it on record. He added that if he fails to, he will go to a few city council members. As far as the Commission, it would be Commissioner Jacobson because he is our representative here.

Chairman Murphy stated that he thinks it is a good idea, and that we should do it. He thinks it allows us to reestablish, and what is it going to take to get there. He added that there is no point in talking about budgets, negotiations, or anything if we want to establish an end state, everything else in between is wasting time and spinning wheels.

Director Skinner made a motion to direct North Lyon Fire staff to establish a Blue-Ribbon Committee to provide a formal report that identifies how they shall grow in the future. The Blue-Ribbon Committee shall provide quarterly reports to the North Lyon Fire Board of Directors until final presentation.

Director Rodriguez seconded the motion.

The motion reads as follows: 5-0-0

Murphy	Aye
Toombs	Aye
Rodriguez	Aye
Skinner	Aye
Roemer	Aye

**12. Discussion and action to approve an agreement between North Lyon Fire and Rural Medevac Alliance Inc., dba Battle Born Medevac\***

Chief Bunn stated that the new aircraft sitting in Yerington, Battle Born Medevac, are doing good work in Northern Nevada. He explained that on two occasions they were unable to reach their destination in Reno due to the weather. We jumped in and helped them get that patient to care. He added that all we are doing is driving there and back. Every time we do that; this will solidify a revenue source that they provide us with money. Chief Bunn added that we are in conversations with some other items too. A long-term plan of possibly looking at a fully credited FAA helipad, potentially here so we can pick them up and move. He explained that what they are doing now is taking an extra 7 to 10 minutes that is wasted when someone is trying to get to the appropriate facility. They are willing to have conversations about funding it, so we will see what develops. He added that this is something to provide a mechanism for them to pay us to assist them. Chairman Murphy asked if we would be staffing that ambulance with our

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guys, and Chief Bunn answered that initially, we have been sending 1 individual with them as a driver. Some conversations that they have had is making them support staff, and providing them with the initial training. We have a backup ambulance, a helipad here, and we are or aren't available. If we are support staff, they are insured and trained on vehicles, they can pick up a reserve ambulance, drive around back, load the patient, load the crew, transport, come back, park, and jump back in the helicopter and go home. Chief Bunn stated that it is the middle of January, and we have done it 2 times, and with a mild winter, maybe 8 to 10 times a year. He added that it's all about us helping our neighbors and getting our patients to care.

Chairman Murphy stated that to his knowledge, flight transfer and air ambulance is a minimum of \$14,000.00 to \$20,000.00. Chief Bunn added he took care flight in 2003 and his bill was \$47,000.00 for 7 nautical miles. Chairman Murphy stated that with the \$250.00, he envisions having a pilot to start and see how it works out. He added that he cannot see it not working out well. He asked if there has been a conversation about upping that amount or putting it at a percentage. Chief Bunn shared that they started with a conversation that we can partially bill with them, and he didn't want to do that. He stated that he took in our time, labor, fuel, tires, and wear and tear. It is probably about \$150.00, so we are making \$100.00 and that is a starting point. He added that if they are going to invest in \$25,000.00 to \$45,000.00 on a FAA-approved helipad here, that benefits the community. There are a lot of wins, and this is just the beginning of a healthy relationship with them. Chairman Murphy stated that he agreed.

Director Skinner mentioned that if we look at our S.O.P.'s, the ambulance costs is \$200.00 an hour, round trip equaling \$400.00 and we are doing this for half. Chief Bunn explained that we are sending 1 driver with 2 people, and we are using all of their items. Currently, the meeting ground is at Tiger Field, but Director Skinner asked what happens if it is in Silver Springs. Chief Bunn added that if it is outside of our district, we are not helping. They need to be able to make it into us. Chief Bunn said that they have discussed 4 or 5 places, but they will pre-identify based on where they are coming from. Captain McCoy shared that when they landed here last week, they landed in the back. Chief Bunn stated that it is not ideal, due to the dust, residents, and there are overhead power lines on the east side of the property and a lot of foot traffic.

Director Rodriguez made a motion to approve an agreement between North Lyon Fire and Rural Medevac Alliance Inc., dba Battle Born Medevac.

Director Skinner seconded the motion.

The motion carries as follows: 5-0-0

Murphy	Aye
Toombs	Aye
Rodriguez	Aye
Skinner	Aye
Roemer	Aye

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**13. Discussion regarding District Fire Chief vacancy**

Chairman Murphy stated that we are at the 9-month mark for Chief Bunn's time with us. He stated that we have a few options and that we have a district fire chief position that is unfilled. Chief Bunn came to us highly recommended. He stated that without chief experience, and conversations with Chief Bunn's previous administration, he was doing above and beyond the role that he was in. Chairman Murphy stated that he came to us and stated that he has been probably the best chief that this department has had so far. He mentioned that we could look outside and do a hiring process to fill the vacancy and that will cost us money and time. He added that Chief Bunn's vision has been fantastic, and he has gone above and beyond what you would expect of an Interim Fire Chief. The second option would be to cut a new contract to bring Chief Bunn as the District Fire Chief, and no longer Interim. Chief Bunn mentioned that you can use a firm and pay. You can also do a thorough process internally and not pay a vendor to do a search. Chairman Murphy stated that we are not taking action on this, and we can agendaize for the next meeting, or hold a special meeting to follow up with this. Director Skinner asked if there was a time frame for Chief Bunn's Interim Fire Chief position, and Chairman Murphy answered 1 year. Director Skinner shared that she thinks we should stay the course. It might be to the department's advantage to keep an Interim Chief, as much as we would like to have a chief. There are stipulations that she knows from the 6-month evaluations. She stated that the statement was made by Chief Bunn that his son is in high school and has no desire to relocate at this time. She added that there have been past chiefs removed from their duties or have left the department because they were not residents of the city of Fernley. Director Skinner stated that she would hate for that to be a stipulation when we could keep Chief Bunn as an Interim Chief. She added that she doesn't think it would be proactive to try to change.

Chairman Murphy stated that there is nothing stating that the chief has to live in the district. The Board is the one that sets that precedent. We have set that precedent in the past because we needed a duty officer. We have gotten to the point where we have established acting duty officers. As we move forward there has already been talk about making that a more permanent role of Battalion Chief. He added that he doesn't think we need to expect Chief Bunn to fight fires, be on an ambulance, or be an operational fire chief. We are in a position where having an Administrative Fire Chief is okay because we are looking to build out more of a structure to grow in the future. He added that Interim is a title.

Director Toombs added that the position last year that someone thought was needed, there was nobody internally qualified. That is because there was no growth in the department that we've seen in the last 9 months. Those captains stepping up, taking on the responsibilities that they should have always been getting. After all, they are getting the opportunity to get those skills that they will need to promote up the chain. Promoting within is great, and that is what it should be. He added that he is in his eighth month of a vacant fire chief because we can't hire someone in the Federal Government to be a fire chief. It is becoming normal in the Northern Nevada area that we are not requiring our fire chiefs to maintain residency in the city that they work in. Director Toombs added that he responds to calls constantly regarding why the chief doesn't respond to calls at night, or why doesn't he have residency in Fernley. If a chief responded to

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every call that his staff went on, I would have no life but to man a radio. This is why we have captains that are capable of running shifts. He stated that he wants to do whatever it takes to keep Chief Bunn for 6 more years.

Chief Bunn explained that they have set up criteria that they contact him, depending on the call, and that has been working well. He added that he asks if there is anything that he can do and if they need help.

Captain Michael Silverberg added that it has been learning every day, and it has been more in the last 9 months than the 10 years that he has been with the department.

Captain Joe Mendoza shared that it has been nice to have to have the point of contact with the new duty officer position. He added that Chief Bunn always responds quickly if needed. He added that the ability for officers to go out and make decisions, without being ridiculed, is what develops our team to make those critical decisions fast. We have a Chief that is supportive in that position, and he empowers you to make those decisions on your own. He added that that has been big for the department in developing people's confidence. It is nice that the district chief doesn't have to respond to every call. With the added duty positions, he thinks it has been beneficial for the guys on the line and the Board because they hired him to do a job, and he is able to do that job while he has people that he trusts.

Chairman Murphy stated that we will revisit this at the next meeting with another agenda item.

Chairman Murphy called for a recess at 1953.

Director Rodriguez left the meeting during recess.

Chairman Murphy resumed the meeting at 2010.

**14. Discussion and action regarding Interim Fire Chief Bunn's 9-month performance evaluation\***

Chairman Murphy stated that built into Chief Bunn's contract, every 3 months the Board does an evaluation. He added that it is to give him feedback and let him know if there are adjustments to be made.

Director Skinner explained that she looked at Chief Bunn's 6-month evaluation vs. his 9-month evaluation is 5 points greater overall. She added that he is very consistent with his involvement in the community and with staff. He works well with the Directors, the department, and he is very professional at what he does.

Director Toombs stated that he thinks Chief Bunn is the right guy for this position and he is willing to do what it takes to keep him around. He added that if there were 9's and 10's he would have given them to him.

Chairman Murphy added that everything has improved that could be improved and he wishes he was his chief when he was at the department because he would have never left. We've set a



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good foundation, and he wants to build up from that. From an Interim perspective, he stated that he is doing further and beyond what we expected. He stated that things came up, but we are going to roll with it and do better.

Chief Bunn stated that he has not reached a lot of the goals that he set for himself, and as time goes on, he would like to have more community engagement.

**15. Discussion and action to ratify Fire Board S.O.P.s\***

Fire Marshall, Tim Myers stated that he found a different Fee Schedule that is on the hard drive, and it is from 2022, and the one we approved is from 2023. Chief Bunn added that it looks like it was amended in August 2024. He provided the Board members with a copy of the new Fee Schedule.

Chief Bunn stated that when we get into #2-Fee Schedule, vehicles, we will continue to use Talisa Montoya, the billing specialist on the federal side, to use localized current rates amongst our neighbors. Chairman Murphy mentioned that we don't need to comb through that one so tightly because it does change often, year to year, every other year. He stated that the big ones that we focused on were the foundational policies. Board 4 is the big policy foundational piece that is going to allow us to solidify policy that allows us as a collective, to guide this department in the future. This one does not change unless the Board unanimously feels that it needs to change. He stated that everything else is going to go through the policy review, and we will be addressing it every few years. He added that the format is going to change, which doesn't change the intent of the document.

Director Skinner asked if on Board 2, and the one that was just presented to us, the rates are similar but there are several that are extremely different. Chairman Murphy stated that chronologically, we would have to accept the addendum that was passed out right now because that was the last one that the Board approved a couple of years ago. We could go back to that, but it wouldn't affect current practice and cost. He stated that this will probably change within a year. He added that in the workshops we were talking about coming back to this one to change numbers anyway. If we do accept this tonight, we will include that we accept the Board S.O.P. #2, dated 2023 versus what was handed out in the original packet. Chairman Murphy stated that we struck a few of the board policies because they weren't board policies, they were administrative policies.

Chairman Murphy stated that these are things that directly relate to the board and how the board operates.

Director Skinner asked on Board 2, if the Ambulance Saver has a senior rate and Mrs. Kasey Miller answered that it is an individual or a family rate.

Director Skinner is asking for clarification on Board 1, I-b. It says that any member of the public may request directly from the Board any item be placed on the Board agenda. She asked if it should be a discussion item. She added that there is no time frame for when a member of the public can present something.

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Chairman Murphy asked how much of that is tied up with NRS, as far as the public being allowed to place agenda items on the agenda for the Board. Chief Bunn explained that generally they come to a meeting and ask to be placed on the next meeting agenda. Director Skinner asked Board 1, 1-b., any item to be placed on the agenda. She asked if there is a time so that it is properly agendized. Captain Joe Mendoza stated that it should say future Board agenda. Chairman Murphy stated that we could add it in and TA it again.

Joe Mendoza stated that he would add regularly scheduled, and if there is a special meeting called for any specific reason they are not on that agenda. Chairman Murphy added that we do have public comment, and people can come in and speak, and if it rises to the level of needing to be agendized for action, we can always say that we can agendize it for the next meeting.

Mrs. Becki Howlett stated that on Board 1, #2, it states regularly scheduled meeting, and 1-b. should follow the same format so it is consistent.

Director Skinner wants to clarify the difference between the reference of a district member and a member of the public. Chairman Murphy stated that supporting documentation is the difference. If anyone internally comes to us and wants something on the agenda, we will want supporting documentation for being able to reproduce that for packets. Director Skinner didn't know if #2, agenda items, was speaking on behalf of the Board of Directors. She asked what the definition is for district members. She thinks that there needs to be clarification because a district member can be anybody who lives in the district, and a member of the public can be any member of any public. All Board members discussed and agreed to strike members and add district staff. Chairman Murphy asked the Board if they were okay, with it prior to publishing, we can ratify it, and we can say that we will make the terminology the same. Instead of saying district member, it will be district staff, and if it says Board member, it will say director.

Chairman Murphy stated that district members, henceforth will be district staff, and we will make that blanket change before we publish. He added that a Board member will be a director.

Director Skinner added that she didn't find anything on Board #3.

Director Skinner stated that on Board 4, #2, she was concerned because we created The Blue-Ribbon Committee, and we want to make sure what we are implementing is the same as the committees that are in here. She asked what support staff was, and Chairman Murphy stated that We made that change before her joining the Board. Instead of calling our volunteers, they are

district support staff, not district volunteers. Director Skinner asked why the change went from policies and procedures to historical documents, and Chairman Murphy stated that if you look at

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the definition of a historical document is going to be all-encompassing. Looking through these policies, we use these terminologies interchangeably when they shouldn't be used. Historical documents include policies and procedures which are S.O.P.'s, guidelines, which are the S.O.G.'s, and manuals. Chairman Murphy shared that S.O.P, Board 4 is closer to what the new format will be like, and definitions are included for that purpose. Moving forward, as we squeeze the definitions into the new format, it won't change language, it won't change the intent, it will just add the definition section so we can clarify some of the issues. It will make it easier to read and understand too. Chairman Murphy stated that creating a glossary of terms is a great idea. Director Roemer added that she has experience with a program and can help with the format.

Director Skinner has another question regarding Board 4, under c, #2. Remote access to Committee meetings will be available to off-duty members of the Committee. Her concern is a couple of months ago we stopped the subscription to ZOOM and if we offer some kind of remote access to committee members. She thinks it will set us up for a liability of potential problems not offering the regular meeting to the general public by voice of ZOOM. She added that the concept was not intended that way, but it just takes one person to say that they are not on that committee, and I wanted to know about that, and it could easily turn to an ethical problem. She stated that we either need to pay the money for ZOOM and offer it all-inclusive, or we don't do it all and strike it.

Chairman Murphy stated that we struck ZOOM from our public agenda meetings. He stated that this wouldn't be an agenda meeting, it would be a committee meeting. Director Skinner asked if we are offering it to somebody who is off duty, and not able to attend in person, why are we not doing that for the general public at a public meeting.

Chief Bunn added that he doesn't like anything remote. You lose a lot of conversation pieces with body language, and social media today makes it really easy from a distance to have your own agenda, and it is a security issue because you don't know what is on the other end of that camera. He stated that you should be invested, come in, participate, and move on. Mrs. Roemer shared that she had joined a meeting by ZOOM in the past and could barely hear what was being said, and she doesn't want to spend any more money. She added that the meetings are open to the public and if someone wants to be a part of it they can come to the meetings.

Mrs. Tammy Dittman stated that the department doesn't have the money for ZOOM.

Mrs. Kasey Miller interrupted and stated that we do pay for ZOOM, we have a year subscription, and it is the cheapest subscription possible, next to free. We do have ZOOM, and the capability to use it. We stopped using it because at the Board meetings, we had some disruptive participants, and that is why we stopped using ZOOM.

Mrs. Linda Carr stated that if a person is on a committee, they made a choice to be on that committee, and if you can't be present one time, you just can't, and you find out what you missed. You need to be present at the table and be a part of the discussion. She added that she thinks that everything should be person to person.

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Mr. Joe Mendoza shared that he thinks ZOOM is a useful tool to keep things moving forward at a committee level. He agrees with the open public meetings, and we probably shouldn't have them. He added that the fire season is becoming longer and longer. If we are going to have members who are involved with this and they end up taking assignments, this may be the only way that that member can be involved.

Chairman Murphy stated that there is the option of phoning in. He added that it might be best to strike it and keep it simple.

Director Roemer added that the audio recording is much clearer than trying to listen in on ZOOM. Chief Bunn shared that we have upgraded our microphones and speakers, and we can pick up a lot more conversation.

Director Skinner asked what SME stands for, and Chairman Murphy answered, Subject Matter Expert and we will add that to our definitions list.

Chairman Murphy confirmed that the Board is okay with striking the remote access from the sub-article, and they responded, yes.

Director Skinner asked about Board 4, #3, c., Additionally, electronic versions of these documents will be available via District Intranet. She asked if this is if they request them so that they can hear the audio. Chief Bunn stated that there are several avenues, whether it is SharePoint, vector solutions, or intranet (internal). Director Skinner is asking who it is accessible by and if there is a protocol for terminated staff or resigning Board members. Mrs. Kasey Miller stated that they wouldn't be able to get onto our intranet or have access.

Director Skinner asked if there was a reason why we have a second sheet of #4, and Chairman Murphy stated that we've had to reconstruct a lot of these historical documents from what people had saved on their computers. This is one that he was unable to edit, and he wasn't able to put things in, he added that this is an addendum. When we make this the new policy, it will be in a new format, and it won't matter, it will be a normal-looking policy. Chairman Murphy explained that it will be at the back of that policy, the line throughs will be gone, and the underlined will be the new language. He added that this is what TA'd previously.

Director Skinner asked about Board 7, she thought that on page 3, item #9, under purchasing. - fiscal year and then securely destroyed. She asked for clarification on what type of purchasing this was. Mrs. Kasey Miller stated that #1, #2, and #3, if you read, we are following NRS. Director Toombs added that we spoke about this, and this document needs to align with NRS.239

Mrs. Kasey Miller added that we could take out #2-#12 on the last page. Director Skinner added that for purchases you may want to keep them for 3 years, and Mrs. Miller stated that it is whatever NRS says. Mrs. Kasey Miller suggested striking #2 - #12 and keeping what NRS says. Chairman Murphy added that Sub D, outlines the Nevada General Retention Disposition Schedule, and that is the document that is going to always tell us how long at a minimum, we have to keep things. Director Skinner suggested striking #2 - #12.

Chief Bunn is asking if there is a difference between paper and electronic records with NRS.

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Chairman Murphy suggested getting rid of the retention and destruction schedule, and following NRS, otherwise, it is a duplication.

Chairman Murphy confirmed that we are striking the retention destruction schedule and everything underneath it, #1 – #12 because we already said we would follow 239.

Director Skinner mentioned that on Board 8, under the Titles and Responsibilities of North Lyon, she stated that she thinks it should say District Board and Chairman Murphy agreed.

Chairman Murphy stated we will strike Board and members, and it will be District Board.

Director Skinner asked what ICS is, and Director Toombs answered Incident Command System.

Director Skinner stated that she thinks on Board 9, we can strike online video platform participation. Chairman Murphy stated that we did strike that, and he meant to strike it.

Chairman Murphy added that #3 will still be #3.

Director Skinner added that also on Board 9, Audience/Public/Guest, she mentioned adding that out of respect to silence your phones. Chairman Murphy stated they will add to after, be respectful and courteous, and please silence electronics and devices.

Director Skinner stated that on Board 10, under purpose, it reads communication between Board Members, and she just wanted to point out that it should say District Board Members. Chairman Murphy added that would be a quick and easy fix.

Chairman Murphy stated that as we find things, we can go back and change them because that is why #4 is in place, to make those changes.

Chairman Murphy asked the Board if we are okay with ratifying changes tonight. Director Skinner stated that she would like to see them come back, and Director Toombs agreed.

Chairman Murphy stated that we will not take action on this item, we will clean this up, and we will re-agendize for a future meeting.

Chief Bunn asked if there is anything in the Board Policies that reflects direction to these having an annual review to make sure that they are current to our current practices, updating appropriately, and are they meeting the intent of the policy. Chairman Murphy responded that it is all in Board #4, and it is for all policies, except for the exclusionary, which is Board #4. Chief Bunn suggested making it #1. Chief Bunn added that standard practice is every year. Chairman Murphy stated that we will go 1 year, pull that as a sub-d, and make it its own number.

Chairman Murphy stated that we would strike d. and make it #2.

Chairman Murphy stated that we would table item 15 and bring it back for future ratification.

Director Skinner mentioned that she would have the onboarding packet information within the next 3 months. Chairman Murphy stated that we would publish it with that being in the back section of the document.

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**16. Discussion and action to appoint District Negotiation Teams for FY2025-2026 CBA with IAFF Local 4547\***

Chairman Murphy stated that he still has an interest in being on the negotiations team for the district. He stated that we can add 2 board members, or we have a quorum, and we can't do that. He shared that Chief Bunn wanted to be more involved this time around, and Chief Bunn added that if Mrs. Kasey Miller is willing, we need to always have a financial specialist with us when we are negotiating money and to make sure that we are on track.

Chairman Murphy explained that this last cycle we took the non-financials first, did a lot of cleanup, brought it back, and had a better idea of the budget, then brought it into the financial guy. Chief Bunn added as long as we have someone readily available. Chief Bunn mentioned that Mr. Foli is free to the district. Director Skinner mentioned that there was a time when Director Murphy was an IAFF member, and he stated that he hasn't been for over 3 years. She stated that she is not opposed to negotiation teams starting early but she's wondering if we want to work on our budget and know what it is to get those numbers first.

Chief Bunn added that the Local is going to request to negotiate and we are going to set ground rules, and both sides will decide which articles they want to open. It is part of the long duration of contracts, and we don't get our numbers until March 25th, from the Taxation Department. Chairman Murphy shared that per NRS.288, by law, February 1<sup>st</sup> letters go in, and negotiations are not to exceed the end of April. Unless there is an understanding prior to that date prior, to extend or make it sooner. At any point in time both parties can mutually agree to sit down at any time during the year and negotiate the contract.

Director Toombs shared that he was on the board last year, but he would like to allow others to be on the board if they're interested.

Chairman Murphy added that he spoke with Director Rodriguez, and he is going to stay where he is and not take on any new duties. Chairman Murphy asked Director Skinner if she was interested, and she said yes.

Chairman Murphy made a motion to appoint himself, Director Paul Murphy, and Director Debbie Skinner to the district's negotiating team, including Fire Chief Bunn and 1 representative from a financial perspective.

Director Toombs seconded the motion.

The motion carries as follows: 4-0-1

Murphy	Aye	Rodriguez	Absent
Toombs	Aye		
Skinner	Aye		
Roemer	Aye		

**17. WORKSHOP: FY2025-2026 Budget, not to exceed 60 minutes**

Chairman Murphy decided to table this item and revisit at the next meeting.

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Chief Bunn wanted to add for clarity, NRS, the county assessors have until March 1<sup>st</sup> to provide information to The Department of Taxation, and the Department of Taxation has until March 25<sup>th</sup>. The tentative draft is due in mid-May.

Mr. Joe Mendoza mentioned that there are people in the audience who might be here to discuss the workshop and might have something to say. Chairman Murphy asked if anyone showed up for the workshop and there was no one.

### **18. Fire Chief Report**

Chief Bunn shared that he attended the Board of County Commissioners meeting in Yerington today. He took the opportunity to introduce himself and share a little bit of challenges that he learned here within the community politically, and where we are headed. As far as a district, they are very aware after today that the fire district has no interest in becoming a city entity, and we will remain an NRS474 fire district.

### **19. Reports of Directors, Fire Marshal, Staff, Volunteers, Local 4547, City of Fernley**

Director Roemer shared that she is glad to be here.

Director Toombs- None.

Director Skinner asked Chief Bunn if we had gotten the First Due Software up and running from when the responder module wasn't working, and Chief Bunn responded that he trusted that Motorola and Lyon County were moving forward on that, we validated with First Due, and they were not. He explained that he spoke to Chief Deputy Brantingham, and things are moving along at lightning speed right now. We have a meeting on the 30<sup>th</sup> with all participants to get

files transferred, and it went to the Regional Representative for Motorola. He's hoping to see something within 30 days or less. Director Skinner mentioned that once that is up and running, she would like to see that we can provide some reports. Chief Bunn shared that he read for the City Workshop tomorrow, under what contract agreement does he work for the city and report to them. He stated that the last time he checked, he worked for the pleasure of this Fire Board and not the city of Fernley. He stated that all of our information is public.

Chairman Murphy thanked everybody for sticking out the long meeting.

Mrs. Kasey Miller shared that her and Director Skinner attended the Epics Training at the city yesterday. She stated that she will get trainings for Board members and staff.

Chief Bunn added that all mandatory training should be done through POOL PACT as well

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Support Staff, Captain Dan Hiles, shared that they have several new recruits going through the training, and hopefully, they will be done by March/April. We have responded to a couple of incidents to help out the duty staff and we look forward to working with everyone to help out.

Mrs. Becki Howlett shared that the compressor is charged back up on the Rehab van.

Local 4547, Union President Joe Mendoza stated that there was a lot of information that we didn't want to hear, but we want to continue a good relationship between the district and the Local in coming up with ways to fix what we have. He added that all of their meetings are posted for the year, and every board member has a slot in those meetings to come and join to ask questions and to continue open communication.

City of Fernley- None.

Captain JT McCoy shared that Saturday morning there was a situation in town that escalated from 1 to 2, to 3 patients. The crews did a phenomenal job. He added that between the scene and the landing zone, he stated that he called the Chief and asked for assistance, and Care flight landed behind the fire station.

Fire Marshall shared that there were 3,576 calls in 2024. He has been working on programming new radios that came in. He added that plan reviews have slowed down since December.

**20. Public Comment:** No action will be taken on any subject during public participation until it has been properly placed on an Agenda for a subsequent meeting. Public comment is limited to three (3) minutes per person. Unused time may not be reserved by the speaker, nor allocated to another speaker. The public may comment on any matter that is not specially included on an agenda as an action item or comment on a specific agenda item. Items not included on the agenda cannot be acted upon other than to place them on a future agenda.

Mrs. Linda Carr wanted everyone to know not to get discouraged. What she saw tonight was a team and she hadn't seen that in a long time. She stated that we have to work together and keep an open line of communication. She added that she liked that people were asking questions and people were prepared for the meeting.

Citizen, Mrs. Tammy Dittman stated that her understanding is that the last fire hydrant inspection was done in 2015. She spoke at the city council meeting during public comment and she was corrected by Councilman Torres that Public Works has been doing inspections. She shared that she spoke with Barry Williams after the meeting, and he stated that they are doing it. She then asked him if the hydrants were being tested too, and he answered that they were doing it at the same time. He stated that they were doing the first and the end hydrant. Mrs. Dittman then asked him for copies of the reports, and he stated he would get them for her. Once she gets those, she is going to provide them to the fire department.



**North Lyon County Fire Protection District**  
**195 East Main Street**  
**Fernley, Nevada 89408**  
**District Office (775) 575-3310    District Fax (775) 575-3310**

Chairman Murphy added that they don't have to check every hydrant for flow. Chief Bunn added that depending on the system, they should be operated to make sure they are draining appropriately.

**21. Adjournment\***

Chairman Murphy adjourned at 2142.

**NOTE(s):    All items indicated by an asterisk (“\*”) were Action Items. A complete and detailed record of this meeting was recorded on Micro SD Recorder January 16, 2025.**

Respectfully Submitted by:

\_\_\_\_\_  
 Shannon Moffett, Administrative Assistant  
 North Lyon County Fire Protection District

February 20, 2025  
 Date

Approval of Minutes  
 January 16, 2025

	<u>For</u>	<u>Against</u>	<u>Abstain</u>	<u>Absent</u>	
___ Approved as Read	___	___	___	___	___
___ Approved with Corrections	___	___	___	___	___

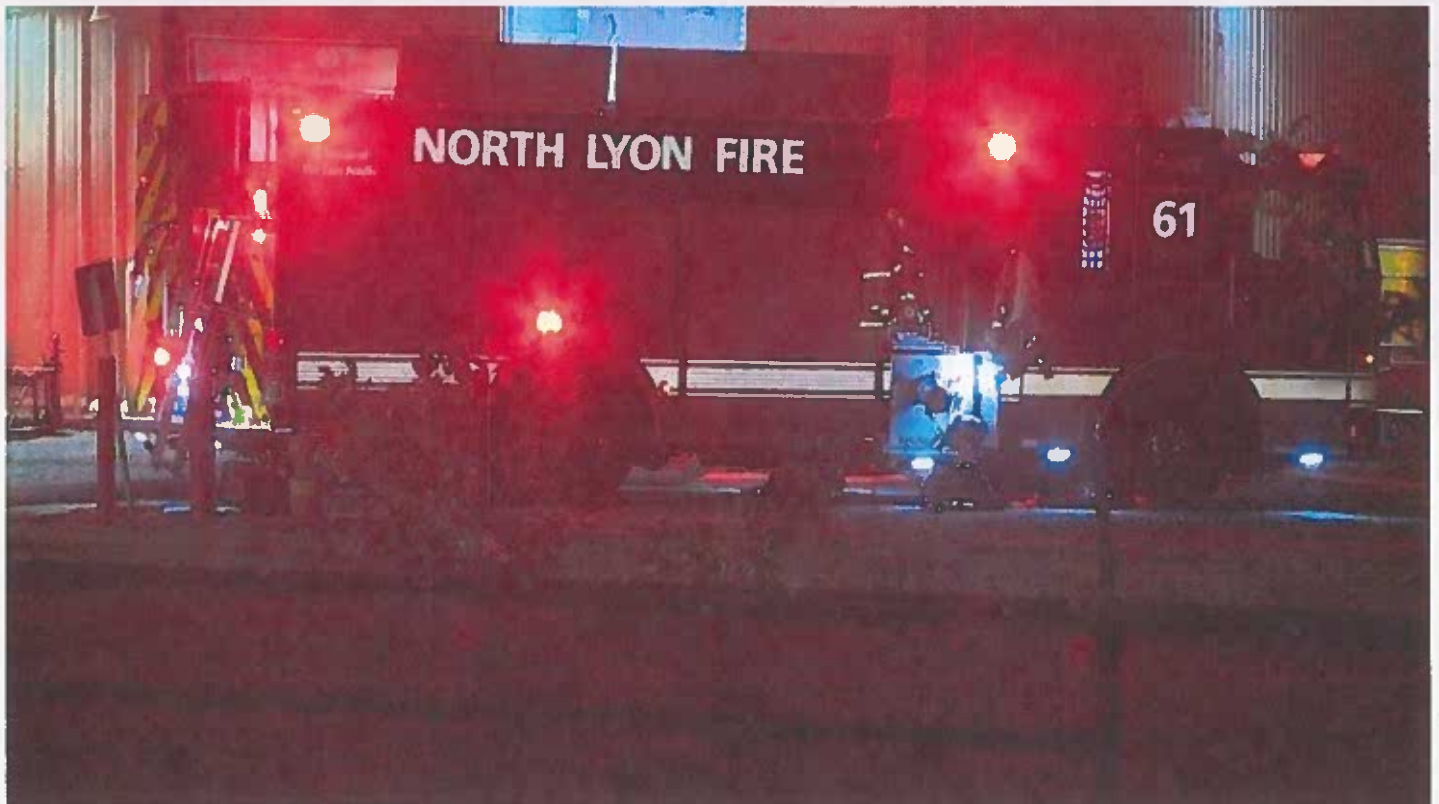
\_\_\_\_\_  
 Paul Murphy, Chairman  
 North Lyon County Fire Protection District

February 20, 2025  
 Date



**North Lyon County Fire Protection District**

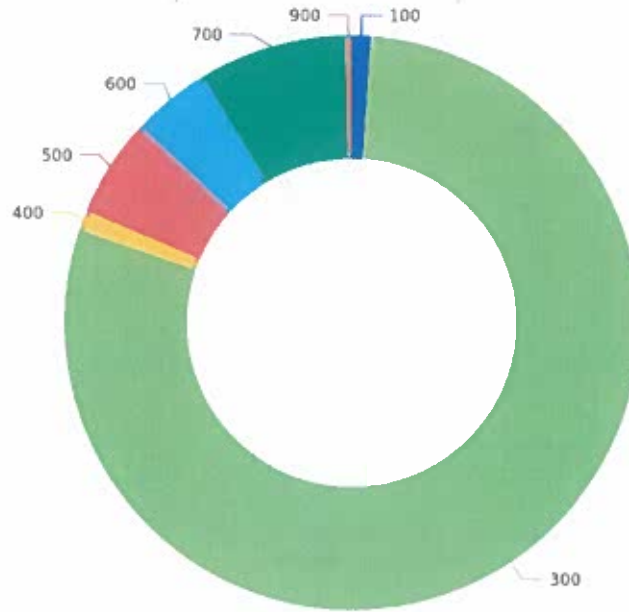
# **Response Statistics**



**January 2025**



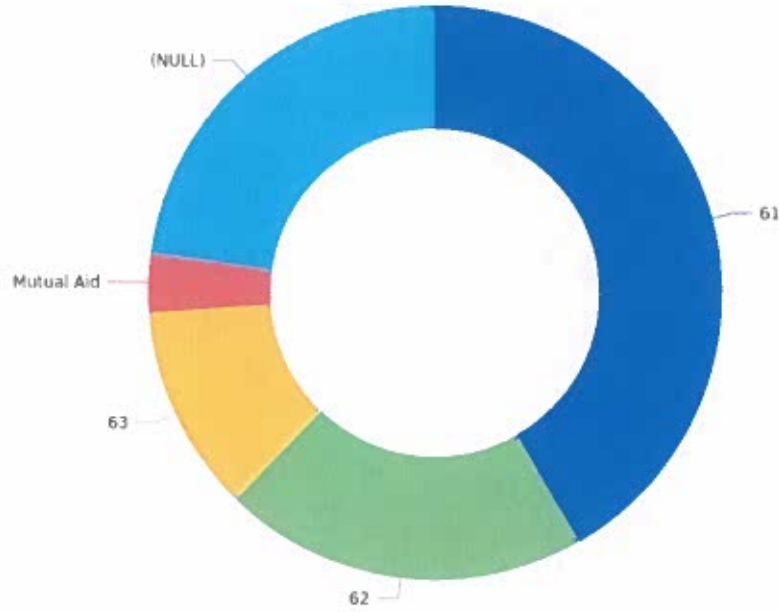
**FDR-NFIRS: Incident Type Summary, January 2025**



INCIDENT TYPE SERIES	COUNT	PERCENT
100	4	1.11%
300	285	79.17%
400	4	1.11%
500	20	5.56%
600	16	4.44%
700	30	8.33%
900	1	0.28%
Total	360	100.00%



**FDR-NFIRS: Incident Count by Response Zone - January 2025**



RESPONSE ZONE	INCIDENT COUNT	PERCENT OF TOTAL
61	150	41.67%
62	74	20.56%
63	42	11.67%
Mutual Aid	12	3.33%
(NULL)	82	22.78%
<b>Total</b>	<b>360</b>	<b>100.00%</b>

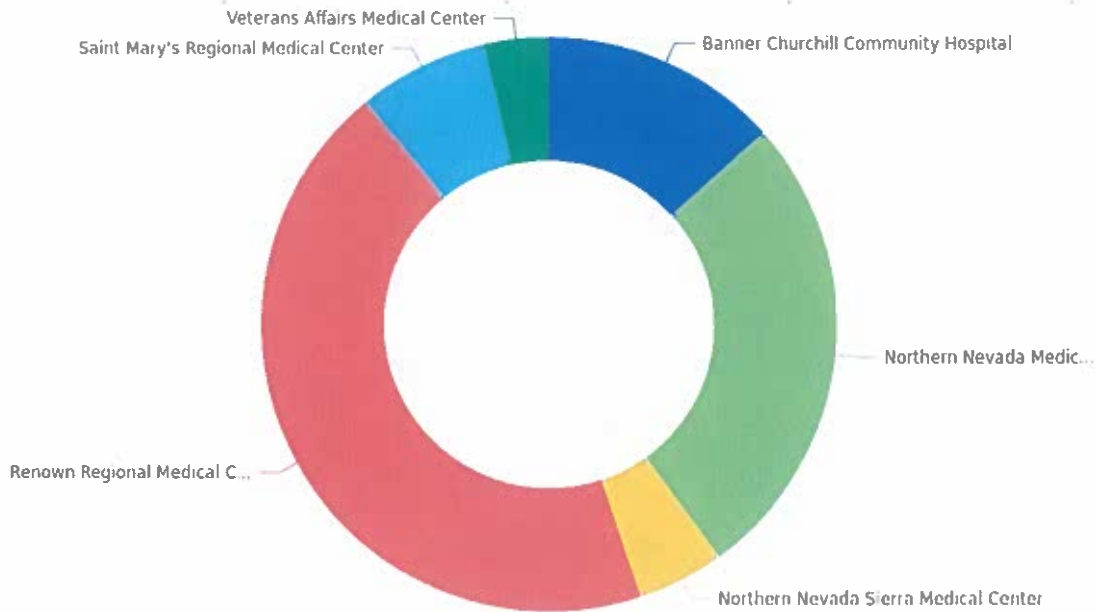


**FDR-NFIRS: Detailed Incident Type Breakdown, January 2025**

ACTUAL INCIDENT TYPE FOUND	COUNT	PERCENT
100 - Fire, other	1	0.28%
118 - Trash or rubbish fire, contained	1	0.28%
122 - Fire in motor home, camper, recreational vehicle	1	0.28%
140 - Natural vegetation fire, other	1	0.28%
320 - Emergency medical service incident, other	13	3.61%
321 - EMS call, excluding vehicle accident with injury	259	71.94%
322 - Motor vehicle accident with injuries	1	0.28%
324 - Motor vehicle accident with no injuries.	12	3.33%
412 - Gas leak (natural gas or LPG)	3	0.83%
480 - Attempted burning, illegal action, other	1	0.28%
550 - Public service assistance, other	17	4.72%
553 - Public service	1	0.28%
571 - Cover assignment, standby, moveup	2	0.56%
611 - Dispatched & canceled en route	15	4.17%
631 - Authorized controlled burning	1	0.28%
700 - False alarm or false call, other	26	7.22%
710 - Malicious, mischievous false call, other	1	0.28%
731 - Sprinkler activation due to malfunction	1	0.28%
743 - Smoke detector activation, no fire - unintentional	1	0.28%
746 - Carbon monoxide detector activation, no CO	1	0.28%
900 - Special type of incident, other	1	0.28%
<b>Total</b>	<b>360</b>	<b>100.00%</b>



**FDR-EPCR-007: Count of Total Transports, January 2025**



DESTINATION/TRANSFERRED TO, NAME - EDISPOSITION.01	COUNT	PERCENT
Banner Churchill Community Hospital	22	13.33%
Northern Nevada Medical Center	44	26.67%
Northern Nevada Sierra Medical Center	8	4.85%
Renown Regional Medical Center	73	44.24%
Saint Mary's Regional Medical Center	12	7.27%
Veterans Affairs Medical Center	6	3.64%
<b>Total</b>	<b>165</b>	<b>100.00%</b>

**Description:** Report of transport counts for 2024.

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025  
From 7/1/2024 Through 1/31/2025

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
<b>REVENUES</b>			
<b>Taxes</b>			
Ad Valorem Taxes	3,048,223.00	2,106,866.44	(941,356.56)
Consolidated Taxes	244,746.00	141,779.60	(102,966.40)
<b>Total Taxes</b>	<b>3,292,969.00</b>	<b>2,248,646.04</b>	<b>(1,044,322.96)</b>
<b>Other Revenue</b>			
Mutual Aid	350,000.00	393,977.87	43,977.87
Contracts	0.00	81,908.14	81,908.14
Inspections	5,000.00	3,468.30	(1,531.70)
Hazmat Permits	10,000.00	0.00	(10,000.00)
Fire and Safety Reviews	120,000.00	85,350.66	(34,649.34)
Operational Permits	6,000.00	3,790.00	(2,210.00)
Cost Recovery	0.00	23,143.69	23,143.69
Ambulance Fees	20,000.00	253,150.05	233,150.05
GEMT Ambulance	0.00	<del>769,518.52</del>	<del>-769,518.52</del>
Miscellaneous Revenue	10,000.00	1,100.00	(8,900.00)
<b>Total Other Revenue</b>	<b>521,000.00</b>	<b>1,615,407.23</b>	<b>1,094,407.23</b>
<b>Total REVENUES</b>	<b>3,813,969.00</b>	<b>3,864,053.27</b>	<b>50,084.27</b>
<b>EXPENDITURES</b>			
<b>Personnel Expenses</b>			
Salaries and Wages	1,194,000.00	831,276.55	362,723.45
Temporary Salaries	137,000.00	0.00	137,000.00
Overtime	200,000.00	424,019.72	(224,019.72)
Holiday	100,000.00	54,724.52	45,275.48
Uniforms	20,000.00	5,516.97	14,483.03
Employee Physicals	15,000.00	10,142.00	4,858.00
PERS Retirement	597,000.00	252,737.20	344,262.80
Employer Taxes and Fees	39,000.00	21,917.31	17,082.69
Workers Comp	242,000.00	127,190.62	114,809.38
Health Insurance	300,000.00	101,235.54	198,764.46
Contract Obligations	0.00	949.47	(949.47)
Cadets	10,000.00	6,565.23	3,434.77
<b>Total Personnel Expenses</b>	<b>2,854,000.00</b>	<b>1,836,275.13</b>	<b>1,017,724.87</b>
<b>Office Operating Expenses</b>			
Office Supplies and Postage	12,000.00	4,067.08	7,932.92
Office Equipment & IT	17,000.00	4,070.60	12,929.40
Books and Publications	6,000.00	0.00	6,000.00
Fire Prevention Public Education	6,000.00	300.00	5,700.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	100,000.00	56,255.07	43,744.93
Dues	2,500.00	214.99	2,285.01
Travel	2,500.00	160.94	2,339.06
Wildland Travel	75,000.00	16,532.88	58,467.12
<b>Total Office Operating Expenses</b>	<b>256,500.00</b>	<b>116,953.82</b>	<b>139,546.18</b>
<b>Personnel Operating Expenses</b>			
Training	12,500.00	268.26	12,231.74
Recruitment and Retention	5,000.00	613.00	4,387.00
Safety Equipment	5,000.00	2,712.00	2,288.00
Turnouts	17,500.00	5,337.55	12,162.45
<b>Total Personnel Operating Expenses</b>	<b>40,000.00</b>	<b>8,930.81</b>	<b>31,069.19</b>

**NLCFPD**

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2025  
From 7/1/2024 Through 1/31/2025

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Vehicle Operating Expenses			
Heavy Apparatus	50,000.00	19,039.74	30,960.26
Light Fleet	10,000.00	17,981.79	(7,981.79)
Wildland Fleet	10,000.00	12,054.91	(2,054.91)
Misc and Other	0.00	2,590.70	(2,590.70)
Vehicle Fuel	35,000.00	31,348.74	3,651.26
Total Vehicle Operating Expenses	105,000.00	83,015.88	21,984.12
Equipment Supplies Operating Expenses			
Medical Supplies	0.00	39,737.64	(39,737.64)
Equipment Non Capital	5,000.00	11,712.00	(6,712.00)
Communications	12,500.00	4,190.84	8,309.16
Operating Supplies	0.00	2,568.93	(2,568.93)
Small Equipment R & M	15,000.00	(1,714.03)	16,714.03
Total Equipment Supplies Operating Expenses	32,500.00	56,495.38	(23,995.38)
Station Operating Expenses			
Station Repair & Maintenance 61	32,000.00	11,487.51	20,512.49
Utilities 61	34,000.00	20,524.19	13,475.81
Total Station Operating Expenses	66,000.00	32,011.70	33,988.30
Other Non Operating Expenses			
Capital Outlay	20,000.00	0.00	20,000.00
Debt Payments	0.00	24,500.00	(24,500.00)
Lease Payments	186,000.00	143,758.22	42,241.78
Total Other Non Operating Expenses	206,000.00	168,258.22	37,741.78
Total EXPENDITURES	3,560,000.00	2,301,940.94	1,258,059.06
 REVENUES IN EXCESS OF EXPENDITURES	 253,969.00	 1,562,112.33	 1,308,143.33



**NLCFPD**

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025  
From 7/1/2024 Through 1/31/2025

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
<b>REVENUES</b>			
Other Revenue			
Mutual Aid	0.00	0.00	0.00
Cost Recovery	0.00	678.33	678.33
Ambulance Fees	1,200,000.00	464,001.69	(735,998.31)
GEMT Ambulance	800,000.00	763,788.52	(36,211.48)
Ambulance Subscription	8,000.00	7,986.46	(13.54)
Miscellaneous Revenue	0.00	1,213.02	1,213.02
Total Other Revenue	<u>2,008,000.00</u>	<u>1,237,668.02</u>	<u>(770,331.98)</u>
<b>Total REVENUES</b>	<u>2,008,000.00</u>	<u>1,237,668.02</u>	<u>(770,331.98)</u>
<b>EXPENDITURES</b>			
Personnel Expenses			
Salaries and Wages	967,022.00	478,773.26	488,248.74
Overtime	61,000.00	242,489.37	(181,489.37)
Holiday	45,000.00	31,098.72	13,901.28
Uniforms	20,000.00	2,250.00	17,750.00
Employee Physicals	12,000.00	9,700.00	2,300.00
PERS Retirement	483,511.00	111,783.24	371,727.76
Employer Taxes and Fees	27,000.00	14,630.04	12,369.96
Workers Comp	170,500.00	75,858.38	94,641.62
Health Insurance	300,000.00	78,050.65	221,949.35
Total Personnel Expenses	<u>2,086,033.00</u>	<u>1,044,633.66</u>	<u>1,041,399.34</u>
Office Operating Expenses			
Office Supplies and Postage	5,000.00	1,556.68	3,443.32
Office Equipment & IT	13,000.00	0.00	13,000.00
Books and Publications	1,500.00	0.00	1,500.00
Insurance	35,500.00	35,352.26	147.74
Professional Fees	20,000.00	(294.73)	20,294.73
Dues	400.00	0.00	400.00
Travel	1,000.00	0.00	1,000.00
Other	0.00	7,833.58	(7,833.58)
Total Office Operating Expenses	<u>76,400.00</u>	<u>44,447.79</u>	<u>31,952.21</u>
Personnel Operating Expenses			
Training	12,500.00	6,000.00	6,500.00
Safety Equipment	1,000.00	0.00	1,000.00
Turnouts	17,500.00	0.00	17,500.00
Total Personnel Operating Expenses	<u>31,000.00</u>	<u>6,000.00</u>	<u>25,000.00</u>
Vehicle Operating Expenses			
Ambulance Fleet	30,000.00	5,801.86	24,198.14
Vehicle Fuel	60,000.00	8,747.82	51,252.18
Total Vehicle Operating Expenses	<u>90,000.00</u>	<u>14,549.68</u>	<u>75,450.32</u>
Equipment Supplies Operating Expenses			
Medical Supplies	90,000.00	8,109.61	81,890.39
Equipment Non Capital	2,000.00	0.00	2,000.00
Communications	12,500.00	0.00	12,500.00
Operating Supplies	0.00	572.82	(572.82)
Small Equipment R & M	5,000.00	0.00	5,000.00
Total Equipment Supplies Operating Expenses	<u>109,500.00</u>	<u>8,682.43</u>	<u>100,817.57</u>

**NLCFPD**

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2025  
From 7/1/2024 Through 1/31/2025

	Current Period Budget - 2025Original	Current Year Actual	Total Budget Variance - 2025Original
Station Operating Expenses			
Station Repair & Maintenance 61	0.00	89.78	(89.78)
Station Repair & Maintenance 62	12,000.00	1,870.76	10,129.24
Utilities 62	16,000.00	5,458.97	10,541.03
Total Station Operating Expenses	28,000.00	7,419.51	20,580.49
Other Non Operating Expenses			
Depreciation	122,000.00	0.00	122,000.00
Total EXPENDITURES	2,542,933.00	1,125,733.07	1,417,199.93
REVENUES IN EXCESS OF EXPENDITURES	(534,933.00)	111,934.95	646,867.95

**NORTH LYON COUNTY  
FIRE PROTECTION DISTRICT,  
LYON COUNTY, NEVADA  
JUNE 30, 2024**

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
JUNE 30, 2024

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## Independent Auditor's Report

To the Board of the North Lyon County  
Protection District, Lyon County, Nevada

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund and the aggregate remaining fund information of North Lyon County Fire Protection District, Lyon County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activity, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Lyon County Fire Protection District, Lyon County, Nevada and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Lyon County Fire Protection District, Lyon County, Nevada's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Lyon County Fire Protection District, Lyon County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Lyon County Fire Protection District, Lyon County, Nevada's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions on pages 3-A through 3-F and page 24, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated January 29, 2025, on our consideration of North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting and compliance.

Yerington, Nevada  
January 29, 2025

Arrighi, Blake - Associates, LLC

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the North Lyon County Fire Protection District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the North Lyon County Fire Protection District's fiscal year ended June 30, 2024.

### FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of the North Lyon County Fire Protection District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$303,594 (net position).
- The District's total net position decreased by \$766,289.
- As of the close of the current fiscal year, the District's General Fund reported an ending fund balance of \$380,310, an increase of \$11,421. Fund balance for the General Fund was approximately 11% of total General Fund expenditures.
- The District's Acquisition Fund reported an ending fund balance of \$42,725, a decrease of \$25,730 in comparison with the prior year.
- The Ambulance Fund's net position increased during the year by \$31,496 from \$215,278 to \$246,774.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the North Lyon County Fire Protection District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements.

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the North Lyon County Fire Protection District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources less liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as

soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements detail the governmental activity of the Public Safety function of the North Lyon County Fire Protection District that is principally supported by ad valorem taxes.

The government-wide financial statements can be found on pages 4-5 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources. The North Lyon County Fire Protection District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District uses two governmental funds and one proprietary fund.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 6-10 of this report.

**Proprietary Funds.** The District maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The District uses an enterprise fund to account for ambulance operations provided to the citizens within the District. The District's major proprietary fund is the Ambulance Enterprise Fund.

The North Lyon County Fire Protection District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.



The proprietary fund financial statements can be found on pages 11-13 of this report.

**Notes to Financial Statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-23 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the North Lyon County Fire Protection District, net position was a deficit of \$303,594 at the close of the most recent fiscal year.

The largest portion of the North Lyon County Fire Protection District's net position reflects its net investment in capital assets, which exceeds total net position by a significant amount. \$42,000 of net position is restricted for debt service. The North Lyon County Fire Protection District uses these capital assets to provide services to members; consequently, these assets are not available for future spending.

### North Lyon County Fire Protection District's Net Position

	Governmental	Business-type	Total
Current and other assets	\$ 705,286	\$ 1,336,719	\$ 2,042,005
Capital assets	3,009,353	649,785	3,659,138
Total assets	3,714,639	1,986,504	5,701,143
Deferred outflows of resources	2,714,888	1,163,523	3,878,411
Other liabilities	610,258	188,133	798,391
Long-term liabilities	6,315,866	2,462,075	8,777,941
Total liabilities	6,926,124	2,650,208	9,576,332
Deferred inflows of resources	53,772	23,045	76,817
Net position (restated):			
Net investment in capital assets	2,279,838	649,785	2,929,623
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,872,206)	(403,011)	(3,275,217)
Total net position	\$ (550,368)	\$ 246,774	\$ (303,594)

At the end of the current fiscal year, the District had positive balances in unrestricted net position for the governmental fund.

	Governmental	Business-type	Total
Revenues			
Program revenues:			
Charges for services	\$ 872,948	\$ 2,581,310	\$ 3,454,258
Operating grants	-	-	-
Capital grants and contributions	-	-	-
General revenues:			
Property taxes	2,592,939	-	2,592,939
Other taxes	236,657	-	236,657
Other	82,425	16,656	99,081
Total revenues	<u>3,784,969</u>	<u>2,597,966</u>	<u>6,382,935</u>
Expenses:			
Public safety	4,550,098	-	4,550,098
Debt service	32,656	-	32,656
Ambulance	-	2,566,470	2,566,470
Total expenses	<u>4,582,754</u>	<u>2,566,470</u>	<u>7,149,224</u>
Excess of revenues over expenses	(797,785)	31,496	(766,289)
Transfers:	-	-	-
Change in net position	(797,785)	31,496	(766,289)
Net position, beginning	247,417	215,278	462,695
Net position, ending	<u>\$ (550,368)</u>	<u>\$ 246,774</u>	<u>\$ (303,594)</u>

**Governmental activities.** Governmental activities decreased the North Lyon County Fire Protection District's net position by \$797,785.

**Business-type activities.** Proprietary activities increased the North Lyon County Fire Protection District's net position by \$31,496.

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S GENERAL FUND

As noted earlier, the North Lyon County Fire Protection District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the North Lyon County Fire Protection District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Board's financing requirements. In particular, fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the North Lyon County Fire Protection District's General Fund reported an ending fund balance of \$380,310, an increase of \$11,421 in comparison with the prior year.

As a measure of the General Fund's liquidity, it may be useful to compare ending fund balance to total fund expenditures. Ending fund balance represents approximately 11% of total General Fund expenditures.

## CAPITAL ASSET ADMINISTRATION

**Capital Assets.** The North Lyon County Fire Protection District's investment in capital assets (net of accumulated depreciation) for its governmental activities of \$3,009,353 and for its business-type activities of \$649,785 at June 30, 2024. This investment included buildings and improvements and equipment. The total increase in the North Lyon County Fire Protection District's investment in capital assets for the current fiscal year was 3%.

Major capital asset events during the current fiscal year included the following:

- 2022 F-450 Ambulance for \$285,011.
- 1996 Brush truck for \$20,000.
- Fire riser for \$23,447.

### North Lyon County Fire Protection District's Capital Assets Governmental Activities (net of depreciation)

	2024	2023
Land	\$ 273,293	\$ 273,293
Buildings and improvements	1,402,526	1,455,303
Equipment	1,333,534	1,489,422
Total capital assets	\$ 3,009,353	\$ 3,218,018

### North Lyon County Fire Protection District's Capital Assets Business-Type Activities (net of depreciation)

	2024	2023
Land	\$ -	\$ -
Buildings and improvements	-	-
Equipment	649,785	501,619
Total capital assets	\$ 649,785	\$ 501,619

Additional information on the North Lyon County Fire Protection District's capital assets can be found in Note 4 on page 19 of this report.

## **DEBT ADMINISTRATION**

As of June 30, 2024, the District had \$729,515 in outstanding debt.

Additional information on the North Lyon County Fire Protection District's long-term obligations can be found in Note 6 on page 20 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- The ad valorem taxes are projected to be approximately \$157,000 higher for the next fiscal year.

This factor was considered in preparing the North Lyon County Fire Protection District's budget for the 2025 fiscal year.

## **REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of the North Lyon County Fire Protection District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the North Lyon County Fire Protection District, 195 E. Main Street, Fernley, Nevada 89408.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 248,340	\$ 43,243	291,583
Cash restricted for debt service	42,000	-	42,000
Due from other governments	20,280	-	20,280
Interfund advance	62,963	(62,963)	-
Taxes receivable	29,536	-	29,536
Accounts receivable	298,567	1,126,439	1,425,006
Bond issuance costs, net	3,600	-	3,600
Capital assets not being depreciated	273,293	-	273,293
Capital assets (net of accumulated depreciation)	2,736,060	649,785	3,385,845
<b>TOTAL ASSETS</b>	<b>3,714,639</b>	<b>1,756,504</b>	<b>5,471,143</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension outflows	2,714,888	1,163,523	3,878,411
<b>LIABILITIES</b>			
Accounts payable	29,357	48,694	78,051
Accrued liabilities	48,052	20,335	68,387
Compensated absences	374,357	119,104	493,461
Noncurrent liabilities			
Due within one year	158,491	-	158,491
Due in more than one year	571,024	-	571,024
Net pension liability	5,744,842	2,462,075	8,206,917
<b>TOTAL LIABILITIES</b>	<b>6,926,123</b>	<b>2,650,208</b>	<b>9,576,331</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension inflows	53,772	23,045	76,817
<b>NET POSITION</b>			
Net investment in capital assets	2,279,838	649,785	2,929,623
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,872,206)	(403,011)	(3,275,217)
<b>TOTAL NET POSITION</b>	<b>\$ (550,368)</b>	<b>\$ 246,774</b>	<b>\$ (303,594)</b>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

FUNCTION/PROGRAM	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Public safety	\$ 4,550,098	\$ 872,948	\$ -	\$ -	\$ (3,677,150)	\$ -	\$ (3,677,150)
Debt service:							
Interest and fiscal charges	32,656	-	-	-	(32,656)	-	(32,656)
Total Governmental Activities	4,582,754	872,948	-	-	(3,709,806)	-	(3,709,806)
Business-type activities:							
Ambulance	2,566,470	2,581,310	-	-	-	14,840	14,840
Total	\$ 7,149,224	\$ 3,454,258	\$ -	\$ -	(3,709,806)	14,840	(3,694,966)
GENERAL REVENUES							
Taxes:							
					2,592,939	-	2,592,939
					236,657	-	236,657
					82,425	16,656	99,081
TOTAL GENERAL REVENUES					2,912,021	16,656	2,928,677
CHANGE IN NET POSITION					(797,785)	31,496	(766,289)
NET POSITION, BEGINNING OF YEAR					247,417	215,278	462,695
NET POSITION, END OF YEAR					\$ (550,368)	\$ 246,774	\$ (303,594)

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2024**

	GENERAL FUND	ACQUISITION FUND	TOTAL
<b>ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>			
Assets:			
Cash and investments	\$ 247,615	\$ 725	\$ 248,340
Cash restricted for debt service	-	42,000	42,000
Due from other governments	20,280	-	20,280
Interfund advance	62,963	-	62,963
Taxes receivable	29,536	-	29,536
Accounts receivable	298,567	-	298,567
<b>Total Assets</b>	<b>658,961</b>	<b>42,725</b>	<b>701,686</b>
Deferred outflows of resources	-	-	-
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>\$ 658,961</b>	<b>\$ 42,725</b>	<b>\$ 701,686</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 29,357	\$ -	\$ 29,357
Accrued liabilities	48,052	-	48,052
<b>Total Liabilities</b>	<b>77,409</b>	<b>-</b>	<b>77,409</b>
Deferred inflows of resources:			
Mutual aid	175,443	-	175,443
Deferred for property taxes	25,799	-	25,799
<b>Total Deferred Inflows of Resources</b>	<b>201,242</b>	<b>-</b>	<b>201,242</b>
<b>FUND BALANCE</b>			
Unassigned	380,310	42,725	423,035
<b>Total Fund Balance</b>	<b>380,310</b>	<b>42,725</b>	<b>423,035</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 658,961</b>	<b>\$ 42,725</b>	<b>\$ 701,686</b>

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024**

Fund Balances - Governmental Funds		\$ 423,035
<p>Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Governmental Funds.</p>		
Governmental capital assets	6,588,131	
Less: Accumulated depreciation	<u>(3,578,778)</u>	3,009,353
<p>Other assets used in Governmental Activities are not financial resources, and therefore, are not reported in the Governmental Funds.</p>		
Bond and note issuance costs	17,894	
Less: Accumulated amortization	<u>(14,294)</u>	3,600
<p>Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the Governmental Funds.</p>		
Bond payable	(729,515)	
Compensated absences	(374,357)	
Net pension liability	<u>(5,744,842)</u>	(6,848,714)
Deferred outflows of resources reported in the Statement of Net Position		2,714,888
Deferred inflows of resources reported in the Statement of Net Position		121,671
Deferred revenue represents amounts that were not available to fund current expenditures and, therefore, are not reported in Governmental Funds.		<u>25,799</u>
Total Net Position of Governmental Activities		<u>\$ (550,368)</u>

The notes to the financial statements are an integral part of this statement.



**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>GENERAL FUND</u>	<u>ACQUISITION FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>			
Taxes	\$ 2,771,830	\$ -	\$ 2,771,830
Intergovernmental	236,657	-	236,657
Charges for services	522,062	-	522,062
Miscellaneous	82,425	-	82,425
	<u>3,612,974</u>	<u>-</u>	<u>3,612,974</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	3,441,524	-	3,441,524
Debt service:			
Principal	-	153,103	153,103
Interest	-	32,656	32,656
	<u>3,441,524</u>	<u>185,759</u>	<u>3,627,283</u>
	<u>3,441,524</u>	<u>185,759</u>	<u>3,627,283</u>
Excess (Deficiency) of Revenues over Expenditures	<u>171,450</u>	<u>(185,759)</u>	<u>(14,309)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	160,029	160,029
Transfers out	(160,029)	-	(160,029)
	<u>(160,029)</u>	<u>160,029</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(160,029)</u>	<u>160,029</u>	<u>-</u>
Net Change in Fund Balances	<u>11,421</u>	<u>(25,730)</u>	<u>(14,309)</u>
Fund Balance, July 1	<u>368,889</u>	<u>68,455</u>	<u>437,344</u>
Fund Balance, June 30	<u>\$ 380,310</u>	<u>\$ 42,725</u>	<u>\$ 423,035</u>

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balance - Governmental Funds \$ (14,309)

Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense:

Expenditures for capital assets	43,447	
Less: Current year depreciation	<u>(252,112)</u>	(208,665)

The net effect of various miscellaneous transactions involving capital assets is to increase net position

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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in Governmental Funds.

Change in deferred revenue		10,007
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The issuance of long-term debt provides current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statements of Net Position. Repayment of the bond principal is an expenditure in the Governmental Funds, but the payment reduces long-term liabilities on the Statement of Net Position.

Principal payments		153,103
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.

Change in pension liability	(1,716,935)	
Change in deferred pension outflows	754,274	
Change in deferred inflows	124,548	
Amortization of current year bond premium, discount costs	(344)	
Change in compensated absences	<u>100,536</u>	<u>(737,921)</u>

Change in Net Position of Governmental Activities		<u>\$ (797,785)</u>
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NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2023
	ORIGINAL	FINAL			
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 2,698,864	\$ 2,698,864	\$ 2,771,830	\$ 72,966	\$ 1,996,240
Intergovernmental:					
State shared revenues:					
Consolidated tax distribution	243,167	243,167	236,657	(6,510)	228,546
Charges for services:					
Mutual aid	550,000	550,000	116,043	(433,957)	784,046
Contract revenues	642,000	642,000	169,265	(472,735)	442,327
Inspection fees and permits	142,000	142,000	12,790	(129,210)	31,365
Fire and safety reviews	160,000	160,000	223,964	63,964	144,631
	1,494,000	1,494,000	522,062	(971,938)	1,402,369
Miscellaneous:					
Other	51,000	51,000	82,425	31,425	122,094
Total Revenues	4,487,031	4,487,031	3,612,974	(874,057)	3,749,249
<b>EXPENDITURES</b>					
Public Safety:					
Salaries and wages	2,003,668	2,003,668	1,922,340	81,328	1,929,386
Employee benefits	1,350,724	1,350,724	899,319	451,405	933,622
Services and supplies	719,500	719,500	576,418	143,082	567,114
Capital outlay	-	-	43,447	(43,447)	-
Total Expenditures	4,073,892	4,073,892	3,441,524	632,368	3,430,122
Excess (Deficiency) of Revenues over Expenditures	413,139	413,139	171,450	(241,689)	319,127
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer out:					
Acquisition Fund	(414,000)	(414,000)	(160,029)	253,971	(350,000)
Total Other Financing Sources (Uses)	(414,000)	(414,000)	(160,029)	253,971	(350,000)
Net Changes in Fund Balance	(861)	(861)	11,421	12,282	(30,873)
Fund Balance, July 1	315,993	315,993	368,889	52,896	399,762
Fund Balance, June 30	\$ 315,132	\$ 315,132	\$ 380,310	\$ 65,178	\$ 368,889

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
 PROPRIETARY FUND  
 STATEMENT OF NET POSITION  
 JUNE 30, 2024

	AMBULANCE FUND
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 43,243
Interfund advance	(62,963)
Accounts receivable	1,126,439
Total Current Assets	1,106,719
Noncurrent Assets:	
Equipment	1,501,928
Less: Accumulated depreciation	(852,143)
Total Noncurrent Assets	649,785
Total Assets	1,756,504
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pension outflows	1,163,523
<b>LIABILITIES</b>	
Accounts payable	48,694
Accrued salaries	20,335
Compensated absences	119,104
Net pension liability	2,462,075
Total Liabilities	2,650,208
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pension inflows	23,045
<b>NET POSITION</b>	
Net investment in capital assets	649,785
Unrestricted	(403,011)
Total Net Position	\$ 246,774

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT**  
**PROPRIETARY FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	AMBULANCE FUND
<b>OPERATING REVENUES</b>	
Charges for services	\$ 2,581,310
<b>OPERATING EXPENSES</b>	
Salaries and wages	1,059,331
Employee benefits	1,074,872
Services and supplies	287,448
Depreciation	144,819
Total Operating Expenses	2,566,470
Operating Income (Loss)	14,840
<b>NONOPERATING REVENUE</b>	
Miscellaneous revenue	16,656
	16,656
Change in Net Position	31,496
Net Position, July 1	215,278
Net Position, June 30	\$ 246,774

The notes to the financial statements are an integral part of this statement.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
 PROPRIETARY FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	<u>AMBULANCE FUND</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from ambulance fees	\$ 2,196,600
Cash payments for employee services	(1,297,215)
Cash payments for goods and services	(333,089)
Cash paid to other fund	<u>(380,000)</u>
Net Cash Provided (Used) by Operating Activities	<u>186,296</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of equipment	<u>(292,985)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(292,985)</u>
Net Increase in Cash and Cash Equivalents	(106,689)
<b>CASH AND CASH EQUIVALENTS, July 1</b>	<u>149,932</u>
<b>CASH AND CASH EQUIVALENTS, June 30</b>	<u><u>\$ 43,243</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>	
Operating revenue	\$ 14,840
Adjustments to reconcile operating revenue to net cash used by operating activities:	
Depreciation	144,819
(Increase) decrease in:	
Accounts receivable	(498,961)
Interfund advance	380,000
Increase (decrease) in:	
Accounts payable	(45,641)
Net pension liabilities	196,378
Accrued salaries	(111)
Compensated absences	<u>(5,028)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 186,296</u></u>

The notes to the financial statements are an integral part of this statement.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 – Summary of Significant Accounting Policies:**

The accompanying financial statements of North Lyon County Fire Protection District, Nevada (the District) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

**Reporting Entity:**

The District was established pursuant to NRS 474 in the 1950s. The District under the jurisdiction of an elected board has the authority to levy taxes within certain boundaries of Lyon County and to use the revenues for the purpose of paying such specific costs as the District may find necessary for fire protection in the Fernley, Nevada area.

**Government-Wide and Fund Financial Statements:**

**Government-Wide and Fund Financial Statements:**

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the District as a whole or major individual funds (within the fund financial statement).

*Government-wide financial statements:* The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the activities of the District. Governmental activities are supported primarily by taxes and business-type activities are supported primarily by charges for services. The effect of interfund activity has been removed from these statements, except for short-term borrowings between the District's general fund and proprietary fund. Any amounts outstanding at year-end have been reported as internal balances.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

*Fund financial statements:* The financial transactions of the District are reported in individual funds in the financial statements. Each fund is accounted for by providing a set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Separate financial statements are provided for the governmental and proprietary funds. The emphasis in the fund financial statements is on the major funds. GASB Statement No. 34 sets forth the criteria for determining which funds should be reported as major; however, District management may electively add funds as major funds when it is determined that the funds have specific community or management focus. Major individual funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation:**

**Government-Wide Financial Statements:**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

**Governmental Fund Financial Statements:**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the District considers revenues to be available if they are collected within sixty days after the end of the current fiscal year. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred revenue account is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, compensated absences and post employment benefits are recorded only when payment is due.

Property taxes, consolidated taxes, miscellaneous revenue and interest associated with the current fiscal year are considered to be susceptible to accrual and have been recognized as revenues in the current year.

The District reports the following major governmental funds:

- **General Fund** – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **Acquisition Fund** – The Acquisition Fund is primarily used for the purchase of capital assets. These capital assets include land, construction in progress, buildings and improvements and equipment.

The District reports the following major proprietary fund:

- **Ambulance Fund** – The Ambulance Fund is primarily used to provide ambulance services in North Lyon County Fire Protection District.

**Property Taxes:**

All real property in the District is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The valuation of the property and its improvements is computed at 35% of “taxable value” as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Monday in October, January, and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two-year waiting period, if the taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the Department of Taxation and tax rates described above.

The major classifications of personal property are commercial and mobile homes.



NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 1 – Summary of Significant Accounting Policies (Continued):**

**Cash and Investments:**

Cash balances from all funds are combined and, to the extent practical, invested as permitted by NRS 335.170. Investments are stated at cost, which approximates market value.

Pursuant to NRS 355.170, the District may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Securities of the United States Treasury, United States Postal Service, or the Federal National Mortgage Association maturing within (10) years from the date of purchase.
- Negotiable certificates of deposit issued by commercial banks or insured credit unions or savings and loan associations.
- Certain securities issued by local governments of the State of Nevada.
- State of Nevada Local Government Investment Pool.
- Other securities expressly provided by the other statutes, including repurchase agreements.
- Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States and money market mutual funds.

**Budgets and Budgetary Accounting:**

**Budget Policies:**

North Lyon County Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data reflected in these financial statements.

1. On or before April 15, the North Lyon County Fire Protection District files a tentative budget with the Nevada Department of Taxation, for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means to finance them.
2. The Nevada State Department of Taxation notifies the District of its acceptance of the budget.
3. Public hearings on the tentative budget are held on the third Thursday in May or the Friday following the third Thursday.
4. After all the changes have been noted and hearings closed, the District adopts the budget on or before June 1 and files it with the Nevada Department of Taxation.
5. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year.
6. Budgets for all funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Appropriations lapse at year end.
7. Budget amounts within funds and between funds may be transferred if amounts do not exceed the original budget. Such transfers must be approved by the Board, depending on established criteria. Budget augmentations in excess of original budgetary amounts may not be made without prior approval from the North Lyon Fire Protection District's Board following a public hearing.
8. In accordance with state statute, actual expenditures may not exceed appropriations in the various governmental functions in the General and Capital Projects Funds, except as specifically permitted by NRS 354.626. The sum of operating and nonoperating expenses in the proprietary fund may not exceed total appropriations.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2024

**Due from Other Governments/Taxes Receivable/Accounts Receivable:**

Secured roll property taxes receivable reflect only those taxes receivable from the last two delinquent roll years. Delinquent taxes from all roll years prior to fiscal year 2022-2023 have been written off.

Taxes receivable on personal property and net proceeds of mines reflect only those taxes that are known to be collectible, which generally are those collected within 60 days of year-end.

**Accounts Receivable:**

Accounts receivable are reflected net of an allowance for doubtful accounts of \$1,126,439.

**Deferred Outflows and Inflows of Resources:**

Pursuant to GASB Statement Number 63 and GASB Statement Number 65, the District recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

**Capital Assets:**

Capital assets, which include land, construction in progress, buildings and improvements and equipment, are reported in the governmental activities in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at their estimated fair market value on the date of donation. The District's capitalization level is \$10,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets are depreciated using the straight-line method over the following estimated useful lives:

	YEARS
Buildings and improvements	20-50
Equipment	5-10

**Compensated Absences:**

In the government-wide financial statements and the proprietary fund, compensated absences are reported as liabilities in the applicable government activities, business-type activities, or proprietary fund type statement of net assets.

**Fund Equity:**

In the fund financial statement, governmental funds report up to five components of fund balance, as applicable. These are: Nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance is reserved for portions of net resources that cannot be spent because of their form, such as inventories or prepaid items, or that cannot be spent because they must be kept intact. Restricted fund balance is reserved for the portion of net resources that have externally enforceable limitations on use, such as those imposed by creditors, grantors, contributors, or laws of external entities. Committed fund balance is reserved for the portion of net resources that have had self-imposed limitations set in place by formal action of the governing board. Assigned fund balance is reserved for the portion of net resources that have an intended use established by the governing board or designated official. Unassigned fund balance is for the portion of net resources that does not meet the criteria to be placed in any of the other components of fund balance.

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2024

**Net Position:**

Net position represents the difference between assets and liabilities. Net position invested in capital asset, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there is a limitation on their use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The District applied restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

At June 30, 2024, the Governmental Activities had \$42,000 in net position restricted by state statute or donors for specific purposes. The restricted net asset is for the USDA bond covenant to restrict 1/10<sup>th</sup> of the annual USDA payment for ten years. There were no Business Activities restricted net assets.

**Operating Revenues and Expenses:**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, ambulance fees are charges for services. Operating expenses are necessary costs incurred to provide the good or service which is the primary activity of the fund. Revenues and expenses which do not meet these criteria are considered non-operating and are reported as such.

**NOTE 2 - Compliance with Nevada Revised Statutes and the Nevada Administrative Code:**

North Lyon County Fire Protection District conformed to all significant statutory constraints on its financial administration during the year except the following:

NRS 354.6118 contains the requirements for interfund loans. As of June 30, 2024, the District's Ambulance Fund owed the General Fund \$62,963. It does not appear that the provisions of this statute were followed for the administration of the loan.

**NOTE 3 – Cash and Investments:**

At June 30, 2024, the District's carrying amounts of deposits was \$333,583 and the bank balances were \$375,455. The total cash and investments (including restricted amounts) were presented in the District's financial statements as follows:

Governmental activities	\$ 290,340
Business-type activity	43,243
Total cash and investments	\$ 333,583

Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada local governments. The District has not adopted a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

*Interest Rate Risk* – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in the Statute.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of investments.

*Custodial Credit Risk* – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. All of the bank balance was covered by Federal Deposit Insurance Corporation (FDIC) insurance.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 – Capital Assets:**

A summary of changes in capital assets for the year ended June 30, 2024 follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 273,293	\$ -	\$ -	\$ 273,293
Capital assets, being depreciated:				
Buildings and improvements	2,305,211	-	-	2,305,211
Equipment	3,966,180	43,447	-	4,009,627
Total capital assets, being depreciated	6,271,391	43,447	-	6,314,838
Less accumulated depreciation for:				
Buildings and improvements	(849,908)	(52,777)	-	(902,685)
Equipment	(2,476,758)	(199,335)	-	(2,676,093)
Total accumulated depreciation	(3,326,666)	(252,112)	-	(3,578,778)
Total capital assets, being depreciated, net	2,944,725	(208,665)	-	2,736,060
Total capital assets, net	\$ 3,218,018	\$ (208,665)	\$ -	\$ 3,009,353
	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Equipment	\$ 1,208,943	\$ 292,985	\$ -	\$ 1,501,928
Less accumulated depreciation for:				
Equipment	(707,324)	(144,819)	-	(852,143)
Total capital assets, net	\$ 501,619	\$ (148,166)	\$ -	\$ 649,785

Depreciation expense was charged to the District is as follows:

Governmental Activities:	
Public safety	\$ 252,112
Business-Type Activities:	
Ambulance	\$ 144,819

**NOTE 5 – Risk Management:**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. This District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NORTH LYON FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 6 - Long-Term Obligations

<u>Governmental Activities:</u>	<u>Date of Issue</u>	<u>Original Note/Issue</u>	<u>Interest Rate</u>	<u>Interest Maturing During Period</u>
<u>Consolidated Tax Revenue Bond, Series 2004</u>				
United States Department of Agriculture				
Rural Development-Community Facility Loan and Grant Program				
	08/04	\$ 700,000	4.38%	\$ 15,637
PNC Equipment Finance, LLC	7/20	1,032,000	2.50%	17,018
<u>Other Long-Term Obligations</u>				
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>\$ 32,655</u>
<u>Business-Type Activities:</u>				
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>\$ -</u>

The annual requirements to amortize all outstanding long-term obligations as of June 30, 2024 is as follows:

<u>Revenue Bond:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Annual Payments</u>
<u>Year Ending June 30</u>			
2025	158,491	27,267	185,758
2026	163,913	21,845	185,758
2027	171,952	13,806	185,758
2028	31,573	10,427	42,000
2029	32,982	9,018	42,000
2030-2034	170,604	21,646	192,250
	<u>\$ 729,515</u>	<u>\$ 104,009</u>	<u>\$ 833,524</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2024-2025		Date of Final Payment
				Principal	Interest	
\$ 348,373 534,245	\$ - -	\$ 26,363 126,740	\$ 322,010 407,505	\$ 27,695 130,796	\$ 14,305 12,962	06/34 2/27
4,027,907 474,893	1,716,935 374,357	- 474,893	5,744,842 374,357	- -	- -	N/A N/A
<u>\$ 5,385,418</u>	<u>\$ 2,091,292</u>	<u>\$ 627,996</u>	<u>\$ 6,848,714</u>	<u>\$ 158,491</u>	<u>\$ 27,267</u>	
2,265,697 124,132	196,378 119,104	- 124,132	2,462,075 119,104	- -	- -	N/A N/A
<u>\$ 2,389,829</u>	<u>\$ 315,482</u>	<u>\$ 124,132</u>	<u>\$ 2,581,179</u>	<u>\$ -</u>	<u>\$ -</u>	

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

**NOTE 7 – Defined Benefit Pension Plan:**

Plan Description. North Lyon Fire Protection District participates in a cost sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada (PERS). All full-time and certain part-time employees of the District are covered by PERS. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links-Publications.

Benefits Provided. PERS provides retirement benefits, disability benefits, and survivor benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Benefits, as required by Nevada Revised Statute 286, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The system offers several alternatives to the unmodified service requirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Regular members become fully vested as to benefits upon completion of five years of service.

Contributions. The authority for establishing and amending the obligation to make contribution, and member contribution rates are set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

North Lyon Fire Protection District has elected the EPC plan for all employees. The District's contributions to the plan totaled \$1,002,188 for the year ended June 30, 2024 of which 50% or \$501,094 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 50.00% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the District reported a liability of \$8,206,917 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's employer contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2023. At June 30, 2023, the District's proportion was .04496% while fiscal year 2022, the proportionate rate was .03486%.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

For the year ended June 30, 2024, the District recognized pension expense of \$1,002,188. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,069,722	\$ -
Changes of assumptions	769,144	-
Net difference between projected and actual earnings on pension plan investments	-	76,817
Changes in proportion and differences between actual and proportionate share of contributions	2,039,545	-
District contributions subsequent to the measurement date	501,094	-
<b>Total</b>	<b>\$ 4,379,505</b>	<b>\$ 76,817</b>

\$460,574 reported as deferred outflows related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2025	\$ 620,546
2026	542,978
2027	2,327,046
2028	232,705
2029	155,136
Thereafter	-
	<b>\$ 3,878,411</b>

Actuarial Assumption. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation	2.50%
Payroll growth	4.60% to 9.10%, depending on service
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates for non-disabled male regular members were based on the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. Rates for non-disabled female regular members were based on the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the experience review completed in 2023.

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%



**NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

\*As of June 30, 2023, PERS' long-term inflation assumption was 2.50%.

Discount rate. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2023 and 2022. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in the statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2023, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023 and June 30, 2022.

Pension liability sensitivity. The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current discount rate:

	1% Decrease	Current Rate	1% Increase
	6.25%	7.25%	8.25%
District's net pension liability	\$10,131,006	\$8,206,917	\$5,313,746

**NOTE 8 – Interfund Balances and Activity:**

At June 30, 2024, amounts due to and from other funds resulting from the time lag between the dates that reimbursable transactions occur and payment between funds are made, were as follows:

	Receivable	Payable
General Fund	\$ 62,963	\$ -
Ambulance Fund	-	(62,963)
	\$ 62,963	\$ (62,963)

Transfers of revenue collected in the General Fund to the Acquisition Fund is to provide funding for future capital projects. During the year ended June 30, 2024, the District made the following transfer:

	Transfers in	Transfers out
General Fund	\$ -	\$ (160,029)
Acquisition Fund	160,029	-
	\$ 160,029	\$ (160,029)

**NOTE 9 – Subsequent Events:**

In September 2024, the District reached a settlement agreement with the former fire chief in the amount of \$135,000. This amount included sick and annual leave, severance pay, attorney fees and a statutory wait fee.

Management has evaluated subsequent events through January 29, 2025, which is the date these financial statements were available and issued.

**NORTH LYON FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

**Schedule of the District's Proportionate Share of the Net Pension Liability and  
Defined Benefit Plan Contributions  
Nevada Public Employees Retirement System**

**10 Year Schedule of Proportionate Share of the Net Pension Liability**

Plan Year Ending June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of it Covered Payroll	Plan Fiduciary Net Positions as a Percentage of Total Pension Liability
2014	0.02000%	2,097,860	702,734	298.53%	76.31%
2015	0.02000%	2,264,056	727,746	321.43%	75.13%
2016	0.02013%	1,023,387	809,425	321.43%	74.43%
2017	0.01973%	2,264,056	846,445	267.47%	73.23%
2018	0.01997%	2,723,125	883,655	308.16%	75.23%
2019	0.01190%	2,883,984	905,842	318.37%	76.44%
2020	0.02538%	3,534,578	1,322,349	239.58%	70.40%
2021	0.03070%	2,799,912	1,580,574	177.15%	71.24%
2022	0.03486%	6,293,604	3,092,434	203.52%	71.24%
2023	0.04496%	8,206,917	2,981,671	275.25%	74.43%

The amounts presented for each fiscal year have a measurement date of June 30, of the preceding year.

**10 Year Schedule of Defined Benefit Contributions**

Plan Year Ending June 30	Contractually Required Contribution (Actuarially Determined)	Contributions Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of the Covered Payroll
2014	273,258	273,258	-	702,734	38.88%
2015	307,323	307,323	-	727,746	42.23%
2016	307,323	307,323	-	809,425	37.97%
2017	399,479	399,479	-	846,445	47.19%
2018	440,386	440,386	-	883,655	49.84%
2019	539,752	539,752	-	905,842	59.59%
2020	629,545	629,545	-	1,322,349	47.61%
2021	888,233	888,233	-	1,580,574	56.20%
2022	895,575	895,575	-	3,092,434	28.96%
2023	1,002,188	1,002,188	-	2,981,671	33.61%

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 MAJOR FUND  
 ACQUISITION FUND CAPITAL PROJECT FUND  
 FOR THE YEAR ENDED JUNE 30, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2023
	ORIGINAL	FINAL			
<b>EXPENDITURES</b>					
Current;					
Public Safety					
Capital outlay	\$ 228,241	\$ 228,241	\$ -	\$ 228,241	\$ 174,969
Debt Service:					
Principal	153,200	153,200	153,103	97	148,134
Interest	32,559	32,559	32,656	(97)	37,624
Total Debt Service	185,759	185,759	185,759	-	185,758
Total Expenditures	414,000	414,000	185,759	228,241	360,727
Excess (Deficiency) of Revenues over Expenditures	(414,000)	(414,000)	(185,759)	228,241	(360,727)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in:					
General Fund	414,000	414,000	160,029	(253,971)	350,000
Total Other Financing Sources (Uses)	414,000	414,000	160,029	(253,971)	350,000
Net Change in Fund Balance	-	-	(25,730)	(25,730)	(10,727)
Fund Balance, July 1	226,182	226,182	68,455	(157,727)	79,182
Fund Balance, June 30	\$ 226,182	\$ 226,182	\$ 42,725	\$ (183,457)	\$ 68,455

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT**  
**SCHEDULE OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS - BUDGET AND ACTUAL**  
**MAJOR FUND**  
**AMBULANCE ENTERPRISE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2023
	ORIGINAL	FINAL			
<b>OPERATING REVENUES</b>					
Charges for services:					
Ambulance Fees	\$ 2,520,000	2,520,000	\$ 2,581,310	\$ 61,310	\$ 1,600,492
<b>OPERATING EXPENSES</b>					
Salaries and wages	1,426,804	1,426,804	1,059,331	367,473	1,173,048
Employee benefits	852,315	852,315	1,074,872	(222,557)	1,295,325
Services and supplies	215,500	215,500	287,448	(71,948)	487,583
Depreciation	121,000	121,000	144,819	(23,819)	121,575
Total Operating Expenses	2,615,619	2,615,619	2,566,470	49,149	3,077,531
Operating Income (Loss)	(95,619)	(95,619)	14,840	110,459	(1,477,039)
<b>NONOPERATING REVENUES</b>					
State grants	-	-	-	-	5,800
Miscellaneous revenue	52,000	52,000	16,656	(35,344)	15,108
Total Nonoperating Revenues	52,000	52,000	16,656	(35,344)	20,908
Change in Net Assets	\$ (43,619)	\$ (43,619)	31,496	\$ 75,115	(1,456,131)
Net Assets, July 1			215,278		1,671,409
Net Assets, June 30			\$ 246,774		\$ 215,278



**Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
In Accordance with *Government Auditing Standards***

To the Board of the North Lyon County  
Fire Protection District, Lyon County, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activity and each major fund of the North Lyon County Fire Protection District, Lyon County, Nevada as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 29, 2025.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North Lyon County Fire Protection District, Lyon County, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Lyon County Fire Protection District, Lyon County, Nevada's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yerington, Nevada  
January 29, 2025

Arrighi, Blake + Associates, LLC



**Independent Accountant's Report**

To the Board of North Lyon County  
Fire Protection District  
Lyon County, Nevada

We have reviewed management's assertion made in accordance with Nevada Revised Statute 354.624 (5) (a) with respect to the funds of North Lyon County Fire Protection District, Lyon County, Nevada:

- The identified funds are being used expressly for the purpose for which it was created,
- The fund is administered in accordance with accounting principles generally accepted in the United States of America,
- The restricted fund balance/net position in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2024 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau),
- The source of revenue, including any transfers, available for the fund is as noted in the financial statements,
- The funds conformed to significant statutory and regulatory constraints on their financial statements administration during the year ended June 30, 2024.
- The balances of the funds are as noted in the financial statements.

This assertion is the responsibility of the management of the North Lyon County Fire Protection District.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management, referred to above, is not fairly stated in all material respects.

*Arrighi, Blake - Associates, LLC*

Yerington, Nevada  
January 29, 2025

NORTH LYON COUNTY FIRE PROTECTION DISTRICT  
LYON COUNTY, NEVADA

JUNE 30, 2024

AUDITOR'S COMMENTS

STATUTE COMPLIANCE

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in the notes to the financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

Our audit activity did not identify any matters of a magnitude to justify inclusion within our audit report. There were no current year violations.

CURRENT YEAR RECOMMENDATIONS

There were no specific recommendations made in the audit report for the current year.



**Policy – District Board**

**Items for the District Board of Directors Meeting Agenda  
Board - 1**

Approved: January ~~XX~~, 2025  
Revised: N/A

References: NRS 241  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** This policy is to ensure a documented process for submission of agenda items for all  
2 North Lyon County Fire Protection District Board of Directors meetings.

3  
4 **SCOPE:** This standard operating procedure applies to all persons desiring to submit items to be  
5 placed on the meeting agenda of the Fire District Board of Directors.

6  
7 **PROCEDURES:**

8 1. The Fire District Board reserves the sole right to determine agenda items. There are  
9 ~~three~~ two methods to request items on the District Board agenda:

10 a. Agenda items from District members shall be submitted to the District Fire  
11 Chief, Office Manager, Clerical Assistant, or any designee by the Board during  
12 normal business hours.

13 ~~b. Board members may place items on the agenda as allowed by Board rules.~~

14 ~~c.~~ b. Any member of the public may request directly from the Board any item be  
15 placed on the Board agenda.

16 2. Agenda items from District members must be submitted no less than fourteen (14)  
17 days prior to the regularly scheduled meeting at which it is to be considered by the  
18 Board.

19 3. District staff will prepare agenda items in proper form and attach supporting materials,  
20 when requested by a Board Member.

21 4. District staff will research the issue and, if appropriate, make a recommendation to the  
22 Board, when requested by a Board Member.

23 5. District staff will determine the fiscal impact of the issue and include it with the  
24 supporting materials, when requested by a Board Member.

25 ~~6. District staff shall submit all agenda items to the District Office Manager no less than~~  
26 ~~seven (7) days prior to the meeting of the Board of Directors.~~

- 27           6. Legal review may be conducted on any agenda item at the discretion of the Board.
- 28           7. The District ~~Office Manager~~ Administrative staff shall prepare the final agenda, make  
29           proper notification and post in accordance with the Nevada Open Meeting Law, (NRS  
30           241).
- 31           8. Agenda items of an emergency nature may be placed on the agenda at any time  
32           with approval of the Chairman of the Board or next appropriate Board Member.

33   **DEFINITIONS:**

34

35

36   **APPROVALS:**

37

38   Strike old approvals, add signature for Chair, Board of Directors.

Policy and Operating Guides

**POLICY MASTER TEMPLATE  
XXX.X**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** To identify and publish fees associated with administration and operational costs  
2 associated with the provision of services by the District.

3  
4 **SCOPE:** This Policy identifies fees for District cost recovery procedures.

5  
6 **PROCEDURES:**

7  
8 1. The North Lyon Fire Protection District shall utilize cost recovery for the services rendered.  
9 These services include, but are not limited to

- 10 • Fire incidents
- 11 • Medical incidents
- 12 • Wildland incidents
- 13 • Arson investigations
- 14 • Plans reviews
- 15 • Occupancy inspections
- 16 • Hazardous materials permitting
- 17 • Special events and mass gathering permits
- 18 • Damaged equipment due to public negligence or criminal activity
- 19 • Burn Permits

20  
21  
22 2. Fee schedule

- 23 • Vehicles (per hour)
  - 24 ○ Quint \$300.00
  - 25 ○ Type I Engine \$300.00
  - 26 ○ Type III Engine \$200.00
  - 27 ○ Rescue Unit \$150.00
  - 28 ○ Water Tender \$200.00
  - 29 ○ Type VI Engine \$200.00
  - 30 ○ Command/Support \$100.00
  - 31 ○ Ambulance \$200.00
- 32 • Personnel (per hour)
  - 33 ○ Chief Officers / FMO \$95.00

35	○ Officers	\$70.00
36	○ Paramedic/Paramedic Firefighter	\$50.00
37	○ EMT/AEMT Firefighter	\$40.00
38	○ Firefighter	\$35.00
39	○ Engine Boss	\$70.00
40	○ Wildland Firefighter	\$40.00
41	○ Administrative Staff	\$30.00
42		
43	● Damaged equipment	Cost of replacement
44		
45	● <del>Clerical</del>	
46	● <del>Report copies (first report free to occupant or patient)</del>	<del>\$22.50</del>
47	● <del>Document copies (BAW only)</del>	<del>\$0.25/page</del>
48		
49	● Inspections	
50	○ Residential (Single Family)	NC
51	○ Residential (Multi-Family)	\$65.00
52	▪ >10 units	Add \$6.00/Unit
53	○ Commercial (up to 5000 sqft)	\$100.00
54	○ Commercial (5001 – 10,000 sqft)	\$150.00
55	○ Commercial (10,001 – 20,000 sqft)	\$230.00
56	○ Commercial (20,001 – 50,000 sqft)	\$450.00
57	○ Commercial (50,001 and greater sqft)	\$650.00
58	○ Commercial (sqft not determined)	\$200.00
59	○ Re-inspection (up to 5000 sqft)	\$35.00
60	○ Re-inspection (5001 – 10,000 sqft)	\$75.00
61	○ Re-inspection (10,001 – 20,000 sqft)	\$150.00
62	○ Re-inspection (20,001 – 50,000 sqft)	\$250.00
63	○ Re-inspection (50,001 and greater sqft)	\$350.00
64	○ Daycare facility	\$35.00
65	○ Medical clinics (with medical gasses)	Add \$120.00
66	○ Commercial sprinkler systems	Add \$200.00
67	○ Hood systems	Add \$100.00
68	○ Special Events / Mass Gatherings	\$50.00
69		
70	● Plan Reviews	
71	○ Application fee	(Valuation)
72	● \$1.00-\$500.00	\$25.00
73	● \$501.00-\$2,000.00	\$75.00
74	● \$2,001.00-\$25,000.00	\$300.00
75	● \$25,001.00-\$50,000.00	\$500.00
76	● \$50,001.00-\$100,000.00	\$1,000.00
77	● \$100,001.00-\$500,000.00	\$3,200.00
78	● \$500,001.00-\$1,000,000.00	\$6,000.00
79	● \$1,000,001.00-\$6,000,000.00	\$9,500.00

80	• Greater than \$6,000,001.00	\$12,250.00
81	• Residential single	\$15.00
82	• Residential (2-4)	\$65.00
83	▪ Residential (Multi-Family)Minimum	\$65.00
84		Add \$6.00/unit
85	• Commercial (up to 5000 sqft)	\$45.00
86	• Commercial (5001-10000 sqft)	\$145.00
87	• Commercial (above 10000 sqft)	\$250.00
88	• Sprinklered	Add \$200.00
89	• Permits	
90	○ Special events (Refer to resource matrix on Board 03) +	\$25.00
91	○ Burn	
92	▪ Agricultural (Annually)	\$20.00
93	▪ Residential (Burn Season)	\$20.00
94	▪ Commercial (Burn Season)	\$50.00
95	○ Hazardous Materials IFC 2018 Part V (Annual permit)	
96	▪ Category I (Determination based on HMIS)	\$400.00
97	▪ Category II (Determination based on HMIS)	\$1,450.00
98	▪ Category III (Determination based on HMIS)	\$2,800.00
99	▪ HM Disposal site	\$5,800.00
100	▪ Explosives/blasting	\$1,000.00
101		
102	• Permitting Late Fees (over 90 days)	100% fee
103		
104	• Nuisance Alarm responses (After notification)	\$400.00
105		
106	• Sundry fees	
107	○ Absorbent	\$52.50/container
108	○ Foam	\$250.00/container
109	○ Patch kit	\$90.00/each
110	○ Level A suit	\$1500.00/each
111	○ Level B suit	\$210.00/each
112	○ Fuels Mitigation	Bid/Contract
113		
114	• Medical	
115	○ Ambulance base rate	\$1,875.00
116	○ Mileage	\$32.50/mile
117	○ When national average cost of Diesel Fuel exceeds \$5.25	\$41.75/mile
118	○ Treat, No transport	\$365.00
119	○ CPR classes	\$85.00/person
120	○ Ambulance saver program (Annual)	
121	▪ Individual	\$80.00
122	▪ Family	\$120.00
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125	3. The Fire Chief shall have the authority to recommend new fees as deemed necessary.	

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4. This Fee Schedule shall be re-approved each year in conjunction with annual budget approval.
5. Any temporary fee included in the Fee Schedule after approval shall be valid through the next approval time and may be formally approved at that time.
6. Temporary fees that are not approved during the budget approval process shall be nullified.
7. Non-medical fee waiver requests shall be submitted to the Administrative staff and be discussed and acted upon at the most appropriate subsequent District Board meeting.
8. Medical fee waivers shall be submitted with requested documentation to Administrative staff and be reviewed and acted upon by the Fire Chief according to the Medical Fee Waiver Application Policy.

**DEFINITIONS:**

**APPROVAL:**

149 Strike old approvals, add signature for Chair, Board of Directors.

**Policy and Operating Guides**

**MASS GATHERING / SPECIAL EVENT  
Board - 3**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: Board 2 & Mass Gathering / Special Event Permit Application  
Related Forms: Operating Guide Master Template  
POLICY Master Template

---

1 **INTENT:** The purpose of this Policy is to define the need and identify the process for mass  
2 gatherings and special events within District boundaries.

3 **SCOPE:** This Standard Operating Procedure applies to all mass gatherings and special  
4 events requiring permits within Fire District jurisdiction.

5 **PROCEDURE:**

6  
7 1. The North Lyon Fire Protection District, in order to adequately provide for the safety of the  
8 residents and visitors of the District has adopted a mass gathering and special events permitting  
9 process. The permitting process gives the District the ability to adequately provide fire and EMS  
10 services to planned events.

11  
12 2. The process is outlined in the North Lyon Fire Protection District Special Event/Mass  
13 Gathering permit application

14  
15 **DEFINITIONS:**

16  
17 **APPROVAL:**

18 Strike old approvals, add signature for Chair, Board of Directors.

Policy and Operating Guides

**Creation and Maintenance of District Policies and  
Procedures Historical Documents**

**Board - 4**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: NRS 474.125  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** This policy ~~identifies policy classifications and authority~~ outlines the process and  
2 procedure for the creation and maintenance for of all District Policies Historical  
3 Documents.

4  
5 **SCOPE:** This policy applies to all ~~policies under authority~~ members of the North Lyon County Fire  
6 Protection District.

7  
8  
9 **INTRODUCTION:**

10  
11  
12 **DEFINITIONS:**

- 13  
14 1. Historical Documents: Policies, Procedures (SOPs), Guidelines (SOGs), Manuals  
15 a. Policy: a course or principle of action adopted or proposed by the District.  
16 b. Procedure (SOP): an established or official way of doing something.  
17 c. Guideline (SOG): a general rule, principle, or piece of advice.  
18 d. Manual: a book of instructions and rules.

- 19  
20 2. Individual Policies and Procedures Historical Documents will be reviewed by the Committee  
21 every ~~two (2)~~ years year at a minimum, and may be reviewed more frequently, as needed.

- 22  
23 3. Best Practices Committee: Comprised of District members, is collectively responsible for the  
24 review, revision, creation, and recommendation to rescind District Historical Documents.  
25 a. Review: reassessment of existing Historical Documents  
26 b. Revision: alteration of existing Historical Documents  
27 c. Creation: development of new Historical Documents  
28 d. Rescind: elimination and removal of existing Historical Documents

29  
30 **PROCEDURE:**

- 31  
32 1. The Fire District as a political subdivision of the State of Nevada under NRS 474.125 shall  
33 adopt policy, procedure, guidelines, and manuals detailing the operational and administrative  
34 standards ~~for~~ of the District.



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~~2. Policy shall be categorized in four areas:~~

~~a. Policy—District Board~~

- ~~i. This policy classification is for items directly concerning the general operations of the Fire District Board.~~
- ~~ii. This policy classification is voted and approved through the Fire District Board.~~
- ~~iii. In the event of conflict between policy classification, District Board policy supersedes all other policy.~~

~~b. Policy—Administration~~

- ~~i. This policy classification is for items directly concerning the routine administration of the Fire District.~~
- ~~ii. This policy classification is enacted by the Fire Chief as authorized by the Fire District Board.~~

~~c. Policy—Operations~~

- ~~i. This policy classification is for items directly concerning the day to day operations and system delivery for the Fire District.~~
- ~~ii. This policy classification is enacted by the Fire Chief.~~
- ~~iii. This policy classification of policy usually is formulated through the District Policy Committee.~~

~~d. Policy—Temporary or Operational Orders~~

- ~~i. This policy classification is for immediate concerns, events, and/or issues.~~
- ~~ii. This policy classification may be used in the form of a temporary policy or an operational order.~~
  - ~~1. Temporary policy includes an expiration date.~~
  - ~~2. Operational orders may be open ended.~~
- ~~iii. This policy classification is enacted by the Fire Chief or designee.~~

2. The District will create and utilize a Policy Review Best Practices Committee ~~for~~ to be used within and during the creation and ongoing maintenance processes of all District Policy and Procedure Historical Documents.

a. The Policy Review Best Practices Committee will be comprised of a minimum of the following:

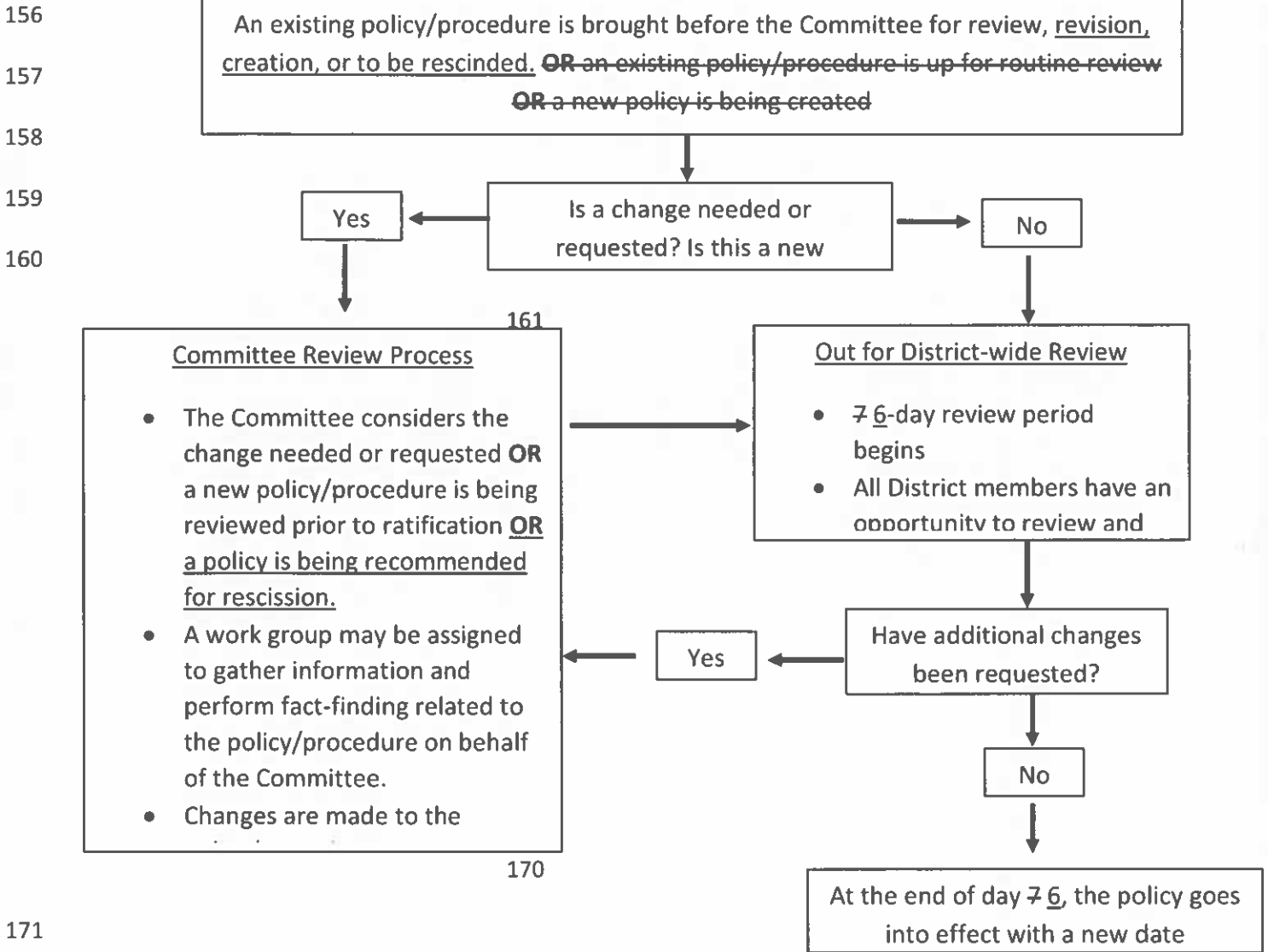
- ~~i. Two (2) District Board members~~
- i. Two (2) Labor Representatives
- ii. Two (2) Support Staff
- iii. One (1) Administrative Staff

- 76 b. Committee members will be appointed by their respective classifications (i.e., the ~~Board~~  
77 Support Staff will appoint their two representatives, Labor will appoint their two  
78 representatives, etc.).
- 79 i. These appointments are not bound by internal term limits
- 80 ii. Committee member changes will be announced at the first meeting following the  
81 change
- 82 iii. The Committee Chairperson will be appointed by the Committee at large. Subsequent  
83 Chairperson appointments will take place if and when the Chairperson resigns from  
84 the Committee
- 85 c. The Committee will meet monthly to review a select number of ~~policies and procedures~~  
86 Historical Documents per meeting.
- 87 i. The quantity of ~~policies and procedures~~ Historical Documents to be reviewed per  
88 meeting will be determined by the committee.
- 89 1. It is understood that some ~~policies and procedures~~ Historical Documents may  
90 not require frequent changes whereas others may require a more extensive  
91 review to maintain relevance to the District's mission. The Committee will  
92 consider this prior to selecting ~~policies and procedures~~ Historical Documents  
93 for review to respect the time of all involved.
- 94 ii. Meetings will be held at Station 61
- 95 1. The time and day of the subsequent meeting will be determined by the  
96 current Committee membership during the current meeting.
- 97 ~~2. Remote access to Committee meetings will be available to off-duty members~~  
98 ~~of the Committee~~
- 99 ~~Individual Policies and Procedures~~ Historical Documents will be reviewed by the  
100 ~~Committee every two (2) years year at a minimum, and may be reviewed more~~  
101 ~~frequently, as needed.~~
- 102 d. At any time, any member of the District may bring a ~~policy or procedure~~ Historical  
103 Document before the Committee for review, revision, rescinding, or creation.
- 104 e. ~~Policies and Procedures~~ Historical Documents will not be altered, removed, nor created in a  
105 unilateral fashion by any member of the District – all ~~policies and procedures~~ Historical  
106 Documents must be reviewed by the Committee prior to being enacted and enforced.
- 107 f. The ~~Policy Review~~ Best Practices Committee may designate work groups during the policy  
108 review process to aid in fact-finding related to individual ~~policies and procedures~~ Historical  
109 Documents.
- 110 i. The work group is attached to a single policy during review and may be comprised of  
111 any number of people from any classification within the District.
- 112 ii. The work group will consult with subject matter experts (SMEs) related to the  
113 Historical Document in question. An SME does not need to be a member of the  
114 District to be consulted.

- 115 g. All District Historical Documents will be scrutinized during the review process and held  
116 against the following fundamental questions:  
117 i. Is the Historical Document being implemented as intended?  
118 ii. Is the Historical Document having the desired effect?  
119 iii. Does the Historical Document conflict with other Historical Documents?  
120 iv. Is the Historical Document current, relevant, and congruous with local, state, and  
121 federal statutes and laws; contracts?  
122

- 123 3. All policies, procedures, guidelines, and ~~manuals and operational orders/directives~~ will be made  
124 readily available to all District members at time of hire/appointment, and as requested.  
125 a. These documents will be maintained in physical master copy form by the Office Manager.  
126 b. Editable electronic versions of these documents will be provided to all District members  
127 upon ratification of the newly enacted policy or when a reviewed policy becomes effective  
128 following a 7 6-day review period.  
129 c. Additionally, electronic versions of these documents will be available via District intranet.  
130 d. Following ratification, the Historical Document will be uploaded to Target Solutions and  
131 assigned to all District Members included within the scope of the Historical Document.  
132 i. All members within the scope of the Historical Document will be required to review  
133 and sign in acknowledgement of the newly deployed or re-deployed Historical  
134 Document.  
135 ii. This assignment will only be available for ten (10) consecutive days  
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155 4. Policy Review Best Practices Committee Flowsheet



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- 173 a. Historical Documents shall only pass through the above process a maximum of three (3)  
 174 times. Following the third and final pass, the Historical Document becomes enacted as  
 175 written. The intent of this limitation is to prevent stagnation and impasse during the review  
 176 process.

177

- 178 5. **THIS POLICY IS EXEMPT FROM THE POLICY REVIEW BEST PRACTICES COMMITTEE PROCESS AND**  
 179 **MAY ONLY BE CHANGED OR REMOVED BY A UNANIMOUS VOTE BY THE NLCFPD BOARD AT FULL**  
 180 **STRENGTH (5-0-0).**

181

182 APPROVAL:

183 Strike old approvals, add signature for Chair, Board of Directors.

**Policy and Operating Guides**

**IAFF RECOGNITION  
Board - 6**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

---

1 **INTENT:** The purpose of this policy is to identify the employee bargaining unit.

2

3

4 **SCOPE:** To identify the employee bargaining unit.

5

6

7 **POLICY:** The North Lyon Fire Protection District recognizes IAFF Local 4547 North Lyon Firefighters  
8 Association and the exclusive bargaining agent for all full-time Firefighters

9

10

11 **DEFINITIONS:**

12

13

14 **APPROVAL:**

15

16 Strike old approvals, add signature for Chair, Board of Directors

17

**Policy and Operating Guides**

**PUBLIC RECORDS  
Board - 7**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** To identify the dissemination, retention, and disposal of public records created by District  
2 personnel.  
3

4  
5 **SCOPE:** This policy applies to all documents, publications, communications, and any other public  
6 document created by District personnel.  
7

8 **POLICY:**  
9

10 1. General Information  
11

- 12 a. Multiple types of documentation are produced routinely by District personnel. Each  
13 public record is mandated by statute to have a specific retention duration and in  
14 some cases a method of destruction or archiving identified. The following is intended  
15 as a guide to records identification, retention, and destruction/archiving for public records.  
16 b. NRS 239 and any other Federal, State, or Local requirements supersede this policy.  
17 c. District Administration shall routinely review pertinent law for modifications to this  
18 policy.  
19 d. All public records shall be maintained according to pertinent Federal, State, and Local  
20 regulations.  
21 e. All public records shall be destroyed/archived according to pertinent Federal, State, and  
22 Local regulations.  
23 f. Any Request for public records shall be fulfilled according to mandated State  
24 requirements.  
25 ~~g. Public records requests may incur fees associated with the request.~~  
26 ~~a. All fees shall be paid in full prior to the release of public records unless the~~  
27 ~~records request is pursuant to a court order.~~  
28 h. This policy is not a complete listing of all public records the District may produce. A full  
29 description and detail of public records retention and destruction should be reviewed  
30 routinely.  
31

32 2. Administrative records:  
33

- 34 a. Administrative records include, but are not limited to:  
35 i. Department Communications  
36 ii. Email  
37 iii. Memo  
38 iii. Policy

- 39                   iv. Procedure
- 40                   v. Operational orders
- 41                   vi. Texts or other electronic communication pertaining to department
- 42                   administration or operations.
- 43           ii. Personnel files
- 44           iii. Permits
- 45           iv. Plan reviews
- 46           v. Fire inspections
- 47           vi. Purchasing requests
- 48           vii. Exposure reports
- 49           viii. Fire Code amendments
- 50           ix. Inter-governmental agreements
- 51           x. Payroll
- 52           xi. Applications
- 53           xii. Calendars
- 54           xiii. Board Meeting minutes and related materials
- 55           xiv. Records requests

56

57 **3. Operational records:**

58

- 59   a. Many operational records are sensitive and or protected documents. Care should be take
- 60   to ensure sensitive or restricted information is not released without just cause and/or
- 61   a court order.
- 62   b. Nothing in this policy implies the limiting of record sharing with partner agencies or
- 63   organizations that require the routine transfer of documents for the provision of efficient and
- 64   effective service.
- 65   c. Operational records include, but are not limited to:
- 66       i. Fire reports
- 67       ii. Medical reports
- 68       iii. Training reports/records
- 69       Staffing reports/records
- 70       ii. Accident/injury reports/records
- 71       Activity reports
- 72       iii. Fleet records
- 73       iv. Maintenance records
- 74       v. PPE/safety records
- 75       vi. Equipment records

76

77 **4. Retention and Destruction Schedule:**

78

- 79   a. Email – Email is retained based on the content of the email and not the email
- 80   transmission medium. Emails are broadly divided into four categories
- 81       i. Routine Business Correspondence (day-to-day communications for office
- 82       administration and activities) – 1 Year and then routine delete
- 83       ii. Transitory Correspondence (emails that do not document core functions or
- 84       activities and do not require an official action) – As long as the document holds value
- 85       to the agency and then routine delete



- 86           iii. Executive correspondence (emails pertaining to significant decisions, policies, or the  
87           administration of the District or District Board) – 4 years from the end of the calendar  
88           year they pertain to and then transfer to State archives.  
89           iv. Subject-matter Correspondence (emails that do not fit into the other categories) –  
90           Retain according to Nevada General Retention and Disposition Schedule.  
91        b. Routine reports and activity logs  
92           i. 5 years from the end of the year they pertain and then securely destroyed  
93        c. Annual reports  
94           i. Permanently  
95        d. Procedures, policy, Guidelines  
96           i. Until superseded and then 6 years and then securely destroyed  
97        e. Permits  
98           i. 5 years and then securely destroyed  
99        f. Medical records  
100           i. 10 years and then securely destroyed  
101        g. Fire records  
102           i. 6 years from the end of the year they pertain and 90 days after submittal to the  
103           State Fire Marshal  
104        h. Inspections  
105           i. 6 years from the end of the year they pertain and then securely destroyed  
106        i. Purchasing  
107           i. 1 fiscal year and then securely destroyed  
108        j. Apparatus  
109           i. Life of the Unit plus 3 years and then securely destroyed  
110        k. Training records  
111           i. 3 years from the end of the year they pertain and then securely destroyed  
112        l. Controlled Substance inventory  
113           i. 2 years from date of record and then securely destroyed  
114

115  
116        **DEFINITIONS:**  
117

118  
119        **APPROVAL:**  
120

121        Strike old approvals, add signature of Board Chair.



Policy and Operating Guides

**RESPONSIBILITIES OF NLCFPD DISTRICT BOARD  
SOP 8**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** ~~To ensure leadership for one year and to keep continuity on the Board of Directors. To~~  
2 ~~outline the responsibilities and expectations of the District Board Members, the annual~~  
3 ~~election of Board officer positions, and the onboarding process for new District Board~~  
4 ~~Members.~~

5  
6 **SCOPE:** This standard operating procedure applies to the election of North Lyon County Fire  
7 Protection District Board of Directors: ~~Chairman/person, Vice Chairman/person and~~  
8 ~~Secretary/Treasurer.~~

9  
10 **PROCEDURE:**

11  
12 ~~• Elections will be held each year at the January regular meeting.~~

13  
14 ~~• The Chairman/person shall have served on the Board for one year.~~

15  
16 ~~• Board members shall be in good standing and have attended at least 75% of all meetings.~~

17  
18 ~~• The elected Board Officers term shall run for one year from the regular meeting in~~  
19 ~~January to the regular Board meeting the following January.~~

20 ~~• Nominations will be received from the Board members and voted on according to~~  
21 ~~"Roberts Rules of Order."~~

22 ~~• Order of nominations shall be: Chairman/person~~  
23 ~~Vice Chairman/person~~  
24 ~~Secretary/Treasurer~~

25 **Repealed: Fire Board 01 dated 01/08/2009**

26  
27 1. Responsibilities and Expectations of the District Board Members:

28 a. The District Board Members/Directors are publicly elected or Board-appointed public  
29 servants who represent the North Lyon County Fire Protection District.

30 b. The primary responsibility of the District Board is to represent the best interests of the  
31 public by ensuring safe, efficient, and fiscally responsible Fire and Emergency Medical  
32 services are provided to the community.

33 c. The District Board Members are is expected to function as responsible stewards of  
34 taxpayer money.

35  
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54

d. To fulfill these responsibilities and expectations, attendance at meetings and due diligence in fact-finding is paramount.

2. New District Board of Director ~~Board Member~~ Onboarding:

a. To maintain a minimum standard of knowledge for the District Board ~~Members~~, all new ~~Board Members~~ Directors are expected to attend and/or possess the following District-provided training and materials within their first year of service:

- i. State of Nevada Ethics Training (NRS 281A)
- ii. State of Nevada Open Meeting Law Training (NRS 241)
- iii. A copy of Robert's Rules of Order
- iv. Board Member Code of Conduct
- v. ICS 100
- vi. Two (2) eight-hour ride-along shifts with line staff

b. Upon completion and possession of the aforementioned items, the Chairperson will present the new ~~Board Member~~ Director with a signed Proof of Onboarding Completion, to be retained by the new Director ~~Board Member~~.

**Approval:**

Strike old approvals, add Board Chair signature

**Policy and Operating Guides**

**PARLIAMENTARY PROCEDURES AND CONDUCT  
SOP 9**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** To establish direction to the Board of Directors for a commonsense approach to rules  
2 for group leadership and to ensure orderly meetings and conduct.  
3

4 **SCOPE:** This standard operating procedure applies to any parliamentary disputes during Board  
5 meetings, workshops, committee meetings, ~~any~~ and all other meetings conducting the  
6 business of NLCFPD.  
7

8 **PROCEDURE:**  
9

- 10 1. Use of ~~"Roberts Rules of Order"~~ *Robert's Rules of Order* may be used for ~~the~~  
11 meetings ~~as long as~~ if in compliance with the Nevada Open Meeting Law for all  
12 meetings conducted.  
13 2. Ground rules as established are:  
14

15 **Board of Directors and District Staff**

- 16 - Follow the agenda as published unless Board consent redirects an agenda item.  
17 - Be respectful and courteous.  
18 - Only one conversation at a time.  
19 - Listen, be patient, and understanding of opinions of others.  
20 - Encourage equal participation.  
21 - Be a team player.  
22

23 **Participants from the Audience/Public/Guests**

- 24 - Silence all electronic devices upon the star of the District Board meeting.  
25 - When recognized by the Board Chairman/person, please identify yourself at the  
26 podium and state your purpose of speaking.  
27 - Be respectful and courteous.  
28 - Only one conversation at a time.  
29 - Be prepared to be limited on all remarks based upon number of speakers on a given  
30 subject.  
31 - Leave and/or be removed from the meeting when disruptive to the meetings  
32 proceedings.  
33 - Public participation related to the discussed agenda item will be allowed prior to the  
34 motion being made and limited to no more than ~~five~~ three minutes.  
35

36 Online Video Platform Participation (i.e., ZOOM, etc.)

- 37
- 38 ~~— The Administrative staff will log into the meeting using the link provided on the agenda at~~
- 39 ~~least 10 minutes before the scheduled start time but will not start the meeting until~~
- 40 ~~directed to do so by the Chairperson or his/her acting.~~
- 41 ~~— All online attendees will remain in the waiting room until admitted to join the meeting.~~
- 42 ~~— Video (camera) for attendees will not be allowed.~~
- 43 ~~— All attendees will be muted and must use the raise your hand feature to address the Board~~
- 44 ~~or make public comment. All public participation will be limited to public comment periods~~
- 45 ~~only.~~
- 46 ~~— At the start of the meeting, the list of online attendees will not be displayed on any public~~
- 47 ~~viewable screen in the meeting space (attendees will only be seen by the District's staff~~
- 48 ~~member logged into the platform).~~
- 49 ~~— For any Board member participating via the online platform, they will be authorized video~~
- 50 ~~and audio capability throughout the meeting. Board members will be responsible for~~
- 51 ~~informing the Chairperson and Administrative Staff prior to the meeting of their intention to~~
- 52 ~~participate remotely. This should be reserved solely when out of the area and not for~~
- 53 ~~convenience.~~
- 54 ~~— Any district employee, including Union leadership members, will not have their video or~~
- 55 ~~audio permission allowed unless speaking, and then only during that agenda item or report~~
- 56 ~~period. This is to ensure remote attendees do not create distractions due to backgrounds,~~
- 57 ~~settings or bring unintentional embarrassment on the District.~~
- 58 ~~— For a remote member who is providing a presentation, the administrative staff may grant~~
- 59 ~~the presenter the ability to share their screen (presentation) during the agenda item, if~~
- 60 ~~requested by the presenter. Once the presentation has been completed, the Administrative~~
- 61 ~~staff will remove the presenter's ability to share their screen.~~

62

63 3. Comments may be submitted in writing at least forty-eight (48) hours prior to any

64 regularly scheduled meeting of the Board.

65

66 **Repealed: Fire Board 6 dated 04/10/2008**

67

68

69 **DEFINITIONS:**

70

71

72 **APPROVAL:**

73

74 Strike old approvals, add Board Chair Signature

APPROVED BY:

---

IAFF Local 4547 / Date

---

Fire Chief / Date

Policy and Operating Guides

**INTERACTIONS WITH STAFF  
SOP 10**

Initiated: March XX, XXXX  
Revised: XXXXXXXX XX, XXXX

References: N/A or XXX.X  
Related Forms: Operating Guide Master Template  
POLICY Master Template

1 **INTENT:** ~~The North Lyon County Fire Protection Board of Directors official adopts a policy of~~  
2 ~~non-interference with District operations. This policy is adopted to maintain a clear~~  
3 ~~line of communication between the District Board and Fire District staff. To develop~~  
4 ~~and foster a culture of direct, respectful, honest, and open communications~~  
5 ~~between the District Board Members, the Fire Chief, Administrative Staff, Labor,~~  
6 ~~and Support Staff.~~

7  
8 **SCOPE:** ~~This policy provides guidance for District Board member interactions with~~  
9 ~~District staff.~~ All District Board Members

10  
11  
12 **PROCESS:**

- 13  
14 1. All communication concerning operational and administrative items must first be  
15 directed through the District Fire Chief.  
16 a. ~~This is not to limit communication of between District staff and the Board of~~  
17 ~~Directors, but to streamline the process and ensure the information is timely~~  
18 ~~and accurate.~~ Subsequent self-education on a topic may involve interactions  
19 with Staff, so long as these interactions do not interfere with emergency  
20 operations and only take place after approaching the Fire Chief first.  
21  
22 2. ~~District Board members shall not interfere with any staff members while engaged in~~  
23 ~~daily work activities emergency operations.~~  
24  
25 3. District Board members shall not interfere with any staff members while engaged  
26 in emergency response operations.  
27 a. ~~As appropriate, the District Fire Chief may include District Board Member(s) in~~  
28 ~~the incident command system.~~  
29 b. ~~Unless specifically involved in an emergency response operation, District~~  
30 ~~Board members must follow all regulations and expectations of the public.~~  
31 e. a. District Board members shall not identify themselves as firefighters or attempt  
32 to use their position for financial or non-pecuniary gain.  
33  
34 4. District Board Members shall not enter the living quarters of a fire station without  
35 first knocking or calling on-duty line staff. ~~unless specifically invited by a staff~~  
36 ~~member, and they shall always be escorted by a staff member.~~



1                    a. The living quarters serve as our Firefighters' home and private space  
2                    during their time on duty. It is an expectation of Board Members to respect  
3                    this boundary and gain permission before entering.  
4

5                    5. The Fire Chief is the primary conduit for communication with the press and  
6                    public concerning District operations and administration. A District Board  
7                    member that communicates with the press or public concerning District  
8                    operations and/or administration shall follow all records and information  
9                    release policy, rules, and law concerning the release of such information  
10

11                    ~~6. Fire Board members that are approached by members of the District to~~  
12                    ~~discuss operational and/or administrative issues must determine the following~~  
13                    ~~a. Does the staff member have the authority to discuss the issues with the Fire~~  
14                    ~~Board member?~~  
15                    ~~b. Has the staff member attempted to communicate the issues through their chain~~  
16                    ~~of command?~~  
17                    ~~c.~~  
18

19  
20                    **Repealed: Fire Board 2 and 3 dated 04/10/2008**  
21

22  
23                    **DEFINITIONS:**  
24

25  
26                    **APPROVAL:**  
27

28                    Strike old approvals, add Board Chair signature

**Policy and Operating Guides**

**MASS GATHERING / SPECIAL EVENT  
Board - 3**

Initiated: March XX, XXXX

Revised: XXXXXXXX XX, XXXX

References: Board 2 & Mass Gathering / Special Event Permit Application

Related Forms: Operating Guide Master Template

POLICY Master Template

---

1 **INTENT:** The purpose of this Policy is to define the need and identify the process for mass  
2 gatherings and special events within District boundaries.

3 **SCOPE:** This Standard Operating Procedure applies to all mass gatherings and special  
4 events requiring permits within Fire District jurisdiction.

5 **PROCEDURE:**

6

7 1. The North Lyon Fire Protection District, in order to adequately provide for the safety of the  
8 residents and visitors of the District has adopted a mass gathering and special events permitting  
9 process. The permitting process gives the District the ability to adequately provide fire and EMS  
10 services to planned events.

11

12 2. The process is outlined in the North Lyon Fire Protection District Special Event/Mass  
13 Gathering permit application

14

15 **DEFINITIONS:**

16

17 **APPROVAL:**

18 *Strike old approvals, add signature for Chair, Board of Directors.*



## North Lyon County Fire Protection District

195 East Main Street  
Fernley, Nevada 89408  
District Office (775) 575-3310 District Fax (775) 575-3314  
www.northlyonfire.org  
Brian Bunn, Interim Fire Chief

Directors  
Paul Murphy  
Mike Toombs  
Jay Rodriguez  
Debbie Skinner  
Alyssa Roemer

### STAFF REPORT

Board Meeting Date: February 20, 2025

**DATE:** February 20, 2025  
**TO:** North Lyon County Fire Protection District Board of Directors  
**FROM:** Brian Bunn, Interim Fire Chief  
**SUBJECT:** Recommendation to approve and accept an add-on staffing module with First Due. **FOR POSSIBLE ACTION**

---

#### SUMMARY

This item is to approve and accept an add-on staffing module with First Due software.

#### PREVIOUS ACTION

June 13, 2024, the NLCFPD Board of Directors approved First Due software to replace First Professional software as it did not meet the financial or demands of North Lyon Fire. First Due software has and continues to meet both the financial and demands of North Lyon Fire.

#### BACKGROUND

North Lyon Fire is currently under a contract agreement with Aladtec software for managing our staffing, through March 31, 2025. Aladtec is limited in functionality and does not meet the demands of North Lyon Fire.

Three staffing software platforms were demoed by staff. The First Due software (module) meets and exceeds North Lyon Fires' needs for our staffing software. In addition, First Due staffing software provides accurate leave bank management and payroll functions, and it is currently being upgraded to be fully automated. Payroll and full automation will greatly reduce the workload for administration and operations.

#### FISCAL IMPACT

The current contract for staffing with Aladtec costs six thousand three hundred (\$6300) dollars per year. First Due requires a one-time one thousand (\$1000) dollar set up fee and an annual fee of five thousand four hundred fifty (\$5450) dollars. After the initial set up fee, our annual cost will be reduced by eight hundred fifty (\$850) dollars.

### PEOPLE FIRST

North Lyon County Fire Protection District is an Equal Opportunity Employer



## North Lyon County Fire Protection District

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District Office (775) 575-3310 District Fax (775) 575-3314

[www.northlyonfire.org](http://www.northlyonfire.org)

Brian Bunn, Interim Fire Chief

### Directors

Paul Murphy

Mike Toombs

Jay Rodriguez

Debbie Skinner

Alyssa Roemer

### RECOMMENDATION

Staff recommends the Board of Fire Directors approve an add-on staffing module with First Due.

### POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be: *"I move to approve an add-on staffing module with First Due."*

**PEOPLE FIRST**

North Lyon County Fire Protection District is an Equal Opportunity Employer



107 Seventh St  
Garden City, NY 11530, United States

# First Due Quote

Prepared By: Justin Kelly  
Valid Until: Jun 30, 2025

Quote Number: 1545132000403503042

## North Lyon County Fire District (NV)

We are excited to present pricing for the First Due Suite! Please see detailed breakdown below. It is important to note that First Due is a cloud-based system, and all Support, Maintenance, Hosting and Upgrades are ALWAYS INCLUDED.

### First Due Modules and Implementation Services Included - Description

#### Scheduling

Manage staff schedules with an interactive shift board, configurable call shifts module, messaging, time-off and shift trades.

#### Implementation and Configuration Services

Services related to configuring and customizing the First Due Platform as described in the Statement of Work.

#### Essentials Online Training Package

Up to 2 Hours Online Training with certified First Due Instructor

<b>One-Time Subtotal</b>	<b>\$ 1,000.00</b>
<b>Subscription Subtotal</b>	<b>\$ 4,450.00</b>
<b>Total Year 1</b>	<b>\$ 5,450.00</b>

\*Excluding Tax



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### STAFF REPORT

Board Meeting Date: February 20, 2025

**DATE:** February 20, 2025  
**TO:** North Lyon County Fire Protection District Board of Directors  
**FROM:** Brian Bunn, Interim Fire Chief  
**SUBJECT:** Recommendation to approve Memorandum of Understanding, 25-01, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire. **FOR POSSIBLE ACTION**

---

#### SUMMARY

This item is to approve a Memorandum of Understanding (MOU), 25-01, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire. This MOU is to modify Article 19, Minimum Constant Safety Staffing, which supports NLF's current financial situation and ability to correct statutory budget requirements as quickly as possible.

#### PREVIOUS ACTION

January 16, 2025, the NLCFPD Board of Directors denied the approval of a similar MOU. That MOU did not provide avenue to aid in reducing the District overtime expenditures.

#### BACKGROUND

Several years of expenses exceeding guaranteed revenues, utilizing one-time monies, has resulted in an unmanageable budget. Staff collaborated with labor to develop a MOU to allow the District to reduce the minimum constant safety staffing, Article 19 of labor's Collective Bargaining Agreement (CBA), to reduce the overtime expenditure. Labor brought forth a drafted MOU that did not provide an avenue for NLF to reduce the overtime expenditure.

Since the last board meeting, I executed an Administrative Directive (AD) to financially manage our budget and begin reducing expenditure by reducing the overtime requirement through Article 19, Minimum Constant Safety Staffing. The AD reduced the staffing and overtime expenditure.

This prompted L4547 to file a grievance and provide a meeting to possibly provide a resolution. Staff and L4547 grievance committee came to a resolution, via MOU 25-01. This MOU allows reduced staffing that provides the District with an ability to reduce the overtime expenditure.

**PEOPLE FIRST**

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Alyssa Roemer

This MOU will remain in effect until such time the District's budget issues are brought under control or until a successor MOU is negotiated.

### RECOMMENDATION

Staff recommends the Board of Fire Directors approve and accept a Memorandum of Understanding, 25-01, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire

### POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be: *"I move to approve a Memorandum of Understanding, 25-01, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire"*.

**PEOPLE FIRST**

North Lyon County Fire Protection District is an Equal Opportunity Employer



**Memorandum of Understanding**  
**between**  
**North Lyon Firefighters Association, Local 4547**  
**and**  
**The North Lyon County Fire Protection District**  
**Regarding**  
**Duty Chief Coverage for Fire District**  
**25-01**

This Memorandum of Understanding (MOU) is entered into between the North Lyon County Fire Protection District (NLCFPD) (the "Employer") and the North Lyon Firefighters Association, Local 4547 (the "Union") (and collectively the "Parties").

**Purpose**

The Parties have mutually entered into a Collective Bargaining Agreement that governs the working relationship between the parties. Through no fault of either party, the Employer is experiencing serious fiscal difficulties. In an effort to stabilize the budget, the parties agree to the below changes affecting **ARTICLE 19. MINIMUM CONSTANT SAFETY STAFFING:**

**Agreement**

**The parties agree to the following:**

1. The DISTRICT and the UNION recognized the extreme hazards of the firefighting profession agree that the minimum number of firefighters on duty and ready to respond to emergencies, at all times, shall not fall below the number of firefighters normally assigned to that shift five (5) daily. This minimum will include a minimum of one (1) ALS providers per shift. This minimum will also include one (1) BC (Duty Officer) and one (1) Captain per shift. A Captain Paramedic shall not fill one of the ALS roles for minimum staffing positions. In the event that no EMPLOYEE that is normally classified as a Captain is available, the DISTRICT may then use as acting captain to fill that role.





2. **Overtime:** The District will make all reasonable efforts to fill all staffing positions voluntarily by utilizing available members before implementing measures to meet minimum staffing requirements.
3. **Exemption from Medic requirement:** Captains who are ALS certified will not be counted towards the minimum staffing for ALS providers.
4. **Severability:**
  - a. This MOU will remain in effect until such time that the EMPLOYER'S budget issues are brought under control or until a successor MOU is negotiated. The party desiring to renegotiate this MOU must notify the other party in writing of the decision to retract. The parties shall commence negotiations within ten (10) days of receipt of said notification.
  - b. If any provision of this MOU shall ever be declared defective, void, or voidable, or otherwise struck down or invalidated, the invalidation shall effect that particular provision only. The remaining provisions shall continue in full force and effect.
5. **Sole and Entire Agreement:**

This agreement is the sole and entire Agreement between the parties with respect to the matters described in this MOU. The Agreement fully supersedes any and all written or oral contracts, agreements or understandings between the parties pertaining to the subjects discussed herein. No change or modification of this MOU is valid unless it is in writing and signed by all the parties to this MOU.

This Memorandum of Understanding shall take effect upon obtaining all signatures below.

---

Mike Toombs  
Chairman  
NLCFPD

Date

---

Joe Mendoza  
President  
IAFF Local 4547

Date



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Alyssa Roemer

### STAFF REPORT

Board Meeting Date: February 20, 2025

**DATE:** February 20, 2025  
**TO:** North Lyon County Fire Protection District Board of Directors  
**FROM:** Brian Bunn, Interim Fire Chief  
**SUBJECT:** Recommendation to approve Memorandum of Understanding, 25-02, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire. **FOR POSSIBLE ACTION**

---

#### SUMMARY

This item is to approve a Memorandum of Understanding (MOU), 25-02, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire. This MOU is to modify Article 9 Vacation and Article 10, Sick Leave.

#### BACKGROUND

Several years of expenses exceeding guaranteed revenues, utilizing one-time monies, has resulted in an unmanageable budget. The District encountered several unfunded liabilities. The most immediate liabilities are annual and sick leave payout upon separation. As NLF is transitioning to better budgeting practices and attempting to balance the budget withing statutory requirements, NLF cannot fiscally afford to make some of the large liabilities.

I executed an Administrative Directive (AD) to financially manage our budget and begin reducing our exposure to payout liabilities by freezing payouts.

This prompted L4547 to file a grievance and provide a meeting to possibly provide a resolution. Staff and L4547 grievance committee came to a resolution, via MOU 25-02. This MOU allows the District to make affordable payments to employees upon separation by making minimum bi-weekly payouts until said separated employee is compensated per the Collective Bargaining Agreement (CBA) at time of separation. MOU 25-02 will require administration and labor to meet monthly to review the health of District finances.

This MOU will remain in effect until such time that all employees affected by this are paid in full or until a successor MOU is negotiated.

**PEOPLE FIRST**

North Lyon County Fire Protection District is an Equal Opportunity Employer



## North Lyon County Fire Protection District

195 East Main Street

Fernley, Nevada 89408

District Office (775) 575-3310 District Fax (775) 575-3314

[www.northlyonfire.org](http://www.northlyonfire.org)

Brian Bunn, Interim Fire Chief

### Directors

Paul Murphy

Mike Toombs

Jay Rodriguez

Debbie Skinner

Alyssa Roemer

### RECOMMENDATION

Staff recommends the Board of Fire Directors approve and accept a Memorandum of Understanding, 25-02, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire

### POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion could be: "*I move to approve a Memorandum of Understanding, 25-02, between North Lyon Firefighters Association, Local 4547 and North Lyon Fire*".

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**Memorandum of Understanding**  
**between**  
**North Lyon Firefighters Association, Local 4547**  
**and**  
**The North Lyon County Fire Protection District**  
**Regarding**  
**Duty Chief Coverage for Fire District**  
**25-02**

This Memorandum of Understanding (MOU) is entered into between the North Lyon County Fire Protection District (NLCFPD) (the “Employer”) and the North Lyon Firefighters Association, Local 4547 (the “Union”) (and collectively the “Parties”).

**Purpose**

The Parties have mutually entered into a Collective Bargaining Agreement that governs the working relationship between the parties. Through no fault of either party, the Employer is experiencing fiscal difficulties. In an effort to stabilize the budget, the parties agree to the below changes affecting both **ARTICLE 9, VACATION** and **ARTICLE 10, SICK LEAVE**.

**Agreement**

The parties agree to the following:

**1. ARTICLE 9, VACATION:**

Upon termination of employment, each employee eligible for vacation buyout shall be compensated \$500.00 per pay period, in accordance with the language as outlined in Article 9, until such time that the employee is compensated for the entire amount due for his/her vacation buyout. If the the Employer’s budget changes, to the positive, the Employee’s monthly compensation shall be increased accordingly or can be paid off in it’s entirety.



**2. ARTICLE 10, SICK LEAVE:**

Upon termination of employment, each employee eligible for vacation buyout shall be compensated \$500.00 per pay period, in accordance with the language as outlined in Article 10, until such time that the employee is compensated for the entire amount due for his/her vacation buyout. If the the Employer's budget changes, to the positive, the Employee's monthly compensation shall be increased accordingly or can be paid off in it's entirety.

**3. Budget Decline:**

If, during the term of this MOU, the Employer's budget declines, and the Employer is unable to. Meet the terms of agreement, as outlined in this MOU, the parties will meet to negotiate new terms that meet the new fiscal demands of the. Fire District.

**4. Financial Review:**

The District and the Union will hold monthly financial meetings to review the health of the District finances and feasibility to initiate any payouts or to cancel this MOU.

**5. Severability:**

- a. This MOU will remain in effect until such time that that all employees impacted by this are paid in full or until a successor MOU is negotiated. The party desiring to this MOU must notify the other party in writing of the decision to retract. The parties shall commence negotiations within ten (10) days of receipt of said notification.
- b. If any provision of this MOU shall ever be declared defective, void, or voidable, or otherwise struck down or invalidated ~~by a court of competent jurisdiction~~, the invalidation shall effect that particular provision only. The remaining provisions shall continue in full force and effect.



**6. Sole and Entire Agreement:**

This agreement is the sole and entire Agreement between the parties with respect to the matters described in this MOU. The Agreement fully supersedes any and all written or oral contracts, agreements or understandings between the parties pertaining to the subjects discussed herein. No change or modification of this MOU is valid unless it is in writing and signed by all the parties to this MOU.

This Memorandum of Understanding shall take effect upon obtaining all signatures below.

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Mike Toombs  
Chairman  
NLCFPD

Date

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Joe Mendoza  
President  
IAFF Local 4547

Date



**MEMORANDUM**  
**February 20, 2025**

**To: Board of Fire Directors**  
**North Lyon County Fire Protection District**

**From: Brian Bunn, Interim Fire Chief**

**Re: Chief's Report for February 2025**

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**1. Update on Fiscal Status**

As of the present time, it is anticipated that the District will not meet the statutory requirement for closing out FY 24/25. I have had two labor management meetings with Chairman Tooms in attendance. We discussed our past and present budget and confirmed the District has previously spent more money than received through revenues as well as a large amount of unfunded liabilities in sick and vacation payouts.

As your interim Fire Chief, I must make difficult decisions to ensure we maximize our operations within the revenues of the District. I have issued an administrative directive (AD) upon conclusion of our labor management meetings. AD 25-002 was issued to accomplish two financial objectives. First was to temporarily freeze payouts upon an employee separation, effective February 1, 2025. NLF does not currently have the revenue to make the payouts without digging the hole deeper. Second was to reduce the daily minimum staffing as described in the IAFF Local 4547 Collective Bargaining Agreement (CBA), effective February 17, 2025. NLF is paying approximately eight hundred and fifty dollars per day, per overtime shift to meet the CBA minimum daily staffing. This is to reduce our expenditure and limit the financial impact.

AD 25-002 has prompted IAFF Local 4547 to file a grievance for violating the CBA. A meeting was held to discuss the financial status and implementation of a recovery plan. A temporary resolution, via MOU's was agreed upon by both labor and administration.

**2. Lyon County Dispatch**

NLF has continued collaboration with Lyon County Emergency Management, Lyon County Sheriff's Office, Lyon County Dispatch Supervisor, all Lyon County Fire Administrators, and the State of Nevada Motorola representative to begin the Computer Aided Dispatch (CAD) integration.

Integrating CAD will free up allocated monies from the 911 surcharge to purchase Mobile Data Computers (MDC's) for use in our apparatus. This is also a needed process to utilize the First Due responder and pre-plan modules. These are very important needs to reduce our response times, ensure appropriate resources are responding to emergencies across the county, improve safety, and eliminate extended communications via a radio.

Currently, NLF staff is working with Lyon County Information Technology (IT) to establish a pathway to connect to the State of Nevada Server to transfer information.

This will continue to be an ongoing process until fully functional.

**3. North Lyon Fire Blue Ribbon Committee**

I have finalized a formal invitation letter to participate in the committee, a copy has been attached for your reference. My intent is to distribute letters no later than March 3, 2025, as I am attempting to identify the appropriate residential homeowner to participate. Additionally, I am looking for two NLF board members and two labor representatives. In the event invitations are declined, I will further my search for participants.





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Brian Bunn, Interim Fire Chief

### Directors

Michael Toombs

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Alyssa Roemer

February 4, 2025



On behalf of North Lyon Fire, I would like to extend a formal invitation for you to serve as a distinguished member of our **Blue-Ribbon Committee**. This committee is being formed with the goal of bringing together a diverse group of professionals, community leaders, and experts to evaluate and advise on key initiatives that will enhance the quality and effectiveness of our services to the community.

Your expertise and insight would be invaluable in helping us develop strategic solutions to address the current and future needs of our fire department and the community we serve. We believe that your unique perspective will greatly contribute to the success of this important initiative.

The Blue-Ribbon Committee will convene on or about the third week of April 2025 and we expect meetings to take place biweekly, not to exceed ninety minutes per meeting. We understand the demands on your time and will ensure that all meetings are efficiently scheduled to accommodate the busy schedules of our members.

We are confident that your involvement will have a significant and positive impact on the future of North Lyon Fire, community of Fernley, and we would be honored to have you as part of this distinguished group.

Please let us know if you are willing to participate, or if you require any additional information. We would appreciate receiving a response by close of business on February 28, 2025.

Thank you for considering this invitation. We look forward to your positive response and to working with you on this important effort.

Kind Regards,

Brian Bunn  
Fire Chief, North Lyon Fire