

North Lyon County Fire Protection District
195 East Main Street
Fernley, Nevada 89408
District Office (775) 575-3310 District Fax (775) 575-3314

MINUTES of Budget Workshop

NORTH LYON COUNTY FIRE PROTECTION DISTRICT

May 2, 2024

1. Call to Order

The meeting was called to order at 1802.

Directors present included Paul Murphy, Harry Wheeler, Jay Rodriguez, and Michael Toombs. Director Dan McCassie was absent.

The Pledge of Allegiance was led by Director Wheeler. 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 whether on action items or 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. Additionally, if you can comment in person at the meeting or use the Raise your Hand feature in Zoom.)

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

Director Rodriguez made a motion to approve the CONSENT AGENDA.

Director Wheeler seconded the motion.

The motion carries as follows: 4-0-1

Murphy	Aye	McCassie	Absent
Wheeler	Aye		
Rodriguez	Aye		
Toombs	Aye		

4. Discussion regarding FY2024-2025 Budget

Chairman Murphy stated that we have some better numbers to end this year, which we based

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our next fiscal year budget on. He stated that Accountant, David Silva reviewed this and made some comments. Mrs. Kasey Miller shared that he would be joining the meeting by calling in to answer any questions. The leadership team and himself met on Tuesday morning for 4 ½ hours, went through everything, line item by line item. They decided where they will fall at with our projections for 2024-25 and are looking okay. He stated that the bottom line is that they know what we're going to get for Ad Valorem and C tax on the fireside, and it's never a guarantee what we are going to get from EMS, we take that based on projection. We're also going to be making changes as to how we do EMS billing, and hopefully improving our GEMT revenues by making those changes. That is the plan going forward, and we are going to do it the right way and try to optimize the returns from the service that we provide.

Starting with fire, the projected vs. the proposed. Chairman Murphy stated that for any revenue, when he did his projections, he did not project out additional, he kept it as what it was and what we know we are going to get. We can never guarantee certain revenues, so what you see there for 2024-45 proposed, total revenue for fire is \$3,925,747.00. Any questions on Ad Valorem or C tax come directly from the Department of Taxation website. They are fixed numbers and have the ability to change over time depending on when people pay their taxes, if they're not getting them automatically pulled from their mortgages or, however, they have their accounting set up. Chairman Murphy explained that some people pay their mortgages off and still have to pay taxes. Some people pay quarterly, and some wait until the end of the quarter, and we don't see that disbursement until the end of the quarter. This is one of the reasons we have to have an ending balance and a contingency, so if something were to happen and people did not pay all of their taxes and were behind in a quarter, we wouldn't be getting that revenue yet. That would be what causes that to change.

Chairman Murphy added that he would like to note that the actual Ad Valorem should be about \$4.6 million, and we are losing about \$1.5 million to the abatement. We are capped by 3% growth every year, per the abatement that went in before the bubble burst in 2008.

Other

Mutual Aid- we are anticipating about \$350,000.00 for out-of-district Wildland assignments. This is down from the \$550,000.00 figure in 2023-24. We are trying to be conservative and not end up in a position that we found ourselves in again this year.

Contracts- He explained that the number you see there is the 2023-24 NV Energy contract Projected Final of \$169,264.00, and that no longer exists. We are not going to anticipate that.

Interlocal/Grants- none.

Inspections- Chairman Murphy explained that we are basing this off what we are projecting for the end of this current fiscal year for about \$5000.00.

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HAZMAT Permits- The Fire Marshall believes that we will come up at about \$10,000.00, and we might see more than that.

Fire Safety Reviews are about in line for the same amount, underbudgeting our revenues to be safe.

Operation Permits are our burn permits and were previously budgeted, but that number has never been seen in the history of the department and we decided to put a realistic number there.

Cost Recovery- We have a program and have used it in the past as a mechanism for us to generate additional revenue that is not tax-based. This is a service fee, and we are going to capitalize on this like we have in the past. In the past, we have averaged about \$20,000.00 per year, but if our crews are doing this correctly, we can see much more than that. This is money on the table that we can get for the service that we provide, in addition to Ad Valorem, and fees generated by EMS.

Expenditures

Wages/Salaries needed a lot of cleaning up, and nothing was consistent. Chairman Murphy stated that we've brought everyone to where they should be. He explained that nobody should have been frozen or taken a loss in pay. He added that there were a lot of disparities in how people were being paid, so we've cleaned a lot of that up. He shared the new number of \$1,066,801.00. He added that this is where everyone should be currently, and this does not include increases for this coming year. These are items in the contract under the CBA for step increases for staff. We do have longevity for people who have been here for over 5 years. He added that wages/salaries for EMS are \$950,586.00. He added that 3 people aren't on fire PERS, and that is 33.5% for PERS for non-fire, and for fire, it is 50%. We are going to take those wages/salaries and multiply them by .5, and that is what we can anticipate in PERS payments. Fire PERS will be about \$533,400.00

Chairman Murphy stated that over time budgeted for \$350,000.00, it is less than the projected final for this current fiscal year. He added that we have generated a lot of overtime to cover Duty Officer coverage. He added that we have a plan in place to reduce this cost to the district. He explained that we have all identified Duty Officer coverage as paramount to service delivery and that we need someone to answer the phones and run things from that overhead position. We are going to be able to do that within the ranks and it should not generate over time, and there should be a differential for qualified staff to be Duty Officers. Because of that, hopefully, we will see a reduction in overtime. That overtime figure on both Fire/ EMS is also accounting for out-of-district overtime, it may not be as big if we don't run a lot of fires because that is what makes the district more money.

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Temp Salaries- Chairman Murphy shared that we have talked about augmenting staff and adding another reserve every day and that this was something that we have done before. He added to put on a reserve 24 hours a day for the entire year with wages alone is \$137,000.00, and we can revisit this and look at it if we need to.

Chairman Murphy stated that we already spoke about overtime.

Holiday- Chairman Murphy explained that this is a flat figure, and everybody gets paid for holidays, and that is a total of \$100,000.00. He explained that everything is rounded to an even number in the proposed and it was all based on the 2023-24 Projected.

Uniforms- Chairman Murphy explained that we split \$20,000.00 between Fire and EMS.

Physicals- Chairman Murphy explained that everybody needs to have their physicals, and we reallocated this. This is the total divided between the two, and they are split between Fire and EMS, as it should have been done.

PERS have already been accounted for.

Employer Tax Fee- Chairman Murphy explained that the employer pays the taxes and fees, and we do anticipate this to go up a little bit. We have gone from the \$29,000.00 projected end of the year this year, and we are budgeting for \$39,000.00.

Worker's Comp- Chairman Murphy shared that we are seeing a slight 10% increase and that he had increased what he had originally had there, 10% to \$242,000.00 in Fire.

Health Insurance- Chairman Murphy stated that we always anticipate this to go up, and we are going to be shopping around either for a better plan, the same, or less of a rate. He explained that normally, the bigger the group, the better rate for your members with better coverage. He added that there are ways and mechanisms that we can optimize the way that we provide health care to our employees and their families, to be effective and cost-efficient with it at the same time. With that increase we anticipate between 18% and 20%, so we put that as \$300,000.00.

Contract Obligations- Chairman Murphy shared that there was \$61,000.00 budgeted in this fiscal year, but no money had been put into or drawn from that account. He added that would be zero now.

Cadets- Chairman Murphy explained in miscellaneous Revenues for Fire, there is \$10,000.00. The Cadets self-fund, fundraise, and condone themselves financially. He explained that this zeroes itself out, it hasn't cost us money, it is huge PR for the district, and it is a great program for the kids. He added that we will continue to do that, and it self-funds.

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Office Operating

Supplies/Postage- Chairman Murphy stated that we have kept it close to what we ended up with this year, and we don't anticipate any massive increases, and that is \$12,000.00.

Equipment/IT- We have increased this by about \$4,500.00. Chief Bunn shared that it is a portion of dispatch, going to an iPad-style communications system. So, when dispatch initiates a call, it shows up routes and provides all the information, live and in front of them as they are responding. Chairman Murphy added that the mapping program on the MDT will show us where the hydrants are, and access routes. If we go mutual aid for other departments or they come out to us, if they're on this program, they will see what we see. He added that between the organizations, it makes communications cleaner, and everyone sees the same thing, and it's a great tool.

Books/Publications- There is not a lot of change, it is now \$6,000.00.

Prevention/Education- Fire prevention is one of the reasons we see fewer fires next to our building code enforcement, but we are only putting \$6,000.00 into it because that is what we spend anyway.

Insurance- Commercial Insurance like POOL PACT, is going up but we are splitting it between Fire EMS more equally, so \$35,500.00, and you will see that when we get to ambulance.

Professional Fees- These are attorney fees, us paying the accountant for the audit and general accounting that he provides for us. It is very much inflated because we had to use attorneys a lot this past year on the projected. He added that going forward we do not anticipate this to be as high, and that \$100,000.00 might be high but we will see where this lands. He stated that we did change our city council, we went from the City of Fernley providing a set rate for unlimited, essentially work, for \$20,000.00 a year. We have gone to Mr. Nick Crosby, who has provided us with our contract services for negotiations and is now our General Council. He shared that his rate is \$250.00 per hour, but he doesn't hope to use him that much. Chairman Murphy thinks that relationships are vastly improving already, and we are working on external relationships now. With improving communications up and down, he thinks we are going to see a lot of this drop-off. That is the hope.

Dues- Mrs. Kasey Miller gave a few examples of some dues we pay, the Chamber of Commerce, Northern Nevada Fire Chiefs, and membership dues. It is proposed for \$2500.00 which is more than we anticipated spending last year.

Travel- Chairman Murphy explained that this is not Wildland travel, and this is all reimbursable when we run these fires. This is for travel if we have a conference to go to, the department will pay travel costs at the government pro-rate.

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Out-of-District Travel- This is what we expect in per diem and other travel expenses for out-of-district; if we don't go to fires, that number goes to zero.

Chairman Murphy shared that the office total is \$256,500.00 and is down from last year.

Personnel Operating Costs

Training- We have expanded the budget, and we have not invested in training as much as we should have. Part of that is our staff is so busy and they can't train. Chairman Murphy explained that one of the big changes that Chief Bunn is bringing is getting our line guys to focus on being the best that they can be to provide the best service to the community. Part of that is the increase in the training budget, and we have increased both sides to \$12,500.00.

Recruit/Retain- Chairman Murphy stated that we had this budgeted, and we spent none of it, and we are going to carry the \$5000.00 over. He explained that this is for fees and costs for filing. One of the changes that we have discussed making is having a validating testing process and doing a rotating test process. This means every two years we are going to test for promotions and hireable positions, whether we will hire or promote or not. This maintains a list, it makes it easy, and we are not trying to rush to fill positions. It is already there, we budgeted for it, and we should be using it.

Safety Equipment- Chief Bunn explained that this is anything from safety vests and materials that are required for traffic incident management, to safety devices for equipment apparatus, and is at \$5,000.00.

PPE- Chairman Murphy explained that there is a vastly smaller number than what we spent this year and that is because this was on both budgets, and it wasn't divided. He added that we do split our staffing between the two budgets, half is funded by Ambulance, and half is funded by the Ad Valorem. He explained that money does occasionally move back and forth to cover costs as it always has. We have broken it down and divided it, \$17,500.00 for turnouts, helmets, gloves, Wildland PPE, etc.

Chairman Murphy stated that the total personnel operating costs are \$40,000.00, budgeted for this coming year.

Chief Bunn explained that every firefighter right now only has one set, and it is critical that we get them another set so they can rotate that. The shelf life of PPE is 10 years. He explained that this budget will not fund two sets, and he is currently in the process of writing a grant to get a second set.

Vehicle Repair & Maintenance- Chairman Murphy explained that this is our heavy fleet. Tenders, engines, etc., and that is \$50,000.00.

Light- This is the HAZMAT trailer, horse trailer, and all of our lighter things, at \$10,000.00.

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Wildland- Chairman Murphy explained that we oddly did not budget here. He explained that is not to say that we exclusively use that equipment for out-of-district assignments, we also use it in the district. Tires get blown when driving across the desert to fight fires, and that is the cost of doing business locally. This is now at \$10,000.00.

Fuel- Chairman Murphy shared that we have significantly reduced our fuel for fire and that is because we don't roll them that often compared to the ambulances. He stated that we flipped the fuel cost between Fire EMS, and that is more appropriate than the way that it was. The \$35,000.00 came from there.

Misc.- Chairman Murphy explained that we can't budget for this, these are things that come up. Chairman Murphy stated the total is going to be \$105,000.00, slightly less than last year.

Accountant David Silva joined the meeting at 1832.

Fire Equipment Supplies

Equipment (non-capital)- Chairman Murphy explained that this is hand tools, hoses, chainsaws, and anything under \$5000.00.

Comms- Chairman Murphy stated that we are splitting again because both sides of the business use this.

Small Equipment Repair & Maintenance- Chairman Murphy shared that we were at \$17,000.00 last year, and the end of this year projected will be \$15,000.00.

Chairman Murphy added that the total for Fire equipment supplies is \$32,500.00, which is a little down from the \$41,172.00 that we are projecting to end at this year. Chairman Murphy added that we have split Station 61 and 62 between the budget. Station 61 comes from the primary fire station; this is where all of the administration is housed. This is going to be from the Fire Budget now.

Station 61 Operating

Station Repair & Maintenance- Chairman Murphy stated that there is a \$57,832.00 projected end of year, and we are only putting in \$25,000.00. He added that \$26,000.00 was for the riser repair, and it has been fixed.

Utilities- Chairman Murphy explained that this is the phones, gas, electricity, etc. \$34,000.00 is slightly higher but he stated that while going through all of this, a lot of the phone bills were being paid through Comms, and that is not what the Comms budget was intended to be. We went ahead and put the phone bills into utilities.

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Janitorial Supplies- Chairman Murphy explained that the cost will be more at Station 61 than at Station 62, but the total is \$7,000.00. This is for cleaning supplies, air fresheners, toilet paper, paper towels, etc. He stated that the total Station 61 operating costs are \$66,000.00.

Non-Operating

Contingency- Chairman Murphy shared that for total expenditures he has \$3,313,212.00, multiply that by 0.03, and that is \$99,396.06. We should have that amount in contingency, and we will add \$604.00 to that and make it \$100,000.00. Accountant David Silva stated that he wouldn't go that high and the budget is going to be tight. He explained that contingency is for unplanned expenses, but other mechanisms are available if you had to go over budget. He suggested that we might be comfortable going to \$80,000.00. Chairman Murphy asked if that is something that is dictated by NRS, that is something that is good practice or is it a statute, and Mr. Silva answered that it is optional. However, if you do budget it, you cannot go over the 3%. Mrs. Miller stated that you don't have to be at 3%, you can go under it, and Mr. Silva agreed.

Capital Outlay- Chairman Murphy stated they we put \$20,000.00, and that is what was projected to be spent for the end of this year. This is typically what we are going to put money into if we are going to purchase apparatus or big items. We do not have any immediate big items, and Chief Bunn responded that he sees no projections in the next fiscal year, however, speaking of large-term capital outlay, we should be looking at the future budget, as an enterprise fund so we can continuously put that money into that fund and purchase Capital directly out of that. He explained that it is a separate accounting enterprise fund. Accountant David Silva explained that in the Ambulance Fund, your budget is the anticipated cash expenditure for Capital Outlay. In the ambulance fund it doesn't affect our net income, or in our case net loss. He explained that there is a very significant outlay in the current fiscal year that we need to talk about when we get there. Mr. Silva explained that in terms of Capital Outlay for fire, the way that that is traditionally handled for you is through that Acquisition Fund. He thinks that the mechanism for budgeting for that is to set some money aside for equipment replacement. He stated that you can transfer money from your Fire Fund to the Acquisition Fund, and that money is essentially set aside. In this case, for the purpose of capital replacement. Further, the Acquisition Fund, that is where capital outlay for the Fire Fund comes from. Secondly, the Fire Fund debt payment comes out of the Acquisition Fund, and that is why it is right now, there is a budgeted transfer. The amount in the Tentative was about \$414,000.00, which given other things going on. He stated that he thinks that number is to high because of what the condition of the Ambulance Fund looks to be right now. Mr. Silva stated that in terms of Capital Outlay for the Fire Fund, he thinks that is what the Acquisition Fund can be for. He explained that you can easily set those funds aside, where they aren't touched except for those expressed purposes. Chief Bunn added that that is very similar to an Enterprise Fund as far as reserving and rolling money to future budget years.

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Chairman Murphy asked what was in acquisitions right now, and Mrs. Miller did not know but said she would find out. He stated that there is concern for the end of this fiscal year where we are going to end. We don't think we are going to have issues, but we will not know until we are there. Mr. Silva added to know what was budgeted for the acquisition fund for the current year, June 2024. It looks to be a lot higher than what needs to happen in the acquisition fund, and that can roll over to next year. He is hopeful that we can house that depreciation reserve, as well as any other capital outlay. He added that right now in the Acquisition Fund for June 30, 2024, the capital outlay number that is in the Tentative is only \$20,000.00. Mr. Silva stated that we need to make sure that we don't gloss over the Acquisition Fund because this year he thinks it is more important than it has been in the past.

Depreciation- Chairman Murphy stated that we are going to cut this out entirely because it is not supposed to be included in what we submit to the state, and we will zero that out.

Debt Payments- Chairman Murphy explained that this is our Station 61 USDA loan, this started in 2004 and will mature in 2034. This is a subject that has been brought up before and he thinks that this topic can get better if there are bigger payments into it, to bring the principal down faster to benefit us in the long term. Mr. Silva stated that the interest on the USDA is 4.38%.

Lease Payments- Chairman Murphy stated that it was \$179,698.00 for 2023-24, and we just brought it to \$180,000.00 for this year because we still have to make those payments.

Interfund Transfers- Chairman Murphy shared that this is where the augmentations will show up at. We do not have anything anticipated but are sure some will show up as the year goes on. Mrs. Miller stated that she thinks they will have to do a Budget Augmentation this year. Mr. Silva stated that if there are not any revenues to augment from, then you won't be doing that. He added that we were looking at \$550,000.00 to come in before the end of the year. He stated that if we get it before August 31st then you can deem that to be Fiscal 2024 Revenue, otherwise, it would be 2025. Mr. Silva added that we may have to monitor things closely in terms of a potential augmentation. Chairman Murphy stated that we are anticipating and hoping for that money this fiscal year, and if it didn't and created a negative account balance going forward. He is asking what kind of situation that makes for us. Mr. Silva explained that the Department of Taxation will be looking for a plan as to how you're going to work out of that. He explained that if it is a matter of not receiving that \$550,000.00 until after August 31st, that is something that can be explained, but a plan would have to be presented to the Department of Taxation.

Chairman Murphy stated that \$3,925,747.00 and subtracting \$3,638,202.00 brings us to \$287,545.00. That is revenues minus expenditures balance total for this fiscal year. He added that at this point in time, we have a budget that is okay. There are some anticipated liabilities, but we will take those as they come. He shared that Union negotiations are still going on and

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things may or may not be impacted by that. We should be talking about the budget a lot sooner than now and we will do that this next fiscal year. We have also talked about maintaining a working spreadsheet and as we move forward, we can keep track of things better, so we aren't panicking about doing last-minute budgeting. He added that with negotiations, that is a process per NRS288 that should start February 1st and end April 1st. We are still not ratified on last year's Union negotiations, and we are doing two years of negotiations. At this point, there has been no increase in money and that may change.

Moving onto the ambulance budget, this is not tax-based and is an Enterprise Fund, these are fees generated from service. It was originally budgeted that we would be making \$2 million in Ambulance Revenue, which we have never done in the history of this department. Projected EMS Revenues for 2023-24 should be about \$1.35 million as shown on that spreadsheet. We will be making changes to EMS billing, and we have identified some opportunities for improvement with how our EMS billing is specifically with Medicare and GEMT. Chairman Murphy added that GEMT went up, and what he's done is they even out. If you look at 2023-24 and 2024-25, it's about \$2 million together, that is GEMT and fees that were generated from service. We should see a significant increase in GEMT. He added that \$80,000.00 might be low for what we expect but we don't want to over budget our revenues and find ourselves in a position that we are in now.

Subscriptions- Chairman Murphy explained this is the ambulance subscriptions. He shared that we put \$8,000.00, and this could be more and it could be less, and it's not a lot of money. We used to do the Vial of Life and that is maybe something that we should start doing again. It helps EMS when we go to people's houses, the vile of life contains information for the crews. It's a great program and it is also a mechanism to get people on our Ambulance Subscription Plan.

Grants- As before, we are not budgeting for grants, if we get them that is great.

Misc.- We can't budget for things that we don't know are going to happen or not, so that is zero. Chairman Murphy shared that total Revenues anticipated for 2024-25, he thinks is lower than where we are going to end, which is \$2,008,000.00.

EXPENDITURES

Wages/Salaries- Chairman Murphy explained that wages and salaries is always the biggest cost of a budget. We were at \$745,818.00 at anticipated the end of this current fiscal year. We are looking at making corrections to people's pay because people are getting paid less than what they should have been and we are correcting these things and want to avoid future issues with labor. By doing so this will increase wages/salaries by \$950,586.00.

Temp Salaries- We decided to keep zero. If we do fund one reserve a day, we could work this between the two.

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Overtime- Chairman Murphy explained that we have been paying a lot of overtime, and several vacancies that we have had to fill with overtime positions. The Duty Officer overtime is also part of that larger overtime figure. He explained that we are close to where we will end up this year but he thinks that \$200,000.00 is a realistic number for overtime.

Holiday- This is the paid holidays that we get paid for.

Uniforms- Chairman Murphy stated that we have increased this amount, \$40,000.00 split between both accounts, \$20,000.00 each.

Physicals- This is another item that was solely based on one budget, that has been split to follow the personnel within the budgets, equaling \$12,000.00. We have to do annual line staff physicals, and for our volunteer staff we do them every 3 years. He added that everyone needs to get physicals done.

Accountant David Silva stated that he is a little concerned about the Ambulance Fund. He added that he was not looking at salaries and benefits because he didn't know what you were going to have to do on that. Chairman Murphy explained that this number is the end of this year and what it represents. These numbers are after bringing everyone up to where they should be at. This does not include any step increases for next year. The reason they are not doing that is because we are still in negotiations and that may change before we submit a final. Mr. Silva stated that there is a significant equipment purchase in the current fiscal year, he was hoping for a little bit of clarity on that.

Mr. Silva's suggestion is to transfer from the Fire Fund to the Ambulance Fund. At least enough to get rid of most of the deficit. He added that they don't want a deficit in cash of that size going into the new budget year. He stated that that transfer is certainly very doable. We can reduce the transfer to the Acquisition Fund because it doesn't look like you are going to need it. Instead of that \$400,000.00 plus transfer going to the acquisition fund, he thinks we are in a position to divide it up, to have some of that go to the Ambulance Fund, and still have enough to go to the Acquisition Fund.

Chairman Murphy asked Mr. Silva about the \$122,000.00 that he put into the depreciation for the enterprise. If that was because it is in the Enterprise Fund and it is different, and Mr. Silva answered yes.

PERS- Chairman Murphy shared the PERS calculation to be \$950,586.00. PERS should be \$475,293.00, which is about right.

Employer Tax Fee- This is non-negotiable, and we have to pay those. It has slightly increased as anticipated to \$27,000.00.

Worker's Comp- We increased this by \$10,000.00, to \$170,500.00.

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Health Insurance- We are shopping and hopefully getting something cheaper or better than what we have, and that is at \$300,000.00.

All of these together are \$2,200,379.00 in total personnel expenditures.

Office Operating

Supplies/Postage- Chairman Murphy stated that there is an increase of about \$4,000.00, and \$5,000.00 is what we are budgeting.

Equipment IT- Chairman Murphy shared that we went up \$3000.00 from what we had originally proposed. It is now \$13,000.00, and we are going to buy one iPad per ambulance.

Books/Publications- \$1,500.00 for teaching materials.

Insurance- Chairman Murphy explained that this is POOL PACT and is split up equally. We are seeing an increase overall, but for the sake of the EMS budget, it is going to be less than the current fiscal year to \$35,500.00.

Professional Fees- This is lower than what we are projected to end this year but also don't have as high of anticipation for paying certain professional fees. He explained this is our auditing and accounting attorney's, etc.

Dues- Chairman Murphy explained that this is left about the same at \$400.00.

Travel- This is the same as fire, \$1,000.00.

Chairman Murphy shared that the office total is \$76,400.00.

Personnel Operating Expenses

Training- Chairman Murphy explained that these were budgeted in the old budget, but no money came from them. We decided to split these between both accounts, \$12,500.00 for training, \$1,000.00 for safety equipment, and \$17,500.00 for PPE. The total Personnel Operating expenses are \$31,000.00.

Vehicle Repair and Maintenance

Ambulances- We are anticipating ending \$26,000.00 for this current fiscal year and we put \$30,000.00 into this coming year. Originally the plan was to get a new ambulance every year, that way a fresh ambulance would come in every three years to replace each one. The reason we planned on that is because they get a ton of miles and they have to be replaced.

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Fuel- We have flipped the cost of fuel between the accounts. Fire is significantly less, and EMS is more because we use it the most.

Miscellaneous- We can't budget for this, so it is zero.

Chairman Murphy shared that the vehicle's repair and maintenance total is \$90,000.00. The increase from last year is because we have swapped the fuel use between the accounts.

EMS Equipment Supplies

Equipment (non-capital)- This will be the lower dollar items, at \$2,000.00.

Communication- We have split this amount between accounts, \$12,500.00.

Medical Supplies- We have set this to \$90,000.00, and it is slightly up from this current year because we anticipate using more. This is for IV supplies, medication, controlled substances, splinting, etc.

Small Equipment Repair and Maintenance- \$5,000.00, this mirrors what we will end up with this year.

The total equipment supply total is \$109,500.00 and is slightly up from this current fiscal year.

Station 62 Operating

Station Repair and Maintenance- Chairman Murphy explained that we are at about \$3,000.00, and we put \$10,000.00 there.

Utilities- We put \$16,000.00 which is about what we are seeing for this year.

Janitorial Supplies- This is a two-to-three-person station and don't use as much supplies, and is at \$2,000.00.

The total operating total is \$28,000.00.

Non-Operating Expenses

Contingency- Chairman Murphy stated that Mr. Silva noted that things are concerning as it is without an additional amount for Contingency. He explained that we can't go above 3%. Just looking at putting in salaries, we are going to be negative in this account by quite a bit. At this time he added that we will keep it blank for now.

Capital Outlay- Chairman Murphy explained that the \$402,000.00 is for a previous commitment that if we are wise, we should budget for it, in case we have to pay it. This is the cost of an

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ambulance, and this may or may not have to happen. He added that as we learn more, we can get more into it.

Depreciation- Chairman Murphy stated that Mr. Silva added the numbers here because we have to budget for depreciation because it is not a tax fund, it is an Enterprise Fund.

Debt Payments- Chairman Murphy explained that the \$100,000.00 was the matching for the ambulance that the city and the district went in together on. We do not anticipate this happening again, so you see nothing.

Interfund Transfers- This is augments needed, zero.

Chairman Murphy stated that the total expenditures including the \$402,000.00 amount, is going to be \$3,059,279.00. The amount without the Capital Outlay is \$2,657,279.00. He added that if we do not include the \$402,000.00, we are negative \$649,279.00. If you add the \$402,000.00, it is negative \$1,051,279.00.

Chairman Murphy stated that hopefully we have something in acquisitions to reduce that, and hopefully see improved DMS and GEMT Revenues to fix that. He added that hopefully his numbers are wrong for 2023-24 projections and a lot of these other numbers change because of it, and we will be better off.

Director Toombs shared that he thinks it is a fair and accurate budget presentation and he wanted to thank Chairman Murphy for spending a lot of time with the Chief, staff, and the leadership team for developing a budget based on moving us forward with a lot of unknowns that could potentially cost us some of the revenue that we can use next year.

Chairman Murphy explained that we bill out more in EMS, but we don't get a lot back. We are going to work to optimize those revenues on both sides and optimize our expenditures and try to spend less. He added that Chief Bunn has already taken steps to curve a lot of the spending. There has been some unusual spending over the past several years. He explained that we have some unfunded liabilities that may or may not materialize in time. Those are some of the unknowns that we have talked about. We will take them as they come, make it work, get through it, and continue to provide service as we have. Chairman Murphy added that the final is due on June 1, 2024, and we will have a budget hearing on May 23, 2024. He stated that our regularly scheduled meeting should have been May 9, 2024, but we have no other business but budget to talk about, so we are going to push that to the end of May and do our final at the same time and move forward from there.

Chief Bunn stated we have already taken progressive steps for recovery. He explained that by the time it is documented, the GEMT money doesn't come for 18 months, and you will not see that until Fiscal Year 2025-26. We are moving forward with making changes for the positive.

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5. 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 whether on action items or 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. Additionally, if you can comment in person at the meeting or use the Raise your Hand feature in Zoom.)

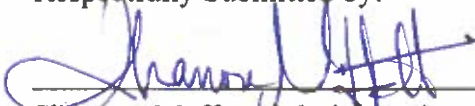
None.

6. Adjournment*

Chairman Murphy adjourned at 1935.

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 May 2, 2024

Respectfully Submitted by:



 Shannon Moffett, Administrative Assistant
 North Lyon County Fire Protection District

June 13, 2024
 Date

Approval of Minutes
 May 2, 2024

	<u>For</u>	<u>Against</u>	<u>Abstain</u>	<u>Absent</u>	
<input checked="" type="checkbox"/> Approved as Read	3	0	0	1	_____
<input type="checkbox"/> Approved with Corrections	_____	_____	_____	_____	_____



 Paul Murphy, Chairman
 North Lyon County Fire Protection District

June 13, 2024
 Date