



North Lyon County Fire Protection District

195 East Main Street
Fernley, Nevada 89408

District Office (775) 575-3310 Fax (775) 575-3314
Jason Nicholl, Fire Chief

Notice of Meeting

Date: Thursday January 11, 2024

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

Location: 195 East Main Street
Fernley NV 89408

or Virtual Zoom Meeting

Directors

Dan McCassie, Chairman Paul Murphy, Director
Vice-Chair Jay Rodriguez, Director
Harry Wheeler, Secretary/Treasurer

Join Zoom Meeting at:

<https://us02web.zoom.us/j/83735414366?pwd=RnE1WjdZeWtvYzBKMGRrMjNEMFRUUT09>

Dial: 1-253-215-8782 Meeting ID: 837 3541 4366 Passcode: 681692

NLCFPD Board of Directors Meeting Agenda

1. Call to Order, Pledge of Allegiance and Moment of Silence
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 comments are limited to 3 minutes.)

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 Summary Reports
 - 3d. Review and Approval of Written Notice of Verbal Warning for Chief Nicholl
Discussion and possible action regarding Revenue and Expenditures*
4.
 - 4a. Enterprise Fund Revenue and Expenditures
 - 4b. General Fund Revenue and Expenditures
5. Presentation – Donation for the Cadet Scholarship Program
6. Discussion and action to appoint new Board of Director*
7. Discussion and action to appoint 2024 Board of Director Positions: Chair, Vice-Chair, Secretary/Treasurer *
8. Discussion and possible action to approved FY 2022-2023 Audit*
9. Discussion and action regarding Job Descriptions; Firefighter/EMS Provider, Fire Captain*
10. Discussion and action regarding Lyon County Emergency Operations Plan*
11. Discussion regarding Assistant Fire Chief Recruitment
12. Discussion regarding Apparatus
13. Discussion regarding Fire Riser at Station 61
14. Discussion regarding Opioid Litigation

15. Discussion and action regarding Workshop for Board S.O.P.'s*
16. Reports of Directors, Fire Chief, Fire Marshal, Staff, Volunteers, Local 4547, City of Fernley
17. 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 comments are limited to 3 minutes.)
18. 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. Disabled members of the public who require special accommodations or assistance at the meeting are requested to notify in writing at the North Lyon County Fire Protection District, 195 East Main Street, Fernley, Nevada 89408 or by calling (775) 575-3310

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. January 8, 2024:

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. Fernley Senior Center, 105 Lois Lane, Fernley, Nevada 89408
5. Lyon County Manager, 27 S. Main Street, Yerington, Nevada 89447
6. Nevada Public Notice Website, www.notice.nv.gov

Distribution: To ALL persons requesting notification.

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MINUTES

NORTH LYON COUNTY FIRE PROTECTION DISTRICT

November 9, 2023

1. Call to Order

The meeting was called to order by Chairman Dan McCassie at 1801
Directors present included Dan McCassie, Harry Wheeler, Paul Murphy, and Jay Rodriguez.
The Pledge of Allegiance was led by Director Harry 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 comments are limited to 3 minutes.)

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 Approval of Board Agenda

3b. Review and Approve Board Minutes

3c. Review of Summary Reports

Director Rodriguez made a motion to approve the CONSENT AGENDA.

Director Wheeler seconded the motion.

The motion carries as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

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4. Discussion and possible action regarding Revenues and Expenditures*

4a. Enterprise Fund Revenue and Expenditures

4b. General Fund Revenue and Expenditures

Director Wheeler made a motion that discussion and possible action regarding Revenues and Expenditures be approved.

Director Rodriguez seconded the motion.

The motion carried as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

5. Badge Pinning for Captain Jeremy Deegan

Chief Nicholl presented Captain Jeremy Deegan with his Captain's badge.

Chairman McCassie called for a recess at 6:05

Chairman McCassie resumed the meeting at 6:09

6. Report from Legal regarding Personnel Complaints

Attorney Rebecca Bruch reported to the Board that the findings of the two investigations are confidential personnel matters, and she cannot go into detail. She did want to make a record that there were allegations by one person, two allegations against the Chief, and one allegation by another employee against the Chief. She explained that there were separate investigations that were conducted over many weeks and at the end of the investigation, the investigators' findings were that there were no policy violations against the Chief for any of the allegations that were made. She added that the two people who made the complaints have been formally advised in writing and noticed by Mrs. Miller and the file can be closed.

7. Report from Internal Investigations regarding Policy Violations

Assistant Fire Chief, Jim Morgan from Storey County Fire stated that their department was asked by Chief Nicholl to do a third-party investigation on a citizen complaint, regarding a potential policy violation. He shared that he essentially got copies of the incident report from the call and interviewed the nine personnel who made entry and were involved. He shared that the essence

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of this is that it was a social media post that the citizen had a problem with, and it turns out that it could be a social media policy violation for North Lyon County Fire. He stated that his investigation started on August 2nd and the Union wanted to defer that so they could have proper representation as they are allowed. The next one was on September 18th and the last interview was on October 31st leading us here. Unfortunately, the results are inconclusive, but he did share that he did ask everyone a series of questions and he shared some of those questions and responses.

Chairman McCassie asked Chief Nicholl if we've gone back through the policy to make sure that it is understood and that they are not to do that. Chief Nicholl stated that the social media policy had been in effect for over a year and a half before this and he added that this is not a new policy. He shared that since this happened, we got confirmation by signature that every employee has written, understands, and had the opportunity to ask questions about every policy. He also stated that we will continue to do this every year moving forward.

Director Murphy asked Chief Morgan what the person was complaining about. Chief Morgan stated that it was a verbal complaint made directly to Chief Nicholl from a community member on 6/3/23, concerning a post that was seen on the Local 4547 Facebook page. He explained that the concern was if it was appropriate for their property to be shown on Facebook in the midst of a call. Director Murphy asked if we know if there is anything outside of our district policy that would prohibit pictures like that from being posted publicly without the consent of the owner or the renter. Chief Morgan explained that the social media policy is very restrictive, and he shared that it says that employees cannot post on personal blogs or social networking sites, photographs of other employees, clients, vendors, suppliers, or patients, nor can employees post photographs of persons engaged in district business without the authorization of the Fire Chief. Director Murphy then asked Chief Nicholl if this would stay internal and would not open the district up to a liability outside of internal processes. Chief Nicholl stated that not being an attorney or having an attorney present, he is talking in general terms. He explained that when we operate on a 9-1-1 basis, we operate under the principle of exigent circumstances, and we do not require a warrant for such things, but search and seizure is still an issue. He added that all individuals have Fourth Amendment rights, and they are protected by the law from governmental search and seizure because we do not operate with a warrant. There are limits to what we can do, and there are limits to how we can process things and how we can advertise things. He explained that using a personal device is a policy violation and it can have constitutional ramifications. Chief Nicholl shared that they did initially take this to the district attorney and the district attorney simply said they were not going to pursue this. He explained that this in turn helped us in the investigation because that eliminates the Garrity issue with the investigation and all of the employees involved were notified of that. That this is not a Garrity issue and that they are free and clear from that.

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Director Rodriguez asked which Facebook page the post was posted on, and Chief Morgan responded that it was his understanding that it was on the Union's page. Chairman McCassie commented that as long as we are clear personnel cannot do that.

Chief Nicholl added that he is looking for direction on this because it is a situation where there are multiple policy violations. He believes that the Union can tell us who did this, but they will not, and we have asked. He stated that no one saw anything or knows anything, and he is asking the Board what they want him to do with it.

Director Murphy stated that everyone has reviewed and signed the policy, so there are no excuses from this point on. He added that this could be a powerful PR tool for the district and how we educate the public. He is asking if we have a mechanism in place where we can have homeowners release that type of liability on the district so that we can share some photos if the homeowner is okay with it. Chief Nicholl shared that he would have to talk to the legal counsel on that. He added that he knows that there are situations where that could become problematic and that the sharing of information has to be very judiciously monitored. Chief Nicholl shared that when we are on scene, he uses one phone to take photographs. Every photo that he takes, he subsequently loads into the electronic report because they are part of the official record. He added that it is publicly accessible with limitations, and explained that when a firefighter enters a house, they are working on our behalf, and if they take photos, those photos belong to the district. Those photos need to be stored by the district and every document that is produced has a retention. We also need to be very judicious about how those photos are used. Chief Nicholl explained that it is covered in the policy that they shouldn't be taking pictures with their personal phones and putting it on a Facebook page. Those are clearly policy violations, and somebody did it.

Director Rodriguez asked what would happen if someone came forward and admitted to posting the pictures. Chief Nicholl responded that they would proceed with discipline and those employees that stand up and take responsibility for their actions, are always granted some latitude in discipline, and those employees that don't take the discipline that is given. He explained that he has expended all of his resources to get to the bottom of this and that we have demonstrated that we spend resources to get to the bottom of policy violations. He added that the person who did it knows that they shouldn't have done it, and the person who posted it knows that they shouldn't have posted it.

Director Murphy is asking if the staff has been coached on this and Chief Nicholl explained that that is as far as they've gotten with it due to the ongoing investigation. Now that is over, he is looking for guidance from the Board. He is asking if he should pursue it or leave it alone. Chief Nicholl stated that he thinks that would send a dangerous precedent to the employees, allowing them to think that they can just say that they don't know, and he added that one of the people that

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were interviewed knows. Director Murphy agreed with Chief Nicholl and added that it was very egregious. Director Murphy then mentioned verbal reprimands and ninety days in their personnel file for all involved. Chief Nicholl then interrupted and added that he thought it was an overstep and that he wasn't presenting it to the Board to determine the discipline, he is asking if the Board wants him to continue and pursue to a conclusion or do they take this conclusion now. Chief Nicholl shared that the discipline rests on the administrative side, not on the legislative side in this instance unless they take it.

Chairman McCassie stated that there was a very thorough investigation on it, and they do not have an individual to say that did it. Chief Nicholl recommends that this is a done deal and that he does not want to spend any more resources and he is not looking for a fight, but this is egregious. It is not a simple Facebook post, there are big ripple effects that could have happened from this, and he stated that he doesn't think it is going to happen again, and if it does, he will address it with discipline. Chairman McCassie stated that he thinks that we've done what we can by having all staff sign the policy and that is a start. We will closely monitor that Facebook page and hopefully, it will never happen again. Chief Nicholl added that if information becomes available, they can pursue that.

Director Rodriguez added that this will stay on record and Chief Nicholl added that there are no statutes for limitations in our policies.

All Board members agreed to be done with that.

8. Discussion and possible action regarding the Vacant Board of Director Position*

Chairman McCassie stated that they had a director who had resigned, and now needed to advertise for the vacant Board position. He then asked Mrs. Kasey Miller if she could do that.

Director Rodriguez made a motion to advertise for the vacant Board of Directors position to be filled effective immediately and voted on at the December meeting.

Director Harry Wheeler seconded the motion.

The motion carries as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

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9. Discussion regarding Community Wildland Protection Plan (CWPP)

Chief Nicholl presented the Board with a draft report and is hoping that the final report will be issued by the consultants and throughout the county, hopefully within the next month. He explained that this is one of the building blocks preparing for the next version of the strategic plan and the next version of growth and development within the district. He explained that in conjunction with the district, Chief Myers and himself worked with the consultants to be able to meet and talk about our community, and they identified the entire community by neighborhood and assessed risk levels based on each neighborhood. In our city and district, three neighborhoods hit what they call the high rankings. He explained for various reasons, those neighborhoods hit high rankings because of their fire access. He added that the Sage neighborhood is a high-risk neighborhood that directly borders wildland, and the predominant winds are west to east. Chief Nicholl explained that this sets the framework to be able to talk with NDOT and with the City of Fernley, to be able to start creating evacuation plans and other sorts of mitigation tactics. If we require an evacuation from the Sage neighborhood, we need to ensure that every vehicle that leaves Sage travels south on 95. He explained that we would have to force the right-hand turn and the left-hand turn is only for access in and only emergency vehicles. He added that that takes coordination with the NHP, NDOT, and the City of Fernley to be able to immobilize those resources quickly in the event of an evacuation. He explained that the other problem is that it is only a two-lane road, and we have a lot of doors back there. Chief Nicholl explained that is just one example of what we will use the CWPP for. It was a collaborative effort between all the fire districts in the county and the Nevada Division of Forestry. They are the primary sponsors of this. Chief Nicholl explained that we will use this moving forward once we get the final plan as a framework to help us on that section of our continued growth and development.

10. Discussion regarding NV Energy Contract

Chief Nicholl stated that our contract with NV Energy expired in April of this year and since that time we have been on extensions, and our current extension lasts until December 31, 2023. He added that we contract with NV Energy to perform the work and then we hire people to perform that work. He explained that for every agency that participates in this program, their contract has been ended and put on an extension to December 31st. Chief Nicholl explained that this started with the Public Utilities Commission, they felt that there was a need for more controls. There were thirteen or fourteen agencies involved in the program, meaning there were thirteen to fourteen pricing schedules and contracts, and that became unruly. NV Energy and the participating agencies have undertaken a multi-month program to rewrite the contract and get everything the way that is accepted by all agencies. Chief Nicholl explained that the contract that we approved back in April or May would have been our new contract is very similar to what the result was after several months of meetings. He stated that he has a draft version of that

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contract, and they are waiting for one more piece of information from one other agency before he can bring it to the Board to have a new draft of the contract that will start again on January 1, 2024, and extend for an additional three years. It looks like it will be financially beneficial to the district and help us to perform more and better work to meet this contract. He added that they would have to ratify it at the December meeting.

Director Harry Wheeler shared that during the negotiation with NV Energy, we were the highlight of the meeting and he wanted to thank Chief Nicholl for all the hard work he has put into it.

11. Discussion regarding Truck 61

Chief Nicholl shared that he is going to briefly talk about Station 63, negotiations and the work ticket to move forward on Station 63 are progressing solidly and that Station 63 is not the issue. The developer has already agreed that a fire station must be built. He explained that the buildings that are being built are massive and the one he toured today was 640,000 sq. ft. Buildings that size, that are built fifty feet tall with our truck, we cannot fight that fire. We have to operate with our vehicles outside the collapse zone. The collapse zone is one and a half times the height of the building. He explained that if the wall falls over, we need to be able to protect our people and our apparatus. A fifty-foot building requires a seventy-five-foot collapse zone, and our truck is a seventy-five-foot stick, which means it does not have a bucket on the end of it. For adequate fire flow, we have to be able to flow water from the end of the stick to the center of the building and that is impossible with where we are at. Chairman McCassie is asking why this building is fifty feet and if it is for training. Chief Nicholl responded that that is what the state law allows and that they are massive, logistic warehouses. He explained that it is all code but there is a lot of new code that he is not familiar with.

Chief Nicholl explained that Truck 61 has some problems, and it is inadequate in size. The welds on the ladder are cracked and the ladder will need to be removed from the body, sandblasted, re-welded, tested, painted again, and put back on. Chief Nicholl explained that at some point in time, approximately six to ten months ago there was a training issue where water flowed out of the pipe and then stowed the pipe and blew out all of the seals in the pipe. The electrical system in the truck has been ravaged. He explained that it is not a brand-new truck and that it needed to be completely rebuilt. Just to get it to where it is operational is approximately \$200,000.00. He added that a new truck would cost about 1.5 million dollars, with a four-year waiting period. If we ordered it today, it would take four years to get here. He also explained that even if we were to fix it, it would take a year to do it, and it would still be inadequate for what we need to provide.

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Chief Nicholl shared that last budget year, they introduced the Board to the Hazard Risk Assessment. Once it is up and running, we are hoping to bring in about \$200,000.00 a year in additional fees. He explained that these are not impact fees, these are risk assessment fees in addition to hazardous materials and taxes. He added that we have a funding mechanism moving forward but what we don't have is a truck that we can use.

Chief Nicholl stated that he is not asking to sell a truck, he's not asking to buy a truck, he is asking the Board what they would like to do.

Chairman McCassie is asking if there is any way to move forward with an impact fee to help offset the cost of repairing it or replacing it. Chief Nicholl answered no, the district themselves cannot institute impact fees. The county and the city are the only people that can assess impact fees.

Chairman McCassie is asking what it would cost for a new truck. Chief Nicholl responded that it would be about \$1.5 million. He explained that if we use the same purchasing and financing when we purchased the engine and rates being a little bit different, we are about \$200,000.00 a year for a seven-year purchase. Chairman McCassie asked what year the ladder truck we have now is and Chief Nicholl responded that it is a 2003.

Chief Nicholl is asking the Board what options they would like him to explore.

Chairman McCassie is asking about repairs and any upgrades. Chief Nicholl stated that that is possible. They could spend the money, repair, and upgrade as much as they could but, in this case, size matters and we need to be able to meet the needs of these buildings that are coming in.

Director Wheeler asked if we'd explored leasing like the city of Sparks did and Chief Nicholl added that that is what his recommendation would be, to do a seven-year lease. He also stated that it doesn't cost anything to explore to see what that looks like but he's not going to do it because it is a huge amount of resource unless that is the direction that the Board wants him to go. He explained that otherwise, the truck would sit, they would wash it, continue to service it and three or four times a year we would put up the flag. Chairman McCassie added that we should look into the exact cost to repair it because it doesn't do us any good when it is out of service. He stated that we don't know where the economy is going to go in the next few years and if Station 63 is something that is going to happen, when companies come in, we can ask them for money towards a new engine. Chief Nicholl added that there will be an expenditure to get a cost for repairs.

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Director Murphy stated that he thinks four years is enough time to work with the city on doing some rooftop fees for these larger industrial and commercial buildings that are coming in. He stated that he didn't know why we couldn't add to the \$200,000.00 a year that we are getting in risk assessment fees. Chief Nicholl added that he thinks we will have a problem if we use risk assessment fees and impact fees for the same thing.

Mr. Roy Edgington stated that this is not going to go away, it is going to get worse. This is a problem across the country, and they are going to see bigger and bigger warehouses. He added that there needs to be a way for these big industrial parks to start paying to replace this equipment and most importantly, to staff it. He added that he would highly recommend that they do a real truck and spend the money. He shared that they should sit with the city and the county. He then mentioned that he would go back to the Fire Chiefs, and the firefighters and start looking at the Legislature. Mr. Edgington stated that they have got to help us.

Chief Nicholl added that he is going to get the exact cost to repair, work with the city on impact fees, the cost to build a new truck, and the timeline. He is asking the Board if that is something they would want him to look at to get the numbers. He stated that it is not an action item and that he is just looking for advice.

Chairman McCassie asked what the truck would cost now vs. four years down the road. Chief Nicholl shared that the truck would cost \$2.2 million four years from now, and is asking the Board if they wanted him to look at a build and the Board answered no. Chief Nicholl then asked about looking at another gently used truck and what they could get to sell our truck. The Board added that it is an idea and that it doesn't hurt to look. Chief Nicholl stated that he is going to look into the exact cost to repair, work with the city and county, and investigate a used truck purchase and what we can potentially get for surplus and selling the existing truck.

Director Murphy stated that the priority is going to be protecting the building. If we can't do that because of staffing and our equipment, then we have to look at the build. We have to demand more robust fire suppression and Chief Nicholl agreed. He added that from the day Mark IV put the shovel in the ground, we've maintained to adequately work with them and provide coverage for up to four buildings. Anything in addition to that exceeds our capacity to provide the service. He explained that the call volume has continued to generally increase, our staffing has increased since 2020 and staffing will go up again, and we do exceed the national standard for our community.

Mayor Neal McIntyre shared that he doesn't understand the reasoning for not looking for ways to explore a new truck. In the long run, he feels that getting a used truck would be a waste of

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money. Chairman McCassie added that we need to look at the dollar amount that is going to be coming in so we can budget that. Mayor McIntyre suggested looking into a new truck and seeing what the cost would be. Director Murphy shared that it doesn't hurt to have all of the figures in front of them now and we can always adjust based on what material costs will look like in four years. If we see steel go up another 200% as it did in the past four years, we can have a better idea of where we are going to be.

Chief Nicholl shared that when the AFG Grants open up this year, he does plan on putting in an AFG Grant for a new truck. He added that that is a high-priority item. Chairman McCassie stated that since we are putting in for grants, we might as well look into what a new truck will cost and also what it will cost to repair this truck.

Director Rodriguez asked if there was a timeline on how long it would take to get the information regarding the truck and what Chief Nicholl finds out. Chief Nicholl responded that it would be by the January or February Board meeting. He explained that will work out nicely because it leads into the budget cycle and that could be a determining factor on some of the budgetary decisions for the next fiscal year.

12. Discussion and possible action regarding Workshop for Board S.O.P.'s*

Chairman McCassie shared that we started this in the past and compiled a lot of suggestions to add to what we have for S.O.P.'s. He stated that if we are going to fill the Board seat in December, he'd like to start this in January and have a meeting. All Board members agreed to wait until the Board position is filled in December and decided to table #12.

13. Reports of Directors, Fire Chief, Fire Marshal, Staff, Volunteers, Local 4547, City of Fernley

Director Murphy- None.

Director Rodriguez asked if it is possible to get Chief Nicholl's evaluation added to the agenda, so the Board can go over it. He feels that there was a lack of training, and he didn't know much about what he was filing out and he didn't agree with all the available options. He shared that not only did he rush through it, but he feels that there could have been more options. He stated that maybe it should be more like the firefighters' evaluation, in asking more questions on being evaluated. He is asking to add it to the agenda so they can have more training on that, and Chairman McCassie agreed to do that for the next meeting.

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Director Wheeler shared that the FERN45 was this last weekend and there were three thousand people out there and three hundred and thirty vehicles. He wanted to thank Captain Dan Hiles, Wendy Sherfy, and Christian Sherfy for providing services for the event. He added that he provided something for his appreciation and the FERNLEY45 committee also has something for them to show their appreciation for working that event for them.

Chief Nicholl shared that Western Fire Chiefs will be here next week, Monday and Tuesday for their initial on-site. He shared that they have sent them all the information for the approved job description, and photos for advertising. He added that if the Board members wanted to meet with Western Fire Chiefs, they have to be cautious and only have individual meetings or two people at a time to be able to give their input, opinions, desires, wishes, and goals to Western Fire Chiefs.

Director Murphy asked if we had a contract with Western Fire Chiefs or any type of agreement with them and Chief Nicholl responded yes, we do. He is asking if it is something that has been made public or something that they have received as a Board yet. Chief Nicholl stated that they have not received it as a Board. He stated that they approved the basic outline of the contract and he entered into the contract for the district. Director Murphy is asking to get that electronically and Chief Nicholl asked Mrs. Miller if she could get that sent out tomorrow.

Craig Valente shared that Mark IX got their final on the last shell, the fourth building is up for grabs now, and they don't have a tenant yet. There are four buildings out there that are a year away from having someone in them. He added that this discussion is something that's not going to happen four years from now, it will probably happen in a year from now.

Staff- None.

Volunteer Captain Dan Hiles thanked everyone for all of the help at the FERN45 event and said everybody did a great job.

Becki Howlett shared that Rehab went to the fire on Duffy Road, they used the new air compressor and filled about forty to fifty bottles, and everything went well.

Local 4547 President Joe Mendoza stated that it sounds like communication is opening up with the district and Local 4547 appreciates that. He stated that we have a lot of things to figure out and fix. He added that they got a late start on their turkey drive, and he is asking to get a turkey from everyone. They are trying to raise one hundred turkeys for the local Food Pantry which they've done for the last three to four years. They started with fifty, then it was seventy-five and now they are shooting for one hundred. Chief Nicholl shared that he would give firefighter John

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Renaud one hundred dollars tomorrow to go towards turkeys. Mr. Mendoza added that they have a deal with COSTCO, they are going to match whatever the public brings into the station, and the Local is going to match turkey for turkey. He shared that Black Bear has supported their Local with multiple fundraisers for the Children's Cancer Foundation. They do a whole menu for Local 4547 to go out and serve the community and all of the tips get donated to the Cancer Foundation. He added that one of Black Bear's cooks had an accident and lost his hand. On November 15th Black Bear will be having a fundraiser for him, and he is asking everyone to come out and support him.

City of Fernley shared that the next meeting will be held on November 15, 2023. Victory Logistics will be going in front of counsel and right now they are doing a study on what size of a firehouse is needed out there and location.

14. 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 comments are limited to 3 minutes.)

None.

15. Adjournment*

Chairman McCassie adjourned the meeting at 1920.

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 November 9, 2023

Respectfully Submitted by:

Shannon Moffett, Administrative Assistant
North Lyon County Fire Protection District

January 11, 2024
Date

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Approval of Minutes
November 9, 2023

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

Dan McCassie, Chairman
North Lyon County Fire Protection District

January 11, 2024
Date

DRAFT

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

MINUTES

NORTH LYON COUNTY FIRE PROTECTION DISTRICT

December 20, 2023

1. Call to Order

The meeting was called to order by Chairman McCassie at 1100.
Directors present included Dan McCassie and Harry Wheeler.
Directors Paul Murphy and Jay Rodriguez joined the meeting via telephone.

The Pledge of Allegiance was led by Harry 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 comments are limited to 3 minutes.)

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 & Approval of Board Agenda

Director Wheeler made a motion to approve the Consent Agenda.

Director Rodriguez seconded the motion.

The motion carried as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

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4. Discussion and action regarding District Health Insurance Plan*

Director Murphy asked if this was subject to negotiations and Chief Nicholl and Chairman McCassie responded no. He is also asking if the Union was involved in this and if there is any way that this can be put back on us as the district to cause any issues. Chief Nicholl explained that the contract requires us to provide health insurance and that is it, and that is the language in the contract. He stated that Mrs. Miller worked with the district, receiving proposals from them and that they had been involved. Chairman McCassie confirmed that the union was involved and that they were okay. Mrs. Miller stated that the Union also saw these proposals.

Director Wheeler made a motion to accept the B portion to be part of the insurance proposed to the fire district as written out. Chairman McCassie confirmed that it was the Anthem Silver PPO for \$2500.00.

Mrs. Miller explained that there is an A plan and a B plan, and it is A1, A2, B1, B2. If you accept B, you are accepting B1 and B2 because we are proposing an HSA plan and a regular deductible account.

Director Murphy asked Mrs. Miller and Chief Nicholl what they thought would be the best decision for the district from a financial perspective and a coverage perspective for everyone. Chief Nicholl stated that he thinks from a financial perspective, the best option is the A plan. He stated that the B plan provides a greater variety of providers and greater flexibility for people. He explained that they are pretty even when it comes to that.

Director Murphy is asking in comparison to current insurance rates what would we be looking at as far as is this is a decrease or an increase. Chief Nicholl explained that on the information sheet at the bottom of each column, it shows what the reduction is over what our current health insurance is. If everyone selected A1, it would be \$90,000.00 less than what we paid this year, if everyone selected A2 it would be \$78,000.00, if everyone selected B1 it would be \$78,000.00 and if everyone selected B2 it would be \$50,000.00. He added that by offering both plans because we know some employees are ineligible for one plan or another, it will be a mix of those things. Chief Nicholl explained that if you choose A, a maximum savings of \$90,000.00 and a minimum savings of \$78,000.00. If we choose B, the maximum savings is \$78,000.00 and the minimum savings is \$50,000.00.

Mrs. Kase Miller explained that the Union saw both of these plans and that she spoke with Alex Morales and she added that they also liked the Anthem options the best.

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Director Wheeler made a motion to accept Anthem Plan B1 and B2.

Director Rodriguez seconded the motion.

The motion carries as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

5. Discussion and action regarding NV Energy Contract*

Chief Nicholl shared that we have been working on the NV Energy contract for several months and we finally have the contract finished with all of the different participants involved in the process. He added that it was emailed out for the Board's review, and he explained that it is essentially the same contract that we ratified several months back with a few minor changes.

We will now be billing for apparatus use and we did not do that in the first contract. The total contract potential value is \$5,546,902.22, which is the maximum that the contract is for, and it covers five firefighters as well as the use of any of our apparatus that are listed on the form. He added that we need to consider that is not simply \$5.5 million divided by three years. When we get to the budget, we will do an anticipated cost that will fall within or under the PO or the contract total amount.

Director Rodriguez made a motion to accept the NV Energy contract.

Director Wheeler seconded the motion.

The motion carries as follows: 4-0-0

McCassie	Aye
Wheeler	Aye
Murphy	Aye
Rodriguez	Aye

6. 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 comments are limited to 3-minutes.)

Director Rodriguez wished everyone a Merry Christmas and a Happy New Year and Chairman

McCassie thanked all the Board members for being available and attending the meeting.

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15. Adjournment*

Chairman McCassie adjourned at 1111.

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 December 20, 2023.

Respectfully Submitted by:

Shannon Moffett, Administrative Assistant
North Lyon County Fire Protection District

January 11, 2024
Date

Approval of Minutes

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

Dan McCassie, Chairman
North Lyon County Fire Protection District

January 11, 2024
Date

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2024
From 7/1/2023 Through 6/30/2024

	Current Period Budget - 2024 Original	Current Year Actual	Total Budget Variance - 2024 Original
REVENUES			
Taxes			
Ad Valorem Taxes	2,698,864.00	781,625.07	(1,917,238.93)
Consolidated Taxes	<u>243,167.00</u>	<u>40,874.64</u>	<u>(202,292.36)</u>
Total Taxes	2,942,031.00	822,499.71	(2,119,531.29)
Other Revenue			
Mutual Aid	550,000.00	0.00	(550,000.00)
Contracts	642,000.00	100,404.68	(541,595.32)
Interlocal	16,000.00	0.00	(16,000.00)
Grants	0.00	0.00	0.00
Inspections	25,000.00	400.00	(24,600.00)
Hazmat Permits	97,000.00	2,800.00	(94,200.00)
Fire and Safety Reviews	160,000.00	36,530.00	(123,470.00)
Operational Permits	20,000.00	290.00	(19,710.00)
Cost Recovery	0.00	0.00	0.00
Ambulance Fees	0.00	31,836.28	31,836.28
GEMT Ambulance	0.00	0.00	0.00
Ambulance Subscription	0.00	0.00	0.00
Miscellaneous Revenue	35,000.00	37,110.70	2,110.70
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Revenue	1,545,000.00	209,371.66	(1,335,628.34)
Total REVENUES	<u>4,487,031.00</u>	<u>1,031,871.37</u>	<u>(3,455,159.63)</u>
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	(1,475,440.00)	305,282.34	(1,780,722.34)
Temporary Salaries	(79,272.00)	29,601.60	(108,873.60)
Overtime	(348,500.00)	197,229.38	(545,729.38)
Holiday	(100,456.00)	13,872.66	(114,328.66)
Uniforms	(20,000.00)	9,636.57	(29,636.57)
Employee Physicals	(26,000.00)	4,990.00	(30,990.00)
PERS Retirement	(750,787.00)	143,012.41	(893,799.41)
Employer Taxes and Fees	(19,250.00)	8,676.02	(27,926.02)
Workers Comp	(109,325.00)	49,055.00	(158,380.00)
Health Insurance	(342,362.00)	75,970.01	(418,332.01)
Contract Obligations	(61,000.00)	0.00	(61,000.00)
Cadets	<u>(22,000.00)</u>	<u>(427.39)</u>	<u>(21,572.61)</u>
Total Personnel Expenses	(3,354,392.00)	836,898.60	(4,191,290.60)
Office Operating Expenses			
Office Supplies and Postage	(13,000.00)	6,019.43	(19,019.43)
Office Equipment & IT	(29,000.00)	5,673.97	(34,673.97)
Books and Publications	(8,000.00)	0.00	(8,000.00)
Fire Prevention Public Education	(3,000.00)	1,200.00	(4,200.00)
Insurance	(75,000.00)	31,344.85	(106,344.85)
Professional Fees	(91,000.00)	74,178.64	(165,178.64)
Dues	(4,000.00)	486.94	(4,486.94)
Travel	(2,500.00)	1,235.56	(3,735.56)
Wildland Travel	(14,000.00)	38,277.05	(52,277.05)
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Office Operating Expenses	(239,500.00)	158,416.44	(397,916.44)
Personnel Operating Expenses			

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Fire 2024
From 7/1/2023 Through 6/30/2024

	Current Period Budget - 2024 Original	Current Year Actual	Total Budget Variance - 2024 Original
Training	(17,000.00)	649.00	(17,649.00)
Recruitment and Retention	(9,500.00)	0.00	(9,500.00)
Safety Equipment	(5,000.00)	0.00	(5,000.00)
Turnouts	(23,000.00)	25,655.40	(48,655.40)
Total Personnel Operating Expenses	(54,500.00)	26,304.40	(80,804.40)
Vehicle Operating Expenses			
Heavy Apparatus	(25,000.00)	31,191.64	(56,191.64)
Light Fleet	(5,000.00)	6,982.73	(11,982.73)
Ambulance Fleet	0.00	0.00	0.00
Wildland Fleet	(8,000.00)	0.00	(8,000.00)
Misc and Other	(2,500.00)	388.91	(2,888.91)
Vehicle Fuel	(179,500.00)	24,962.31	(204,462.31)
Total Vehicle Operating Expenses	(220,000.00)	63,525.59	(283,525.59)
Equipment Supplies Operating Expenses			
Medical Supplies	(2,000.00)	0.00	(2,000.00)
Equipment Non Capital	(13,000.00)	3,608.00	(16,608.00)
Communications	(25,500.00)	15,372.54	(40,872.54)
Operating Supplies	(6,000.00)	2,038.16	(8,038.16)
Small Equipment R & M	(13,000.00)	10,542.56	(23,542.56)
Total Equipment Supplies Operating Expenses	(59,500.00)	31,561.26	(91,061.26)
Station Operating Expenses			
Station Repair & Maintenance 61	(110,000.00)	23,193.21	(133,193.21)
Station Repair & Maintenance 62	(8,000.00)	292.51	(8,292.51)
Utilities 61	(15,000.00)	21,310.96	(36,310.96)
Utilities 62	(13,000.00)	0.00	(13,000.00)
Total Station Operating Expenses	(146,000.00)	44,796.68	(190,796.68)
Other Non Operating Expenses			
Contingency	0.00	0.00	0.00
Capital Outlay	(228,241.00)	20,000.00	(248,241.00)
Depreciation	0.00	0.00	0.00
Debt Payments	0.00	10,500.00	(10,500.00)
Lease Payments	(185,759.00)	143,758.22	(329,517.22)
Interfund Transfers	0.00	0.00	0.00
Total Other Non Operating Expenses	(414,000.00)	174,258.22	(588,258.22)
Total EXPENDITURES	(4,487,892.00)	1,335,761.19	(5,823,653.19)
REVENUES IN EXCESS OF EXPENDITURES	8,974,923.00	(303,889.82)	(9,278,812.82)

NLCFPD

Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2024
From 7/1/2023 Through 6/30/2024

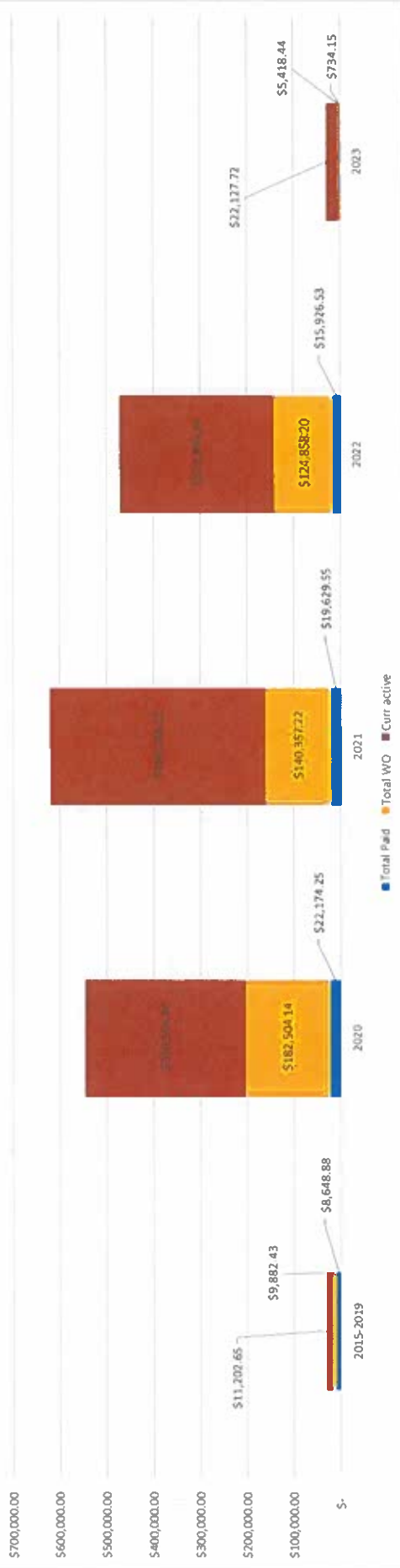
	Current Period Budget - 2024 Original	Current Year Actual	Total Budget Variance - 2024 Original
REVENUES			
Taxes			
Ad Valorem Taxes	0.00	0.00	0.00
Consolidated Taxes	0.00	0.00	0.00
Total Taxes	0.00	0.00	0.00
Other Revenue			
Mutual Aid	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Interlocal	0.00	0.00	0.00
Grants	0.00	0.00	0.00
Inspections	0.00	0.00	0.00
Hazmat Permits	0.00	0.00	0.00
Fire and Safety Reviews	0.00	0.00	0.00
Operational Permits	12,000.00	0.00	(12,000.00)
Cost Recovery	0.00	0.00	0.00
Ambulance Fees	2,000,000.00	340,798.50	(1,659,201.50)
GEMT Ambulance	520,000.00	0.00	(520,000.00)
Ambulance Subscription	35,000.00	6,649.45	(28,350.55)
Miscellaneous Revenue	5,000.00	0.00	(5,000.00)
Total Other Revenue	2,572,000.00	347,447.95	(2,224,552.05)
Total REVENUES	2,572,000.00	347,447.95	(2,224,552.05)
EXPENDITURES			
Personnel Expenses			
Salaries and Wages	(1,067,420.00)	200,269.58	(1,267,689.58)
Temporary Salaries	(156,600.00)	8,256.00	(164,856.00)
Overtime	(150,000.00)	102,386.71	(252,386.71)
Holiday	(52,785.00)	6,730.56	(59,515.56)
Uniforms	(8,500.00)	6,669.38	(15,169.38)
Employee Physicals	0.00	18,777.00	(18,777.00)
PERS Retirement	(560,102.00)	143,012.42	(703,114.42)
Employer Taxes and Fees	(15,000.00)	6,316.67	(21,316.67)
Workers Comp	(93,375.00)	40,195.00	(133,570.00)
Health Insurance	(175,337.00)	80,415.97	(255,752.97)
Contract Obligations	0.00	0.00	0.00
Cadets	0.00	108.85	(108.85)
Total Personnel Expenses	(2,279,119.00)	613,138.14	(2,892,257.14)
Office Operating Expenses			
Office Supplies and Postage	0.00	833.91	(833.91)
Office Equipment & IT	(1,000.00)	1,779.74	(2,779.74)
Books and Publications	0.00	0.00	0.00
Fire Prevention Public Education	0.00	0.00	0.00
Insurance	(70,000.00)	31,344.86	(101,344.86)
Professional Fees	0.00	14,372.86	(14,372.86)
Dues	0.00	156.99	(156.99)
Travel	0.00	708.85	(708.85)
Wildland Travel	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Office Operating Expenses	(71,000.00)	49,197.21	(120,197.21)
Personnel Operating Expenses			
Training	(7,000.00)	(7,973.67)	973.67

NLCFPD

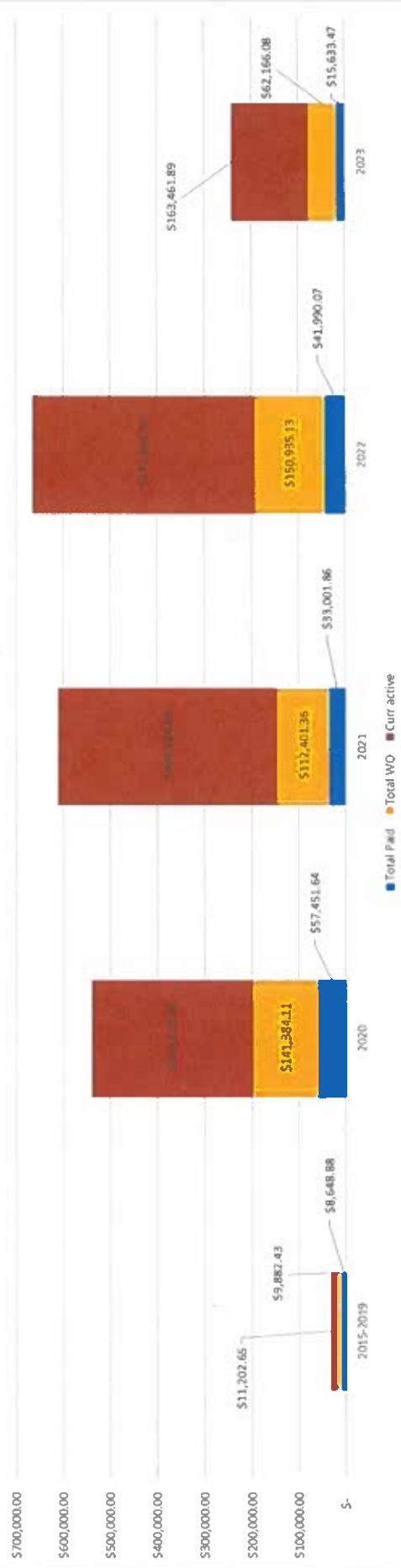
Statement of Revenues and Expenditures - Revenues Expenditures VS Budget - Ambulance 2024
From 7/1/2023 Through 6/30/2024

	Current Period Budget - 2024 Original	Current Year Actual	Total Budget Variance - 2024 Original
Recruitment and Retention	0.00	0.00	0.00
Safety Equipment	(3,500.00)	0.00	(3,500.00)
Turnouts	<u>(6,000.00)</u>	<u>0.00</u>	<u>(6,000.00)</u>
Total Personnel Operating Expenses	(16,500.00)	(7,973.67)	(8,526.33)
Vehicle Operating Expenses			
Heavy Apparatus	0.00	0.00	0.00
Light Fleet	0.00	0.00	0.00
Ambulance Fleet	(12,000.00)	16,794.44	(28,794.44)
Wildland Fleet	0.00	52.97	(52.97)
Misc and Other	0.00	0.00	0.00
Vehicle Fuel	<u>0.00</u>	<u>21,877.72</u>	<u>(21,877.72)</u>
Total Vehicle Operating Expenses	(12,000.00)	38,725.13	(50,725.13)
Equipment Supplies Operating Expenses			
Medical Supplies	(60,000.00)	58,555.17	(118,555.17)
Equipment Non Capital	(2,000.00)	0.00	(2,000.00)
Communications	(4,000.00)	0.00	(4,000.00)
Operating Supplies	(2,000.00)	147.95	(2,147.95)
Small Equipment R & M	<u>(20,000.00)</u>	<u>3,821.00</u>	<u>(23,821.00)</u>
Total Equipment Supplies Operating Expenses	(88,000.00)	62,524.12	(150,524.12)
Station Operating Expenses			
Station Repair & Maintenance 61	(12,000.00)	0.00	(12,000.00)
Station Repair & Maintenance 62	(4,000.00)	817.57	(4,817.57)
Utilities 61	(7,000.00)	0.00	(7,000.00)
Utilities 62	<u>(5,000.00)</u>	<u>8,508.54</u>	<u>(13,508.54)</u>
Total Station Operating Expenses	(28,000.00)	9,326.11	(37,326.11)
Other Non Operating Expenses			
Capital Outlay	0.00	185,011.00	(185,011.00)
Depreciation	(121,000.00)	0.00	(121,000.00)
Debt Payments	0.00	100,000.00	(100,000.00)
Lease Payments	0.00	0.00	0.00
Interfund Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Non Operating Expenses	(121,000.00)	285,011.00	(406,011.00)
Total EXPENDITURES	<u>(2,615,619.00)</u>	<u>1,049,948.04</u>	<u>(3,665,567.04)</u>
REVENUES IN EXCESS OF EXPENDITURES	5,187,619.00	(702,500.09)	(5,890,119.09)

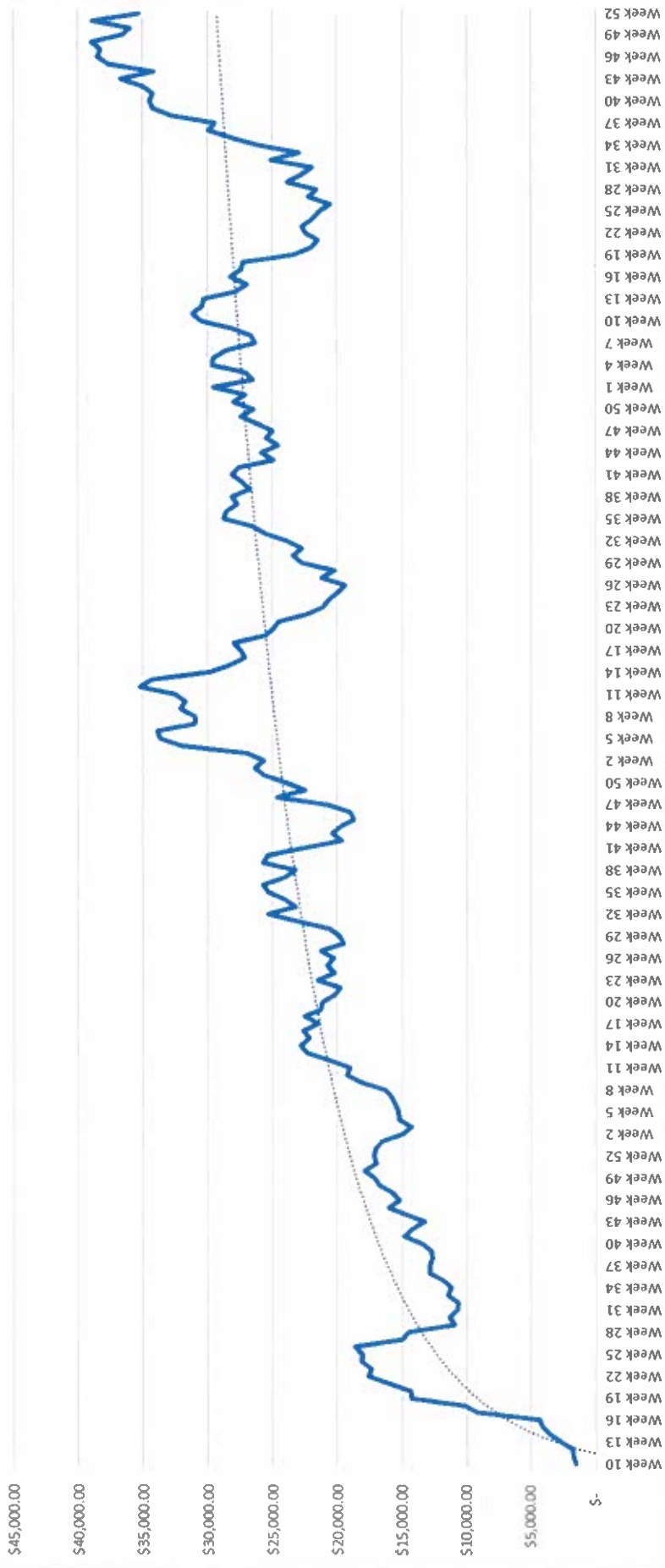
Troubled debt 2015-2023 presentation



Troubled debt 2015-2023 Year-end



10 Week Rolling Average Deposits



Runs by Response Disposition

Disposition Incident Patient Disposition (eDisposition.12)	Number of Runs	Percent of Total Runs
Patient Treated, Transported	1,588	57.81%
AMA - Patient Evaluated/Treated - No transport	480	17.47%
Patient refuse care	273	9.94%
Patient Evaluated/Treated - No transport	252	9.17%
Canceled (After Arrival At Scene)	102	3.71%
Patient Treated, Transferred Care to Another EMS Unit	23	0.84%
Canceled (Prior to Arrival At Scene)	19	0.69%
	6	0.22%
Standby-No Services or Support Provided	3	0.11%
IFT - Patient Transported	1	0.04%
	Total: 2,747	Total: 100.00%

Runs by Zone - District

Scene Incident Zone	Number of Runs	Percent of Total Runs
61	1,251	45.54%
62	858	31.23%
63	577	21.00%
Pyramid	29	1.06%
Central	13	0.47%
	5	0.18%
Fallon/Churchill	5	0.18%
Storey	5	0.18%
Truckee	4	0.15%
	Total: 2,747	Total: 100.00%

Runs by Time and Day of Call

Incident Day Name	Incident Three Hour Range Of Day 24	Number of Runs	Percent of Total Runs
Sunday	00:00:00 - 02:59:59	34	1.24%
	03:00:00 - 05:59:59	31	1.13%
	06:00:00 - 08:59:59	36	1.31%
	09:00:00 - 11:59:59	52	1.89%
	12:00:00 - 14:59:59	58	2.11%
	15:00:00 - 17:59:59	57	2.07%
	18:00:00 - 20:59:59	61	2.22%
	21:00:00 - 23:59:59	37	1.35%
Monday	00:00:00 - 02:59:59	19	0.69%
	03:00:00 - 05:59:59	25	0.91%
	06:00:00 - 08:59:59	51	1.86%
	09:00:00 - 11:59:59	71	2.58%
	12:00:00 - 14:59:59	59	2.15%
	15:00:00 - 17:59:59	59	2.15%
	18:00:00 - 20:59:59	64	2.33%
	21:00:00 - 23:59:59	53	1.93%
Tuesday	00:00:00 - 02:59:59	21	0.76%
	03:00:00 - 05:59:59	13	0.47%
	06:00:00 - 08:59:59	31	1.13%
	09:00:00 - 11:59:59	61	2.22%
	12:00:00 - 14:59:59	79	2.88%
	15:00:00 - 17:59:59	59	2.15%
	18:00:00 - 20:59:59	85	3.09%
	21:00:00 - 23:59:59	47	1.71%
Wednesday	00:00:00 - 02:59:59	28	1.02%
	03:00:00 - 05:59:59	25	0.91%
	06:00:00 - 08:59:59	34	1.24%

Incident Day Name	Incident Three Hour Range Of Day 24	Number of Runs	Percent of Total Runs
	09:00:00 - 11:59:59	71	2.58%
	12:00:00 - 14:59:59	62	2.26%
	15:00:00 - 17:59:59	71	2.58%
	18:00:00 - 20:59:59	62	2.26%
	21:00:00 - 23:59:59	29	1.06%
Thursday	00:00:00 - 02:59:59	26	0.95%
	03:00:00 - 05:59:59	24	0.87%
	06:00:00 - 08:59:59	53	1.93%
	09:00:00 - 11:59:59	54	1.97%
	12:00:00 - 14:59:59	58	2.11%
	15:00:00 - 17:59:59	65	2.37%
	18:00:00 - 20:59:59	71	2.58%
	21:00:00 - 23:59:59	44	1.60%
Friday	00:00:00 - 02:59:59	28	1.02%
	03:00:00 - 05:59:59	20	0.73%
	06:00:00 - 08:59:59	33	1.20%
	09:00:00 - 11:59:59	61	2.22%
	12:00:00 - 14:59:59	77	2.80%
	15:00:00 - 17:59:59	69	2.51%
	18:00:00 - 20:59:59	70	2.55%
	21:00:00 - 23:59:59	50	1.82%
Saturday	00:00:00 - 02:59:59	24	0.87%
	03:00:00 - 05:59:59	31	1.13%
	06:00:00 - 08:59:59	41	1.49%
	09:00:00 - 11:59:59	74	2.69%
	12:00:00 - 14:59:59	59	2.15%
	15:00:00 - 17:59:59	62	2.26%
	18:00:00 - 20:59:59	58	2.11%
	21:00:00 - 23:59:59	50	1.82%
		Total: 2,747	Total: 100.00%

Runs by Hour of Day

Incident Hour Range Of Day 24	Number of Runs	Percent of Total Runs
00:00:00 - 00:59:59	71	2.58%
01:00:00 - 01:59:59	59	2.15%
02:00:00 - 02:59:59	50	1.82%
03:00:00 - 03:59:59	50	1.82%
04:00:00 - 04:59:59	61	2.22%
05:00:00 - 05:59:59	58	2.11%
06:00:00 - 06:59:59	76	2.77%
07:00:00 - 07:59:59	105	3.82%
08:00:00 - 08:59:59	98	3.57%
09:00:00 - 09:59:59	127	4.62%
10:00:00 - 10:59:59	153	5.57%
11:00:00 - 11:59:59	164	5.97%
12:00:00 - 12:59:59	156	5.68%
13:00:00 - 13:59:59	148	5.39%
14:00:00 - 14:59:59	148	5.39%
15:00:00 - 15:59:59	159	5.79%
16:00:00 - 16:59:59	155	5.64%
17:00:00 - 17:59:59	128	4.66%
18:00:00 - 18:59:59	172	6.26%
19:00:00 - 19:59:59	178	6.48%
20:00:00 - 20:59:59	121	4.40%
21:00:00 - 21:59:59	129	4.70%
22:00:00 - 22:59:59	100	3.64%
23:00:00 - 23:59:59	81	2.95%
Total: 2,747		Total: 100.00%

Runs by Day of Week

Incident Day Name	Number of Runs	Percent of Total Runs
Sunday	366	13.32%
Monday	401	14.60%
Tuesday	396	14.42%
Wednesday	382	13.91%
Thursday	395	14.38%
Friday	408	14.85%
Saturday	399	14.52%
Total: 2,747		Total: 100.00%

Average Run Time Summary Report (In Minutes)

Avg Unit Notified to Enroute in Minutes	Avg Unit Enroute to Arrived at Scene	Avg Unit Arrived on Scene to Left Scene	Avg Unit Left Scene to Arrived at Dest	Avg Patient Arrived at Destination to Patient Transfer of Care	Avg Patient Arrived at Destination to Unit Back in Service	Number of Runs
2.73	4.98	18.78	37.46	8.23	62.99	2,747

Chute Time

Incident Unit Notified By Dispatch To Unit En Route Range In Minutes	Number of Runs	Percent of Total Runs
	128	4.66%
0 to <1	125	4.55%
1 to <2	976	35.53%
2 to <3	923	33.60%
3 to <4	335	12.20%
4 to 5	103	3.75%
> 5	157	5.72%
	Total: 2,747	Total: 100.00%

En-route Time

Incident Unit En Route To Unit Arrived On Scene Range In Minutes	Number of Runs	Percent of Total Runs
	154	5.61%
0 to <5	1,528	55.62%
5 to <10	944	34.36%
10 to 15	84	3.06%
> 15	37	1.35%
	Total: 2,747	Total: 100.00%

Scene Time

Top 10 Records Of 14 Displayed

Incident Unit Arrived On Scene To Unit Left Scene Range In Minutes	Number of Runs	Percent of Total Runs
	1,166	42.45%
0 to <5	22	0.80%
5 to <10	156	5.68%
10 to <15	388	14.12%
15 to <20	421	15.33%
20 to <25	280	10.19%
25 to <30	187	6.81%
30 to <35	67	2.44%
35 to <40	28	1.02%
40 to <45	13	0.47%
	Total: 2,728	Total: 99.31%

Transport Time

Incident Unit Left Scene To Patient Arrived At Destination Range In Minutes	Number of Runs	Percent of Total Runs
	1,165	42.41%
0 to <5	1	0.04%
10 to 15	1	0.04%
> 15	1,580	57.52%
	Total: 2,747	Total: 100.00%

Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Falls	276	10.05%
Breathing Problem	257	9.36%
Traffic/Transportation Incident	211	7.68%
Chest Pain (Non-Traumatic)	176	6.41%
Abdominal Pain/Problems	155	5.64%
No Other Appropriate Choice	115	4.19%
Pain	113	4.11%
Convulsions/Seizure	100	3.64%
Altered Mental Status	96	3.49%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	67	2.44%
Sick Person (weakness, etc.)	67	2.44%
Back Pain (Non-Traumatic)	60	2.18%
Nausea/Vomiting	60	2.18%
Traumatic Injury	60	2.18%
Weakness/Lethargic	58	2.11%
Lift Assist	56	2.04%
Syncope/near-fainting	54	1.97%
Stroke/CVA	49	1.78%
Diabetic Problem	46	1.67%
Dizziness	43	1.57%
Unknown Problem/Person Down	42	1.53%
Assault	41	1.49%
Anxiety Attack	39	1.42%
Cardiac Arrest/Death	38	1.38%
Overdose/Poisoning/Ingestion	35	1.27%
Alcohol intoxication	30	1.09%
Heart Problems/AICD	30	1.09%
Hemorrhage/Laceration	29	1.06%
Unconscious/Fainting/Near-Fainting	29	1.06%
Hypotension / hypertension	27	0.98%
Allergic Reaction/Stings	24	0.87%
Epistaxis (Nosebleed)	18	0.66%
Headache	17	0.62%
Assist Police with a Citizen	16	0.58%
Fever	16	0.58%
Head Injury	16	0.58%
Animal Bite	13	0.47%
Choking	13	0.47%
Chronic Illness/Medical Condition	13	0.47%
Pregnancy/Childbirth/Miscarriage	13	0.47%
Cardiac Arrest - Possible DOA	10	0.36%
Diarrhea	10	0.36%
Cardiac dysrhythmia	9	0.33%
Eye Problem/Injury	9	0.33%
Alcohol Detox/Withdrawal	8	0.29%
Heat/Cold Exposure	8	0.29%
Medical Alarm	8	0.29%
Automated Crash Notification	7	0.25%
Well Person Check	6	0.22%
Burns/Explosion	5	0.18%
Welfare Check	5	0.18%
Auto vs. Pedestrian	4	0.15%
Dehydration	4	0.15%
Healthcare Professional/Admission	4	0.15%

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
None	4	0.15%
Pediatric Fever	4	0.15%
Stab/Gunshot Wound/Penetrating Trauma	4	0.15%
	3	0.11%
Septic Shock	3	0.11%
Transfer/Interfacility	3	0.11%
Gunshot	2	0.07%
Stabbing	2	0.07%
Industrial Accident/Inaccessible Incident/Other Entrapments (Non-Vehicle)	1	0.04%
Invalid Assist/Lifting Assist	1	0.04%
MCI (Multiple Casualty Incident)	1	0.04%
Pandemic/Epidemic/Outbreak	1	0.04%
Respiratory Arrest	1	0.04%
Standby	1	0.04%
Sting/Envenomation	1	0.04%
	Total: 2,747	Total: 100.00%

Runs by Destination Name

Top 10 Records Of 11 Displayed

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Disposition Destination Code Delivered Transferred To (eDisposition.02)	Number of Runs	Percent of Total Runs
		969	35.27%
Banner Churchill Community Hospital	90012	99	3.60%
Carson Tahoe Regional Medical Center	90011-1	8	0.29%
Northern Nevada Medical Center	90117	461	16.78%
Not Applicable		183	6.66%
Not Recorded		1	0.04%
Reno VA Medical Center	90099-7	35	1.27%
Renown Regional Medical Center	90134	863	31.42%
Renown South Meadows Medical Center	90135	4	0.15%
Sierra Northern	89521	42	1.53%
		Total: 2,665	Total: 97.01%

Report Filters

Incident Date: is between '01/01/2023' and '12/31/2023'

Agency Name (Agency.03): is in 'North Lyon County Fire Protection District'

NFPA - Major Fires - Top 3 Property Loss Fires
 Top 10 Records Of 32 Displayed

Incident Date Time	Incident Number	Arson Property Ownership	Property Use	Address	Civilian Deaths	Property Loss
04/30/2023 01:49:23	231183		Highway or divided highway	IR80W 43 MM WADSWORTH, NV 89442	1	\$560,000
07/13/2023 22:58:16	231922		Outside or special property, other	IR80 53MM FERNLEY, NV 89408	0	\$350,000
04/29/2023 10:33:04	231171		Restaurant or cafeteria	110 MAIN FERNLEY, NV 89408	0	\$250,000
11/11/2023 14:10:18	233082		Highway or divided highway	IR80E EXIT 46 FERNLEY, NV 89408	0	\$55,000
02/21/2023 15:19:43	230536		Residential, other	226 EMIGRANT FERNLEY, NV 89408	0	\$50,000
03/15/2023 17:35:29	230741		Highway or divided highway	IR80 W / PAINTED ROCK WADSWORTH, NV 89442	0	\$50,000
03/26/2023 08:28:07	230841		Street or road in commercial area	HILL RANCH RD & STATE ROUTE 427 WADSWORTH, NV 89442	0	\$50,000
05/11/2023 02:02:13	231271.1		Residential, other	306 LARIAT FERNLEY, NV 89408	0	\$50,000
06/02/2023 22:27:44	231510		Multifamily dwelling	540 SUNNY LN # B FERNLEY, NV 89408	0	\$50,000
07/15/2023 11:09:08	231941	1 - Private	Residential, other	320 ASPEN FERNLEY, NV 89408	1	\$50,000

NFPA - Breakdown of Structure Fires and Other Fires and Incidents
 Top 10 Records Of 18 Displayed

Basic Incident NFPA Type	Number of Fires	Number of Civilian Fire Deaths	Number of Civilian Fire Injuries	Estimated Property Damage and Contents From Fire (in Dollars)
*NA	4	0	0	
01. Private Dwellings (1 or 2 family), including mobile homes (FPU 419)	11	0	0	\$89,540
02. Apartments (3 or more families) (FPU 429)	1	0	0	\$60,000
04. All Other Residential (dormitories, boarding houses, tents, etc.) (FPU 400, 439, 459-499)	10	1	0	\$233,400
06. Public Assembly (church, restaurant, clubs, etc.) (FPU 100-199)	4	0	0	\$377,500
09. Stores and Offices (FPU 500-599)	1	0	0	
10. Industry, Utility, Defense, Laboratories, Manufacturing (FPU 600-799)	1	0	0	
11. Storage in Structures (barns, vehicle storage garages, general storage, etc.) (FPU 800-899)	1	0	0	
14a. Fires in Highway Vehicles (autos, trucks, buses, etc.) (IT 131-132, 136-137)	13	1	0	\$1,421,000
15. Fires outside of Structures with Value Involved, but Not Vehicles (outside storage, crops, timber, etc.) (IT 140,141,161-162,164,170-173)	13	0	0	\$600

NFPA - 5. Total Residential Fires (Sum 1- 4 above)

Fires In Structures By Fixed Property Use (Occupancy)	Number of Fires	Number of Civilian Fire Deaths	Number of Civilian Fire Injuries	Estimated Property Damage and Contents from Fire
5. TOTAL RESIDENTIAL FIRES (Sum of lines 1 through 4)	22	1	0	\$382,940

NFPA - 13. Totals For Structure Fires (Sum 5 - 12 above)

Fires In Structures By Fixed Property Use (Occupancy)	Number of Fires	Number of Civilian Fire Deaths	Number of Civilian Fire Injuries	Estimated Property Damage and Contents from Fire
13. TOTALS FOR STRUCTURE FIRES (Sum of lines 5 through 12)	29	1	0	\$760,440

NFPA - 19. Total For Fires (Sum 13 -18 above)

Fires In Structures By Fixed Property Use (Occupancy)	Number of Fires	Number of Civilian Fire Deaths	Number of Civilian Fire Injuries	Estimated Property Damage and Contents from Fire
19. TOTALS FOR FIRES (Sum of lines 13 through 18)	94	2	0	\$2,243,740

NFPA - 25. Total For All Incidents (Sum 19 - 24 above)

Fires In Structures By Fixed Property Use (Occupancy)	Number of Fires	Number of Civilian Fire Deaths	Number of Civilian Fire Injuries	Estimated Property Damage and Contents from Fire
25. TOTAL FOR ALL INCIDENTS (Sum of lines 19 through 24)	3,629	3	0	\$2,304,740

NFPA - Breakdown of False Alarm Responses

Basic Incident NFPA False Alarm Type	Number of Incidents
01. Malicious, Mischievous False Call (IT 710-715)	1
02. System Malfunction (IT 730-739)	12

Basic Incident NFPA False Alarm Type	Number of Incidents
03. Unintentional (tripping on interior device accidentally, etc.) (IT 740-749)	17
04. Other False Alarms (bomb scares, etc.) (IT 721, 700)	225

NFPA - Fire Service Exposure and Injuries - Totals

Total Firefighters Exposed To Infectious Diseases	Total Firefighters Exposed to Hazardous Conditions	Total Firefighters with non-fatal Injuries
0	0	2

Fire Response Time Performance Averages in HH:MM:SS - Arrival

Basic Incident Zone/District Number (FD1.32)	Response Count	Arrival to Controlled Avg	90th Percentile Arrival to Controlled	Arrival to In Service Avg	90th Percentile Arrival to In Service	Arrival to Last Unit Cleared Avg	90th Percentile Arrival to Last Unit Cleared
Basic Incident Type Category (FD1.21): (None)							
61	1					211.00	211.00
Central	1						
Mason	1					0.00	0.00
Basic Incident Type Category (FD1.21): 1 - Fire							
61	32	1,243.45	2,079.00	2,393.75	3,664.10	3,626.78	7,763.10
62	29	1,249.13	3,093.00	1,340.36	2,146.20	5,441.97	7,373.60
63	14	2,058.50	3,674.10	2,176.80	4,381.80	2,938.00	5,676.00
Central	4			2,604.00	3,016.00	11,467.00	23,133.20
Fallon/Churchill	2			15,024.00	17,412.80	15,024.00	17,412.80
Pyramid	11			5,842.80	12,734.40	4,527.10	10,327.70
Storey	2					3,136.50	3,665.70
Truckee	1			46,813.00	46,813.00	40,513.00	40,513.00
Basic Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)							
61	1					2,963.00	2,963.00
Central	1			254.00	254.00	985.00	985.00
Basic Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident							
61	1,303			3,884.20	8,183.40	4,558.02	8,237.00
62	899			3,442.98	8,299.20	4,489.24	8,519.00
63	634			4,385.42	8,551.20	4,735.56	8,198.00
Central	15			5,388.09	10,499.00	6,706.36	11,373.30
Fallon/Churchill	7			2,984.50	5,357.70	1,418.43	3,279.20
Pyramid	36			3,398.00	7,305.00	3,652.09	7,296.80
Storey	3					6,029.00	8,217.80
Truckee	16			2,955.00	7,249.40	3,853.25	7,538.50
Basic Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)							
61	16			1,978.00	4,010.40	1,430.31	2,855.50
62	14			908.83	1,605.00	1,384.36	2,584.90
63	6			420.00	622.40	1,222.83	2,192.00
Pyramid	2			961.00	961.00	1,353.00	1,666.60
Basic Incident Type Category (FD1.21): 5 - Service Call							
61	66			706.24	1,333.00	829.47	1,711.00
62	28			464.33	863.00	1,089.04	1,968.30
63	16	805.00	805.00	1,014.00	1,551.00	884.56	1,496.00
Central	1			7,792.00	7,792.00	7,792.00	7,792.00
Pyramid	1					287.00	287.00
Basic Incident Type Category (FD1.21): 6 - Good Intent Call							
61	75	0.00	0.00	580.38	833.00	584.11	1,129.70
62	69			354.43	649.00	637.68	1,154.40
63	35			292.00	447.20	413.38	726.00
Central	9					2,247.00	2,247.00
Fallon/Churchill	1						
Pyramid	15					6,681.00	6,681.00
Storey	2					797.00	1,333.00
Truckee	6					0.00	0.00
Basic Incident Type Category (FD1.21): 7 - False Alarm & False Call							
61	106			988.92	1,241.40	564.89	1,005.20
62	93			314.47	728.80	401.95	996.00
63	51			1,092.25	2,283.90	641.71	1,575.20
Central	2					0.00	0.00
Mason	1			88.00	88.00	270.00	270.00
Pyramid	1					50.00	50.00
Truckee	1					880.00	880.00

Basic Incident Zone/District Number (FD1.32)	Response Count	Arrival to Controlled Avg	90th Percentile Arrival to Controlled	Arrival to In Service Avg	90th Percentile Arrival to In Service	Arrival to Last Unit Cleared Avg	90th Percentile Arrival to Last Unit Cleared
Basic Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster							
61	1			6,960.00	6,960.00	6,960.00	6,960.00
Basic Incident Type Category (FD1.21): 9 - Special Incident Type							
61	2			84.00	84.00	2,164.00	3,828.00
Central	1						

Report Criteria

Basic Incident Zone/District Number (Fd1.32): Is Not Blank

Fire Response Time Performance Averages in HH:MM:SS - Controlled

Basic Incident Zone/District Number (FD1.32)	Response Count	Controlled to Left Scene Avg	90th Percentile Controlled to Left Scene	Controlled to Arrived At Hospital Avg	90th Percentile Controlled to Arrived At Hospital	Controlled to Last Unit Cleared Avg	90th Percentile Controlled to Last Unit Cleared	Controlled to In Quarters Avg	90th Percentile Controlled to In Quarters	Controlled to In Service Avg	90th Percentile Controlled to In Service
Basic Incident Type Category (FD1.21): (None)											
61	1										
Central	1										
Mason	1										
Basic Incident Type Category (FD1.21): 1 - Fire											
61	32					4,831.45	8,404.00			3,572.00	3,572.00
62	28					15,340.88	36,083.60			2,273.00	4,334.40
63	14					1,393.50	1,578.70			1,440.00	1,440.00
Central	4										
Fallon/Churchill	2										
Pyramid	11										
Storey	2										
Truckee	1										
Basic Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)											
61	1										
Central	1										
Basic Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident											
61	1,303										
62	899										
63	634										
Central	15										
Fallon/Churchill	7										
Pyramid	36										
Storey	3										
Truckee	16										
Basic Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)											
61	16										
62	14										
63	6										
Pyramid	2										
Basic Incident Type Category (FD1.21): 5 - Service Call											
61	66										
62	28										
63	16					948.00	948.00				
Central	1										
Pyramid	1										
Basic Incident Type Category (FD1.21): 6 - Good Intent Call											
61	75					848.00	848.00				
62	69										
63	35										
Central	9										
Fallon/Churchill	1										
Pyramid	15										
Storey	2										
Truckee	6										
Basic Incident Type Category (FD1.21): 7 - False Alarm & False Call											
61	106										
62	93										
63	51										
Central	2										
Mason	1										
Pyramid	1										
Truckee	1										
Basic Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster											
61	1										
Basic Incident Type Category (FD1.21): 9 - Special Incident Type											
61	2										
Central	1										

Fire Response Time Performance Averages in HH:MM:SS - Last Unit Cleared

Basic Incident Zone/District Number (FD1.32)	Response Count	Last Unit Cleared to In Quarters Avg	90th Percentile Last Unit Cleared to in Quarters
Basic Incident Type Category (FD1.21): (None)			
61	1		
Central	1		
Mason	1		
Basic Incident Type Category (FD1.21): 1 - Fire			
61	32		
62	29		
63	14		
Central	4		
Fallon/Churchill	2		
Pyramid	11		
Storey	2		
Truckee	1		
Basic Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)			
61	1		
Central	1		
Basic Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident			
61	1,303	2,498.67	2,498.67
62	899	2,007.90	2,007.90
63	634	1,768.20	1,768.20
Central	15		
Fallon/Churchill	7		
Pyramid	36		
Storey	3		
Truckee	16		
Basic Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)			
61	16		
62	14		
63	6		
Pyramid	2		
Basic Incident Type Category (FD1.21): 5 - Service Call			
61	66		
62	28		
63	16		
Central	1		
Pyramid	1		
Basic Incident Type Category (FD1.21): 6 - Good Intent Call			
61	75		
62	69		
63	35		
Central	9		
Fallon/Churchill	1		
Pyramid	15		
Storey	2		
Truckee	6		
Basic Incident Type Category (FD1.21): 7 - False Alarm & False Call			
61	106		
62	93		
63	51		
Central	2		
Mason	1		
Pyramid	1		
Truckee	1		
Basic Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster			
61	1		
Basic Incident Type Category (FD1.21): 9 - Special Incident Type			
61	2		
Central	1		

Report Criteria

Basic Incident Zone/District Number (Fd1.32): Is Not Blank

Fire Response Time Performance Averages in HH:MM:SS - PSAP

Basic Incident Zone/District Number (FD1.32)	Response Count	PSAP to Alarm Avg	90th Percentile PSAP to Alarm	PSAP to Arrival Avg	90th percentile PSAP to Arrival	PSAP to Controlled Avg	90th percentile PSAP to Controlled	PSAP to Hospital Avg	90th percentile PSAP to Hospital	PSAP to Last Unit Cleared Avg	90th percentile PSAP to Last Unit Cleared	PSAP to In Quarters Avg	90th percentile PSAP to In Quarters
Basic Incident Type Category (FD1.21): (None)													
61	1	0.00	0.00	347.00	347.00					558.00	558.00		
Central	1												
Mason	1	0.00	0.00	0.00	0.00					0.00	0.00		
Basic Incident Type Category (FD1.21): 1 - Fire													
61	32	63.75	103.20	345.78	457.50	1,582.18	2,350.00			3,972.56	8,113.50		
62	29	40.59	73.20	517.28	702.00	1,753.63	3,355.80			5,959.24	7,703.40		
63	14	52.57	108.50	407.36	574.40	2,544.00	4,201.60			3,345.36	6,146.20		
Central	4	1,033.50	2,475.80	1,875.75	2,335.90					13,342.75	24,752.20		
Fallon/Churchill	2	48.50	73.70	870.00	1,062.00					15,894.00	18,090.80		
Pyramid	11	100.55	82.00	689.00	1,083.80					4,768.36	11,401.00		
Storey	2	53.50	72.30	1,443.00	1,946.20					4,579.50	4,605.50		
Truckee	1	94.00	94.00	2,794.00	2,794.00					43,307.00	43,307.00		
Basic Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)													
61	1	43.00	43.00	449.00	449.00					3,412.00	3,412.00		
Central	1	109.00	109.00	1,373.00	1,373.00					2,358.00	2,358.00		
Basic Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident													
61	1,303	94.45	90.00	447.16	687.80			3,780.67	4,635.00	4,979.43	8,742.00	6,749.22	7,575.40
62	899	81.89	74.50	522.12	687.00			4,034.40	5,160.00	4,969.39	9,024.90	6,912.55	8,548.70
63	634	87.02	88.90	545.51	761.00			3,826.36	4,840.50	5,245.87	8,822.10	7,608.71	8,483.80
Central	15	118.31	237.20	1,342.54	2,348.20			6,924.00	6,924.00	8,116.79	13,487.40		
Fallon/Churchill	7	57.29	110.60	922.43	1,216.20			4,312.00	4,312.00	2,340.86	4,504.40		
Pyramid	36	42.67	104.00	780.79	1,407.90			3,885.20	4,322.80	4,063.56	8,147.00		
Storey	3	51.33	90.20	1,824.00	2,367.80					7,853.00	10,362.40		
Truckee	16	33.88	119.00	615.94	930.00			3,416.50	3,459.30	4,469.19	8,098.50		
Basic Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)													
61	16	60.50	100.00	374.88	622.00					1,805.19	3,245.00		
62	14	58.43	142.30	372.21	607.70					1,756.57	3,111.30		
63	6	39.67	97.50	520.00	787.00					1,742.83	2,847.50		
Pyramid	2	166.50	266.10	543.50	823.10					1,896.50	2,489.70		
Basic Incident Type Category (FD1.21): 5 - Service Call													
61	66	225.05	207.00	558.94	735.50					1,388.41	2,278.00		
62	28	180.29	196.20	681.89	892.60					1,770.93	3,489.30		
63	16	121.88	303.00	537.75	793.50	1,261.00	1,261.00			1,422.31	2,389.50		
Central	1	887.00	887.00	1,817.00	1,817.00					9,609.00	9,609.00		
Pyramid	1	86.00	86.00	443.00	443.00					730.00	730.00		
Basic Incident Type Category (FD1.21): 6 - Good Intent Call													
61	75	113.70	137.10	370.11	536.60	1,766.00	1,766.00			776.54	1,631.10		
62	69	83.07	120.10	539.46	789.50					669.30	1,430.80		
63	35	83.06	153.00	647.43	796.00					802.06	1,290.60		
Central	9	81.43	174.60	1,687.00	1,687.00					964.83	2,515.50		
Fallon/Churchill	1	0.00	0.00							672.00	672.00		
Pyramid	15	67.00	137.40	2,550.00	2,550.00					1,129.93	1,445.60		
Storey	2	62.00	78.00	776.00	851.20					1,573.00	2,184.20		
Truckee	6	69.33	125.50	738.00	903.60					737.50	1,140.50		
Basic Incident Type Category (FD1.21): 7 - False Alarm & False Call													
61	106	69.12	115.00	408.09	614.80					959.06	1,394.40		
62	93	73.72	149.10	456.58	675.20					849.23	1,460.40		
63	51	95.78	164.00	577.47	792.80					1,184.71	2,134.00		
Central	2	0.00	0.00	0.00	0.00					0.00	0.00		
Mason	1	40.00	40.00	40.00	40.00					310.00	310.00		
Pyramid	1	65.00	65.00	510.00	510.00					560.00	560.00		
Truckee	1	80.00	80.00	883.00	883.00					1,763.00	1,763.00		
Basic Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster													
61	1	3.00	3.00	39.00	39.00					6,999.00	6,999.00		
Basic Incident Type Category (FD1.21): 9 - Special Incident Type													
61	2	0.00	0.00	182.50	327.70					2,346.50	4,155.70		
Central	1												

Response Time Performance Summary - PSAP To Arrival

Basic Incident Zone/District Number (FD1.32)	Target Performance Time (In Minutes)	Number of Incidents	Response Time Average	Response Time Percent in Range
Basic Incident Type Category (FD1.21): (None)				
61	4	1	347.00	0.00
Central	12	1	*NA	
Mason	40	1	0.00	50.00
Basic Incident Type Category (FD1.21): 1 - Fire				
61	4	32	345.78	3.19
62	4	28	517.28	2.13
63	4	14	407.36	2.13
Central	12	4	1,875.75	0.00
Fallon/Churchill	12	2	870.00	1.06
Pyramid	8	11	689.00	4.26
Storey	20	2	1,443.00	1.06
Truckee	10	1	2,794.00	0.00
Basic Incident Type Category (FD1.21): 2 - Overpressure Rupture, Explosion, Overheat (No Fire)				
61	4	1	449.00	0.00
Central	12	1	1,373.00	0.00
Basic Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident				
61	4	1,303	447.16	6.95
62	4	898	522.12	1.00
63	4	634	545.51	0.62
Central	12	15	1,342.54	0.10
Fallon/Churchill	12	7	922.43	0.03
Pyramid	8	36	780.79	0.14
Storey	20	3	1,824.00	0.00
Truckee	10	16	615.94	0.24
Basic Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)				
61	4	16	374.88	10.53
62	4	14	372.21	7.89
63	4	6	520.00	2.63
Pyramid	8	2	543.50	2.63
Basic Incident Type Category (FD1.21): 5 - Service Call				
61	4	66	558.94	6.25
62	4	28	681.89	0.00
63	4	16	537.75	0.89
Central	12	1	1,817.00	0.00
Pyramid	8	1	443.00	0.89
Basic Incident Type Category (FD1.21): 6 - Good Intent Call				
61	4	75	370.11	10.75
62	4	69	539.46	1.08
63	4	35	647.43	0.00
Central	12	9	1,687.00	0.00
Fallon/Churchill	12	1	*NA	
Pyramid	8	15	2,550.00	0.00
Storey	20	2	776.00	2.15
Truckee	10	6	738.00	1.08
Basic Incident Type Category (FD1.21): 7 - False Alarm & False Call				
61	4	106	408.09	5.67
62	4	93	456.58	4.45
63	4	51	577.47	1.21
Central	12	2	0.00	0.81
Mason	40	1	40.00	0.40
Pyramid	8	1	510.00	0.00
Truckee	10	1	883.00	0.00
Basic Incident Type Category (FD1.21): 8 - Severe Weather & Natural Disaster				
61	4	1	39.00	100.00
Basic Incident Type Category (FD1.21): 9 - Special Incident Type				
61	4	2	182.50	50.00
Central	12	1	*NA	

Report Filters



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.com

Directors
Daniel McCassie
Harry Wheeler
Paul Murphy
Jay Rodriguez

Jason Nicholl, Fire Chief
202

DATE: October 12, 2023
TO: Chief Jason Nicholl
FROM: NLCFPD Board of Directors
RE: Documented Verbal Warning

Documented Verbal Warning

On approximately February 2, 2023, and February 6, 2023, individual complaints were filed against you by two NLCFPD employees. Separate investigations were undertaken, and as a result of those investigations, the Board concluded on October 12, 2023, in both investigations that you violated Section 12.1.1(1) of the NLCFPD Policies and Procedures.

Specifically, Section 12.1.1[1] provides that discipline may be taken against a paid member in the district's service who engages in conduct unbecoming a paid member or discourteous treatment of a fellow paid member or any act that impacts negatively on the public perception or the integrity of the district or erodes the public confidence in the district.

This Documented Verbal Warning reflects that you have been issued a verbal warning to modify unacceptable behavior in conformance with District policy, procedures, or directives. Failure to modify behavior may result in additional discipline up to and including termination. Discipline to remain in employee file for 90 days from October 12, 2023.

DAN MCCASSIE

DATE

HARRY WHEELER

DATE

PAUL MURPHY

DATE

JAY RODRIGUEZ

DATE

CC/ Personnel File, Employee

PEOPLE FIRST

North Lyon County Fire Protection District is an Equal Opportunity Employer



Nevada/Utah

P.O. Box 677345, Dallas, TX 75267-7345

GANNETT

PROOF OF PUBLICATION

Kasey Miller
Kasey Miller
North Lyon County Fire Dept
195 E Main ST
Fernley NV 89408-7644

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

11/13/2023, 11/17/2023, 11/20/2023, 11/24/2023, 11/27/2023,
12/01/2023, 12/04/2023, 12/08/2023

and that the fees charged are legal.
Sworn to and subscribed before on 12/08/2023

Legal Clerk

Notary, State of WI, County of Brown

12-6-23

My commision expires

Publication Cost:	\$398.04	
Order No:	9517029	# of Copies:
Customer No:	1118804	1
PO #:	BoD Position	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

DENISE ROBERTS Notary Public State of Wisconsin

The North Lyon County Fire Protection District is seeking candidates to fill one (1) vacated Board of Directors position. Candidates must live within the boundaries of the District. Interested parties need to provide the District with a Letter of Interest no later than 4:00 p.m. on Friday December 8, 2023. Appointment will be made at the Board of Directors Meeting on Thursday December 14, 2023, at 6:00 p.m., at 195 East Main Street, Fernley, NV 89408. For complete information call the District Office at 575-3310.

9517029 11/13 - 12/8/23



Kasey Miller

From: William Botelho <[REDACTED]>
Sent: Friday, December 8, 2023 3:13 PM
To: Kasey Miller
Subject: Interest in the Fire Board appointment

Hello Kasey,

I am throwing my hat into the ring for the open Board position...thank you!

William Botelho Jr

Kasey Miller

From: kendall cameron <[REDACTED]>
Sent: Friday, December 8, 2023 9:12 AM
To: Kasey Miller
Subject: Board of Directors Letter of Interest
Attachments: Fire Board Letter of Interest.docx

Hi Kasey,

I am traveling today for high school basketball so I wanted to email this to you since I know the deadline is today and an email was acceptable last time.

I have recently heard that the meeting is getting canceled next week as there is not a quorum. Please update me with the newly scheduled meeting date.

Thanks much, Kendall Cameron-Lash

KENDALL CAMERON-LASH

[REDACTED]
FERNLEY, NV 89408
[REDACTED]
[REDACTED]

December 8, 2023

NLCFPD Board of Directors
195 East Main Street
Fernley, NV 89408

Dear Board of Directors:

I would like to apply for the position of Board of Directors Member with the North Lyon County Fire Protection District. I have been a Board Member and/or Committee Volunteer for many years. I am also a self-employed business owner for the past 27 years. I have experience in finance, chairing meetings, strategic solutions, fundraising, and community outreach/support. My supervisory and administrative experience, as well as leadership skills, will prove useful to the Board. I am eager to participate in every meeting, willing to prepare ahead, and strive to learn as much as possible.

I feel a successful Fire Board must stay within the scope of community expectations, but not at the expense of daily fire department activities. I see how critical it is for the Fire Board to value their role in supervision and must ensure that taxpayer money is spent in the best interest of the residents of Fernley who they serve. I believe our role as Board Members, especially as individuals who have never served in the fire industry, is to value the input of the professionals we put in place to administer the district and encourage public participation.

I know that I will bring many benefits to the Board with my experience, skills, and willingness to serve the district and community. Looking forward to attending the Board Meeting next week.

Sincerely,

Kendall Cameron-Lash

To whom it may concern,

I have been a resident of Fernley Nevada since it became a city in 2001. I never thought I would live here as long as I have, but the city and area has proven to provide everything a person could need. In 2019 my wife and I brought home a baby girl and then adopted her in 2020. Even in these short five years she has developed several bonds here. I have always thought I should do more for the community and for this reason I would like to express my interest in becoming a member of the North Lyon County Fire District Board of Directors.

I started my fire fighting career on the Grant County District 8 Volunteer Fire Department in Mattawa Washington when I was 18 years old. I moved into District 10 in the same county and immediately joined the volunteer department there and became an EMT. A few years later I relocated to Silver Springs Nevada and joined Central Lyon County Fire Protection District as a volunteer and eventually became a training officer there. In mid-1992 the family and I moved back to Washington and after settling down in Clallam Bay I joined Clallam County Fire District 5 as a volunteer until moving back to Nevada.

I feel to truly be a part of a community one should volunteer their time to aid those in need. I know the guidance of a department is not as dangerous as saving a person from a burning building or standing on a dark road at the scene of an accident, but it is just as important to assure those that do have what they need for equipment and support.

Thank you for your consideration,

Larry Creiglow

[REDACTED]

Fernley, Nv 89408

[REDACTED]

[REDACTED]

Lee Creiglow

[REDACTED] Fernley, NV 98408* [REDACTED]

22 November 2023

Dan McCassie
Chairman, Board of Directors
North Lyon County Fire Protection District
195 E Main St.
Fernley, NV 89408

Dear Chairman McCassie,

I wish to add my name to the list of candidates to fill the open position of Director for the North Lyon County Fire Protection District. I have more than 40 years' experience in the fire service as a volunteer serving in multiple capacities including Firefighter/EMT, Lieutenant, Captain, Battalion Chief and Assistant Chief. Additionally, I served North Lyon County Fire Protection District as a Division Chief/Fire Marshal and former elected board member. I have the experience necessary to serve the district with a clear understanding of the needs of the community and challenges of providing rural fire service delivery.

I also bring to the table more than 30 years' experience in public service as a code administrator/Building Official. I am well versed in the laws and rules governing elected and public officials, the responsibilities, and the limits of their authority. I welcome the opportunity to meet with you and the board to answer any questions you may have and look forward to the opportunity to serve my community, this board, and the district again.

Respectfully submitted,



Lee Creiglow, CBO, BCS

Letter of Intent

To: North Lyon County Fire Protection District
Attn: NLCFPD Board Director, Dan McCassie
Ref: Immediate NLCFPD Director Vacancy
Date: November 10, 2023

Applicant:

Roy Edgington Jr.

[REDACTED] Fernley, Nevada 89408

Resident: Fernley Nevada, since

Phone Number [REDACTED]


I'm writing this letter of intent to the North Lyon County Fire Protection District, Board of Directors. For the immediate board vacancy.

I understand that there is an immediate position as a Board Director. I believe I'm qualified by residing in the Fire District since 1988. I have over 32 years of experience in the Fire Service. I also bring experience as a past elected office within the City of Fernley, former Mayor for the past 8 years, and a City Council member.

I'm familiar with the structure of the North Lyon County Fire Protection District, NRS 494.010.

I was able to successfully pass Federal Grants, through the City of Fernley, for the North Lyon County Fire Protection District, by obtaining necessary emergency equipment, two (2) new ambulances through the Cov-19, Federal Funding Programs, for the Fire District.

I'm available to begin the Directorship. I'm fully aware of the filing with the Secretary of State of Nevada, and with Lyon County Nevada



Roy Edgington Jr.

To Whom It May Concern,

My name is Ryen Scannell; I am writing this to provide my letter of interest in the open position on the Board of Fire Commissioners for the City of Fernley. I am a 5 year resident of Fernley and a father of 3 young children who I look forward to raising in this community for many years. I have a devout belief in service to ones community which was instilled in me during my time in the Boy Scouts of America growing up. This followed me into my adulthood when my passion for community and helping others manifested itself in a career in the Fire Service and EMS.

I currently serve as a FireFighter Paramedic for Truckee Meadows Fire and Rescue (Washoe County). My knowledge and time in the career and my understanding of the operational needs of our community would serve as a great potential boon to the board. In addition to this I work Per Diem with Banner Churchill. Having experience in the importance of long transport also provides me a great insight into the limitations and tactical needs of rural medicine.

With my devotion to community, family, and a focus on providing a quality service for this town I feel that my investment to the board would reap benefits. Fernley is a beautiful town with an amazing community that is going to enter a phase of rapid growth. Infrastructure for our vulnerable populations need a focused eye, and the protection of our youth is tantamount. It would be my goal to ensure the Fire District is supporting this growth and upholding the oath of their station. As a fellow member of the fire service, I hold this oath close to heart, and would desire it to be demonstrated at all ranks of the organization.

I appreciate your consideration and look forward to hearing from you.

-Ryen Scannell

[Redacted signature area]



Kasey Miller

From: Manager <[REDACTED]>
Sent: Friday, December 8, 2023 3:56 PM
To: Kasey Miller
Subject: Board Position
Attachments: Letter of Intent NLCFD 2023.docx

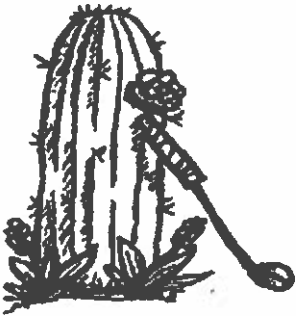
Hello..... Kasey 😊

I would like to throw my name in the hat.

I will however be out of town December 13-22,2023

Thank you and I look forward to hearing from you.

Debbie Skinner



[REDACTED]
[REDACTED]
Fernley NV 89408
[REDACTED]
[REDACTED]

Debbie Skinner

[REDACTED]
Fernley NV 89408
[REDACTED]

8 December 2023

North Lyon Fire Protection District
Board of Directors

To Whom It May Concern:

This is a letter of intent for the open board position, for the North Lyon Fire Protection District.

My name is Debbie Skinner and I have been a resident of Lyon County for most of my life. Furthermore, I have been a resident in Fernley for over 30 years. I am a Mother of three daughters and a Grandmother of three. Over the years I have served on several boards from youth soccer, softball, swim team, City of Fernley Room Tax, as well as been a volunteer in the community.

If I were appointed to the board, I would bring the experience of a business owner, working with budgets as well as the desire to serve the community and along with the checks and balances to ensure that the NFLCD is providing the best service within the community.

I appreciate your consideration and as a side note, I previously served a 4-year elected term on the NLFPD board 2008-2013.

If you have any questions, I can be reached at [REDACTED]

Sincerely,

Deborah Skinner
[REDACTED]

North Lyon County Fire Protection District
195 East Main Street
Fernley, NV 89408

Dear Board of Directors,

I am submitting my letter for consideration to fill the vacant Director position.

I reside within the boundaries of the district and am a homeowner in the Desert Lakes Golf Course neighborhood.

My professional experience highlights a diverse background comprised of various leadership positions overseeing large and complex organizations in the Federal Government, Department of Defense, Fallon Paiute Shoshone Tribal Administrator, and Deputy City Manager for City of Fernley. I am a Veteran having served 26 years on Active Duty. In previous positions, I led two large Military Police Departments comprised of Active Duty and Department of the Navy Civilian Police Officers who were under a Collective Bargaining Agreement, Wild Land Fire and Aviation Program Agency Administrator for a program assessed as a model District Fire Program during a post-Large Fire Audit, Chairman for an Interagency Wild Land Fire Dispatch Center operating under a Service First Agreement between BLM, USFS and NDF, exercised executive oversight of all government services to a community including Volunteer Fire Department and sworn Law Enforcement Officer, and I currently work for the Department of the Navy as the Senior Civilian and principle advisor the Commanding Officer to facilitate the integration of shore strategic resource planning efforts across the installation. I have experience in Emergency Management including developing all-hazards Emergency Operations Plans and leading Emergency Operations Center operations. Additionally, I have been assigned additional duties as Budget Officer with primary responsibilities to oversee the planning and execution of a large federal budget. I believe my experience has provided me with a unique and professional set of skills that will bring a refreshing and different perspective to the board and the North Lyon County Fire Protection District.

My formal education includes a Master of Public Administration from National University, San Diego, CA; a Master of Homeland Security from American Military University, Charles Town, WV; a certificate program in Executive Leadership from Cornell University, and a Bachelor of Arts from Limestone College, Gaffney, SC. Additionally, I have completed various leadership and development courses through various agencies, and Intermediate and Advance Incident Management Courses through the Federal Emergency Management Agencies.

I look forward to hearing your decision.

Sincerely,



Michael Toombs



North Lyon County Fire Protection District

Policy – District Board

Date: July 16, 2020

Number: Board 08

Title: Elections of NLCFPD Board Positions

Scope: This standard operating procedure applies to the election of North Lyon County Fire Protection District Board of Directors: Chairman/person, Vice Chairman/person and Secretary/Treasurer.

Purpose:

To ensure leadership for one year and to keep continuity on the Board of Directors.

Procedure:

- Elections will be held each year at the January regular meeting.
- The Chairman/person shall have served on the Board for one year.
- Board members shall be in good standing and have attended at least 75% of all meetings.
- The elected Board Officers term shall run for one year from the regular meeting in January to the regular Board meeting the following January.
- Nominations will be received from the Board members and voted on according to "Roberts Rules of Order."
- Order of nominations shall be:
Chairman/person
Vice Chairman/person
Secretary/Treasurer

Repealed: Fire Board 01 dated 01/08/2009

Approval:


NLCFPD Board Chairman/person


Date

7/16/2020

**NORTH LYON COUNTY
FIRE PROTECTION DISTRICT,
LYON COUNTY, NEVADA
JUNE 30, 2023**

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
JUNE 30, 2023

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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, 2023, 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, 2023, 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 pages 24 through 25, 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 10, 2024, 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 10, 2024

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, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the North Lyon County Fire Protection District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$462,695 (net position).
- The District's total net position decreased by \$2,352,981.
- As of the close of the current fiscal year, the District's General Fund reported an ending fund balance of \$368,889, a decrease of \$30,873. 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 \$68,455, a decrease of \$10,727 in comparison with the prior year.
- The Ambulance Fund's net position decreased during the year by \$1,456,131 from \$1,671,409 to \$215,278.

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 \$462,695 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	\$ 904,713	\$ 1,117,039	\$ 2,021,752
Capital assets	3,218,018	501,619	3,719,637
Total assets	4,122,731	1,618,658	5,741,389
Deferred outflows of resources	1,960,614	1,102,845	3,063,459
Other liabilities	922,526	238,909	1,161,435
Long-term liabilities	4,910,525	2,265,697	7,176,222
Total liabilities	5,833,051	2,504,606	8,337,657
Deferred inflows of resources	2,877	16,919	19,796
Net position (restated):			
Net investment in capital assets	2,335,400	501,619	2,837,019
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,129,983)	(286,341)	(2,416,324)
Total net position	\$ 247,417	\$ 215,278	\$ 462,695

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	\$ 1,402,369	\$ 1,600,492	\$ 3,002,861
Operating grants	-	5,800	5,800
Capital grants and contributions	-	-	-
General revenues:			
Property taxes	1,990,945	-	1,990,945
Other taxes	228,546	-	228,546
Other	122,094	15,108	137,202
Total revenues	3,743,954	1,621,400	5,365,354
Expenses:			
Public safety	4,603,180	-	4,603,180
Debt service	37,624	-	37,624
Ambulance	-	3,077,531	3,077,531
Total expenses	4,640,804	3,077,531	7,718,335
Excess of revenues over expenses	(896,850)	(1,456,131)	(2,352,981)
Transfers:			
	-	-	-
Change in net position	(896,850)	(1,456,131)	(2,352,981)
Net position, beginning	1,144,267	1,671,409	2,815,676
Net position, ending	\$ 247,417	\$ 215,278	\$ 462,695

Governmental activities. Governmental activities decreased the North Lyon County Fire Protection District's net position by \$896,850.

Business-type activities. Proprietary activities decreased the North Lyon County Fire Protection District's net position by \$1,456,131.

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 \$368,889, a decrease of \$30,873 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 \$3,218,018 and for its business-type activities of \$501,619 at June 30, 2023. 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:

- 2023 Form crew van for \$151,088.
- Remodel costs for \$6,259.

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

	2023	2022
Land	\$ 273,293	\$ 273,293
Buildings and improvements	1,455,303	1,497,062
Equipment	1,489,422	1,513,365
Total capital assets	\$ 3,218,018	\$ 3,283,720

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

	2023	2022
Land	\$ -	\$ -
Buildings and improvements	-	-
Equipment	501,619	623,194
Total capital assets	\$ 501,619	\$ 623,194

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, 2023, the District had \$882,618 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 2024 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, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 37,341	\$ 149,932	187,273
Cash restricted for debt service	42,000	-	42,000
Due from other funds	4,213	317,035	321,248
Taxes receivable	26,088	-	26,088
Accounts receivable	791,127	650,072	1,441,199
Bond issuance costs, net	3,944	-	3,944
Capital assets not being depreciated	273,293	-	273,293
Capital assets (net of accumulated depreciation)	2,944,725	501,619	3,446,344
TOTAL ASSETS	4,122,731	1,618,658	5,741,389
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension outflows	1,960,614	1,102,845	3,063,459
LIABILITIES			
Accounts payable	86,598	94,331	180,929
Accrued liabilities	39,787	20,446	60,233
Due to other funds	321,248	-	321,248
Compensated absences	474,893	124,132	599,025
Noncurrent liabilities			
Due within one year	153,103	-	153,103
Due in more than one year	729,515	-	729,515
Net pension liability	4,027,907	2,265,697	6,293,604
TOTAL LIABILITIES	5,833,051	2,504,606	8,337,657
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflows	2,877	1,619	4,496
NET POSITION			
Net investment in capital assets	2,335,400	501,619	2,837,019
Restricted for debt service	42,000	-	42,000
Unrestricted	(2,129,983)	(286,341)	(2,416,324)
TOTAL NET POSITION	\$ 247,417	\$ 215,278	\$ 462,695

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, 2023

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	\$ 4,603,180	\$ 1,402,369	\$ -	\$ -	\$ (3,200,811)	\$ -	\$ (3,200,811)
Debt service:							
Public safety	-	-	-	-	-	-	-
Interest and fiscal charges	37,624	-	-	-	(37,624)	-	(37,624)
Total Governmental Activities	4,640,804	1,402,369	-	-	(3,238,435)	-	(3,238,435)
Business-type activities:							
Ambulance	3,077,531	1,600,492	5,800	-	-	(1,471,239)	(1,471,239)
Total	<u>\$ 7,718,335</u>	<u>\$ 3,002,861</u>	<u>\$ 5,800</u>	<u>\$ -</u>	<u>(3,238,435)</u>	<u>(1,471,239)</u>	<u>(4,709,674)</u>
GENERAL REVENUES							
Taxes:							
Property taxes					1,990,945	-	1,990,945
Consolidated taxes					228,546	-	228,546
Miscellaneous					122,094	15,108	137,202
TOTAL GENERAL REVENUES					2,341,585	15,108	2,356,693
CHANGE IN NET POSITION					(896,850)	(1,456,131)	(2,352,981)
NET POSITION, BEGINNING OF YEAR					1,144,267	1,671,409	2,815,676
NET POSITION, END OF YEAR					<u>\$ 247,417</u>	<u>\$ 215,278</u>	<u>\$ 462,695</u>

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

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 JUNE 30, 2023

	GENERAL FUND	ACQUISITION FUND	TOTAL
ASSETS & DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and investments	\$ 15,099	\$ 22,242	\$ 37,341
Cash restricted for debt service	-	42,000	42,000
Due from other funds	-	4,213	4,213
Taxes receivable	26,088	-	26,088
Accounts receivable	791,127	-	791,127
Total Assets	832,314	68,455	900,769
Deferred outflows of resources	-	-	-
Total Assets & Deferred Outflows of Resources	\$ 832,314	\$ 68,455	\$ 900,769
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE			
Liabilities:			
Accounts payable	\$ 86,598	\$ -	\$ 86,598
Due to other funds	321,248	-	321,248
Accrued liabilities	39,787	-	39,787
Total Liabilities	447,633	-	447,633
Deferred inflows of resources: Deferred for property taxes	15,792	-	15,792
FUND BALANCE			
Unassigned	368,889	68,455	437,344
Total Fund Balance	368,889	68,455	437,344
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 832,314	\$ 68,455	\$ 900,769

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, 2023**

Fund Balances - Governmental Funds		\$ 437,344
<p>Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Governmental Funds.</p>		
Governmental capital assets	6,544,684	
Less: Accumulated depreciation	<u>(3,326,666)</u>	3,218,018
<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>(13,950)</u>	3,944
<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	(882,618)	
Compensated absences	(474,893)	
Net pension liability	<u>(4,027,907)</u>	(5,385,418)
Deferred outflows of resources reported in the Statement of Net Position		1,960,614
Deferred inflows of resources reported in the Statement of Net Position		(2,877)
<p>Deferred revenue represents amounts that were not available to fund current expenditures and, therefore, are not reported in Governmental Funds.</p>		
		<u>15,792</u>
Total Net Position of Governmental Activities		<u>\$ 247,417</u>

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	GENERAL FUND	ACQUISITION FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ 1,996,240	\$ -	\$ 1,996,240
Intergovernmental	228,546	-	228,546
Charges for services	1,402,369	-	1,402,369
Miscellaneous	122,094	-	122,094
Total Revenues	<u>3,749,249</u>	<u>-</u>	<u>3,749,249</u>
EXPENDITURES			
Current:			
Public safety	3,430,122	174,969	3,605,091
Debt service:			
Principal	-	148,134	148,134
Interest	-	37,624	37,624
Total Expenditures	<u>3,430,122</u>	<u>360,727</u>	<u>3,790,849</u>
Excess (Deficiency) of Revenues over Expenditures	<u>319,127</u>	<u>(360,727)</u>	<u>(41,600)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	350,000	350,000
Transfers out	(350,000)	-	(350,000)
Total Other Financing Sources (Uses)	<u>(350,000)</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	<u>(30,873)</u>	<u>(10,727)</u>	<u>(41,600)</u>
Fund Balance, July 1	<u>399,762</u>	<u>79,182</u>	<u>478,944</u>
Fund Balance, June 30	<u>\$ 368,889</u>	<u>\$ 68,455</u>	<u>\$ 437,344</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, 2023**

Net Change in Fund Balance - Governmental Funds \$ (41,600)

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	174,969	
Less: Current year depreciation	<u>(240,671)</u>	(65,702)

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

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		1,054
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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		148,134
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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	(2,235,963)	
Change in deferred pension outflows	(64,305)	
Change in deferred pension inflows	1,471,903	
Amortization of current year bond premium, discount costs	(344)	
Change in compensated absences	<u>(110,027)</u>	<u>(938,736)</u>

Change in Net Position of Governmental Activities		<u>\$ (896,850)</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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2022
	ORIGINAL	FINAL			
REVENUES					
Taxes:					
Ad valorem	\$ 1,913,260	\$ 1,913,260	\$ 1,996,240	\$ 82,980	\$ 1,755,745
Intergovernmental:					
Federal grants:					
FEMA Grant	730,000	730,000	-	(730,000)	-
State shared revenues:					
Consolidated tax distribution	248,281	248,281	228,546	(19,735)	211,552
	<u>978,281</u>	<u>978,281</u>	<u>228,546</u>	<u>(749,735)</u>	<u>211,552</u>
Charges for services:					
Mutual aid	550,000	550,000	784,046	234,046	571,376
Contract revenues	535,000	535,000	442,327	(92,673)	278,777
Inspection fees and permits	122,000	122,000	31,365	(90,635)	29,593
Fire and safety reviews	160,000	160,000	144,631	(15,369)	126,780
	<u>1,367,000</u>	<u>1,367,000</u>	<u>1,402,369</u>	<u>35,369</u>	<u>1,006,526</u>
Miscellaneous:					
Other	50,000	50,000	122,094	72,094	36,970
Total Revenues	<u>4,308,541</u>	<u>4,308,541</u>	<u>3,749,249</u>	<u>(559,292)</u>	<u>3,010,793</u>
EXPENDITURES					
Public Safety:					
Salaries and wages	1,928,233	1,928,233	1,929,386	(1,153)	1,580,574
Employee benefits	1,060,077	1,060,077	933,622	126,455	809,962
Services and supplies	442,000	442,000	567,114	(125,114)	448,985
Capital outlay	-	-	-	-	50,848
Total Expenditures	<u>3,430,310</u>	<u>3,430,310</u>	<u>3,430,122</u>	<u>188</u>	<u>2,890,369</u>
Excess (Deficiency) of Revenues over Expenditures	<u>878,231</u>	<u>878,231</u>	<u>319,127</u>	<u>(559,104)</u>	<u>120,424</u>
OTHER FINANCING SOURCES (USES)					
Contingency	-	-	-	-	-
Transfer out:					
Acquisition Fund	(962,000)	(962,000)	(350,000)	612,000	(250,000)
Total Other Financing Sources (Uses)	<u>(962,000)</u>	<u>(962,000)</u>	<u>(350,000)</u>	<u>612,000</u>	<u>(250,000)</u>
Net Changes in Fund Balance	(83,769)	(83,769)	(30,873)	52,896	(129,576)
Fund Balance, July 1	<u>314,573</u>	<u>314,573</u>	<u>399,762</u>	<u>85,189</u>	<u>529,338</u>
Fund Balance, June 30	<u>\$ 230,804</u>	<u>\$ 230,804</u>	<u>\$ 368,889</u>	<u>\$ 138,085</u>	<u>\$ 399,762</u>

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
 PROPRIETARY FUND
 STATEMENT OF NET POSITION
 JUNE 30, 2023

	AMBULANCE FUND
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 149,932
Due to other funds	317,035
Accounts receivable	650,072
Total Current Assets	1,117,039
Noncurrent Assets:	
Equipment	1,208,943
Less: Accumulated depreciation	(707,324)
Total Noncurrent Assets	501,619
Total Assets	1,618,658
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension outflows	1,102,845
LIABILITIES	
Accounts payable	94,331
Accrued salaries	20,446
Compensated absences	124,132
Net pension liability	2,265,697
Total Liabilities	2,504,606
DEFERRED INFLOWS OF RESOURCES	
Deferred pension inflows	1,619
NET POSITION	
Net investment in capital assets	501,619
Unrestricted	(286,341)
Total Net Position	\$ 215,278

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, 2023

	AMBULANCE FUND
OPERATING REVENUES	
Charges for services	\$ 1,600,492
OPERATING EXPENSES	
Salaries and wages	1,173,048
Employee benefits	1,295,325
Services and supplies	487,583
Depreciation	121,575
Total Operating Expenses	3,077,531
Operating Income (Loss)	(1,477,039)
NONOPERATING REVENUE	
State grants	5,800
Miscellaneous revenue	15,108
	20,908
Change in Net Position	(1,456,131)
Net Position, July 1	1,671,409
Net Position, June 30	\$ 215,278

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, 2023**

	<u>AMBULANCE FUND</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from ambulance fees	\$ 1,832,304
Cash payments for employee services	(2,024,917)
Cash payments for goods and services	<u>(448,514)</u>
Net Cash Provided (Used) by Operating Activities	<u>(641,127)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from grants	5,800
Purchase of equipment	<u>-</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>5,800</u>
Net Increase in Cash and Cash Equivalents	(635,327)
CASH AND CASH EQUIVALENTS, July 1	<u>785,259</u>
CASH AND CASH EQUIVALENTS, June 30	<u><u>\$ 149,932</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating revenue	\$ (1,477,039)
Adjustments to reconcile operating revenue to net cash used by operating activities:	
Depreciation	121,575
(Increase) decrease in:	
Accounts receivable	231,812
Due from other funds	(40,822)
Increase (decrease) in:	
Accounts payable	39,069
Net pension liabilities	481,064
Accrued salaries	(7,755)
Compensated absences	<u>10,969</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (641,127)</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, 2023**

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, 2023**

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, 2023**

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, 2023**

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 2021-2022 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 \$650,072.

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, 2023**

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, 2023, 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 1/10th 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.

Subsequent Events:

Management has evaluated events through January 10, 2024, which is the date of these financial statements were available to be issued and these financial statements have not been updated for subsequent events occurring after that date.

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, with the following exception: Total expenditures in the Ambulance Enterprise Fund exceeded appropriations by \$592,238, which is an apparent violation of NRS 354.626.

NOTE 3 – Cash and Investments:

Cash held in banks	\$ 229,273
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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, 2023**

NOTE 4 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2023 follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 273,293	\$ -	\$ -	\$ 273,293
Capital assets, being depreciated:				
Buildings and improvements	2,294,369	10,842	-	2,305,211
Equipment	3,802,053	164,127	-	3,966,180
Total capital assets, being depreciated	6,096,422	174,969	-	6,271,391
Less accumulated depreciation for:				
Buildings and improvements	(797,307)	(52,601)	-	(849,908)
Equipment	(2,288,688)	(188,070)	-	(2,476,758)
Total accumulated depreciation	(3,085,995)	(240,671)	-	(3,326,666)
Total capital assets, being depreciated, net	3,010,427	(65,702)	-	2,944,725
Total capital assets, net	\$ 3,283,720	\$ (65,702)	\$ -	\$ 3,218,018
	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Business-Type Activities:				
Capital assets, being depreciated:				
Equipment	\$ 1,208,943	\$ -	\$ -	\$ 1,208,943
Less accumulated depreciation for:				
Equipment	(585,749)	(121,575)	-	(707,324)
Total capital assets, net	\$ 623,194	\$ (121,575)	\$ -	\$ 501,619

Depreciation expense was charged to the District is as follows:

Governmental Activities:	
Public safety	\$ 240,671
Business-Type Activities:	
Ambulance	\$ 121,575

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, 2023

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%	\$ 16,676
PNC Equipment Finance, LLC	7/20	1,032,000	2.50%	20,948
<u>Other Long-Term Obligations</u>				
Net pension liability	N/A	N/A	N/A	-
Compensated absences	N/A	N/A	N/A	-
				<u>\$ 37,624</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, 2023 is as follows:

<u>Revenue Bond:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Annual Payments</u>
<u>Year Ending June 30</u>			
2024	153,103	32,655	185,758
2025	158,455	27,303	185,758
2026	163,875	21,883	185,758
2027	169,524	16,244	185,768
2028-2032	210,000	44,970	254,970
2033-2034	27,661	3,692	31,353
	<u>\$ 882,618</u>	<u>\$ 146,747</u>	<u>\$ 1,029,365</u>

Principal Outstanding July 1	Issued or Ratified During Period	Maturing/ Defeased During Period	Principal Outstanding June 30	Payment Due in 2023-2024		Date of Final Payment
				Principal	Interest	
\$ 373,697 657,055	\$ - -	\$ 25,324 122,810	\$ 348,373 534,245	\$ 26,363 126,740	\$ 15,637 17,018	06/34 2/27
1,791,944 364,866	2,235,963 474,893	- 364,866	4,027,907 474,893	- -	- -	N/A N/A
<u>\$ 3,187,562</u>	<u>\$ 2,710,856</u>	<u>\$ 513,000</u>	<u>\$ 5,385,418</u>	<u>\$ 153,103</u>	<u>\$ 32,655</u>	
1,007,968 113,163	1,257,729 124,132	- 113,163	2,265,697 124,132	- -	- -	N/A N/A
<u>\$ 1,121,131</u>	<u>\$ 1,381,861</u>	<u>\$ 113,163</u>	<u>\$ 2,389,829</u>	<u>\$ -</u>	<u>\$ -</u>	

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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 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 \$921,149 for the year ended June 30, 2023 of which 50% or \$460,574 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 28.00% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a liability of \$6,293,604 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022. At June 30, 2022, the District's proportion was .03486% while fiscal year 2021, the proportionate rate was .03070%.

**NORTH LYON COUNTY FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

For the year ended June 30, 2023, the District recognized pension expense of \$1,233,642. At June 30, 2023, 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	\$ 814,918	\$ 4,496
Changes of assumptions	808,457	-
Net difference between projected and actual earnings on pension plan investments	76,786	-
Changes in proportion and differences between actual and proportionate share of contributions	1,363,298	-
District contributions subsequent to the measurement date	460,574	-
Total	\$ 3,524,033	\$ 4,496

\$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, 2022. 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
2024	\$ 458,845
2025	428,255
2026	397,665
2027	1,529,482
2028	244,716
Thereafter	-
	\$ 3,058,963

Actuarial Assumption. The total pension liability in the June 30, 2022 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, 2022 valuation were based on the results of the experience review completed in 2022.

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, 2023

*As of June 30, 2022, 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, 2022 and 2021. 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, 2022, 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, 2022 and June 30, 2021.

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	\$9,663,251	\$6,293,604	\$3,513,746

**NORTH LYON FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**Schedule of the District's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years**

Last 10 Fiscal Years*	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
District's proportion of the net pension liability (asset)	0.03486%	0.03070%	0.02538%	0.01119%	0.01997%	0.01973%	2.01300%	0.00200%	0.00200%
District's proportionate share of the net pension liability (asset)	6,293,604	2,799,912	3,534,578	2,883,984	2,723,125	2,264,056	1,023,387	2,264,056	2,097,860
District's covered-employee payroll	3,092,434	1,580,574	1,522,349	905,842	883,655	846,445	809,425	727,746	702,734
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	203.52%	177.15%	239.58%	318.37%	308.16%	267.47%	321.43%	321.43%	298.53%
Plan fiduciary net position as a percentage of the total pension liability	71.24%	71.24%	70.40%	76.44%	75.23%	73.23%	74.43%	75.13%	76.31%

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

**NORTH LYON FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

Schedule of the District's Contributions

Last 10 Fiscal Years*

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Actuarially determined contribution	\$ 888,233	\$ 629,545	\$ 539,752	\$ 440,386	\$ 399,479	\$ 307,323	\$ 307,323	\$ 273,258
Contributions in relation to the actuarially determined contribution	888,233	629,545	539,752	440,386	399,479	307,323	307,323	273,258
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 1,580,574	\$ 1,322,349	\$ 905,842	\$ 883,655	\$ 846,445	\$ 809,425	\$ 727,746	\$ 702,734
Contributions as a percentage of covered-employee payroll	56.20%	42.67%	59.58%	49.84%	47.19%	37.97%	38.86%	38.86%

* Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2022
	ORIGINAL	FINAL			
EXPENDITURES					
Current;					
Public Safety					
Capital outlay	\$ 629,232	\$ 629,232	\$ 174,969	\$ 454,263	\$ 102,000
Debt Service:					
Principal	148,134	148,134	148,134	-	143,243
Interest	37,634	37,634	37,624	10	42,515
Total Debt Service	185,768	185,768	185,758	10	185,758
Total Expenditures	815,000	815,000	360,727	454,273	287,758
Excess (Deficiency) of Revenues over Expenditures	(815,000)	(815,000)	(360,727)	454,273	(287,758)
OTHER FINANCING SOURCES (USES)					
Transfer in:					
General Fund	962,000	962,000	350,000	(612,000)	250,000
Total Other Financing Sources (Uses)	962,000	962,000	350,000	(612,000)	250,000
Net Change in Fund Balance	147,000	147,000	(10,727)	(157,727)	(37,758)
Fund Balance, July 1	121,940	121,940	79,182	(42,758)	116,940
Fund Balance, June 30	\$ 268,940	\$ 268,940	\$ 68,455	\$ (200,485)	\$ 79,182

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET	2022
	ORIGINAL	FINAL			
OPERATING REVENUES					
Charges for services:					
Ambulance Fees	\$ 2,135,000	2,135,000	\$ 1,600,492	\$ (534,508)	\$ 2,269,883
OPERATING EXPENSES					
Salaries and wages	1,312,919	1,312,919	1,173,048	139,871	936,673
Employee benefits	784,774	784,774	1,295,325	(510,551)	747,560
Services and supplies	279,000	279,000	487,583	(208,583)	380,750
Depreciation	108,600	108,600	121,575	(12,975)	120,648
Total Operating Expenses	2,485,293	2,485,293	3,077,531	(592,238)	2,185,631
Operating Income (Loss)	(350,293)	(350,293)	(1,477,039)	(1,126,746)	84,252
NONOPERATING REVENUES					
State grants	450,000	450,000	5,800	(444,200)	5,200
Nevada CARES Act	-	-	-	-	563,029
Miscellaneous revenue	36,000	36,000	15,108	(20,892)	16,105
Total Nonoperating Revenues	486,000	486,000	20,908	(20,892)	584,334
Change in Net Assets	\$ 135,707	\$ 135,707	(1,456,131)	\$ (1,591,838)	668,586
Net Assets, July 1			1,671,409		1,002,823
Net Assets, June 30			\$ 215,278		\$ 1,671,409



**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, 2023, 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 10, 2024.

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 10, 2024

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, 2023 (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, 2023.
- 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.

Yerington, Nevada
January 10, 2024

Arrighi, Blake & Associates, LLC

NORTH LYON COUNTY FIRE PROTECTION DISTRICT
LYON COUNTY, NEVADA

JUNE 30, 2023

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.

North Lyon County Fire Protection District



Firefighter-/-EMS Provider / Engineer Job Description

Updated ~~9/21/2022~~ [DRAFT 01/04/2024]

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THE POSITION

Under the direction of the Fire Captain, the position of Firefighter/EMS provider / Engineer is responsible for providing basic firefighting tasks as part of a fire crew and care and rescue of the sick or injured according to Nevada Firefighter and EMS certification levels.

This position has three possible statuses.

1. Firefighter – Typically starting at the lowest pay range meeting minimum qualifications. This status is typically used as the entry level position. CBA grade "Firefighter".
2. Firefighter/Paramedic – This status is earned through the meeting of the "Firefighter" minimum requirements and the possession of a valid NREMT and/or Nevada State paramedic certification. New hire employees may qualify for entry level at this status based on minimum certification requirements and experience. Entry level pay range may fluctuate based on experience. CBA grade "Firefighter/Paramedic/Engineer".
3. Engineer – Typically this status is earned through certifications while employed with the District. New hire employees may qualify for entry level at this status based on minimum certification requirements and experience. Entry level pay range may fluctuate based on experience. CBA grade "Firefighter/Paramedic/Engineer".

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EXAMPLES OF DUTIES AND RESPONSIBILITIES

The applicant will demonstrate experience, skills and characteristics which include, but not limited to:

- Perform all interactions with the public and other agencies with a professional attitude of cooperation and an understanding
- Responds to fire alarms, operates pumps, auxiliary equipment, fire hose, ladders, extinguishers, and other standard firefighting tools.
- Able to work in confined spaces while wearing a self-contained breathing apparatus.
- Able to work in Full firefighting personal protective equipment in a variety of situations.
- Respond and provide pre-hospital medical care at their level of EMS certification
- Perform under adverse working conditions
- Be able to lift over 100 pounds
- Must be able to walk, stoop, climb, twist, bend, run, sit, squat, kneel, and work in awkward positions while providing emergency services.
- Must be able to wear protective clothing for all weather situations and air borne, and blood and body fluid exposure protection
- Ride in an ambulance or fire apparatus under code three conditions (red lights and siren) in all environmental conditions
- Work with exposures to known and unknown diseases and work in confined spaces
- Attend all training necessary to maintain certifications

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- Paramedic specific – ACLS, CPR, PALS, ITLS or equivalent, NREMT and/or State Paramedic certifications.
- Engineer specific – Nevada ADO certification or acceptable equivalent, successful completion of the District ADO task book, NWCG ENOP certification (or actively working open taskbook).

- Perform general maintenance/house-keeping on Fire District property.
- Attends fire and medical training
- Accurately and promptly maintains and completes all required paperwork and District documentation.
- Follows instructions, adheres to directives, orders, standard operating procedures and policies
- Performs duties as assigned for District additional AOR's (Areas of Responsibility).
- Perform all other duties as assigned

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KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of the tactics, principles, practices, and procedures of basic firefighting, hazardous materials response, and other rescue services.
- Knowledge of the National Incident Management System (NIMS) and the Incident Command System (ICS).
- Ability to employ tactics, principles, practices, and procedures of basic firefighting, hazardous materials response, and other rescue services.
- Knowledge of EMS Skills and procedures including, but not limited to:
 - BLS, ILS, or ALS
- Ability to establish and maintain a cooperative working relationship with the public, other cooperative emergency service agencies, and other members of the District.
- Accurately document patient care reports
- Communicates concisely, clearly and effectively in both written and verbal form
- Self-motivated
- Able to safely operate emergency vehicles in accordance with State and local Statues
- Ability to act in accordance with District, State and Federal laws, regulations, operational procedures, policies and statutes

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WORKING CONDITIONS

Work is performed under the following conditions:

The majority of the Firefighter's work is spent at the fire station or in the community providing emergency services or other services provided by the District. Work is also accomplished in emergency environments including but not limited to:

- Extreme heat
- Extreme weather
- Open roadways
- Smokey or hazardous air

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- Heights
- Other hazardous environments that may pose a threat to health

PHYSICAL AND MENTAL REQUIREMENTS

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- Strength
- stamina
- agility
- Frequent lifting and/or moving of objects up to 30 pounds and occasional moving of objects up to 100 pounds.
- vision abilities required include close vision, color vision, and the ability to adjust focus. Physical fitness must be maintained to perform a variety.
- Hearing abilities required to communicate in loud and confusing situations.

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.

MINIMUM QUALIFICATIONS

Must meet the following requirements at time of appointment and during employment:

- 18 years of age or older
- High School Diploma or GED
- Valid Firefighter I certification (Nevada or IFSAC)
- Valid EMS certification (Nevada, NREMT, Reciprocity state)
- Valid State of Nevada Attendant License (or the ability to obtain)
- Valid Class B driving license
- Valid NWCG Firefighter 2 (FF2) (or the ability to obtain within one year).

DESIRABLE QUALIFICATIONS

Possession of the following may add preference to hiring:

- Valid Firefighter II certification (Nevada or IFSAC)
- Valid NWCG Firefighter I certification (FF1)
- Valid AEMT or Paramedic EMS certification (Nevada or NREMT)
- One year of structural firefighting experience
- One year of Wildland firefighting experience
- One year of EMS experience
- EMS and/or Fire Instructor certification(s)
- Any specialized rescue or technical certification(s)

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SPECIAL CONDITIONS:

All candidates being considered for a position with the NLCFPD will be required to submit to an extensive background investigation, physical exam and drug screen.

Entry level employees are probationary (introductory period) employees and may be discharged for any reason, with or without due process at any time during the introductory period. The introductory period may be extended with or without cause for up to six months for additional evaluation.

Within 12 months the applicant is required to have complete the following as available:

- Nevada driving license "F" endorsement
- NWCG Firefighter I certification
- NIMS ICS 100,200,700,800
- S-190 Basic Wildland Behavior
- District sponsored driver/operator training course
- Completion of probationary task book
- Minimum completion of AEMT (Nevada or NREMT)

FLSA STATUS

Non-Exempt – Safety Sensitive

COMPENSATION PACKAGE

- Reserve Firefighter/EMT \$12.50/hour (Limited to 1039 hours/fiscal year)
- Reserve Firefighter/AEMT \$14.00/hour (Limited to 1039 hours/fiscal year)
- Reserve Firefighter/Paramedic \$16.00/hour (Limited to 1039 hours/fiscal year)
- ~~Full time Firefighter/AEMT \$18.68 - \$24.37/hour (Based on labor contract)~~
- ~~Full time Firefighter/Paramedic \$21.56 - \$25.89/hour (Based on labor contract)~~ Full-time
- Based current Labor contract (2023) \$18.68 - \$25.89/hour

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FULL-TIME BENEFITS

- Based on current Labor contract (2023)
- 100% contribution paid by District into the Nevada Public Employees Retirement System
- ~~Twelve~~ Thirteen paid holidays
- 8.67 - 24.00 hours of annual leave accrued monthly
- 9.00 - 12.133 hours of sick leave accrued monthly
- District pays for 100% of medical, dental, vision, and life insurance for the employee
- District pays for 80% of dependent's medical, dental, vision insurance coverage
- Other benefits offered through the current labor contract

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I have read and understand the Firefighter/EMS provider/Engineer job description.

Print Name: _____

Signature: _____ Date: _____

This job description in no way implies an offer or contract for employment.

***North Lyon County Fire is an Equal Opportunity Employer
In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.***

DRAFT

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North Lyon County Fire Protection District



Fire Captain Job Description

Updated ~~12/13/2021~~ [DRAFT 01/11/2024]

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THE POSITION

Under the direction of District Chief Officers, the Fire Captain typically manages daily station activities of subordinate personnel and directs emergency response/activities. It is the responsibility of the Fire Captain to apply diligence, and safely minimize losses associated with fire, to perform rescue operations, to treat and stabilize victims of medical emergencies and to demonstrate compassion, concern, understanding and patience for all citizens in every situation encountered.

The Fire Captain ~~typically is~~ ~~typically~~ assigned to a rotating 48/96 work schedule. During his/her assigned shift, the Fire Captain is also responsible ~~to perform~~ ~~for performing~~, cause to be performed, or supervise routine assignments pertaining to apparatus maintenance, equipment and facility maintenance and other activities. The Fire Captain is also responsible for the completion of administrative assignments as directed by the District Fire Chief.

The Fire Captain may be assigned staff responsibilities in Fire Prevention, Fire/Medical Training, Wildland Program management, Fleet management, or other administrative functions. A Fire Captain assigned regular administrative duties may be assigned to work a 40-hour workweek.

DISTINGUISHING CHARACTERISTICS

Service First – A Fire Captain actively exemplifies service. Nothing takes priority over responding to our community's needs.

Dedication First – A Fire Captain actively demonstrates through action and word a steadfast dedication to the needs of our citizens, Community, and District.

Teamwork First – A Fire Captain recognizes the unique perspectives and varied skill sets that each person brings to the District. As such, the Fire Captain actively encourages growth, participation, and respect from all members of the District.

Integrity First – A Fire Captain is honest, truthful, trustworthy in all of their actions.

Accountability First – A Fire Captain holds themselves and others to the highest standards of our profession. A Fire Captain does not view failure as a weakness and actively seeks to minimize failure through training, support, coaching, and mentoring other members of the District.

ESSENTIAL JOB FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. The Fire Captain duties may include, but are not limited to, the following:

- Responds to fire alarms, operates pumps, auxiliary equipment, fire hose, ladders, extinguishers, tools, and other related equipment. Is comfortable in confined spaces and wearing a self-contained breathing apparatus. Will also direct the activities of his/her assigned apparatus ensuring that responding personnel are appropriately dressed,

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adequately trained, and properly briefed to insure the rapid, efficient, and effective mitigation of incidents. The Fire Captain may work as the incident commander.

- The Fire Captain directs the placement and size of hose lines, the placement of ladders, the ventilation of buildings, may be required to perform and/or assist in the performance of all emergency operations.
- Removes ~~persons~~ people from danger and administers first aid to injured persons.
- Employs firefighting techniques that preserve fire scenes for cause and origin determination.
- Supervises subordinate District members for performance, compliance with policy, and satisfactory continual demonstration of District mission, vision, and values.
- Conducts routine performance evaluations on subordinate District members.
- Completes discipline for subordinate District members to the level of written reprimand.
- Supervises and/or assists with the cleaning of quarters, apparatus, and equipment.
- Maintains discipline and enforces North Lyon County Fire District policies, SOP's, SOG's, and rules and regulations.
- Completes ongoing shift work, project work, ~~may-assists~~ with fire prevention activities and public education programs.
- Assist in evaluating personnel assigned to his/her shift and recommends ways to improve knowledge, skills and abilities.
- Responsible for writing incident reports and maintaining records as required by North Lyon County Fire District policy, procedures, administrative directives, or other legal requirements.
- Assists fire prevention with inspections of commercial occupancies, participates in pre-fire planning and becomes familiar with the various floor plans, types of construction and hazards associated with each occupancy.

KNOWLEDGE, SKILLS, ABILITIES

- Possess a working knowledge of:
 - The principles, practices and techniques of modern structural and wildland fire suppression and prevention activities.
 - Emergency response and scene safety.
 - Fire strategies and tactics.
 - Hazardous materials incident response and operations.
 - Technical rescue response and operations.
 - Principles, practices and skills of emergency medical care to the ILS and/or ALS certification level.
 - Basic fire hydraulics and math.
 - Basic principles of mechanics.
 - Working knowledge of the National Incident Management System.
- Able to use computers and software specific to the fire service.
- Able to perform a variety of physical and mechanical operations, ability to reason and act decisively, quickly, and calmly in emergency situations.
- Ability to evaluate complex emergency situations when not directly supervised.

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- Ability to perform prolonged arduous work under adverse and often dangerous conditions.
- Ability to understand and follow oral and written instructions and effectively communicate oral and written instructions to other members of the District.
- Ability to establish and maintain effective working relationships with co-workers, neighboring fire departments, and the public.

MINIMUM QUALIFICATIONS

- Fire Fighter II certification.
- Fire Officer I certification (within ~~reasonable time~~ one year of after promotion as available through Nevada State Fire Marshal's office or acceptable alternative).
- Fire Service Instructor I certification and/or EMS Instructor.
- Fire Inspector I certification (within one year of promotion as available through the Nevada State Fire Marshal's office to acceptable alternative).
- Pool-/Pact eEssential mManagement sSeries certificate (within one year as available).
- Not in disciplinary probationary status with the District at time of application.
- Three years of full-time employment with the District or comparable employment with a fire agency.

SPECIAL CONDITIONS

- Maintain NWCG qualified (Red Carded) to Fitness Level A – Arduous Pack Test.
- Maintain NWCG qualified (Red Carded) as an Engine Boss or higher within a reasonable time as possible.
- Maintain current Nevada Class C driver's license with an F endorsement.
- Maintain current required EMS Certifications.
- Promotion to Captain requires a one-year probationary period during which the employee will be evaluated at least twice (six months and one year) for effectiveness and competency. No promotion is permanent until the employee has successfully completed the probationary period.
- The probationary period may be extended with or without cause for up to six months for additional evaluation of effectiveness and competency.

DESIRED QUALIFICATIONS

- AAS degree in fire science or another related field.
- Fire Officer II.
- NFPA or equivalent Fire Safety Officer.
- Any specialized Certifications (Rope Rescue Technician, Confined Space/Trench Rescue Operations and/or Technician, Hazardous Materials Technician, Swift-water Rescue Technician).

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- NWCG qualified (Red Carded) as a Strike Team / Task Force Leader for Engines.
- NWCG qualified (Red Carded) as a Division Group Supervisor.
- ~~Pool Pact essential management series certificate:
5 years' experience as a fulltime Firefighter AEMT/Paramedic with North Lyon County Fire Protection District.~~

PHYSICAL REQUIREMENTS

The physical requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

The duties of this position require sufficient mobility, flexibility and body strength to participate in strenuous firefighting and emergency ground activities for prolonged periods of time. These activities include wearing standard firefighting personal protective clothing including self-contained breathing apparatus. Other activities include but are not limited to raising and climbing ground ladders, climbing aerial ladders, pulling 2 ½" hose filled with water under pressure and applying water from nozzle under pressure. Lifting heavy equipment such as smoke ejectors and generators are typical tasks performed in this job classification, occasional lifting of up to 100 pounds is also required. Working outdoors in extremely warm and extremely cold weather may be required in some emergency and training situations. Must have the ability to stay physically capable in mentally and emotionally stressful environments and/or incidents. The Fire Captain must be able to hear and understand the spoken word in an office, classroom, and emergency environment. The Fire Captain must be able to speak and communicate in person, over the telephone and on a two-way radio. The Fire Captain must have vision abilities to include close vision, distance vision, peripheral vision, depth perception, and ability to focus.

WORKING CONDITIONS

Work is performed under the following conditions:

The Fire Captain is frequently exposed to outside weather conditions including cold and extreme heat, wet and/or humid conditions, high precarious places, smoke, fumes, or airborne particles, toxic or caustic chemicals and risk of electrical shock. May be exposed to bodily fluids produced by other individuals. The noise level may be loud. The Fire Captain will have periodic contact with angry and upset individuals; frequent interruptions of planned work activities by telephone calls, office visitors, and response to unplanned events. The position requires occasional strenuous work and long hours and the ability to assist and/or manage an emergency scene at any time. Participation in wildland fires may require the employee to be on the scene for several days.

FLSA STATUS

Non-exempt / Safety Sensitive

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COMPENSATION

- Based on current labor contract

BENEFITS

- Based on current labor contract

I have read and understand this explanation and Fire Captain job description.

Print Name: _____

Signature: _____ Date: _____

This job description in no way implies an offer or contract for employment.

***North Lyon County Fire is an Equal Opportunity Employer
In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.***

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LYON COUNTY REGIONAL HAZARD MITIGATION PLAN

2023 Edition

PENDING ADOPTION DECEMBER 2023

PARTICIPATING JURISDICTIONS:



Lyon County

**Lead Jurisdiction*



City of Fernley



City of Yerington



Central Lyon Co.
Fire Protection
District



Walker River
Irrigation District



Yerington / Mason
Valley Fire Protection
District



Smith Valley Fire
Protection District



North Lyon Co. Fire
Protection District



Carson Water
Subconservancy
District



Mason & Smith Valley
Conservation Districts



PLAN ADOPTION AND APPROVAL

44 CFR §201.6(c)(5) requires that the Lyon County Regional Hazard Mitigation Plan be formally adopted by the Board of County Commissioners and all participating jurisdictions. The Hazard Mitigation Plan has been adopted by each jurisdiction as of the following dates. Plan adoption resolutions are included in Appendix H.

JURISDICTION	ADOPTING BODY	ADOPTION DATE
Lyon County	Board of County Commissioners	December 21, 2023
City of Fernley	City Council	December 20, 2023
City of Yerington	City Council	<i>Pending Adoption</i>
Central Lyon County Fire Protection District	Board of Fire Commissioners	<i>Pending Adoption</i>
North Lyon County Fire Protection District	Board of Fire Commissioners	<i>Pending Adoption</i>
Yerington / Mason Valley Fire Protection District	Board of Fire Commissioners	<i>Pending Adoption</i>
Smith Valley Fire Protection District	Board of Fire Commissioners	<i>Pending Adoption</i>
Carson Water Subconservancy District	Board of Directors	<i>Pending Adoption</i>
Mason and Smith Valley Conservation Districts	Board of Directors	<i>Pending Adoption</i>
Walker River Irrigation District	Board of Directors	<i>Pending Adoption</i>

This plan is pending approval by the Federal Emergency Management Agency (FEMA).

CHAPTER 1: INTRODUCTION

Chapter 1 describes the authorities and principles that provide the basis for Lyon County’s regional mitigation program as well as provides a description of the programs’ organization and how the plan is organized to support it.

In recent years, Lyon County has endured the impacts of a variety of hazards-turned disasters. From widespread alluvial flooding and other floods along the Carson and Walker Rivers, to wildland fires, and the ever-present risk of human-caused disasters. The region has experienced firsthand what hazards can do to a community.

In response to hazard risks, Lyon County and regional partners have made a commitment to work together to prepare for and respond to emergencies. The 2023 update of the Lyon County Regional Hazard Mitigation Plan (HMP) represents a cooperative effort by regional partners to identify mitigation projects that will reduce hazard risks over the long-term.

1.1 Authority

The Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988 (Stafford Act), as amended by the Disaster Mitigation Act of 2000 (DMA 2000), Public Law 106-390, and its implementing Code of Federal Regulations (CFR) provisions, 44 CFR § 201, provide the legal authority for local hazard mitigation planning. The DMA 2000 requires state, local, and tribal governments to develop an HMP that identifies the jurisdiction’s natural hazards, risks, vulnerabilities, and mitigation strategies. The planning process requirements mandated by the Federal Emergency Management Agency (FEMA) (outlined in 44 CFR §201.6) include the following activities:

- Document the planning process;
- Provide stakeholders with an opportunity to participate;
- Conduct and document public involvement;
- Incorporate existing plans and reports;
- Discuss continued public participation and plan maintenance; and
- Provide a method for monitoring, evaluating, and updating the HMP.

Once complete, the HMP must be submitted to FEMA for approval. FEMA’s approval of an HMP is a prerequisite for federal Hazard Mitigation Assistance grant program eligibility (outlined in 42 CFR §5165(a)).

The Lyon County Regional Hazard Mitigation Plan was prepared in accordance with the requirements of the Stafford Act, as amended by the DMA 2000, and the implementing 44 CFR § 201 provisions, as well as in compliance with the 2023 Local Mitigation Planning Guide released April 19, 2022 and effective April 19, 2023. The County and all participating communities will integrate appropriate Americans with Disabilities Act standards into mitigation projects and actions implemented as a part of the planning process. For example, alterations to existing facilities, such as seismic retrofits, will comply with all applicable federal accessibility requirements.

1.1 Purpose and Scope

What is Hazard Mitigation?

Hazard mitigation is any sustained action taken to reduce or eliminate the long-term risk to human life and property posed by hazards (44 CFR §201.2). Hazard mitigation activities may be implemented prior to, during, or after an event. However, it has been demonstrated that mitigation is most effective when based on an inclusive, comprehensive, long-term plan that is developed before a disaster occurs.

Additionally, hazard mitigation planning is one of the five mission areas presented in the National Preparedness Goal: Mitigation, Prevention, Protection, Response, and Recovery (see Figure 1-1). The Lyon County Regional HMP is an integral piece of the region's comprehensive approach to emergency management and is designed to align and integrate with other existing plans and emergency management activities.

Figure 1-1. Emergency Management Cycle



Mitigation planning is important because it not only encourages communities to become more flexible and adapt to change more easily, but it also:


- Guides mitigation activities in a coordinated and efficient manner;
- Integrates mitigation into existing tribal plans/programs;
- Considers future growth and development trends;
- Makes a community more disaster-resilient; and
- Ensures eligibility for grant funding.

1.1.1 Purpose

The Lyon County Regional HMP assesses the potential impact of all prioritized hazards to community members and property and provides mitigation strategies and actions to reduce such risks. The HMP prioritizes these strategies and includes an implementation plan to ensure strategic actions are carried out. The 2023 HMP is the required update of the region's 2018 HMP, expanded to include additional

participating agencies (see Section 1.1.2). The updated HMP ensures that community members have access to the most up-to-date hazard risk information and maintains the County’s and participating communities’ eligibility to receive federal mitigation funding.

1.1.2 Scope

 <p>FEMA REQUIREMENT 44 CFR §201.6(c)(1)</p>	<p>A1-b. Does the plan list the jurisdiction(s) participating in the plan that seek approval, and describe how they participated in the planning process?</p>
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While the HMP is focused on community members and property, it also includes strategies for broader community risk reduction. The County represents a geographically large region with communities throughout. The HMP attempts to account for all areas of risk concern and address the needs of each participating community. It is designed to integrate with other planning efforts and neighboring county mitigation plans, and to be multi-jurisdictional, representing the efforts of each participating communities within the region. According to 44 CFR § 201.6(a)(4), local governments may work together to create a multijurisdictional plan. For multi-jurisdictional plans, one community should be designated as the lead jurisdiction. Lyon County, led by the Lyon County Office of Emergency Management, is designated as the lead jurisdiction of the 2023 Regional HMP. The following jurisdiction(s) participated in the planning process and seek approval as participating entities:

- Lyon County *lead jurisdiction**
- City of Fernley**
- City of Yerington**
- Central Lyon County Fire Protection District**
- North Lyon County Fire Protection District**
- Yerington/Mason Valley Fire Protection District**
- Smith Valley Fire Protection District**
- Walker River Irrigation District**
- Carson Water Subconservancy District**
- Mason and Smith Valley Conservation Districts**

1.2 Lyon County Hazard Mitigation Program

The HMP is one component of the region’s comprehensive approach to hazard mitigation. The County and its partners maintain capabilities to ensure that all elements of the participating communities are able to support hazard mitigation activities (see Chapter 4). The following hazards are the focus of region’s hazard mitigation program:

- Avalanche
- Criminal Acts and Terrorism/WMD
- Dam/Canal/Reservoir Failure
- Drought
- Earthquake
- Economic/Supply Chain
- Energy Emergency

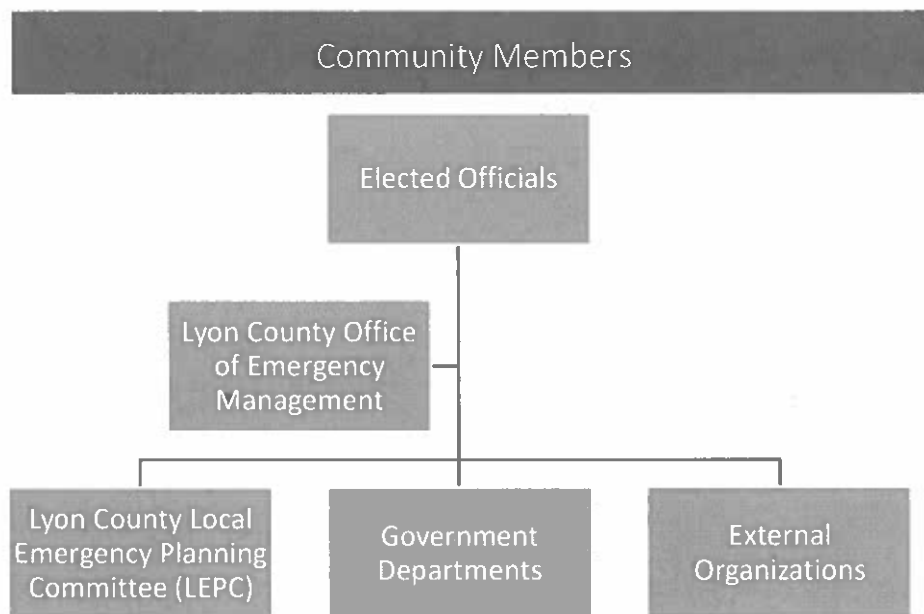
- Epidemic/Infectious Disease
- Expansive Soil
- Flood
- Hazardous Materials
- Infestation
- Landslide
- Severe Storm and Extreme Snowfall
- Technological Hazards (including Cyber)
- Tornado
- Transportation Accident (including aircraft and rail)
- Volcano
- Water/Wastewater Emergency
- Wildland Fire

See Chapter 8 for details on ongoing implementation of the County’s mitigation program.

1.2.1 Organization

Figure 1-2 illustrates how Lyon County and participating jurisdictions organized to ensure an engaged and collaborative approach to mitigation planning and program implementation. This organization is informally referred to in this plan as the County’s mitigation program.

Figure 1-2. Lyon County Multi-Jurisdictional Mitigation Program Organization



1.2.2 Roles and Responsibilities

The regional HMP exists as a framing document for the region's overall mitigation program. All community members, governmental entities, and businesses play a role in mitigation, and this section outlines those roles and responsibilities.

1.2.2.1 Community Members

Prepared and educated community members are a critical aspect of the region's resiliency, and the County and its partners actively encourage their members to participate in efforts to minimize vulnerability to hazards by engaging in the following activities:

- Participate in preparedness programs. More information can be found in newsletters, in Facebook pages, and through direct engagement.
- Engage in personal and family preparedness and mitigation activities at home and at work.

1.2.2.2 Elected Officials

Elected leadership plays a key role in the County's mitigation program. As the local decision makers, elected officials are responsible for balancing budgetary needs with the need to reduce risks. Participating community elected officials perform the following activities in support of the County's mitigation program:

- Develop and set policy guidance and direction for the County's hazard mitigation program;
- Pass required ordinances to support the hazard mitigation program;
- Provide resources, funding, and direction for protecting and enhancing the lives of community members, and protecting cultural and natural resources;
- Adopt the HMP; and
- Approve funding and projects outlined in the HMP.

1.2.2.3 County Emergency Manager

Lyon County employs an Emergency Manager to oversee the Lyon County Office of Emergency Management in compliance with [Nevada Revised Statutes \(NRS\) 414.090](#). The County Emergency Manager serves as the lead coordinator for the community mitigation program. The emergency manager facilitates mitigation activities, including updates to the HMP, and provides technical assistance to other departments. Key responsibilities of the emergency managers include the following:

- Facilitate the community's hazard mitigation program;
- Provide technical support to departments regarding integration of hazard mitigation into department activities;
- Act as a liaison to external organizations collaborating on mitigation activities; and
- Keep elected officials apprised of the status of the County's hazard mitigation program

1.2.2.4 Mitigation Planning Team

The Mitigation Planning Team (MPT) includes members of the Lyon County Local Emergency Planning Committee, representatives from participating jurisdictions, and other key stakeholders. The MPT was

developed to ensure that the HMP is representative of capabilities, resources, and concerns throughout the region. Moving forward, the MPT will regularly convene to monitor, evaluate, and implement the region's mitigation program. Additional key responsibilities of the MPT include the following:

- Support ongoing implementation of the region's hazard mitigation program (see Chapter 8);
- Meet annually (at minimum) to address progress made on mitigation actions to date; and
- Provide input and technical support for updating and maintaining the HMP.

Refer to Chapter 3 for a discussion of the role of the MPT in the 2023 update of the Lyon County Regional HMP.

1.2.2.5 Governmental Departments and Agencies

The success of the region's mitigation program is dependent on mitigation being a shared endeavor across all organizational elements of the governmental departments of each participating community. Departments are strongly encouraged to incorporate hazard mitigation into their plans and programs and be active participants in the County's efforts to enhance resiliency. Key responsibilities of tribal departments include the following:

- Implement actions identified in the HMP;
- Incorporate hazard mitigation into other departmental planning efforts; and
- Assign a representative to serve as a liaison to the MPT.

1.2.2.6 Community Partners and Neighboring Jurisdictions

The County is committed to a collaborative mitigation program that strives to integrate with other community efforts to mitigate the impacts of hazards. While the scope of the HMP primarily includes participating community departments, the County will continue to look for opportunities to partner with neighboring jurisdictions, private industry, nonprofit organizations, and community- and faith-based organizations in its mitigation program. In particular, the County will coordinate with neighboring counties, the State of Nevada, and FEMA Region IX. Key responsibilities of community partners include the following:

- Incorporate hazard mitigation into organizational and business activities; and
- To the greatest extent possible, coordinate hazard mitigation activities with those of the County and other community partners.

Refer to [Chapter 3- Planning Process](#) for a discussion of how community partners were engaged in the 2023 update of the Lyon County Regional HMP

1.3 Plan Organization

The 2023 update of the Lyon County Regional HMP is organized in to the following chapters:

Chapter 1 – Introduction. Identifies the authorities on which the plan is based, describes the plan's purpose and scope, describes how the plan is organized, and identifies changes to the plan since 2019.

Chapter 2 – Community Profiles. Summarizes the community profile for the County, including geographic, demographic, and socioeconomic characteristics that make the area unique.

Chapter 3 – Planning Process. Describes the process used to update the plan, including the data sources and plan integration activities, outreach and engagement strategies, MPT activities, and plan development milestones.

Chapter 4 – Hazard Profiles and Risk Assessments. Summarizes the hazards that could potentially impact the community, including a hazard-ranking table.

Chapter 5 – Vulnerability Analysis. Identifies vulnerable assets such as people, housing units, critical facilities, infrastructure and lifelines, hazardous materials facilities.

Chapter 6 – Capability Assessment. Identifies the existing mitigation capabilities of departments and organizations and highlights mitigation accomplishments over the last planning cycle.

Chapter 7 – Mitigation Strategy (Goals, SMART Objectives). Provides updated goals and SMART objectives for the region’s mitigation program and identifies a comprehensive set of prioritized mitigation actions that contribute to the region’s resiliency.

Chapter 8 – Plan Maintenance and Implementation. Describes the plan for monitoring, evaluating, updating, and implementing the Lyon County Regional HMP over the next five-year period.

In addition to the main document, the HMP is supported by a series of appendices that provide the documentation of the planning process, expanded map sets, and additional data supporting the Vulnerability Assessment.

1.4 What’s New in the 2023 Update?

The mitigation planning team utilized an updated format for the 2023 HMP update to align with the 2023 Local Mitigation Planning Guide released April 19, 2022 and effective April 19, 2023.

Recent disasters and emerging hazards have also influenced the planning priorities and development of mitigation actions for the five-year HMP cycle. In 2023, the County and its partners responded to major winter storms, and widespread regional flooding that impacted most of Lyon County. The 2023 update of the Lyon County Regional HMP includes the following additional major revisions:

- Expanded to include all four Fire Protection Districts (CLCFPD, NLCFPD, MVFPD, SVFPD), Carson Water Subconservancy District, Mason & Smith Valley Conservation Districts, and the Walker River Irrigation District as formal participating jurisdictions.
- MPT included the following new hazards to profile in 2023:
 - Economic/Supply Chain Emergency
 - Water/Wastewater Emergency
 - Energy Emergency
 - Transportation Incident (including rail and aircraft)
 - Technological Emergency
- In addition, the following hazards were revised to better reflect the hazards impacting Lyon County and participating jurisdictions:
 - Dam/Canal Failure was expanded to include Reservoir Failure
 - Terrorism/Weapons of Mass Destruction (WMD) was expanded to include Criminal Acts
- The MPT also chose to identify vulnerability and mitigation strategies for each hazard by each unique participating jurisdiction to better align with the 2023 Local Mitigation Planning Guidance.

Additionally, to aid in plan review and to ensure that all FEMA planning requirements are met, text box callouts have been inserted into the plan that identify the planning element, based on FEMA's Local Plan Mitigation Review Tool, that is addressed in that particular section of the plan. The plan also strives to make robust use on internal callouts to ensure that its users can easily find related information.

The Local Mitigation Plan Review Checklist is available in Appendix B for easy review of relevant or applicable content in the plan by required planning element/sub-element.

A.2 City of Fernley Resolution for Adoption – Signed December 21, 2023

CITY OF FERNLEY
RESOLUTION # 23-017

A RESOLUTION OF THE CITY OF FERNLEY ADOPTING THE REGIONAL HAZARD MITIGATION PLAN.

WHEREAS, the City of Fernley is a political subdivision of the State of Nevada, organized pursuant to the provisions of NRS 266; and

WHEREAS, recognizes the threat that natural hazards pose to people and property within the City of Fernley; and

WHEREAS, Lyon County in cooperation with the City of Fernley and other jurisdictions has prepared a multi-hazard mitigation plan, hereby known as the Regional Hazard Mitigation Plan 2023 in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

WHEREAS, the Regional Hazard Mitigation Plan 2023 identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Fernley from the impacts of future hazards and disasters; and

WHEREAS, adoption by the Fernley City Council demonstrates its commitment to hazard mitigation and achieving the goals outlined in the Regional Hazard Mitigation 2023.

NOW THEREFORE, BE IT RESOLVED, that the Fernley City Council adopts the Regional Hazard Mitigation Plan 2023. While content related to Fernley may require revisions to meet the plan approval requirements, changes occurring after adoption will not require Fernley to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

Aye: 5 Nay: 0 Abstention: 0 Absent: 0

FERNLEY CITY COUNCIL

By: Neal E. McIntyre Date: 12-21-23
Neal E. McIntyre, Mayor

Attest By: Kim Swanson Date: 12/21/23
Kim Swanson, City Clerk