

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

BOARD OF TRUSTEES MEETING

May 19, 2020

Those Present:

Chairman Greg Felton
Trustee Larry Schussel
Trustee Kevin Kjer
Trustee Ann Grant

Trustee Bill Kirschner
Legal Counsel Devon Reese
Fire Chief Scott Baker

1. Call to Order.

Meeting was called to order at 1:32 p.m.

2. Pledge of Allegiance.

Pledge of allegiance was led by Trustee Kirschner.

3. Roll Call.

Chairman Felton, Vice Chairman Schussel, Trustee Grant, Trustee Kirschner and Trustee Kjer were present. A quorum was met.

4. Approval of the Agenda.

Trustee Kirschner made a motion to approve the agenda. Trustee Schussel seconded the motion. Motion approved 5-0.

5. Public Comment. None.

6. Board Trustee Comment.

Trustee Grant thanked the firefighters who assisted with the A-Symptomatic COVID-19 testing.

Trustee Kirschner communicated that the Fire Chief's evaluation form is long and out of date and asked for a revision before next year's review.

Chairman Felton thanked all the employees that were involved in providing feedback for the Chief's evaluation.

7. Approval of the Consent Calendar.

- a. Board Meeting Minutes 04/14/2020

- b. Monthly Expenditures
- c. Financials – 10/31/19, 11/30/19
- d. Administrative Policy – Procurement Card Policy
- e. Administrative Policy – Petty Cash Policy

Trustee Schussel made a motion to approve the agenda Items “b-e”. Trustee Kirschner seconded the motion. Motion approved 5-0.

8. For Possible Action: Consent items moved forward.

Trustee Schussel noted that his name was not listed in the top attendance box on the April BOT Minutes in Item “a”.

Chairman Felton made a motion to approve Item “a” with the noted correction. Trustee Schussel seconded the motion. Motion approved 5-0.

9. Presentation: Employee Recognition

Chief Baker recognized the hard work and achievement of every employee and announced plans are to acknowledge service years and promotions at a future event which will coincide with our 75th Anniversary.

Service Recognition

Engineer Brad Petersen	13 Years of Service
Firefighter/Paramedic Dusty Gooch	4 Years of Service
Assistant Foreman Jared Correll (Seasonal employee since 2014)	2 Year of Service

10. For Discussion and Possible Action: Public hearing and possible adoption of the FY 2020-2021 Tentative Budget. Fire Chief Scott Baker

Chief Baker reviewed:

Current FY 2019-20 financial status

Through February, consolidated tax was \$3.1M however; our projection was much more than that. A \$1.6M recovery is not expected over the next 4 months. It is unknown how the COVID-19 closures will affect the sales tax and our budget. In anticipation of funding reductions, the District has eliminated all unnecessary spending, minimized overtime and placed capital items on hold. The purchase of the TYPE VI engine, one of those capital purchase items, had contract negotiation delays when the company was sold. Then the District discovered that other agencies had experienced issues and had changed vendors, so the plan is now to be added as a “joinder” through the state process to purchase with other agencies to secure a better price when we are ready to

proceed.

Annual budget process

January – annual audit is completed and those figures begin the budget worksheet

February – state forms are issued

March – state projections are distributed which are based on January information.

The state budget has to account for those revenue projections.

April – tentative budget was filed with the state and discussed with the board

May – tentative budget and final budgets are approved and filed with the state

FY 2020-21

Revenue Sources – Ad Valorem (property tax), consolidated tax (sales tax), grants, fees for service (plan review, event stand-by), other (strike team reimbursements) and sale of assets (surplus equipment).

Expenses – salaries and wages (base pay and incentives), benefits (workers comp, health and retirement), services/supplies (operating supplies) and capital outlay (facilities, vehicles and equipment).

Transfers – health insurance (employee and retiree health), special services, ambulance and capital fund.

S-2 pg. 1: Statistical Data – These numbers are ever changing and are based off of the population as collected by the government census (most recent was 2010). Douglas County does updates, just not for Tahoe Township.

S-3 pg. 2: Property Tax Rate and Revenue Reconciliation – Douglas County Clerk Kathy Lewis covered this in depth in April's BOT meeting. Total \$6.4M.

S A pg. 3: Estimated Revenues & Other Resources (Gov. Fund Revenues) – This shows the beginning fund balance, the actual tax rate and how the money is distributed with the majority going into the General Fund. Total \$17.9M.

S A - 1 pg. 4: Government Expenditures – This is an overall summary of the government expenditures usage broken down across all 7 governmental funds for the District. Total \$17.9M.

S A - 2 pg. 5: Proprietary and Nonexpendable Trust Funds – This shows the breakdown of the Ambulance Enterprise Fund which is an enterprise fund. Total (-\$190K).

S B - 12 pg. 6: General Fund Revenue - This breaks down the District's income which includes fees from event standbys and plan reviews and reimbursements from strike teams and grants. Total \$10.9M.

S B - 13 pg. 7: General Fund Expenditures – This shows the District’s yearly expenditures including Salaries and Wages (\$5.0M), Employee Benefits (\$2.2M), Service and Supplies (\$1.3M) and Capital Outlay (\$100K).

Contingency (cannot exceed 3%) and transfers to other funds are noted here. Total \$10.9M.

S B - 14 pg. 8: Capital Projects Fund – The funding for capital expenditures comes from Ad Valorem taxes, interest income taxes and the sale of District assets. This plan includes the ambulance refurbish/chassis and Holmotro (extrication) upgrades. The Type VI, in the current plan, has been tabled until the District can evaluate the impact of COVID-19, when ready to proceed we will do so with TMFPD’s order. Total \$453K.

S B - 14 pg. 9: Sick Leave Reserve Fund – This is estimate is based sick leave expenditures and the audit from the prior year. The District cannot predict future illnesses or the long term effects of this year’s COVID wave. Total \$316K.

S B - 14 pg. 10: Special Services Fund –The majority of this is funded by grant money and government contracts (EOD). The ‘Community Involvement’ line item is for donations and scholarships. This fund also covers training fees and equipment needs required for EOD, ice rescue, marine rescue, and rope rescue services. Total \$362K.

S B - 14 pg. 11: Health Insurance Fund - Thanks to the investments (RBIF) made to fund the insurance benefits and long term positive earnings, the District will soon be able to stop adding additional funds as determined by the Actuarial Defined Contribution (ADC). Total \$3.0M.

S B - 14 pg. 12: Fire Safe Community Fund - The majority of the revenue for this Fund comes from Ad Valorem taxes, grants, contracts and strike team reimbursements. Note that Fire Safe Community Fund does not receive any revenue from the General Fund. This is a scalable organization based on available funding. Total \$2.4M.

S B - 14 pg. 13: Fire Flow Initiative Fund - This fund was created to assist the areas of our District that don’t have hydrant access. This fund includes a future public pier (\$125K) and water tender. Total \$434K.

S F - 1 pg. 14: Ambulance Fund – Revenues, Expenses, and Net Position. This is funded by the operating revenues from fees for service (ambulance transports), non-operating revenue (property tax) and other income (events). Salaries and Benefits are for paramedics only; Services and Supplies are for ambulance operations; and Depreciation is for the ambulances. We currently show a bad debt level of \$275,000, but have worked out a solution with our billing partners to chip away at that this coming fiscal year. Total (\$190K).

S F - 2 pg. 15: Statement of Cash Flows - Ambulance Fund - This shows a detailed

breakdown of the flow of money in/out of each fund.

S T pg. 16: Transfer Reconciliation - This shows the transfers from the General Fund and where it is transferred to - Health Insurance, Special Services and Ambulance Funds. Subtotal \$1.4M.

S T pg. 17: Transfer Reconciliation - This shows the transfers into the Health Insurance Fund. Subtotal \$1.6M.

S T pg. 18: Transfer Reconciliation - This shows the transfers into the Ambulance Enterprise Fund from the General Fund and to the Health Insurance Fund. Total \$409K.

Fire Safe Community Funds transfers to the Health Insurance Fund. Total \$149K. Total Transfers \$1.9M.

S S-30 pg. 19: Lobbying Expense Estimate - This is a required page for annual budget by the government. The District does not have a paid lobbyist, needs are handled by staff.

S S-31 pg. 20-21: Schedule of Existing Contracts - This lists the current contracts and estimated expenses that the District has with different consultants, healthcare providers, HR resources etc. The majority of these expenses fall under professional fees in the individual funds. The audit expense (EideBailly) has been reduced in anticipation of a consolidated audit with the Post Retirement Trust. This item varies year to year depending on the need for a single audit.

S S-32 pg. 22: Schedule of Privatization Contracts – The District does not currently have any privatized contracts (hiring another contractor to do our firefighting responsibilities), this is a required form by the government to have in our budget.

Text pg. 23: Explanation of Ending Fund Balance – The shows an overall explanation of our ending fund balance, we use this as a reserve fund for the District which is a governmental requirement to have.

Clarification was given that the population figures justify the tax base and do not serve any other purpose for the budget calculations.

Trustee Kirschner made a motioned to adopt the FY 2020-21 Tentative Budget as proposed. Trustee Schussel seconded the motion. Motion was approved 5-0.

11. For Discussion and Possible Action: Public hearing and possible adoption of the FY 2020-2021 Final Budget. Fire Chief Scott Baker

Overall the last few years, the staff has done a great job of refining the Service and Supplies and Capital Outlay with our ever changing Strategic Plan. As a District, we have narrowed down all expenses to needs only with the intent to hire more Firefighters to fill our stations. Our plan is to move forward with this proposed budget and adjust

expenses as revenues change (due to COVID-19).

Chairman Felton motioned to adopt the FY 2020-21 final budget as proposed. Trustee Kirschner seconded the motion. Motion approved 5-0.

12. For Discussion and Possible Action: Discussion and Approval of Resolution #002 - 2020, proposing rate increases for EMS, Level III plan reviews, fire billing, personnel and standby rates to become effective on July 1, 2020. First reading - no action to be taken. Battalion Chief Bryce Cranch, Fire Marshal Eric Guevin and Accounting Specialist Carrie Nolting

Fire Prevention Bureau

Fire Marshal Guevin stated that the last review of the plan review fees was 2019.

Items that will stay the same include: Level I, Level II plan review fees, VHR fees administrative fees and sanctions.

Items that will change include: personnel and Level III plan review fees.

Justification: The changes in personnel rates are based on current salaries for the Fire Inspector and Fire Marshal; and the addition of the new Fire Prevention Captain position.

Level III Plan Review fee changes will bring the District in line with East Fork Fire (EFF) fees, and includes a new formula for projects in excess of \$12M. In addition to these changes, it is recommended that an annual increase based on the Consumer Price Index would also become effective. EFF plans to do the same which will provide a more consistent adjustment of fees for the future.

EMS

BC Bryce Cranch reported that the District had not seen a need for an increase our ambulance billing rates since 2015.

Items that will stay the same include: personnel rates and individual treatments.

Items that will change include: base rates and ambulance rate (stand by).

Justification: During the past five years, ambulance operating costs - medical supplies, fuel, licensing fees and personnel costs - have increased. A 10% rate change was proposed by our billing agency which represents rates the contractor sees with other clients in the region. After applying that 10% recommendation, the District is still sitting in a comfortable average cost of EMS care for our area based on the surrounding agencies.

Wildland Fire and Fuels, Other Personnel and Equipment

Accounting Specialist Nolting noted these rates were last reviewed in 2018.

Items that will stay the same include: Suppression Insurance Service Fee, administrative fees (record requests) and personnel – firefighter & paramedics, equipment – bomb squad vehicle and sweeps, chipper, chip-truck, hazmat trailer, all watercraft fees, all pickup truck rates.

Items that will change include: Wildland Fire Suppression Fee, Zephyr Crew Response/Use, Personnel: engineer, captain, battalion chief, assistant chief and fire chief, Equipment – brush truck, engine, water tender, ladder truck and chip-truck

Justification: The Wildland Suppression Fee is a minor verbiage change to allow future flexibility. We will also be updating the administrative Zephyr Crew Response rate to reflect that the CFAA rate updates each year. The personnel rate changes will reflect the overtime rates for positions that have changed to more accurately bill overtime hours for standbys at events and strike teams. Equipment category will have changes to the brush truck, engines and the future water tender to reflect our agreements with BLM and NDF. The ladder and chipping truck have both been adjusted to reflect the FEMA rates. The crew buggies were added to the schedule and will also reflect the FEMA rates. These rates are revisited either annually or bi-annually in order to keep our agreements up to date as well.

No action taken.

13. Report Item: Report on District Activities

Chief Baker

The five basic goals in our Strategic Plan remain the same. Annual goals have been refined through the budgeting process and will be presented at the June meeting. Chief Baker's personal goals were to define the budget process, define career training and provide coverage for BC training so that our chief officers can participate.

Federal - Work continues with Tahoe Fire Fuels Team for updates to our grants and agreements, and on letters to our legislators. The Fire Safe Council reimbursement should be distributed in the near future (\$368K).

State – Met our budgetary requirements.

Local - Basin Chiefs are focusing on the upcoming fire season. New Fire Chief appointments have been announced and Chief Baker was privileged to be able to participate in the Lake Valley Fire selection.

TDFPD - Station rotation plan is going forward. BC appointment plan is in place and

continues. Back pay project will be paid on the next pay period.

Operations: Chief Todd Moss

COVID-19 tracking for employees was being asked of the District by the federal government in order to track the distribution of federal funding should the fire district qualify for it. New legislation provides financial aid to hospitals and other health care providers in light of COVID-19. A portion of those funds have already been distributed state wide, with the District receiving \$6,200 because the District is a Medicare provider.

Our call volume has dipped significantly due to the COVID restrictions; we are at a 50 call average for this month when we are usually averaging between 100-150 calls during this time.

COVID-19 Community Testing was a success, thank you to the Community Emergency Response Team (CERT), TDFPD crews and most importantly the National Guard. Fifty-two District residents were tested, 1,798 tested in the QUAD County, and only 1 came back positive with COVID-19. This information helps our state determine where we stand in our number of cases active in Nevada in order to help determine the states reopening process.

Fire Prevention Bureau: Eric Guevin

The Bureau is currently reviewing all public summer events and event cancellations due to the COVID-19.

- July fireworks have been cancelled
- Harrahs & Harvey's summer concert series has been cancelled
- Celebrity Golf Tournament will be a closed event for telecast only
- Ground breaking for the TahoeSouth event center is scheduled for either the last week of June/ first week of July
- Tahoe Beach Club BLDG 1 is completed and it is occupied. The BLDG 2 will be opening up in June and the Clubhouse should be opening in August 2020.
- NV Energy will be conducting practice drills within the District.

The Bureau is working with the casino properties on their occupation numbers and new procedures to implement on the casino floors and in the hotels for reopening.

Plan Review in full swing, we have had positive feedback with our new electronic submission process.

Chairman Felton asked about the Cave Rock water plumbing project.

Fire Marshal Guevin confirmed that the plumbing will be done in phases and will be staggered as they move up the hill; this will allow them to always have a system in place running while they service another. The construction crew has been working hard to keep the roads clear and traffic moving as smoothly as possible.

Wildland Fire & Fuels: FMO Keegan Schafer

Compost your Combustibles drop off will open May 23rd and close July 6th. The fuels staff created an A/B staggered start schedule to help prevent potential COVID-19 spread.

Squad Leader Zink and Mechanic Dagenhart tackled a ton of repairs and equipment updates to get the crew ready for the season.

Administrative: Office Manager Kate Warner

Actuarial review - for the retiree health insurance was submitted. The District does annual updates with minor changes which are followed by a complete update every 2-3 years. The next step will be for the Post Retirement audit to start in June.

Employee cell phones - will be assigned to designated employees. This will eliminate the vulnerability of "personal data" from the use of employee personal cell phones and provide priority access for all District issued phones during an emergency through FirstNet /AT&T.

Website updates - Thank you to Administrative Assistant Rosas for the website updates and consistent weekly news blogs.

Homeowners Resource Guide - was mailed to every homeowner in the district as well as posted on website and distributed through our blog and email blasts.

Employee ID badges - will be updated for all Tahoe Douglas employees and trustees.

Zephyr Crew Orientation - will be utilizing our POOL/PACT resources for human resources training and fire line nutrition (Specialty Health).

Public Comment: None.

14. Confirm next meeting, with a proposed date of Tuesday, June 9, 2020 with a start time of 2:30 p.m. and possible agenda items.

Possible agenda items include:

1. Fire Chief's Annual Performance Review
2. Closed Session
3. Annual Goals and Objectives
4. Budget Augmentations
5. Warren Reed Insurance

Adjourn.

Chairman Felton adjourned the meeting at 4:06pm.