BOARD OF FIRE COMMISSIONERS
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

TUESDAY 9:00 A.M. MAY 26, 2026

PRESENT:

Clara Andriola, Chair
Mariluz Garcia, Vice Chair
Alexis Hill, Commissioner
Jeanne Herman, Commissioner

Janis Galassini, County Clerk
Richard Edwards, Fire Chief
Jennifer Gustafson, Deputy District Attorney

ABSENT:

Michael Clark, Commissioner

The Board convened at 9:02 a.m. in regular session in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Following the Pledge of Allegiance to the flag of our Country, Deputy Clerk Evonne Strickland called roll and the Board conducted the following business:

26-085F **AGENDA ITEM 3** Public Comment.

There was no response to the call for public comment.

26-086F **AGENDA ITEM 4** Announcements/Reports.

There were no announcements or reports.

26-087F **AGENDA ITEM 5** Recommendation to approve a reallocation of financial savings in an amount not to exceed $260,000, subject to the Nevada State Infrastructure Bank Board's review and approval of a proposed amendment to the Financing Agreement for the Hidden Valley Fire Station Apparatus Bay Project (All Commission Districts).

There was no response to the call for public comment.

On motion by Vice Chair Garcia, seconded by Commissioner Herman, which motion duly carried on a 4-0 vote, with Commissioner Clark absent, it was ordered that Agenda Item 5 be approved.

26-088F **AGENDA ITEM 6** Public Hearing, discussion, and possible action on the Truckee Meadows Fire Protection District Tentative Budget and the adoption of the Final Budget for fiscal year 2026-2027 (FY26/27). This public hearing may be continued to Thursday, May 28, 2026, at 9:00 AM to incorporate any changes directed by the Board to the final budget. Estimated FY26/27 general fund revenues are $59,571,662 and estimated general fund expenditures are ($56,384,400). The proposed budget also includes expenditures/expenses from the following 8 other funds: Capital Projects Fund ($3,204,000); Extraordinary Repairs & Maintenance Fund ($176,000); Emergency Fund ($1,500,000); Sick, Annual, and Comp Benefits Fund ($1,310,000); Stabilization Fund ($550,000); Debt Service Fund ($1,317,653); Worker's Comp Internal Service/Proprietary Fund ($507,500); and Emergency Medical Services (EMS) Enterprise/Proprietary Fund ($6,058,839). If approved, the Board shall certify the final budget for transmission to the Nevada Tax Commission (All Commission Districts).

Chair Andriola opened the public hearing.

There was no response to the call for public comment.

Chief Fiscal Officer (CFO) Crystal Sublet conducted a PowerPoint presentation and reviewed slides with the following titles: Truckee Meadows Fire Protection District FY27 Budget; General Fund Tax Revenue History; General Fund Revenues; General Fund Expenditures; General Fund FY26 Projected Actuals; General Fund FY27 Tentative Budget – Revenues; General Fund FY27 Tentative Budget – Expenditures; General Fund District Identified High-Priority Items; General Fund FY27 Tentative Final Budget Summary; Capital Projects Funds FY27 Tentative Final Budget Summary; Capital Projects Funds FY27 Fund Changes; Sick Annual Comp Benefits Fund FY27 Tentative Final Budget; Emergency Fund FY27 Tentative Final Budget Summary; Stabilization Fund FY27 Tentative Final Budget Summary; Debt Service Fund FY27 Tentative Final Budget Summary; Emergency Medical Services Fund FY27 Tentative Final Budget Summary; Emergency Medical Services Fund Business Type Fund FY27 Tentative Final Budget; Workers' Compensation Fund FY27 Anticipated Final Budget Summary; General Fund Forecast (Revenues, Expenditures & Fund Balance); General Fund Forecast TMFPD Forecast - Net Change (in millions); Thank You!.

Ms. Sublet noted that she did not perform a full assessment of changes from the prior presentation versus the present one. She said there was only one correction to the final budget. She reported that the change was due to her calculating the fund transfer from the General Fund to the Capital Projects Fund per fund policy at 4 percent rather than 4.33 percent, resulting in a $104,502 difference. She said that the correction was reflected in the proposed final budget. Chair Andriola asked whether the $104,502 was the only change. Ms. Sublet confirmed that the correction was the only change. Chair Andriola asked if the Board would like to see the full presentation again. She indicated that Ms. Sublet was welcome to present the full presentation. Commissioner Hill requested a presentation with key high-level information.

Ms. Sublet referred to the *General Fund Tax Revenue History, General Fund Revenues,* and *General Fund Expenditures* slides and said that projected property taxes (p-taxes) increased by 5.8 percent from the prior-year projection. She noted that the General Fund revenues were already discussed in the Staff Report and that the District forecasted a budget of $59.6 million, with General Fund expenditures of $56.4 million, including a transfer out of an additional $100,000. She said that the previous discussion contained information regarding cost-saving measures the District took in fiscal year (FY) 2026, including the Other Post-Employee Benefits (OPEB) Trust contributions the District would not be paying because it was funded at 92 percent. She relayed that with additional pauses on some District programs, the final budget resulted in a favorability of $4.9 million.

Ms. Sublet read from the *General Fund FY27 Tentative Budget – Revenues* slide and noted that the Truckee Meadows Fire Protection District's (TMFPDs) projected budget revenues exceeded FY 2026 by $4.2 million, primarily due to p-tax growth. She reported there was also an increase in consolidated taxes (c-taxes) and an additional estimated revenue of $1.3 million from the North Township 22. She referred to the slide titled *General Fund FY27 Tentative Budget – Expenditures* and reported that the General Fund FY 2027 budget expenditures exceeded the FY 2026 budget by $5.7 million, most of which was attributed to salaries, wages, and benefits, totaling $4.8 million. She indicated that retiree payouts, 10 unfilled positions, the elimination of 5 positions, and an estimated $1.4 million in supplies and services, including $500,000 for North Township 22 costs, $711,000 for high-priority items, and the restoration of previously paused programs, contributed to the increased expenditures. She referenced the *General Fund District Identified High-Priority Items* slide and said it listed all items totaling $711,000 as high-priority for the District.

Ms. Sublet referenced the slide titled *General Fund FY27 Tentative Final Budget Summary* and indicated that the TMFPD had a projected ending fund balance of $6.3 million for FY 2027 with 11.25 percent of expenditures. She referred to the *Capital Projects Fund FY27 Tentative Final Budget Summary* slide and noted that the projected fund balance for the Capital Projects Fund was $4.5 million, due to three Type 1 Engines arriving in FY 2027. She said that the Extraordinary Repairs and Maintenance Fund was projected to have an ending fund balance of $216,000. She read from the *Capital Projects Fund FY27 Fund Changes* slide and explained that there was a 4.33 percent tax revenue transfer from the General Fund to the Capital Projects Fund with high-level expenses, including $255,000 in loose equipment, $712,000 in Self-Contained Breathing Apparatuses (SCBAs), $172,000 in Mobile Data Terminals (MDTs), $123,000 for Mobile Routers, and $293,000 for Very High Frequency (VHF) Radios. She reiterated that three Type 1 Engines would be delivered in FY 2027.

Ms. Sublet read from the *Sick Annual Comp Benefits Fund FY27 Tentative Final Budget* slide and indicated that seven potential retirement payouts were anticipated for FY 2027, leaving a projected fund balance of $53,000. She referred to the *Emergency Fund FY27 Tentative Final Budget Summary* slide and noted that the Emergency Fund had a projected ending fund balance of $2.6 million, while the Stabilization Fund had a projected ending fund balance of $150,000, as displayed on the *Stabilization Fund FY27*

Tentative Final Budget slide. She relayed that the Debt Service Fund contained projected debt payments of $1.3 million in principal and interest, with a projected fund balance of $446,000, as shown on the *Debt Service Fund FY27 Tentative Final Budget Summary* slide. She presented the slide titled *Emergency Medical Services Fund FY27 Tentative Final budget Summary* and explained that the projected ending fund balance for the Emergency Medical Services Fund was $716,000. She introduced the slide titled *Emergency Medical Services Fund Business Type Fund FY27 Tentative Final Budget* and asserted that transport revenues were expected to be $2.2 million, with Ground Emergency Medical Transportation (GEMT) expected to be $1.1 million, based on a two-year calculation and three large fires in FY 2025.

Ms. Sublet relayed that the FY 2027 tentative budget expenditures included salaries, wages, and benefits for 4 permanent employees and 18 rotating personnel assigned to the ambulance. She said that the Emergency Medical Services Fund used accrual-based accounting; therefore, additional costs include the accruals for compensated absence, OPEB Trust contributions, Public Employee Retirement System (PERS), and record depreciation. She presented the *Workers' Compensation Fund FY27 Anticipated Final Budget Summary* slide and said the projected ending fund balance was $576,000. She introduced the *General Fund Forecast (Revenues, Expenditures & Fund Balance)* slide and reported that the slide was presented at the last Board meeting. She said that the District could not go into a negative fund balance position, but the slide's graph assisted the Board in reviewing a forecast that gave the District time to prepare and mitigate. She concluded with the slide titled *General Fund Forecast TMFPD Forecast - Net Change (in millions),* noting that it showed the forecasted net change in millions.

Commissioner Hill commended Ms. Sublet and the finance team for their hard work. She expressed her anticipation for the next fiscal year and her willingness to support Ms. Sublet in any way possible to help navigate a challenging budget situation. She asserted that the Board would advocate for the TMFPD at the Legislature.

Deputy District Attorney (DDA) Jennifer Gustafson requested that the public comment be called for again before the final motion, given Ms. Sublet's presentation. It was noted that there was no response to the call for public comment. Chair Andriola asked whether public comment should always be requested at the beginning and end of an item. Ms. Gustafson indicated that public comment was typically called for only at the end of an item.

On motion by Commissioner Hill, seconded by Commissioner Herman, which motion duly carried on a 4-0 vote, with Commissioner Clark absent, it was ordered that Agenda Item 6 be adopted, approved, and certified.

26-089F **AGENDA ITEM 7** Announcements/Reports.

There were no announcements or reports.

26-090F **AGENDA ITEM 8** Public Comment.

There was no response to the call for public comment.

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<u>9:18 a.m.</u> There being no further business to discuss, the meeting was adjourned without objection.

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CLARA ANDRIOLA, Chair
Truckee Meadows Fire
Protection District

ATTEST:

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JANIS GALASSINI, Washoe County Clerk
and Ex-Officio Clerk, Truckee Meadows
Fire Protection District

Minutes Prepared By:
Lizzie Tietjen, Deputy County Clerk