

NORTH COUNTY FIRE & RESCUE FIRE PROTECTION DISTRICT
WEEKLY MEETING OF THE BOARD OF DIRECTORS
May 19, 2026

The meeting was called to order at 5:00 PM. Board members present (with conference call in service) were Director Mr. Tiberghien; Director Mrs. Austin; Director Mr. Anthony; Chief Keith Goldstein; Battalion Chief (not present); Captain Medical Officer Jennifer Swatek (not present); Shop Steward Mike (Tony) Miller (not present); District Counsel Dan Bruntrager; District Accountant Rick Rognan. Director Mr. Tiberghien called for all in attendance to stand, and remove their hats, and silence their cell phones for the Pledge of Allegiance.

APPROVAL OF THE MINUTES: Chief Goldstein presented the minutes from May 12, 2026, Open Session,. Director Mr. Anthony made a motion, seconded by Director Mrs. Austin, to approve the minutes of the Open Session from May 12, 2026, as presented. Ayes: Director Mr. Tiberghien, Director Mr. Anthony, Director Mrs. Austin.

APPROVAL OF THE AGENDA: Chief Goldstein presented the Agenda for May 19, 2026, Open Session Director Mr. Anthony made a motion to amend the agenda for Accountants Report, seconded by Director Mrs. Austin, to approve the Open Session Agenda along with the amendment. for May 19, 2026, as presented. Ayes: Director Mr. Tiberghien, Director Anthony, Director Mrs. Austin.

APPROVAL OF PAYMENT OF THE WARRANTS: Chief Goldstein presented the Warrants for May 19, 2026. General Revenue: \$ 14,495.63 Bond (Capital Projects 2024): \$ 2,675.20; Dispatch (Communications) \$ 00; Health and Welfare: \$72,153.58 00; Retirement Veba \$ 00: Pension: \$00; Debt Service (Bond Retirement): \$ 00; EMS: \$ 839.26 **for a total of \$ 90,163.67** Director Mr. Anthony made a motion, seconded by Director Mrs. Austin to approve the Warrants for May 19, 2026, as presented. Ayes: Director Mr. Tiberghien, Director Mr. Anthony, Director Mrs. Austin.

CORRESPONDENCE: Chief Goldstein had nothing to report.

UNFINISHED BUSINESS: Chief Goldstein had nothing to report.

NEW BUSINESS: Chief Goldstein had nothing to report.

Ordinances: None

Resolutions: None.

CHIEF'S REPORT: Chief Goldstein reported that on Monday May 25, 2026, we will be BBQing for the Veterans Home. Starting time is 0800 at 805 Chambers Road Station #1. Chief Goldstein reported that our Audit will take place on May 26, 2026, at Headquarters. Chief Goldstein will be out of town from May 27, 2026, through May 31, 2026, and will be working remotely. Chief Goldstein reported that at the May 26, 2026, Medical Officer Captain Swatek will be presenting a program called Mobile Integrated Health (MIH), I think the district will find this to be an interesting program

BATTALION CHIEFS REPORT: No Report.

MEDICAL OFFICERS REPORT: No Report.

SHOP REPORT: No Report

LAWYERS REPORT: District Counsel Dan Bruntrager reported on Judge Ribaud's ruling regarding the law suit against the City of Riverview.

ACCOUNTANT: District Accountant Rick Rognan presented the April 2026 Monthly Financial Report. After a full explanation of the report, and no questions to be asked, Director Mr. Tiberghien made a motion, Seconded by Director Mr. Anthony to accept the April Monthly Financial Report as presented. Ayes: Director Mr. Tiberghien, Director Mr. Anthony, Director Mrs. Austin. District Accountant presented the 2025 Amended Budget for approval (document attached), Director Mr. Anthony made a motion, seconded by Director Mrs. Austin to approve amending the 2025 budget. Ayes: Director Mr. Tiberghien, Director Mr. Anthony, Director Mrs. Austin. District Accountant requested that we approve "assigning" \$4,000,000 of the 2025 general fund balance for the purpose of future operations, and \$2,000,00 of the 2025 general fund balance for the purpose of emergency preparedness in order to complete the audit for 2025 (document attached). Director Mr. Anthony made a motion, seconded by Director Mrs. Austin to approve the "assigning" the general fund balances. Ayes: Director Mr. Tiberghien, Director Mr. Anthony, Director Mrs. Austin.

BOARD OF DIRECTORS REPORT: Director Mrs. Austin wished Everyone a Good Evening;. Director Mrs. Austin thanked all our Chiefs, Administration, Captains, and Firefighters/Firefighter Paramedics for what they do for our entire Community. Director Mrs. Austin thanked Chief Goldstein, and District Counsel Dan Bruntrager for their hard work and representation at Court, this was a victory for the area, region, and others who are experiencing these types of issues. Director Mr. Anthony wished. Everyone, have a Good Evening. Director Mr. Anthony asked that everyone "Stays Safe" over the Memorial weekend Holiday. Director Mr. Anthony asked everyone "Please Slow Down ". Director Mr. Anthony asked that we all stay Safe, and take care of the elderly, and our younger people, "God Bless Everyone, and God Bless America. Director Mr. Tiberghien reminded everyone that if they have questions regarding the board meeting to please email the Chief or Director Mr. Tiberghien (kgoldstein@nocofr.com or rtiberghien@nocofr.com). Also, you can call in at every board meeting and listen to (314) 899-5515 Pin # 1144.

CITIZENS COMMENT: There was one (1) Citizens present who sign up to address the Board of Directors. and no Citizens by electronic messages requesting to address the Board of Directors.

Ms. Wanda Lane:

- I would like to thank the District for always being Transparent with the Financials.

With no further discussion at 5:45 PM Director Mr. Anthony made a motion, seconded by Director Mrs. Austin. to adjourn. Ayes: Director Mr. Tiberghien, Director Mr. Anthony. Next meeting of the Board of Directors will be held in person or by conference call on Tuesday May 26, 2026, at 5:00 PM..


Director Richie Tiberghien


Director Kevin Anthony


Director Yolanda Austin

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT

In order to complete the audit for 2025, I am respectfully requesting that the Board consider a motion to approve "assigning \$4,000,000 of the 2025 general fund balance for the purpose of future operations and \$2,000,000 of the 2025 general fund balance for the purpose of emergency preparedness."

Consistent with the 2024 audit.

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT

AMENDED 2025 BUDGET

<u>GENERAL FUND</u>	<u>GENERAL FUND</u>	<u>GENERAL FUND</u>	<u>DEC 31, 2025</u>	<u>PAGE 1</u>
	<u>ACTUAL</u>	<u>ORIGINAL 2025</u>	<u>PROPOSED</u>	<u>AMENDED 2025</u>
	<u>2025</u>	<u>BUDGET</u>	<u>ADJUSTMENT</u>	<u>BUDGET</u>
REVENUES				
Taxes	\$4,637,946	\$4,081,717	\$556,229	\$4,637,946
Contract revenue (Flordell Hills)	9,000	12,000	(3,000)	9,000
Building and other permits	8,148	7,000	1,148	8,148
Interest	93,966	100,000	(6,034)	93,966
Miscellaneous revenue/EMERGENCY OPERATIONS	11,492	0	11,492	11,492
Safer Grant/GRANT MONEY	2,000	0	2,000	2,000
TOTAL REVENUES	\$4,762,552	\$4,200,717	\$561,835	\$4,762,552
EXPENDITURES				
Advertising	\$2,025	\$7,500	(\$6,475)	\$2,025
Bank fees	0	0	0	0
Building maintenance	102,418	50,000	52,418	102,418
Doctors fees - physicals, PAS	0	30,000	(30,000)	0
Dues and subscriptions	9,156	9,000	156	9,156
Election expenses	13,826	15,000	(1,174)	13,826
Equipment and vehicle maintenance	122,546	150,000	(27,454)	122,546
Equipment purchases and replacement	0	0	0	0
Gasoline and oil	37,240	50,000	(12,760)	37,240
Insurance - employee	1,052,606	1,145,000	(92,394)	1,052,606
Insurance - general - Workers comp	401,133	350,000	51,133	401,133
Insurance - general - Property & Casualty	100,387	100,000	387	100,387
IT Technology	52,575	52,301	274	52,575
Payroll taxes	271,072	250,551	20,521	271,072
Professional fees	74,066	70,000	4,066	74,066
Salaries	3,249,933	3,083,176	166,757	3,249,933
Salaries - Directors	32,000	32,000	0	32,000
Salaries - OT - unscheduled and emergency operations	258,921	160,000	98,921	258,921
Supplies - cleaning & maintenance, office	12,661	10,000	2,661	12,661
Supplies & Training - EMS & ALS	45,787	50,000	(4,213)	45,787
Training and education - Fire	32,647	75,000	(42,353)	32,647
Training and education - EMS	5,865	15,000	(9,135)	5,865
Training and education - Leadership	780	12,000	(11,220)	780
Uniforms - Personal Allowance	6,914	10,000	(3,086)	6,914
Utilities	66,334	60,000	6,334	66,334
TOTAL EXPENDITURES	\$5,950,891	\$5,786,528	\$164,363	\$5,950,891
(EXPENDITURES OVER REVENUES), before use of reserves	(\$1,188,339)	(\$1,585,811)	\$397,472	(\$1,188,339)
TRANSFER FROM EMS FUND TO GENERAL FUND	\$858,127	\$858,127	\$0	\$858,127
TRANSFER FROM GENERAL FUND TO DISPATCH FUND	0	(3,843)	3,843	0
NET TRANSFERS	\$858,127	\$854,284	\$3,843	\$858,127
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after use of reserves	(\$330,212)	(\$731,527)	\$401,315	(\$330,212)
USE OF DISTRICT RESERVES	\$330,212	\$731,527	(\$401,315)	\$330,212
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after use of reserves	\$0	\$0	\$0	\$0

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT

AMENDED 2025 BUDGET

<u>EMS FUND</u>	<u>EMS FUND</u>	<u>EMS FUND</u>	<u>DEC 31, 2025</u>	<u>PAGE 2</u>
	<u>ACTUAL</u>	<u>ORIGINAL 2025</u>	<u>PROPOSED</u>	<u>AMENDED 2025</u>
	<u>2025</u>	<u>BUDGET</u>	<u>ADJUSTMENT</u>	<u>BUDGET</u>
REVENUES				
Taxes	\$933,579	\$833,127	\$100,452	\$933,579
Interest	112,304	25,000	87,304	112,304
Miscellaneous revenue				
TOTAL REVENUES	\$1,045,883	\$858,127	\$187,756	121.88%
EXPENDITURES				
Advertising	\$0	\$0		
Bank fees	0	0		
Building maintenance	0	0		
Doctors fees	0	0		
Dues and subscriptions	0	0		
Election expenses	0	0		
Equipment and vehicle maintenance	0	0		
Equipment purchases and replacement	0	0		
Gasoline and oil	0	0		
Insurance - employee - UHC, Right Choice, Excel, Delta	0	0		
Insurance - general - W/C, Property & Casualty	0	0		
Office supplies	0	0		
Payroll taxes	0	0		
Professional fees	0	0		
Salaries	0	0		
Salaries - Directors	0	0		
Salaries - OT	0	0		
Supplies - cleaning & maintenance, office	0	0		
Supplies & Training - EMS & ALS	0	0		
Training and education	0	0		
Training and education - Leadership	0	0		
Uniforms	0	0		
Utilities	0	0		
TOTAL EXPENDITURES	\$0	\$0		\$0
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,045,883	\$858,127	\$187,756	\$1,045,883
TRANSFER FROM EMS FUND TO GENERAL FUND	(\$858,127)	(\$858,127)	(\$858,127)	(\$858,127)
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net	\$187,756	\$0	\$187,756	\$187,756

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT
AMENDED 2025 BUDGET

DISPATCH FUND	DISPATCH FUND	DISPATCH FUND	DEC 31, 2025	PAGE 3
	ACTUAL 2025	ORIGINAL 2025 BUDGET	PROPOSED ADJUSTMENT	AMENDED 2025 BUDGET
REVENUES				
Taxes	\$117,657	\$112,415	\$5,242	\$117,657
Interest	838	200	638	838
Miscellaneous revenue/EMERGENCY OPERATIONS				
TOTAL REVENUES	\$118,495	\$112,615	\$5,880	\$118,495
EXPENDITURES				
Dispatching costs	\$101,338	\$116,458		\$116,458
Equipment purchases and replacement				
TOTAL EXPENDITURES	\$101,338	\$116,458		\$116,458
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$17,157	(\$3,843)	\$5,880	\$2,037
TRANSFER FROM GENERAL FUND	\$0	\$3,843	(\$3,843)	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	\$17,157	\$0	\$2,037	\$2,037

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT
AMENDED 2025 BUDGET

<u>PENSION FUND</u>	<u>PENSION FUND</u>	<u>PENSION FUND</u>	<u>DEC 31, 2025</u>	<u>PAGE 4</u>
	<u>ACTUAL</u>	<u>ORIGINAL 2025</u>	<u>PROPOSED</u>	<u>AMENDED 2025</u>
	<u>2025</u>	<u>BUDGET</u>	<u>ADJUSTMENT</u>	<u>BUDGET</u>
REVENUES				
Taxes	\$855,577	\$755,809	\$99,768	\$855,577
Interest	24,153	10,000	14,153	24,153
Investment income, net	1,325,652	0	1,325,652	1,325,652
TOTAL REVENUES	\$2,205,382	\$765,809	\$1,439,573	\$2,205,382
EXPENDITURES				
Pension plan contributions	\$649,449	\$750,809		\$750,809
Professional fees	27,198	15,000	12,198	27,198
TOTAL EXPENDITURES	\$676,647	\$765,809	\$12,198	\$778,007
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,528,735	\$0	\$1,427,375	\$1,427,375
TRANSFER FROM GENERAL FUND to PENSION	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	\$1,528,735	\$0	\$1,427,375	\$1,427,375

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT

AMENDED 2025 BUDGET

DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	DEC 31, 2025	PAGE 5
	ACTUAL 2026	ORIGINAL 2025 BUDGET	PROPOSED ADJUSTMENT	AMENDED 2025 BUDGET
REVENUES				
Taxes	\$1,341,201	\$1,114,265	\$226,936	\$1,341,201
Interest	13,804	7,500	6,304	13,804
TOTAL REVENUES	\$1,355,005	\$1,121,765	\$233,240	\$1,355,005
EXPENDITURES				
Debt service	\$1,216,750	\$1,216,750		\$1,216,750
Professional fees	1,148	3,000		3,000
TOTAL EXPENDITURES	\$1,217,898	\$1,219,750		\$1,219,750
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$137,107	(\$97,985)	\$233,240	\$135,255
USE OF FUND BALANCE RESERVES	\$0	\$97,985	(\$97,985)	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	\$137,107	(\$97,985)	\$233,240	\$135,255

NORTH COUNTY FIRE & RESCUE, FIRE PROTECTION DISTRICT

AMENDED 2025 BUDGET

<u>CAPITAL PROJECTS FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>DEC 31, 2025</u>	<u>PAGE 6</u>
	<u>ACTUAL 2025</u>	<u>ORIGINAL 2025 BUDGET</u>	<u>PROPOSED ADJUSTMENT</u>	<u>AMENDED 2025 BUDGET</u>
REVENUES				
Interest	\$236,597	\$5,000	\$231,597	\$236,597
Miscellaneous revenue/EMERGENCY OPERATIONS	135,000	0	135,000	135,000
TOTAL REVENUES	\$371,597	\$5,000	\$366,597	\$371,597
EXPENDITURES				
Equipment purchases and replacement	\$1,136,983	\$250,000	\$886,983	\$1,136,983
TOTAL EXPENDITURES	\$1,136,983	\$250,000	\$886,983	\$1,136,983
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before use of reserves	(\$765,386)	(\$245,000)	(\$520,386)	(\$765,386)
USE OF FUND BALANCE RESERVES	\$765,386	\$245,000	\$520,386	\$765,386
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after use of reserves	\$0	\$0	\$0	\$0