



Truckee Fire Protection District

Proudly providing service to portions of both Nevada and Placer Counties and the Town of Truckee

Board of Directors

Gary R. Botto
Victor R. Hernandez
Gerald W. Herrick
Erin E. Prado
Paul D. Wilford

Fire Chief

Kevin A. McKechnie

Division Chief

Matthew J. Parkhurst

Fire Marshal

Steven C. Kessmann

The Truckee Fire Protection District will meet in Regular Session on Tuesday, May 21, 2024 in the Truckee Sanitary District Boardroom located at 12304 Joerger Drive Truckee, California at 5:30 p.m.

The Board may take action on any item appearing on the Agenda unless specifically identified as "Discussion Only" or "Informational Only". The Board will not take action on any item not appearing on the Agenda except as permitted by Government Code section 54954.2.

AGENDA

1. Call Meeting to Order.
2. Roll Call.
3. Pledge of Allegiance.
4. Clear the Agenda.
5. PUBLIC COMMENTS:

Members of the public shall be allowed to address the Board of Directors on items not appearing on the agenda that are of interest to the public and are within the subject matter jurisdiction of the Board, provided that no action shall be taken unless otherwise authorized by California Government Code Section 54954.2. Each speaker will be limited to one (1) appearance and be limited to three (3) minutes, but speaker time may be reduced at the discretion of the Board Chair if there are a large number of speakers on any given subject. There shall be no assignment of speaking time from one member of the public to another member of the public. The same procedures shall apply to public comment on matters that are on the agenda.

6. CONSENT CALENDAR:

These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

- A. Approval of the April 16, 2024 Regular Board Meeting Minutes.
- B. Approval of the April 11, 2024 Finance Committee Meeting Minutes.
- C. Approval of the April 25, 2024 Finance Committee Meeting Minutes.
- D. Check Register – April 2024.
- E. Fund Balance – April 2024.
- F. Balance Sheets – April 2024.
- G. LAIF Fund Report - April 2024.

Attachment 1

7. STAFF REPORTS:

- A. Chief's Report.
- B. Operations Division Chief's Report.
- C. Fire Marshal's Report.
- D. Finance Director Report.
- E. Wildfire Prevention Manager Report.

Attachment 2

Attachment 3

Attachment 4

Attachment 5

Attachment 6

8. COMMITTEE REPORTS:

- A. Measure T Citizens' Oversight Committee (COC).
- B. Fire Protection Funding from Annexation No. 7 Ad Hoc Committee.

Attachment 7

9. OLD BUSINESS:

- A. Discussion with Possible Action: Fire Protection Funding from Placer County Related to Annexation #7.
 - 1. Discussion with Possible Action: Resolution 01-2024; A Resolution of the Board of Directors of the Truckee Fire Protection District Asking the Board of Supervisors of Placer County to Place an Immediate Moratorium on Building and Improvement in the Area Designated as Annexation No. 7 – Truckee Fire Protection District Due to Inadequate Fire Protection Funding. Attachment 8

10. NEW BUSINESS:

- A. Discussion with Possible Action: Truckee Fire Protection District Draft Preliminary Budget for Fiscal Year 2024/2025. Attachment 9
- B. Discussion with Possible Action: Measure T Draft Preliminary Budget for Fiscal Year 2024/2025. Attachment 10
- C. Discussion with Possible Action: Resolution 04-2024; A Resolution Declaring an Election Be Held in its Jurisdiction; Requesting the Board of Supervisors to Consolidate this Election with Any Other Election Conducted on Said Date; and Requesting Election Services by the County Clerk for Placer County. Attachment 11
- D. Discussion with Possible Action: Resolution 05-2024; A Resolution Calling General District Election for Nevada County. Attachment 12
- E. Discussion with Possible Action: Audit Planning Memo from James & Marta Company. Attachment 13

11. WRITTEN COMMUNICATIONS:

- A. Thank you email from Carlye Greene. Attachment 14

12. CLOSED SESSION: No items.

The Ralph M. Brown Act (Government Code sections 54950-54963) regulates Closed Sessions in Sections 54956.7 through 54957.2. Some, but not all, of the permissible items that may be discussed in closed session are threatened or pending litigation, specified employee matters, real property negotiations and threats to facilities, public or national security. A public report of any action taken in Closed Sessions is usually required at the conclusion of the Closed Session, including a report of the vote or abstention of any member present at that Closed Session.

13. RETURN TO OPEN SESSION: No items.

14. BOARD COMMUNICATIONS

15. ADJOURNMENT

Until further notice Agenda Packets with any attachments are available for public review on the Truckee Fire Protection District website; www.truckee-fire.org. Any documents provided to the Board during the meeting will be available for public review by email request after the meeting to: monicaskov@truckee-fire.org.

Posted and delivered on May 17, 2024

Monica Skov Administrative Assistant / Clerk of the Board

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District at (530) 582-7850. Notification two business days before the meeting should enable the District to make reasonable accommodations to ensure accessibility to the meeting.



The Board of Directors of the Truckee Fire Protection District met in Regular Session on Tuesday, April 16, 2024 in the Truckee Sanitary District Boardroom located at 12304 Joerger Dr. Truckee, CA 96161.

Chair Botto called the meeting to order at 5:30 p.m.

Directors Present: Botto, Herrick, and Prado.

Directors Absent: Hernandez and Wilford.

Employees Present: Fire Chief Kevin McKechnie, Fire Marshal Steve Kessmann, Wildfire Prevention Manager Eric Horntvedt, Wildfire Prevention Asst Manager/Forester Dillon Sheedy, and Administrative and Financial Services Director Niki Holoday.

Others Present: Legal Counsel Steve Gross, Denise Gauny, Brian Gauny, Danielle Bradfield

Chair Botto requested all Board Members in attendance to put their iPads in airplane mode for the duration of the meeting. The Board Members complied.

The meeting commenced with the pledge of allegiance led by Chief McKechnie.

CLEAR THE AGENDA – ITEM 4

Presentation: Consulting Registered Professional Forester Proposal - Danielle Bradfield, RPF #2808.

This agenda item was moved up from New Business Item 10.

Wildfire Prevention Manager Eric Horntvedt, Wildfire Prevention Asst Manager/Forester Dillon Sheedy, and Fire Chief Kevin McKechnie answered questions from the Board.

Chair Botto asked for public comment. There was none.

PUBLIC COMMENTS – ITEM 5

Members of the public shall be allowed to address the Board of Directors on items not appearing on the agenda that are of interest to the public and are within the subject matter jurisdiction of the Board, provided that no action shall be taken unless otherwise authorized by California Government Code Section 54954.3. Each speaker will be limited to one (1) appearance and be limited to three (3) minutes, but speaker time may be reduced at the discretion of the Board Chairman if there are many speakers on any given subject. There shall be no assignment of speaking time from one member of the public to another member of the public.

Chair Botto asked for any Public Comments. There were none.



CONSENT CALENDAR – ITEM 6

These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

The Board reviewed the Consent Calendar.

Chair Botto asked for Board comment. There was none.

Chair Botto asked for public comment. There was none.

Director Prado moved to accept the Consent Calendar as presented. Chair Herrick seconded the motion.

Motion passed unanimously 3/0

For the record the Consent Calendar includes the following:

- A. Approval of the March 19, 2024 Regular Board Meeting Minutes.
- B. Approval of the March 14, 2024 Finance Committee Meeting Minutes.
- C. Approval of the March 28, 2024 Finance Committee Meeting Minutes.
- D. Check Register – March 2024.
- E. Fund Balance – March 2024.
- F. Balance Sheets – March 2024.
- G. LAIF Fund Report - March 2024

STAFF REPORTS– ITEM 7

Chief's Report – Item A

The Board reviewed Chief McKechnie's report, which is included in the agenda packet.

In addition to his report Chief McKechnie advised the Board of upcoming events consisting of an evacuation drill being facilitated by the Town of Truckee, the Captains Assessment being run by Division Chief Parkhurst, and the burn building in Carson City coordinated by Captain Jitloff.

Chief McKechnie answered questions from the Board.

Chair Botto asked for public comment. There was none.

Division Chief Report — Item B

The Board reviewed Chief Parkhurst's report, which is included in the agenda packet.

Chair Botto asked for Board comment. There was none.

Chair Botto asked for public comment. There was none.



Fire Marshal's Report- Item C

The Board reviewed Chief Kessmann's report, which is included in the agenda packet.

Fire Marshal Kessmann answered questions from the Board.

Chair Botto asked for public comment. There was none.

Administrative & Financial Services Director Report – Item D

The Board reviewed Finance Director Holoday's report, which is included in the agenda packet.

Administrative & Financial Services Director gave an update on current Administrative & HR engagement.

Chair Botto asked for Board comment. There was none.

Chair Botto asked for public comment. There was none.

Wildfire Prevention Manager Report – Item E

The Board reviewed Wildfire Prevention Manager Horntvedt's report, which is included in the agenda packet.

Wildfire Prevention Manager Horntvedt gave much deserved kudos to Wildfire Prevention Asst Manager/Forester Dillon Sheedy for the work that he did to secure a CalFire grant in the amount of \$7m. He also advised the Board that the CWPP is nearing completion.

Chair Botto expressed his appreciation towards better grant support of small private land owners.

Chair Botto asked for public comment. There was none.

COMMITTEE REPORTS – ITEM 8

Measure T Citizens' Oversight Committee (COC) – Item A.

COC Vice Chair, Denise Gauny presented the Measure T Citizens Oversight Committee (COC) Report FY 2022-2023 which was included in the agenda packet.

Chief McKechnie expressed his appreciation to the COC for their oversight and participation.

Chair Botto asked for board comment. There was none

Chair Botto asked for public comment. There was none.

Fire Protection Funding from Annexation No. 7 Ad Hoc Committee – Item B.

Chief McKechnie gave the following verbal report to the Board;



There has been no communication on this item from Placer County since our March meeting. The last communication from Deputy CEO Holloway indicated that they were planning a timed item to discuss a 100% share of the Fire Control allocation at their May 7th meeting. That information has not been confirmed at this time. There is some anecdotal evidence that the Placer County Board of Supervisors may look to reconfigure the membership in their ad hoc committee based on the outcome of the primary election. Effectively, Supervisor Holmes will be off the board this fall and it may be prudent to replace him on the ad hoc committee to increase the efficiency of that working group. Whether this will happen is unknown.

We were contacted by Moonshine Ink relative to our request for Fire Protection Funding from the Martis Valley this morning. They sent an email to Chief Ochoa asking for an update. I plan to respond to their request with the information that is available in the public record from our meetings starting with our funding request that was sent to Placer County back in February of 2023.

And with that, I'm happy to take any questions.

Chief McKechnie answered questions from the Board.

Chair Botto asked for public comment. There was none.

OLD BUSINESS - ITEM 9

Discussion with Possible Action: Fire Protection Funding from Placer County Related to Annexation #7. – Item A.

Resolution 01-2024; A Resolution of the Board of Directors of the Truckee Fire Protection District Asking the Board of Supervisors of Placer County to Place an Immediate Moratorium on Building and Improvement in the Area Designated as Annexation No. 7 – Truckee Fire Protection District Due to Inadequate Fire Protection Funding. – Item 1.

Chief McKechnie read the following email into the record.

Chief McKechnie,

I'm writing regarding section 9 of your April agenda.

I am asking you to please suggest the removal of this section from your agenda. As you know the Placer County Board of Supervisors voted last month not to entertain the idea of a building moratorium in Annexation 7.

The item has remained on your agenda for months with no action from your board.

The Contractors Association of Truckee Tahoe has been very helpful and responsive to your cause. At this point, the item staying on the agenda creates nervousness in our community even though The Placer County Board of Supervisors has stated its clear intention regarding this.



I hope you and your board will consider my request and do the right thing (as you are trying to do) for our community and our workers.

We are here to help.

Best Regards,

E.C. Vento, DBA

The Board discussed the request from CATT and appreciated his input. The Board did not agree with the conclusions that are presented in the email, specifically that this item was not on the agenda for the Placer County Board of Supervisors and for that reason they have not taken any action.

Chair Botto asked for public comment. There was none

No resolution action taken.

NEW BUSINESS – ITEM 10

WRITTEN COMMUNICATIONS-ITEM 11

No items.

CLOSED SESSION-ITEM 12

No items.

RETURN TO OPEN SESSION-ITEM 13

No items.

BOARD COMMUNICATIONS-ITEM 14

Director Prado thanked Danielle for her presentation and to our community partners recognized in the Division Chiefs report for their assistance in some recent rescue efforts. Congratulations were given to the upcoming/recent retirements of Dave Baker, Doc Holoday, and Mark Wadsworth. Director Prado also expressed her condolences to the victims and personnel involved in the recent plane crash.

Director Herrick expressed how fun it will be to cheer on Chief McKechnie in Dancing with the Sierra Stars. He was very happy with the mentorship proposal put forth by the Wildfire Prevention team. He offered congratulations to Wildfire Prevention Asst Manager/Forester Dillon Sheedy for his grant award, and to Dave Baker & Doc Holoday for their upcoming retirements. Lastly, he wanted to thank TFPD for executing the mission and for everyone's excellent work.



Chairman Botto was happy to see the mentorship proposal with the Forester. He was also supportive of the inquiry made by Moonshine Ink. He gave thanks for Division Chief Parkhurst for writing the letters of appreciation. He also offered congratulations to Dave Baker, Doc Holoday, and Mark Wadsworth for their upcoming & recent retirements.

ADJOURNMENT – ITEM 15

Having no further business on the agenda Director Prado made a motion to adjourn the meeting. Chair Botto seconded the motion.

Chair Botto adjourned the meeting.

Adjournment: 6:34 p.m.

Respectfully submitted:

Niki Holoday

Administrative Director / Assistant Clerk of the Board

Consulting Registered Professional Forester Proposal



Danielle Bradfield – RPF #2808
Feather River Forestry

Overview

By passing Measure T, the public placed its trust in Truckee Fire to help guide it through a comprehensive wildfire prevention plan and protect its communities. In doing so, Truckee Fire set out on its mission to bring a solution-oriented approach to Truckee's growing population and desire for a safe, reliable mountain lifestyle in the face of a growing risk of wildfire across the Sierra.

As progress on these initiatives take root, it is imperative to ensure Truckee Fire's capacity meets the demand of the work ahead. Contracting with a consulting Registered Professional Forester (RPF) will elevate Truckee Fire Wildfire Prevention Division's pace and scale of critically important forestry and fuels projects, improve and streamline environmental compliance processes, and increase knowledge, awareness and support for forestry-focused projects funded by Measure T.



About Me

Registered Professional Forester since 2005, own and operate Feather River Forestry LLC since 2007.

Accomplishments:

- Have completed every level of Cal Fire harvest document including all Exemptions, full THPs, Non-Industrial Timber Management Plans, and Programmatic Timber Harvest Plan.

Relevant work experience within TFPD boundaries:

- Completed Projects: 8 THPs across 1,700 acres. 5 Forest Fire Prevention Exemptions across 550 acres including community level projects such as Alder Hill and Pine Forest.
- In Planning: 3 Timber Harvest Plans covering 1800 acres, 3 Forest Fire Prevention Exemptions covering 360 acres.



Goals and Objectives

- 1 Mentorship and professional development.
- 2 Increase Pace and Scale.
- 3 Streamline planning and permitting processes.
- 4 Increase knowledge, awareness, and support for Forestry projects.

Mentorship/Professional Development

01

Truckee Fire has shown commitment to the community and Measure T efforts through hiring a staff RPF. The forestry profession is unique in that knowledge and expertise is often passed down to younger generations of foresters through mentorship and guidance from more experienced foresters.

Benefits:

TFPD Staff Forester is young and early in his career. He will benefit and improve professional expertise by working closely with a very experienced consulting forester that has operated a successful forestry business in this region for the last several decades.



Increase Pace and Scale

02

Achieving wildfire resilience in the community and surrounding forests requires immediate action **now**, **before** destructive wildfire comes. A key part to achieving this goal is having adequate capacity to plan, permit and oversee a multitude of technical projects. By bolstering capacity through a consulting RPF, Truckee Fire can ensure that the pace of implementation will meet the demand required to mitigate risk.

Benefits:

Increased capacity equals increased pace and scale of forest treatments across the landscape, while not overwhelming existing staff.



Streamline Planning & Permitting.

03

CA environmental laws and policies regarding forestry are complex and can be controversial. The skills and expertise required to navigate this process legally and effectively are learned from experience and mentorship, not just from a book. Having a solid planning and permitting process is important not only for getting more work done, but for insulating Truckee Fire and staff Forester from potential litigation and action against licenses.

Benefits:

Sets projects up for success. Increase pace and scale of forestry projects, implement best practices to avoid potential litigation.



Increase knowledge awareness/support

04

Among the many issues facing foresters and firefighters today is a misunderstanding of how and why forests and fuels are managed the way they are. A consulting forester can help educate and raise awareness of not just forestry, but also local and state grant programs to help residents be more successful with their forest management actions.

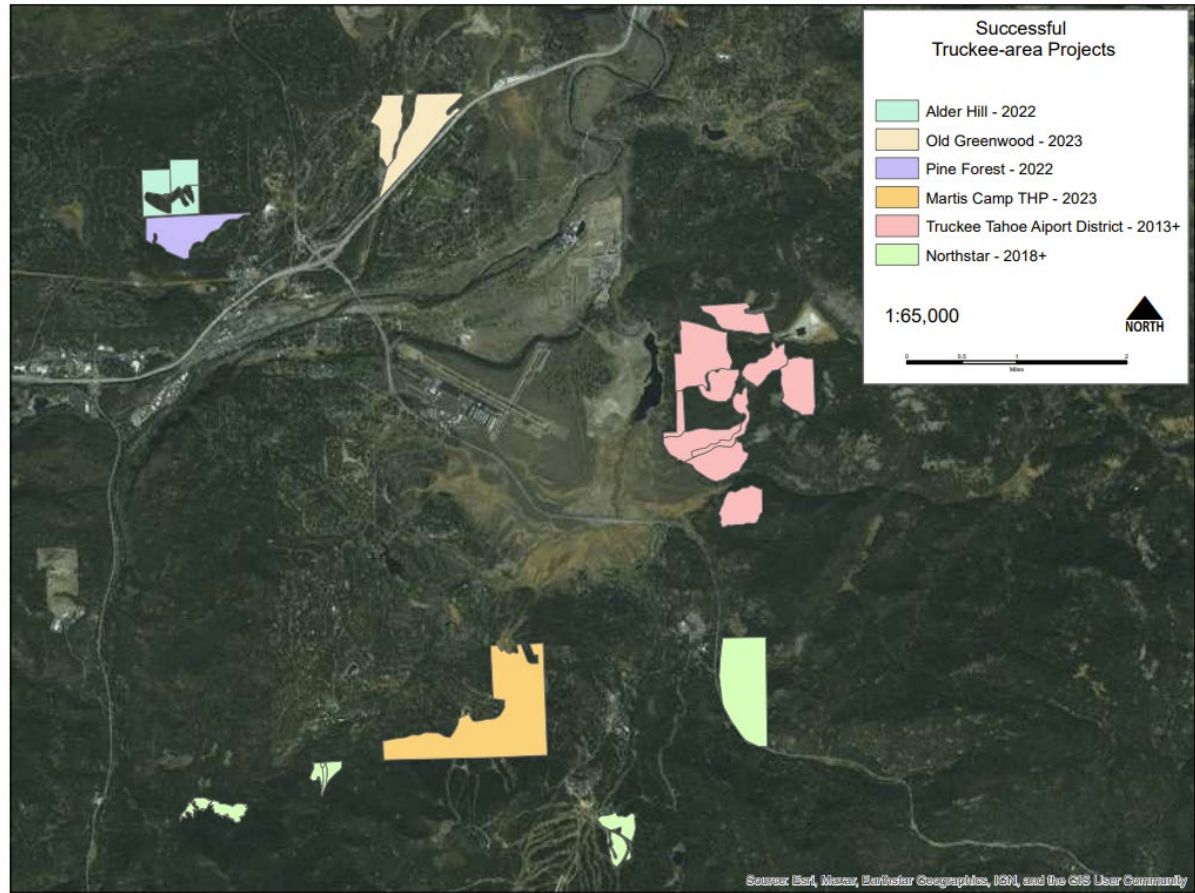
Benefits:

Deeper understanding of forestry and increase awareness of local programs and other grants.
Increase success of private landowners taking action and/or accessing grant funding.






Successful Projects in Truckee





Measurable Outcomes



While deliverables will be dynamic, and on an as needed basis determined by Truckee Fire's request, below are high-level accomplishments that are attainable:

1. Provide mentorship and professional development to TFPD's Wildfire Prevention Division and staff Forester by working one-on-one together on specific projects
2. Increase number of shovel-ready Community Wildfire Protection Plan priority projects in the District
3. Finalize and submit at least 2 Timber Harvest Plans or THP exemptions in FY 2024/2025.



Timeline and Costs.

- TFPD would like to execute a one-year contract beginning May 1, 2024.
 - Consulting services can begin immediately upon execution of a contract.
- Time and materials contract with a not to exceed type budget of \$20,000.
- Hourly time and materials rate for Consulting RPF services.
- Additional costs for site-specific surveys or other pre-work needs would be funded by Measure T as part of our normal project delivery process



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Thank you.





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The Finance Committee of the Truckee Fire Protection District met to review and approve the obligations of the District on Thursday April 11, 2024 at the Truckee Fire District, Station 91, located at 10049 Donner Pass Rd, Truckee, CA 96161 at 8:30am.

The meeting was called to order at 8:30am.

Members Present:	Director Botto	Yes <u> X </u>	No <u> </u>
	Director Herrick	Yes <u> X </u>	No <u> </u>
	Chief McKechnie	Yes <u> X </u>	No <u> </u>
	Chief Parkhurst	Yes <u> </u>	No <u> </u>
	Finance Director Holoday	Yes <u> X </u>	No <u> </u>

The members of the Finance Committee reviewed and approved all obligations of the District:

- Accounts Payable General Fund Invoices/Payment #100106-100166
- Accounts Payable General Fund check(s) there are none
- Ambulance Account check(s) - there are none
- LAIF account wire transfers - there are none
- Ambulance Account wire transfer - there are none

The meeting was adjourned at 8:45 am.

Account	Line Desc.					Subtotal	Line Total
					Totals	\$345.14	\$345.14
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUGAS: Southwest Gas	92-2/23-3/22/24	MAR-26-2024	APR-15-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5644.00.92: Natural Gas Stn 92						\$1,902.28	\$1,902.28
					Totals	\$1,902.28	\$1,902.28
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUGAS: Southwest Gas	92F-2/23-3/22/24	MAR-26-2024	APR-15-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5644.00.92: Natural Gas Stn 92						\$401.31	\$401.31
					Totals	\$401.31	\$401.31
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AIRGAS: Airgas USA, LLC	9148269389	MAR-26-2024	APR-25-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.						\$27.14	\$27.14
					Totals	\$27.14	\$27.14
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUTIR: SOUTHERN TIRE MART	7590026337	MAR-27-2024	APR-26-2024	A25		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	B9 VEHICLE MAINTENANCE					\$267.13	\$267.13
					Totals	\$267.13	\$267.13
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUTIR: SOUTHERN TIRE MART	7590026188	MAR-27-2024	APR-26-2024	R27		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	M96 MAINTENANCE					\$343.80	\$343.80
					Totals	\$343.80	\$343.80
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TDLT: TRUCKEE DONNER LAND TRUST	96-2/16-3/1/24	MAR-27-2024	APR-15-2024			2010.00.00: Accounts payable	

Account	Line Desc.	Subtotal	Line Total
L1 5641.00.96: Electricity Stn 96	2/16-3/18/24	\$1,769.69	\$1,769.69
L2 5645.00.96: Water Stn 96	2/16-3/18/24	\$182.87	\$182.87
Totals		\$1,952.56	\$1,952.56

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TDLT: TRUCKEE DONNER LAND TRUST	93-2/16-3/18/24	MAR-27-2024	APR-15-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5641.00.93: Electricity Stn 93	2/16-3/18/24	\$205.65	\$205.65
L2 5645.00.93: Water Stn 93	2/16-3/18/24	\$240.73	\$240.73
Totals		\$446.38	\$446.38

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PLAVAD: PLAVADA WOODLANDS WORK DAY REIMB		MAR-28-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5570.02.03: Wildfire Prevention Programs	PLAVADA FIREWISE COMMUNITY GREEN WASTE CLEAN UP DAY	\$3,281.52	\$3,281.52
Totals		\$3,281.52	\$3,281.52

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OTHER:	019-760-015-000	MAR-28-2024	APR-11-2024		Refund of FSBA & MT double taxes	2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 4100.00.03: Taxes - Measure T	Refund for double taxed parcel - County Error	\$179.00	\$179.00
L2 4170.02.01: Direct Charges-FSBA NV County	Refund of FSBA taxed parcel - County Error	\$76.34	\$76.34
Totals		\$255.34	\$255.34

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VFIS: GEORGE PETERSEN INSURANCE AGENCY	76031	MAR-28-2024	MAY-25-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5354.00.00: General Liability Insurance	10/10 MONTHLY INSTALLMENT	\$9,927.00	\$9,927.00
Totals		\$9,927.00	\$9,927.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VFIS: GEORGE PETERSEN INSURANCE AGENCY	76030	MAR-28-2024	APR-20-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5354.00.00: General Liability Insurance	9/10 MONTHLY INSTALLMENT	\$9,927.00	\$9,927.00

Account	Line Desc.					Subtotal	Line Total
	Totals					\$9,927.00	\$9,927.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VFIS: GEORGE PETERSEN INSURANCE AGENCY	76029	MAR-28-2024	MAR-15-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5354.00.00: General Liability Insurance	8/10 MONTHLY INSTALLMENT					\$9,927.00	\$9,927.00
	Totals					\$9,927.00	\$9,927.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
BESWES: BEST WESTERN RAMA INN & SUITES	176	MAR-28-2024	APR-11-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5613.00.00: Lodging - Full time	JARED MCDONNELL LODGING FOR CO 2E 3/24-3/28					\$466.60	\$466.60
	Totals					\$466.60	\$466.60
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
ATTCAL: AT&T CALNET 3	000021469543	MAR-28-2024	MAY-06-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5330.00.00: Communications	02/28-03/27/24					\$830.09	\$830.09
	Totals					\$830.09	\$830.09
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AAASMA: AAA SMART HOME	8586685	MAR-28-2024	APR-28-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5420.00.91: Maintenance Station 91	April 24					\$41.63	\$41.63
	Totals					\$41.63	\$41.63
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
NAPSIE: Napa Sierra	626030	MAR-29-2024	APR-11-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.03: Maintenance - vehicles - MT	MAINTENANCE MT TRUCK- DILLON SHEEDY					\$9.61	\$9.61
	Totals					\$9.61	\$9.61
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
NAPSIE: Napa Sierra	626402	MAR-29-2024	APR-11-2024			2010.00.00: Accounts payable	

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	B95 MAINTENANCE	\$19.19	\$19.19
Totals		\$19.19	\$19.19

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	626261	MAR-29-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.03: Maintenance - vehicles - MT	BRAKES FOR MT SUBARU	\$225.92	\$225.92
Totals		\$225.92	\$225.92

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	626029	MAR-29-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.03: Maintenance - vehicles - MT	MAINTENANCE MT TRUCK- DILLON SHEEDY	\$36.10	\$36.10
Totals		\$36.10	\$36.10

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	626473	MAR-29-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	SHOP STOCK	\$138.38	\$138.38
Totals		\$138.38	\$138.38

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ARAUNI: Aramark Uniform Services	5980186846	MAR-29-2024	APR-10-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense	STATION 92	\$95.97	\$95.97
Totals		\$95.97	\$95.97

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	00007888602	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Strn 97		\$45.99	\$45.99
Totals		\$45.99	\$45.99

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	0000788559	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.95: Utilities Stn 95						\$74.51	\$74.51
					Totals	\$74.51	\$74.51
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	0000788197	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.92: Utilities Stn 92						\$362.09	\$362.09
					Totals	\$362.09	\$362.09
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	0000788541	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.94: Utilities Stn 94						\$67.69	\$67.69
					Totals	\$67.69	\$67.69
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	000078831	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.96: Utilities Stn 96						\$314.03	\$314.03
					Totals	\$314.03	\$314.03
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	0000788531	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.98: Utilities Stn 98						\$27.88	\$27.88
					Totals	\$27.88	\$27.88
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TTSDIS: Tahoe Truckee Sierra Disposal	0000788537	MAR-31-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1 5640.00.93: Utilities Stn 93						\$67.69	\$67.69

Account	Line Desc.					Subtotal	Line Total
	Totals					\$67.69	\$67.69
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
UMPQMT: UMPQUA BANK	MARCH 24	MAR-31-2024	APR-25-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 6200.00.03: Minor Equipment-Measure T	MARCH 24					\$3,601.08	\$3,601.08
	Totals					\$3,601.08	\$3,601.08
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
UMPQMT: UMPQUA BANK	MAR 24	MAR-31-2024	APR-25-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 6200.00.00: Minor Equipment	MAR 24					\$20,854.44	\$20,854.44
	Totals					\$20,854.44	\$20,854.44
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
PORSIM: PORTER SIMON	58	MAR-31-2024	MAR-31-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5550.00.00: Legal						\$4,534.20	\$4,534.20
	Totals					\$4,534.20	\$4,534.20
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
HUNSON: Hunt & Sons, Inc.	969594	MAR-31-2024	APR-15-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5630.00.03: Fuel - Measure T						\$201.43	\$201.43
L2 5630.00.00: Fuel						\$3,700.19	\$3,700.19
	Totals					\$3,901.62	\$3,901.62
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AMAZON: Amazon Capital Services	1HLQ-KPPT-3VG9C	APR-01-2024	MAY-01-2024	STN 95		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5340.00.00: Household expense	CLEANING SPRAY					\$(32.46)	\$(32.46)
L2 5416.00.00: Maintenance - vehicles	VEHICLE CLEANING SUPPLIES					\$(92.58)	\$(92.58)
	Totals					\$(125.04)	\$(125.04)

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1HLQ-KPPT-4L17	APR-01-2024	MAY-01-2024	STRAHLIPAD		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5520.00.00: Office expense					HEIDI STRAHL IPAD CASE	\$28.68 \$28.68
					Totals	\$28.68 \$28.68

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ENGFIR: Engineered Fire Systems, Inc.	21277	APR-01-2024	APR-01-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5710.16.00: Inspections-Sprinklers, Alarms					MARCH FIRE SPRINKLER REVIEW	\$3,625.00 \$3,625.00
					Totals	\$3,625.00 \$3,625.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1NPD-WGQ9-39R3	APR-01-2024	MAY-01-2024	STN 97		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5340.00.00: Household expense					STN 97	\$166.59 \$166.59
					Totals	\$166.59 \$166.59

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
INFCUB: INFO CUBIC	2024030044	APR-01-2024	MAY-01-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5570.00.03: Other Professional Srv - MT					BACKGROUND CHECKS	\$95.00 \$95.00
					Totals	\$95.00 \$95.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUOVE: Truckee Overhead Door, Inc.	66331	APR-01-2024	APR-25-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5420.00.92: Maintenance Station 92						\$480.00 \$480.00
					Totals	\$480.00 \$480.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	11NK-9NWT-YCYH	APR-01-2024	MAY-01-2024	STN 92		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5341.00.00: Station Coffee					STN 92 COFFEE	\$150.47 \$150.47

Account	Line Desc.	Subtotal	Line Total
	Totals	\$150.47	\$150.47

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1HLQ-KPPT-13KT	APR-01-2024	MAY-01-2024	91COFFEE		2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5341.00.00: Station Coffee	STN 91 COFFEE	\$79.98	\$79.98
	Totals	\$79.98	\$79.98

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1T3D-1NCY-YCGT	APR-01-2024	MAY-01-2024	STN 96		2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense	STN 96 SUPPLIES	\$379.33	\$379.33
	Totals	\$379.33	\$379.33

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	131F-QRFQ-YDW1	APR-01-2024	MAY-01-2024	STN92		2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5520.00.00: Office expense	PAPER REAM	\$50.21	\$50.21
	Totals	\$50.21	\$50.21

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1NJ3-6VT9-XRPK	APR-01-2024	MAY-01-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5340.00.03: Household expense	WATER JUG HOLDER	\$42.99	\$42.99
L2 5520.00.03: Office expense - Measure T	INK CARTRIDGE	\$146.00	\$146.00
L3 2170.00.91: House Dues	MT HOUSE DUES	\$64.64	\$64.64
	Totals	\$253.63	\$253.63

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1KGV-XRD9-Y1DY	APR-01-2024	MAY-01-2024	STN 92		2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense	STN 92 SUPPLIES	\$669.84	\$669.84
	Totals	\$669.84	\$669.84

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AMAZON: Amazon Capital Services	1HLQ-KPPT-3VG9	APR-01-2024	MAY-01-2024	STN 95		2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5416.00.00: Maintenance - vehicles				VEHICLE CLEANING SUPPLIES	\$56.54	\$56.54
L2	5340.00.00: Household expense				STN 95	\$235.36	\$235.36
Totals						\$291.90	\$291.90
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AMAZON: Amazon Capital Services	1RHQ-WRKG-WTK6	APR-01-2024	MAY-01-2024	STATION 91 NIKI		2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5520.00.00: Office expense					\$15.13	\$15.13
Totals						\$15.13	\$15.13
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
GALLS: Gall's Inc.	027530023	APR-01-2024	MAY-01-2024	CHIEF MCKECHNIE		2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5312.00.00: Uniforms				CHIEF MCKECHNIE	\$588.65	\$588.65
Totals						\$588.65	\$588.65
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
GALLS: Gall's Inc.	027530926	APR-01-2024	MAY-01-2024	ALEXIS/HEIDI		2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5312.00.00: Uniforms				91	\$95.76	\$95.76
Totals						\$95.76	\$95.76
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
ARBA: AMERICAN RIVER BENEFITS ADMINISTRATORS	MAY 24	APR-01-2024	APR-25-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5214.00.00: Life/Disability insurance				May 24	\$553.50	\$553.50
L2	5214.00.03: Life/Disability Ins-Measure T				May 24	\$45.00	\$45.00
L3	5214.00.03: Life/Disability Ins-Measure T				May 24 Admin OH	\$9.00	\$9.00
Totals						\$607.50	\$607.50

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
KELROD: KELLY RODRIGUEZ	286	APR-01-2024	--			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5420.00.03: Maintenance - structures MT				MAR 24	\$420.00 \$420.00
L2	5420.00.91: Maintenance Station 91				MAR 24	\$580.00 \$580.00
					Totals	\$1,000.00 \$1,000.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OFFDAT: OFFSITE DATA DEPOT	R40903	APR-01-2024	MAY-01-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5570.00.00: Other professional services				APRIL 24 MONTHLY RECORD STORAGE	\$68.80 \$68.80
					Totals	\$68.80 \$68.80
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HARSKO: HARRISON SKOV	ST93 MOVE OUT	APR-02-2024	APR-10-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	4300.00.00: Rents				STATION 93 MOVE OUT	\$951.38 \$951.38
					Totals	\$951.38 \$951.38
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	982296	APR-02-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5420.00.00: Maintenance - structures					\$25.99 \$25.99
					Totals	\$25.99 \$25.99
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4463770	APR-02-2024	MAY-02-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5520.00.00: Office expense					\$8.05 \$8.05
					Totals	\$8.05 \$8.05
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4463771	APR-02-2024	MAY-02-2024			2010.00.00: Accounts payable

Account	Line Desc.					Subtotal	Line Total
L1 5520.00.00: Office expense						\$1.67	\$1.67
Totals						\$1.67	\$1.67
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
NAPSIE: Napa Sierra	627656	APR-03-2024	MAY-10-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles						\$(5.90)	\$(5.90)
Totals						\$(5.90)	\$(5.90)
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
GALLS: Gall's Inc.	027553568	APR-03-2024	MAY-03-2024	RICH WILLIAMS		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5312.00.00: Uniforms	WILLIAMS					\$165.24	\$165.24
Totals						\$165.24	\$165.24
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
HUNSON: Hunt & Sons, Inc.	967693	APR-03-2024	APR-18-2024	R-4072		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5630.00.97: Fuel Stn 97						\$2,492.88	\$2,492.88
Totals						\$2,492.88	\$2,492.88
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
HITECH: Hi-Tech Emergency Vehicle Svc	178517	APR-04-2024	MAY-04-2024	E92		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	E92					\$12,306.75	\$12,306.75
Totals						\$12,306.75	\$12,306.75
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUTIR: SOUTHERN TIRE MART	7590027693	APR-04-2024	MAY-04-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	FRONT END ALIGNMENT R27					\$150.00	\$150.00
Totals						\$150.00	\$150.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUTIR: SOUTHERN TIRE MART	7590027691	APR-04-2024	MAY-04-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles					TIRES	\$139.68 \$139.68
					Totals	\$139.68 \$139.68
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ENGREN: Engravers of Reno	26375	APR-04-2024	--			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5312.00.00: Uniforms						\$26.74 \$26.74
					Totals	\$26.74 \$26.74
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1422856	APR-04-2024	MAY-04-2024	1526678978733		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5510.18.00: Medical supplies						\$964.90 \$964.90
					Totals	\$964.90 \$964.90
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STRSAL: STRYKER SALES, LLC	9205931321	APR-04-2024	MAY-04-2024	ATT:DAVE BAKER		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.18.00: Maintenance - EMS vehicles					POWERLOAD MAINT	\$825.57 \$825.57
					Totals	\$825.57 \$825.57
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PACCRE: PACIFIC CREST COFFEE CO	000792	APR-04-2024	MAY-04-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5341.00.00: Station Coffee						\$380.00 \$380.00
					Totals	\$380.00 \$380.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ARAUNI: Aramark Uniform Services	5980188746	APR-05-2024	MAY-10-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5340.00.00: Household expense					Shop	\$95.97 \$95.97

Account	Line Desc.					Subtotal	Line Total
					Totals	\$95.97	\$95.97
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
GALLS: Gall's Inc.	027575156	APR-05-2024	MAY-05-2024	MITCH NELSON	2010.00.00: Accounts payable		
Account	Line Desc.					Subtotal	Line Total
L1 5312.00.00: Uniforms	NELSON					\$321.24	\$321.24
					Totals	\$321.24	\$321.24
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
FIRUNL: FIRETRUCKS UNLIMITED	00025234	APR-05-2024	APR-20-2024	DAVE BAKER	2010.00.00: Accounts payable		
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles						\$173.35	\$173.35
					Totals	\$173.35	\$173.35
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
FIRRIS: FIRE RISK MANAGEMENT SERVICES	MAY 24	APR-08-2024	APR-30-2024		2010.00.00: Accounts payable		
Account	Line Desc.					Subtotal	Line Total
L1 5213.00.00: Vision Insurance	MAY24					\$1,368.36	\$1,368.36
L2 5213.00.03: Vision Insurance - Measure T	MAY24					\$48.14	\$48.14
L3 5213.00.03: Vision Insurance - Measure T	MAY 24 ADMIN OH					\$18.71	\$18.71
					Totals	\$1,435.21	\$1,435.21
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SIESAG: Sierra Sage Roofing, Inc.	5303	APR-08-2024	MAY-08-2024		2010.00.00: Accounts payable		
Account	Line Desc.					Subtotal	Line Total
L1 5420.00.97: Maintenance Station 97	STN97 ROOF REPAIRS					\$583.38	\$583.38
					Totals	\$583.38	\$583.38
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
CLAPES: CLARK PEST CONTROL	35143383	APR-08-2024	APR-08-2024		2010.00.00: Accounts payable		
Account	Line Desc.					Subtotal	Line Total
L1 5420.00.96: Maintenance Station 96	STN 96 PEST-AWAY SERVICE					\$132.00	\$132.00
					Totals	\$132.00	\$132.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
UBEO: UBEO BUSINESS SERVICES	4470582	APR-08-2024	MAY-08-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5414.00.00: Maintenance - equip.		STN91			\$57.24	\$57.24
		Totals				\$57.24	\$57.24

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUGAS: Southwest Gas	96 3/5/24-4/2/24	APR-09-2024	APR-11-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5644.00.96: Natural Gas Stn 96					\$1,130.14	\$1,130.14
		Totals				\$1,130.14	\$1,130.14

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
STEKES: Steven C. Kessman	MEALS	APR-09-2024	APR-11-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5618.00.00: Meals - Full time		HIZ/DSPACE INSTRUCTOR TRAINING 4/22-4/24/24			\$138.00	\$138.00
		Totals				\$138.00	\$138.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
ALPLOC: Alpine Lock & Key, Inc.	0000164753	APR-09-2024	MAY-09-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5420.00.95: Maintenance Station 95		TRIP CHARGE TO EVALUATE LOCK			\$155.00	\$155.00
		Totals				\$155.00	\$155.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TUCNEV: P. Tucker Nevin	Tuition 2024	APR-10-2024	APR-30-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5610.00.00: Education - Full time		Tuition Reim - Final for 2024			\$1,528.00	\$1,528.00
		Totals				\$1,528.00	\$1,528.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SILSTA: Silver State International	X201138248:01	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable	
Account		Line Desc.				Subtotal	Line Total
L1	5416.00.00: Maintenance - vehicles		BRUSH 97 MAINTENANCE			\$358.46	\$358.46

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
KELFIR: KELSIE FIRE LLC	4748	DEC-21-2023	JAN-20-2024			2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5414.00.00: Maintenance - equip.			STN 98 ANNUAL SERVICE			\$95.00 \$95.00
			Totals			\$95.00 \$95.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
KELFIR: KELSIE FIRE LLC	4749	DEC-21-2023	JAN-20-2023			2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5414.00.00: Maintenance - equip.			STN 93 ANNUAL SERVICE			\$130.16 \$130.16
			Totals			\$130.16 \$130.16
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HEATEC: Heat-Tech, Inc.	STN 97	MAR-18-2024	APR-11-2024			2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5420.00.97: Maintenance Station 97			STN 97 MAINTENANCE			\$1,268.21 \$1,268.21
			Totals			\$1,268.21 \$1,268.21
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIREXT: FIRE EXTINGUISHER SERVICE CENTER	3000H	MAR-25-2024	MAR-25-2024			2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5414.00.00: Maintenance - equip.			HYDRO TESTING			\$200.00 \$200.00
			Totals			\$200.00 \$200.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
GALLS: Gall's Inc.	027476847	MAR-26-2024	APR-25-2024	ART HUCKABAY		2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5312.00.00: Uniforms			BELT FOR ART HUCKABAY			\$62.52 \$62.52
			Totals			\$62.52 \$62.52
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	93-2/23-3/22/24	MAR-26-2024	APR-15-2024			2010.00.00: Accounts payable
Account			Line Desc.			Subtotal Line Total
L1 5644.00.93: Natural Gas Stn 93			93-2/23-3/22/24			\$345.14 \$345.14

Account	Line Desc.					Subtotal	Line Total
	Totals					\$358.46	\$358.46
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUTIL: TRUCKEE TILE	480	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5420.00.95: Maintenance Station 95	STN 95 KITCHEN TILE REPAIR					\$257.00	\$257.00
	Totals					\$257.00	\$257.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
OTHER:	12799 Northwoods	APR-11-2024	APR-30-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5705.16.03: Green Waste Dumpster	GWD REBATE FROM 2023 SEASON					\$75.00	\$75.00
	Totals					\$75.00	\$75.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VERWIR: Verizon Wireless	9960081815	APR-17-2024	APR-17-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5330.00.00: Communications	DATA					\$120.26	\$120.26
	Totals					\$120.26	\$120.26
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
OPTIMU: OPTIMUM	91 3/24/24-4/23/24	APR-23-2024	APR-15-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5640.00.91: Utilities Strn 91						\$189.20	\$189.20
	Totals					\$189.20	\$189.20
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
MITNEL: MITCH NELSON	BOAT TECH MEALS	APR-25-2024	APR-25-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5618.00.00: Meals - Full time	MEAL STIPEND FOR BOAT RESCUE COURSE 5/7-5/8/24					\$96.00	\$96.00
	Totals					\$96.00	\$96.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
OPTIMU: OPTIMUM	97 4/1/24-4/30/24	APR-30-2024	APR-22-2024			2010.00.00: Accounts payable	

Account	Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Strn 97		\$193.54	\$193.54
Totals		\$193.54	\$193.54

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MITNEL: MITCH NELSON	BOAT TECH MEALS1	MAY-09-2024	MAY-09-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time	MEAL STIPEND FOR BOAT RESCUE COURSE 5/20-5/22/24	\$134.00	\$134.00
Totals		\$134.00	\$134.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DUSGWE: DUSTIN GWERDER	AUTOX MEAL STIPEND	MAY-23-2024	MAY-23-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time	GWERDER MEAL STIPEND AUTOX COURSE- SACRAMENTO 6/4-6/6/24	\$138.00	\$138.00
Totals		\$138.00	\$138.00

Brendan. Hein
Greg R. Bots

Payment Summary

#	Matches	Reference #	Payment Date	Created	Vendor	Payment Approver	Matched Amount	Payment Total
1	1	100106		04/11/2024	AAASMA: AAA SMART HOME		\$41.63	\$41.63
2	1	100107		04/11/2024	AIRGAS: Airgas USA, LLC		\$27.14	\$27.14
3	1	100108		04/11/2024	ALPLOC: Alpine Lock & Key, Inc.		\$155.00	\$155.00
4	9	100109		04/11/2024	AMAZON: Amazon Capital Services		\$1,730.27	\$1,730.27
5	2	100110		04/11/2024	AMAZON: Amazon Capital Services		\$230.45	\$230.45
6	2	100111		04/11/2024	ARAUNI: Aramark Uniform Services		\$191.94	\$191.94
7	1	100112		04/11/2024	ARBA: AMERICAN RIVER BENEFITS ADMINISTRATORS		\$607.50	\$607.50
8	1	100113		04/11/2024	ATTCAL: AT&T CALNET 3		\$830.09	\$830.09
9	1	100114		04/11/2024	BESWES: BEST WESTERN RAMA INN & SUITES		\$466.60	\$466.60
10	4	100115		04/11/2024	BRASTA: BRANDON STAHL		\$376.00	\$376.00
11	1	100116		04/11/2024	CLAPES: CLARK PEST CONTROL		\$132.00	\$132.00
12	1	100117		04/11/2024	ENGFIR: Engineered Fire Systems, Inc.		\$3,625.00	\$3,625.00
13	1	100118		04/11/2024	ENGREN: Engravers of Reno		\$26.74	\$26.74
14	1	100119		04/11/2024	FIREXT: FIRE EXTINGUISHER SERVICE CENTER		\$200.00	\$200.00
15	1	100120		04/11/2024	FIRRIS: FIRE RISK MANAGEMENT SERVICES		\$1,435.21	\$1,435.21
16	1	100121		04/11/2024	FIRUNL: FIRETRUCKS UNLIMITED		\$173.35	\$173.35
17	5	100122		04/11/2024	GALLS: Gall's Inc.		\$1,233.41	\$1,233.41
18	1	100123		04/11/2024	HARSKO: HARRISON SKOV		\$951.38	\$951.38
19	1	100124		04/11/2024	HEATEC: Heat-Tech, Inc.		\$1,268.21	\$1,268.21
20	1	100125		04/11/2024	HITECH: Hi-Tech Emergency Vehicle Svc		\$12,306.75	\$12,306.75
21	1	100126		04/11/2024	HUNSON: Hunt & Sons, Inc.		\$3,901.62	\$3,901.62
22	1	100127		04/11/2024	HUNSON: Hunt & Sons, Inc.		\$2,492.88	\$2,492.88
23	1	100128		04/11/2024	INFCUB: INFO CUBIC		\$95.00	\$95.00
24	2	100129		04/11/2024	KELFIR: KELSIE FIRE LLC		\$225.16	\$225.16
25	1	100130		04/11/2024	KELROD: KELLY RODRIGUEZ		\$1,000.00	\$1,000.00
26	1	100131		04/11/2024	LIFASS: Life Assist		\$964.90	\$964.90
27	1	100132		04/11/2024	MOUHAR: Mountain Hardware		\$25.99	\$25.99
28	6	100133		04/11/2024	NAPSIE: Napa Sierra		\$423.30	\$423.30
29	1	100134		04/11/2024	NICCHE: NICK CHERNE		\$230.00	\$230.00
30	1	100135		04/11/2024	OFFDAT: OFFSITE DATA DEPOT		\$68.80	\$68.80
31	1	100136		04/11/2024	OPTIMU: OPTIMUM		\$189.20	\$189.20
32	1	100137		04/11/2024	OPTIMU: OPTIMUM		\$193.54	\$193.54
33	1	100138		04/11/2024	PACCRE: PACIFIC CREST COFFEE CO		\$380.00	\$380.00
34	1	100139		04/11/2024	PLAVAD: PLAVADA WOODLANDS		\$3,281.52	\$3,281.52
35	1	100140		04/11/2024	PORSIM: PORTER SIMON		\$4,534.20	\$4,534.20
36	1	100141		04/11/2024	SIESAG: Sierra Sage Roofing, Inc.		\$583.38	\$583.38
37	1	100142		04/11/2024	SILSTA: Silver State International		\$358.46	\$358.46
38	1	100143		04/11/2024	SOUGAS: Southwest Gas		\$1,130.14	\$1,130.14
39	1	100144		04/11/2024	SOUGAS: Southwest Gas		\$345.14	\$345.14
40	1	100145		04/11/2024	SOUGAS: Southwest Gas		\$1,902.28	\$1,902.28
41	1	100146		04/11/2024	SOUGAS: Southwest Gas		\$401.31	\$401.31
42	4	100147		04/11/2024	SOUTIR: SOUTHERN TIRE MART		\$900.61	\$900.61
43	1	100148		04/11/2024	STEKES: Steven C. Kessman		\$138.00	\$138.00
44	1	100149		04/11/2024	STRSAL: STRYKER SALES, LLC		\$825.57	\$825.57
45	1	100150		04/11/2024	TDLT: TRUCKEE DONNER LAND TRUST		\$1,952.56	\$1,952.56
46	1	100151		04/11/2024	TDLT: TRUCKEE DONNER LAND TRUST		\$446.38	\$446.38
47	1	100152		04/11/2024	TRUOVE: Truckee Overhead Door, Inc.		\$480.00	\$480.00
48	1	100153		04/11/2024	TRUTIL: TRUCKEE TILE		\$257.00	\$257.00
49	1	100154		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$362.09	\$362.09
50	1	100155		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$314.03	\$314.03
51	1	100156		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$27.88	\$27.88
52	1	100157		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$67.69	\$67.69
53	1	100158		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$67.69	\$67.69
54	1	100159		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$74.51	\$74.51
55	1	100160		04/11/2024	TTSDIS: Tahoe Truckee Sierra Disposal		\$45.99	\$45.99

<u>56</u>	1	100161	04/11/2024	TUCNEV: P. Tucker Nevin	\$1,528.00	\$1,528.00
<u>57</u>	3	100162	04/11/2024	UBEO: UBEO BUSINESS SERVICES	\$66.96	\$66.96
<u>58</u>	1	100163	04/11/2024	UMPQMT: UMPQUA BANK	\$20,854.44	\$20,854.44
<u>59</u>	1	100164	04/11/2024	UMPQMT: UMPQUA BANK	\$3,601.08	\$3,601.08
<u>60</u>	1	100165	04/11/2024	VERWIR: Verizon Wireless	\$120.26	\$120.26
<u>61</u>	3	100166	04/11/2024	VFIS: GEORGE PETERSEN INSURANCE AGENCY	\$29,781.00	\$29,781.00
Total:					\$110,647.23	\$110,647.23

Jim R. Batts
George W. Hill



Truckee Fire Protection District

Proudly providing service to portions of both Nevada and Placer Counties and the Town of Truckee

Board of Directors

*Gary R. Botto
Victor R. Hernandez
Gerald W. Herrick
Erin E. Prado
Paul D. Wilford*

Fire Chief

Kevin A. McKechnie

Division Chief

Matthew J. Parkhurst

Fire Marshal

Steven C. Kessmann

The Finance Committee of the Truckee Fire Protection District met to review and approve the obligations of the District on Thursday April 25, 2024 at the Truckee Fire District, Station 91, located at 10049 Donner Pass Rd, Truckee, CA 96161 at 8:30am.

The meeting was called to order at 8:30am.

Members Present:	Director Botto	Yes <u> X </u>	No <u> </u>
	Director Hernandez	Yes <u> X </u>	No <u> </u>
	Chief McKechnie	Yes <u> </u>	No <u> </u>
	Chief Parkhurst	Yes <u> </u>	No <u> </u>
	Finance Director Holoday	Yes <u> X </u>	No <u> </u>

The members of the Finance Committee reviewed and approved all obligations of the District and the Draft Preliminary Budget.

Accounts Payable General Fund Invoices/Payment #100167-100212

Accounts Payable General Fund check(s) #39311-39312

Ambulance Account check(s) - there are none

LAIF account wire transfers - \$800,000

Ambulance Account wire transfer - \$220,000

The meeting was adjourned at 9:27 am.

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMSOIL: AMSOIL INC	3/13/2024	MAR-13-2024	APR-12-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles					SHOP STOCK	\$2,904.82 \$2,904.82
					Totals	\$2,904.82 \$2,904.82
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BADFRA: BADGE FRAME INC	41797	MAR-21-2024	MAY-08-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5520.00.00: Office expense					JOYCE ENGLERS SHADOW BOX	\$346.41 \$346.41
					Totals	\$346.41 \$346.41
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SUBPRO: Suburban Propane	16430080351	MAR-29-2024	APR-30-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5643.00.98: Propane Stn 98						\$254.83 \$254.83
					Totals	\$254.83 \$254.83
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOTSHE: Motor Sheep	2817	APR-01-2024	APR-01-2024	21224		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.18.00: Maintenance - EMS vehicles					M-92/96 SEAT COVERS	\$952.62 \$952.62
					Totals	\$952.62 \$952.62
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PARS: PARS	55315	APR-04-2024	MAY-04-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5105.12.00: Retirement-PARS Temporary					FEB 24	\$395.68 \$395.68
					Totals	\$395.68 \$395.68
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TFHOCH: Tahoe Forest Hospital - OH	FEB24	APR-06-2024	APR-06-2024		STATEMENT	2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5556.00.00: Medical services					FEB 24 EMPLOYEE LAB DRAWS	\$2,213.49 \$2,213.49

Account	Line Desc.				Subtotal	Line Total
				Totals	\$2,213.49	\$2,213.49
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DIGITE: DIGITECH LLC	606392	APR-09-2024	MAY-09-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 6300.18.00: Billing service	MARCH 24				\$12,283.18	\$12,283.18
				Totals	\$12,283.18	\$12,283.18
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	982926	APR-09-2024	MAY-31-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	E-96 PUMP PANEL FOAM				\$25.96	\$25.96
				Totals	\$25.96	\$25.96
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	626968	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles					\$105.89	\$105.89
				Totals	\$105.89	\$105.89
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627595	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles					\$234.24	\$234.24
				Totals	\$234.24	\$234.24
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627597	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles					\$7.08	\$7.08
				Totals	\$7.08	\$7.08
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627087	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$143.29	\$143.29
Totals		\$143.29	\$143.29

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627097	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$27.86	\$27.86
Totals		\$27.86	\$27.86

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627576	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$27.99	\$27.99
Totals		\$27.99	\$27.99

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627601	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$44.03	\$44.03
Totals		\$44.03	\$44.03

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627347	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$278.85	\$278.85
Totals		\$278.85	\$278.85

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627598	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		\$7.31	\$7.31
Totals		\$7.31	\$7.31

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	627422	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles						\$86.55 \$86.55
					Totals	\$86.55 \$86.55
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	626777	APR-10-2024	APR-11-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles						\$9.61 \$9.61
					Totals	\$9.61 \$9.61
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	981532	APR-10-2024	APR-30-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5420.00.95: Maintenance Station 95						\$3.02 \$3.02
					Totals	\$3.02 \$3.02
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BRAAND: Brandon Anderson	CO 3C MEALS	APR-10-2024	MAY-09-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5618.00.00: Meals - Full time					COMPANY OFFICER 3C MEAL STIPEND- 5/14-5/16/24	\$138.00 \$138.00
					Totals	\$138.00 \$138.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUTIR: SOUTHERN TIRE MART	7590027949	APR-10-2024	MAY-10-2024	SUBURU # 4		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.03: Maintenance - vehicles - MT					SEASONAL TIRE CHANGE	\$139.68 \$139.68
					Totals	\$139.68 \$139.68
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUTIR: SOUTHERN TIRE MART	7590027955	APR-10-2024	MAY-10-2024	M9		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles					M9 TIRE CHANGE	\$174.33 \$174.33

Account	Line Desc.					Subtotal	Line Total
Totals						\$174.33	\$174.33
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AUTDIE: AUTO DIESEL ELECTRIC SUPPLY	8367	APR-10-2024	APR-30-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	E-96					\$29.34	\$29.34
Totals						\$29.34	\$29.34
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUTIR: SOUTHERN TIRE MART	7590027972	APR-11-2024	MAY-11-2024	SUBARY#1		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	SCHOOL SUBARU MAINTENANCE					\$640.18	\$640.18
Totals						\$640.18	\$640.18
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
KIMMID: KIMBALL MIDWEST	102110855	APR-11-2024	MAY-11-2024	SHOP		2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 6208.22.00: Minor Equipment-Shop	SHOP STOCK					\$417.83	\$417.83
Totals						\$417.83	\$417.83
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
ARAUNI: Aramark Uniform Services	5980190640	APR-12-2024	MAY-10-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5340.00.00: Household expense	STATION 92					\$95.97	\$95.97
Totals						\$95.97	\$95.97
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
UBEWES: UBEO WEST LLC	526963202	APR-13-2024	MAY-07-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5417.00.91: Leases of equipment						\$266.96	\$266.96
Totals						\$266.96	\$266.96
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
HUNSON: Hunt & Sons, Inc.	993352	APR-15-2024	APR-30-2024	R-4072		2010.00.00: Accounts payable	

Account	Line Desc.	Subtotal	Line Total
L1 5630.00.97: Fuel Stn 97		\$1,473.83	\$1,473.83
Totals		\$1,473.83	\$1,473.83

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1426188	APR-15-2024	MAY-15-2024	1526678978733		2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5510.18.00: Medical supplies		\$1,382.06	\$1,382.06
Totals		\$1,382.06	\$1,382.06

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HUNSON: Hunt & Sons, Inc.	6338	APR-15-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5630.00.00: Fuel	TFPD FUEL	\$2,690.83	\$2,690.83
L2 5630.00.03: Fuel - Measure T	MEASURE T FUEL	\$256.80	\$256.80
Totals		\$2,947.63	\$2,947.63

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRSER: FIRE SERVICE CENTER	3003H	APR-15-2024	APR-15-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.	HYDRO TESTING	\$75.00	\$75.00
Totals		\$75.00	\$75.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983488	APR-15-2024	MAY-31-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	E-96 DOOR JAM	\$23.78	\$23.78
Totals		\$23.78	\$23.78

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRSER: FIRE SERVICE CENTER	3002H	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.	HIGH PRESSURE HYDROTEST	\$125.00	\$125.00
Totals		\$125.00	\$125.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VERWIR: Verizon Wireless	9961176562	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5330.00.00: Communications				TFPD PHONE BILL	\$2,713.01	\$2,713.01
Totals						\$2,713.01	\$2,713.01
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VERWIR: Verizon Wireless	9961176563	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5330.00.03: Communications - Measure T				MT PHONE BILL	\$1,460.60	\$1,460.60
Totals						\$1,460.60	\$1,460.60
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUDON: Truckee Donner PUD	91 3/4/24-4/3/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5645.00.91: Water Stn 91					\$99.21	\$99.21
L2	5641.00.91: Electricity Stn 91					\$456.03	\$456.03
Totals						\$555.24	\$555.24
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUDON: Truckee Donner PUD	95 2/26/24-3/27/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5645.00.95: Water Stn 95					\$176.37	\$176.37
Totals						\$176.37	\$176.37
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUDON: Truckee Donner PUD	92F 3/4/24-4/3/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	
Account						Subtotal	Line Total
L1	5645.00.92: Water Stn 92					\$239.72	\$239.72
L2	5641.00.92: Electricity Stn 92					\$482.45	\$482.45
Totals						\$722.17	\$722.17
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUDON: Truckee Donner PUD	93 2/16/24-3/18/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable	

Account	Line Desc.	Subtotal	Line Total
L1 5645.00.93: Water Stn 93		\$240.73	\$240.73
L2 5641.00.93: Electricity Stn 93		\$205.65	\$205.65
Totals		\$446.38	\$446.38

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	96 2/16/24-3/16/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5645.00.96: Water Stn 96		\$182.87	\$182.87
L2 5641.00.96: Electricity Stn 96		\$1,769.69	\$1,769.69
Totals		\$1,952.56	\$1,952.56

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	92R 3/4/24-4/3/24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5641.00.92: Electricity Stn 92		\$421.18	\$421.18
Totals		\$421.18	\$421.18

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
CALPER: CalPERS	MAY 24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5200.00.00: Health insurance	MAY 24	\$115,067.55	\$115,067.55
L2 5200.00.03: Health Benefits - Measure T	MAY 24 MT	\$6,346.00	\$6,346.00
L3 5200.00.03: Health Benefits - Measure T	MAY 24 ADO	\$1,568.40	\$1,568.40
Totals		\$122,981.95	\$122,981.95

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PLUACH: PLUMAS ACH RETIREE HEALTH	MAY 24	APR-16-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5206.10.00: Health Benefits - Retired	MAY 24	\$45,931.65	\$45,931.65
L2 5210.00.00: Dental insurance	MAY 24 RETIREE DENTAL	\$(2,397.73)	\$(2,397.73)
L3 5213.00.00: Vision Insurance	MAY 24 RETIREE VISION	\$(392.02)	\$(392.02)
Totals		\$43,141.90	\$43,141.90

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	628239	APR-16-2024	MAY-10-2024	VERBAL DAVE		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5416.00.00: Maintenance - vehicles					\$7.52 \$7.52
					Totals	\$7.52 \$7.52
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV813509	APR-16-2024	MAY-16-2025	SIMPSON		2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	6100.00.00: Accountable Equipment				EXTRACTOR	\$15,666.67 \$15,666.67
L2	6200.00.00: Minor Equipment				TURNOUT DRYER	\$8,878.00 \$8,878.00
					Totals	\$24,544.67 \$24,544.67
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983591	APR-16-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5416.00.00: Maintenance - vehicles				E-96 NEW FOAM SYSTEM INSTALL	\$10.57 \$10.57
					Totals	\$10.57 \$10.57
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983620	APR-16-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5416.00.00: Maintenance - vehicles				E96	\$8.65 \$8.65
					Totals	\$8.65 \$8.65
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983675	APR-16-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5416.00.00: Maintenance - vehicles				E-96	\$27.03 \$27.03
					Totals	\$27.03 \$27.03
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOU GAS: Southwest Gas	94 3/15/24-4/12/24	APR-16-2024	MAY-06-2024			2010.00.00: Accounts payable

Account	Line Desc.					Subtotal	Line Total
L1 5644.00.94: Natural Gas Stn 94						\$267.20	\$267.20
Totals						\$267.20	\$267.20
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
HOMDEP: Home Depot Credit Services	621291	APR-17-2024	APR-24-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 6200.00.00: Minor Equipment						\$573.27	\$573.27
Totals						\$573.27	\$573.27
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUGAS: Southwest Gas	95 3/8/24-4/5/24	APR-17-2024	APR-29-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5644.00.95: Natural Gas Stn 95						\$1,773.85	\$1,773.85
Totals						\$1,773.85	\$1,773.85
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
SOUGAS: Southwest Gas	91 2/28/24-3/27/24	APR-17-2024	APR-17-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5644.00.91: Natural Gas Stn 91						\$287.00	\$287.00
Totals						\$287.00	\$287.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AIRGAS: Airgas USA, LLC	5507182319	APR-17-2024	APR-30-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5510.18.00: Medical supplies						\$1,242.10	\$1,242.10
Totals						\$1,242.10	\$1,242.10
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
TRUDON: Truckee Donner PUD	92R1 3/4/24-4/3/24	APR-17-2024	APR-30-2024			2010.00.00: Accounts payable	
Account	Line Desc.					Subtotal	Line Total
L1 5641.00.92: Electricity Stn 92						\$209.02	\$209.02
L2 5645.00.92: Water Stn 92						\$223.73	\$223.73
Totals						\$432.75	\$432.75

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	94 3/11/24-4/10/24	APR-17-2024	MAY-06-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5641.00.94: Electricity Stn 94						\$370.88 \$370.88
L2 5645.00.94: Water Stn 94						\$104.22 \$104.22
					Totals	\$475.10 \$475.10
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BRASTA: BRANDON STAHL	BOOTS	APR-17-2024	APR-30-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5312.00.00: Uniforms					WORK BOOTS REIMBURSEMENT	\$115.95 \$115.95
					Totals	\$115.95 \$115.95
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONASS: Donnoe & Assoc., Inc.	10413	APR-17-2024	APR-17-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5520.00.00: Office expense					FIRE CAPTAIN TEST MATERIALS	\$410.00 \$410.00
					Totals	\$410.00 \$410.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983749	APR-17-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles					E-96 FOAM SYSTEM	\$6.48 \$6.48
					Totals	\$6.48 \$6.48
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983773	APR-17-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1 5416.00.00: Maintenance - vehicles					E93	\$4.32 \$4.32
					Totals	\$4.32 \$4.32
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OREAUT: OREILLY AUTOMOTIVE	4426-152339	APR-18-2024	APR-30-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	E-96 HEATER VALVE PROJECT	\$17.14	\$17.14
Totals		\$17.14	\$17.14

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983956	APR-18-2024	MAY-31-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5520.00.00: Office expense	PACKING TAPE AND DISPENSER FOR STN 92	\$14.99	\$14.99
L2 6200.00.00: Minor Equipment	VELCRO FOR PAR TAGS ON R92 AND T92/GORILLA TAPE FOR STN 92 TOOLBOX	\$16.37	\$16.37
Totals		\$31.36	\$31.36

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MICBRI: MICHAEL BRIXEY	BOAT TECH MEAL STIPEND1	APR-19-2024	APR-24-2024		RIVER AND FLOOD RESCUE MEAL STIPEND 5/7/24-5/8/24	2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time	RESCUE MEAL STIPEND 5/7/24-5/8/24	\$92.00	\$92.00
Totals		\$92.00	\$92.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MICBRI: MICHAEL BRIXEY	BOAT TECH MEAL STIPEND2	APR-19-2024	MAY-09-2024		RIVER AND FLOOD RESCUE MEAL STIPEND 5/20/24-5/22/24	2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time	RIVER AND FLOOD RESCUE MEAL STIPEND 5/20/24-5/22/24	\$138.00	\$138.00
Totals		\$138.00	\$138.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OPTIMU: OPTIMUM	95 4/1/24-4/30/24	APR-22-2024	APR-22-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5640.00.95: Utilities Strn 95		\$661.85	\$661.85
Totals		\$661.85	\$661.85

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OPTIMU: OPTIMUM	91 4/24/24-5/23/24	APR-22-2024	MAY-16-2024			2010.00.00: Accounts payable

Account	Line Desc.	Subtotal	Line Total
L1 5640.00.91: Utilities Strn 91		\$731.10	\$731.10
Totals		\$731.10	\$731.10

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	984316	APR-22-2024	MAY-31-2024			2010.00.00: Accounts payable
Account	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles	SPRING TO FIX LATCH ON E92				\$2.58	\$2.58
Totals					\$2.58	\$2.58

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OTHER: OTHER	019-760-015-000	MAR-28-2024	APR-11-2024		Refund of FSBA & MT taxes	2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	4100.00.03: Taxes - Measure T				Refund for double taxed parcel - County Error	\$179.00 \$179.00
L2	4170.02.01: Direct Charges-FSBA NV County				Refund of FSBA taxed parcel - County Error	\$76.34 \$76.34
Totals						\$255.34 \$255.34
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	983488	APR-15-2024	MAY-31-2024			2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5416.00.00: Maintenance - vehicles				E-96 DOOR JAM	\$23.78 \$23.78
Totals						\$23.78 \$23.78
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MICBRI: MICHAEL BRIXEY	520-52224	APR-19-2024	MAY-09-2024		MEALS 5/20-5/22/24	2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5618.00.00: Meals - Full time				MEALS 5/20-5/22/24	\$138.00 \$138.00
Totals						\$138.00 \$138.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MICBRI: MICHAEL BRIXEY	57-5824	APR-19-2024	APR-24-2024		Description MEALS 5/7-5/8/24	2010.00.00: Accounts payable
Account					Line Desc.	Subtotal Line Total
L1	5618.00.00: Meals - Full time				MEALS 5/7-5/8/24	\$92.00 \$92.00
Totals						\$92.00 \$92.00

Payment Summary

#	Matches	Type	Reference #	Pmt Method	Payment Date	Created	Vendor	Payment Approver	Matched Amount	Payment Total
<u>1</u>	1		100169	Repay		04/11/2024	GARSCH: Garrett Schnieder	Niki Holoday	\$184.00	\$184.00
<u>2</u>	2		100171	Repay		04/11/2024	MITNEL: MITCH NELSON	Niki Holoday	\$230.00	\$230.00
<u>3</u>	1		100172	Repay		04/24/2024	AIRGAS: Airgas USA, LLC	Niki Holoday	\$1,242.10	\$1,242.10
<u>4</u>	1		100173	Repay		04/24/2024	AMSOIL: AMSOIL INC	Niki Holoday	\$2,904.82	\$2,904.82
<u>5</u>	1		100174	Repay		04/24/2024	ARAUNI: Aramark Uniform Services	Niki Holoday	\$95.97	\$95.97
<u>6</u>	1		100175	Repay		04/24/2024	AUTDIE: AUTO DIESEL ELECTRIC SUPPLY	Niki Holoday	\$29.34	\$29.34
<u>7</u>	1		100176	Repay		04/24/2024	BADFRA: BADGE FRAME INC	Niki Holoday	\$346.41	\$346.41
<u>8</u>	1		100177	Repay		04/24/2024	BRAAND: Brandon Anderson	Niki Holoday	\$138.00	\$138.00
<u>9</u>	1		100178	Repay		04/24/2024	BRASTA: BRANDON STAHL	Niki Holoday	\$115.95	\$115.95
<u>10</u>	1		100179	Repay		04/24/2024	DIGITE: DIGITECH LLC	Niki Holoday	\$12,283.18	\$12,283.18
<u>11</u>	1		100180	Repay		04/24/2024	DONASS: Donnoe & Assoc., Inc.	Niki Holoday	\$410.00	\$410.00
<u>12</u>	2		100181	Repay		04/24/2024	FIRSER: FIRE SERVICE CENTER	Niki Holoday	\$200.00	\$200.00
<u>13</u>	1		100182	Repay		04/24/2024	HOMDEP: Home Depot Credit Services	Niki Holoday	\$573.27	\$573.27
<u>14</u>	1		100183	Repay		04/24/2024	HUNSON: Hunt & Sons, Inc.	Niki Holoday	\$2,947.63	\$2,947.63
<u>15</u>	1		100184	Repay		04/24/2024	HUNSON: Hunt & Sons, Inc.	Niki Holoday	\$1,473.83	\$1,473.83
<u>16</u>	1		100185	Repay		04/24/2024	KIMMID: KIMBALL MIDWEST	Niki Holoday	\$417.83	\$417.83
<u>17</u>	1		100186	Repay		04/24/2024	LIFASS: Life Assist	Niki Holoday	\$1,382.06	\$1,382.06
<u>18</u>	1		100187	Repay		04/24/2024	LNCURT: L.N. Curtis & Sons	Niki Holoday	\$24,544.67	\$24,544.67
<u>19</u>	2		100188	Repay		04/24/2024	MICBRI: MICHAEL BRIXEY	Niki Holoday	\$230.00	\$230.00
<u>20</u>	1		100189	Repay		04/24/2024	MOTSHE: Motor Sheep	Niki Holoday	\$952.62	\$952.62
<u>21</u>	10		100190	Repay		04/24/2024	MOUHAR: Mountain Hardware	Niki Holoday	\$143.75	\$143.75
<u>22</u>	12		100191	Repay		04/24/2024	NAPSIE: Napa Sierra	Niki Holoday	\$980.22	\$980.22
<u>23</u>	1		100192	Repay		04/24/2024	OPTIMU: OPTIMUM	Niki Holoday	\$661.85	\$661.85
<u>24</u>	1		100193	Repay		04/24/2024	OPTIMU: OPTIMUM	Niki Holoday	\$731.10	\$731.10
<u>25</u>	1		100194	Repay		04/24/2024	OREAUT: OREILLY AUTOMOTIVE	Niki Holoday	\$17.14	\$17.14
<u>26</u>	1		100195	Repay		04/24/2024	PARS: PARS	Niki Holoday	\$395.68	\$395.68
<u>27</u>	1		100196	Repay		04/24/2024	SOUGAS: Southwest Gas	Niki Holoday	\$287.00	\$287.00
<u>28</u>	1		100197	Repay		04/24/2024	SOUGAS: Southwest Gas	Niki Holoday	\$1,773.85	\$1,773.85
<u>29</u>	1		100198	Repay		04/24/2024	SOUGAS: Southwest Gas	Niki Holoday	\$267.20	\$267.20
<u>30</u>	3		100199	Repay		04/24/2024	SOUTIR: SOUTHERN TIRE MART	Niki Holoday	\$954.19	\$954.19
<u>31</u>	1		100200	Repay		04/24/2024	SUBPRO: Suburban Propane	Niki Holoday	\$254.83	\$254.83
<u>32</u>	1		100201	Repay		04/24/2024	TFHOCH: Tahoe Forest Hospital - OH	Niki Holoday	\$2,213.49	\$2,213.49
<u>33</u>	1		100202	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$1,952.56	\$1,952.56
<u>34</u>	1		100203	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$176.37	\$176.37
<u>35</u>	1		100204	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$432.75	\$432.75
<u>36</u>	1		100205	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$722.17	\$722.17
<u>37</u>	1		100206	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$421.18	\$421.18
<u>38</u>	1		100207	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$555.24	\$555.24
<u>39</u>	1		100208	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$475.10	\$475.10
<u>40</u>	1		100209	Repay		04/24/2024	TRUDON: Truckee Donner PUD	Niki Holoday	\$446.38	\$446.38
<u>41</u>	1		100210	Repay		04/24/2024	UBEWES: UBEO WEST LLC	Niki Holoday	\$266.96	\$266.96
<u>42</u>	1		100211	Repay		04/24/2024	VERWIR: Verizon Wireless	Niki Holoday	\$2,713.01	\$2,713.01
<u>43</u>	1		100212	Repay		04/24/2024	VERWIR: Verizon Wireless	Niki Holoday	\$1,460.60	\$1,460.60
Total: (USD)									\$69,004.30	\$69,004.30

Truckee Fire Protection District
Check Register
For the Period From Apr 1, 2024 to Apr 30, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
39311	4/11/24	OTHER	1000.00.00	255.34
ACH041524	4/11/24	DEPARTMENT OF H	1000.00.00	15,244.57
39312	4/11/24	SANDRA CALDWEL	1000.00.00	75.00
100134	4/11/24	NICK CHERNE	1000.00.00	230.00
100109	4/11/24	Amazon Capital Servi	1000.00.00	1,730.27
100110	4/11/24	Amazon Capital Servi	1000.00.00	230.45
100112	4/11/24	AMERICAN RIVER B	1000.00.00	607.50
100114	4/11/24	BEST WESTERN RA	1000.00.00	466.60
100117	4/11/24	Engineered Fire Syst	1000.00.00	3,625.00
100120	4/11/24	FIRE RISK MANAGE	1000.00.00	1,435.21
100121	4/11/24	FIRETRUCKS UNLI	1000.00.00	173.35
100123	4/11/24	HARRISON SKOV	1000.00.00	951.38
100124	4/11/24	Heat-Tech, Inc.	1000.00.00	
100126	4/11/24	Hunt & Sons, Inc.	1000.00.00	3,901.62
100127	4/11/24	Hunt & Sons, Inc.	1000.00.00	2,492.88
100128	4/11/24	INFO CUBIC	1000.00.00	95.00
100131	4/11/24	Life Assist	1000.00.00	964.90
100135	4/11/24	OFFSITE DATA DEP	1000.00.00	68.80
100136	4/11/24	OPTIMUM	1000.00.00	189.20
100137	4/11/24	OPTIMUM	1000.00.00	193.54
100138	4/11/24	PACIFIC CREST CO	1000.00.00	380.00
100139	4/11/24	PLAVADA WOODLA	1000.00.00	3,281.52
100140	4/11/24	PORTER SIMON	1000.00.00	4,534.20
100141	4/11/24	Sierra Sage Roofing,	1000.00.00	583.38
100143	4/11/24	Southwest Gas	1000.00.00	1,130.14
100144	4/11/24	Southwest Gas	1000.00.00	345.14
100145	4/11/24	Southwest Gas	1000.00.00	1,902.28
100146	4/11/24	Southwest Gas	1000.00.00	401.31
100148	4/11/24	Steven C. Kessman	1000.00.00	138.00
100149	4/11/24	STRYKER SALES, L	1000.00.00	825.57
100150	4/11/24	TRUCKEE DONNER	1000.00.00	1,952.56
100151	4/11/24	TRUCKEE DONNER	1000.00.00	446.38
100154	4/11/24	Tahoe Truckee Sierra	1000.00.00	362.09
100155	4/11/24	Tahoe Truckee Sierra	1000.00.00	314.03

Truckee Fire Protection District
Check Register
For the Period From Apr 1, 2024 to Apr 30, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
100156	4/11/24	Tahoe Truckee Sierra	1000.00.00	27.88
100157	4/11/24	Tahoe Truckee Sierra	1000.00.00	67.69
100158	4/11/24	Tahoe Truckee Sierra	1000.00.00	67.69
100159	4/11/24	Tahoe Truckee Sierra	1000.00.00	74.51
100160	4/11/24	Tahoe Truckee Sierra	1000.00.00	45.99
100161	4/11/24	P. Tucker Nevin	1000.00.00	1,528.00
100163	4/11/24	UMPQUA BANK	1000.00.00	20,854.44
100164	4/11/24	UMPQUA BANK	1000.00.00	3,601.08
100166	4/11/24	GEORGE PETERSE	1000.00.00	29,781.00
100107	4/16/24	Airgas USA, LLC	1000.00.00	27.14
100118	4/16/24	Engravers of Reno	1000.00.00	26.74
100130	4/16/24	KELLY RODRIGUEZ	1000.00.00	1,000.00
100122	4/16/24	Gall's Inc.	1000.00.00	1,233.41
100106	4/16/24	AAA SMART HOME	1000.00.00	41.63
100111	4/16/24	Aramark Uniform Ser	1000.00.00	95.97
100111	4/16/24	Aramark Uniform Ser	1000.00.00	95.97
100113	4/16/24	AT&T CALNET 3	1000.00.00	830.09
100116	4/16/24	CLARK PEST CONT	1000.00.00	132.00
100125	4/16/24	Hi-Tech Emergency	1000.00.00	12,306.75
100162	4/16/24	UBEO BUSINESS S	1000.00.00	66.96
100165	4/16/24	Verizon Wireless	1000.00.00	120.26
100108	4/16/24	Alpine Lock & Key, In	1000.00.00	155.00
100119	4/16/24	FIRE EXTINGUISHE	1000.00.00	200.00
100132	4/16/24	Mountain Hardware	1000.00.00	25.99
100133	4/16/24	Napa Sierra	1000.00.00	36.10
100133	4/16/24	Napa Sierra	1000.00.00	235.53
100140V	4/22/24	PORTER SIMON	1000.00.00	-4,534.20
EFT042924.1	4/25/24	PARS	1000.00.00	26.86
100115	4/25/24	BRANDON STAHL	1000.00.00	376.00
100167	4/25/24	COLTON BROCK	1000.00.00	117.00
100168	4/25/24	DUSTIN GWERDER	1000.00.00	138.00
100169	4/25/24	Garrett Schnieder	1000.00.00	184.00
100170	4/25/24	JAMISON WHITE	1000.00.00	117.00

Truckee Fire Protection District
Check Register
For the Period From Apr 1, 2024 to Apr 30, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
100171	4/25/24	MITCH NELSON	1000.00.00	230.00
100172	4/25/24	Airgas USA, LLC	1000.00.00	1,242.10
100173	4/25/24	AMSOIL INC	1000.00.00	2,904.82
100174	4/25/24	Aramark Uniform Ser	1000.00.00	95.97
100175	4/25/24	AUTO DIESEL ELEC	1000.00.00	29.34
100176	4/25/24	BADGE FRAME INC	1000.00.00	346.41
100177	4/25/24	Brandon Anderson	1000.00.00	138.00
100178	4/25/24	BRANDON STAHL	1000.00.00	115.95
100179	4/25/24	DIGITECH LLC	1000.00.00	12,283.18
100180	4/25/24	Donnoe & Assoc., Inc	1000.00.00	410.00
100181	4/25/24	FIRE SERVICE CEN	1000.00.00	200.00
100182	4/25/24	Home Depot Credit S	1000.00.00	573.27
100183	4/25/24	Hunt & Sons, Inc.	1000.00.00	2,947.63
100184	4/25/24	Hunt & Sons, Inc.	1000.00.00	1,473.83
100185	4/25/24	KIMBALL MIDWEST	1000.00.00	417.83
100186	4/25/24	Life Assist	1000.00.00	1,382.06
100187	4/25/24	L.N. Curtis & Sons	1000.00.00	24,544.67
100188	4/25/24	MICHAEL BRIXEY	1000.00.00	230.00
100189	4/25/24	Motor Sheep	1000.00.00	952.62
100190	4/25/24	Mountain Hardware	1000.00.00	143.75
100191	4/25/24	Napa Sierra	1000.00.00	980.22
100192	4/25/24	OPTIMUM	1000.00.00	661.85
100193	4/25/24	OPTIMUM	1000.00.00	731.10
100194	4/25/24	OREILLY AUTOMOT	1000.00.00	17.14
100195	4/25/24	PARS	1000.00.00	395.68
100196	4/25/24	Southwest Gas	1000.00.00	287.00
100197	4/25/24	Southwest Gas	1000.00.00	1,773.85
100198	4/25/24	Southwest Gas	1000.00.00	267.20
100199	4/25/24	SOUTHERN TIRE M	1000.00.00	954.19
100200	4/25/24	Suburban Propane	1000.00.00	254.83
100201	4/25/24	Tahoe Forest Hospita	1000.00.00	2,213.49
100202	4/25/24	Truckee Donner PUD	1000.00.00	1,952.56
100203	4/25/24	Truckee Donner PUD	1000.00.00	176.37
100204	4/25/24	Truckee Donner PUD	1000.00.00	432.75

Truckee Fire Protection District
Check Register
For the Period From Apr 1, 2024 to Apr 30, 2024

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
100205	4/25/24	Truckee Donner PUD	1000.00.00	722.17
100206	4/25/24	Truckee Donner PUD	1000.00.00	421.18
100207	4/25/24	Truckee Donner PUD	1000.00.00	555.24
100208	4/25/24	Truckee Donner PUD	1000.00.00	475.10
100209	4/25/24	Truckee Donner PUD	1000.00.00	446.38
100210	4/25/24	UBEO WEST LLC	1000.00.00	266.96
100211	4/25/24	Verizon Wireless	1000.00.00	2,713.01
100212	4/25/24	Verizon Wireless	1000.00.00	1,460.60
EFT050924	4/25/24	CalPERS	1000.00.00	122,981.9
EFT042924.2	4/29/24	NATIONWIDE RETIR	1000.00.00	38,654.65
EFT042924.3	4/29/24	VOYA FINANCIAL	1000.00.00	5,621.66
EFT042924.4	4/29/24	CalPERS 457 Progra	1000.00.00	6,109.94
EFT042924.5	4/29/24	PLUMAS ACH RETI	1000.00.00	43,141.90
Total				<u>403,960.0</u>

**Truckee Fire Protection Dist.Mitigation
Check Register
For the Period From Apr 1, 2024 to Apr 30, 2024**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
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This report contains no data.

Truckee Fire Protection District
General Fund
Budget vs Actual
April 30, 2024

	Current Month	Year to Date	Annual Budget	% Budget
Revenues				
Taxes	0.00	6,806,286.55	11,678,918.00	58.28
Fire Suppression Benefit Assessment	(76.34)	929,795.92	1,444,200.00	64.38
Interest	62,246.02	274,726.80	60,000.00	457.88
Rents	1,047.60	27,034.34	35,000.00	77.24
Emerg Incident Reimbursements	0.00	117,309.46	20,000.00	586.55
Non-emergency Reimbursements	6,204.22	57,055.21	20,000.00	285.28
Prevention Fees	9,859.13	125,442.69	335,000.00	37.45
Miscellaneous	0.00	11,826.03	2,000.00	591.30
Sale of Fixed Assests	0.00	0.00	5,000.00	0.00
Administrative Billings	469.16	3,791.91	5,000.00	75.84
Placer County Programs	0.00	0.00	0.00	0.00
Grant Funds	0.00	0.00	0.00	0.00
Ambulance Revenue	169,462.16	2,738,784.77	2,945,000.00	93.00
GEMT Reimbursements	0.00	49,780.38	0.00	0.00
Reserve Transfer	0.00	0.00	0.00	0.00
Total Revenues	249,211.95	11,141,834.06	16,550,118.00	67.32
Expenses				
Permanent Salaries	629,352.98	6,151,096.58	7,415,963.00	82.94
Temporary Salaries	958.11	16,081.69	129,912.00	12.38
Retirement	99,675.99	1,912,520.43	2,027,874.00	94.31
Employee Insurance/457 Benefits	130,111.19	1,446,677.40	1,719,893.00	84.11
Post Retirement Health Benefits	97,035.30	499,070.65	588,072.00	84.87
Workers Compensation	0.00	359,275.00	376,607.00	95.40
Miscellaneous	0.00	1,330.64	20,000.00	6.65
Uniforms/Protective Clothing	1,376.10	38,171.75	82,000.00	46.55
Communications	3,663.36	208,578.95	295,000.00	70.70
Household	2,317.02	22,091.90	40,000.00	55.23
General Liability Insurance	0.00	124,074.00	125,000.00	99.26
Maintenance/Lease of Equipment	666.96	71,702.72	119,850.00	59.83
Maintenance Vehicles	16,172.83	247,845.20	250,000.00	99.14
Maintenance of Structures	1,521.02	87,185.52	110,700.00	78.76
Memberships	0.00	19,984.86	25,138.00	79.50
Medical Supplies	3,589.06	71,090.23	100,000.00	71.09
Office Expense	585.97	11,621.15	15,000.00	77.47
Publications	0.00	3,142.83	6,000.00	52.38
Professional Services	(1,458.44)	426,980.60	520,206.00	82.08
Training & Travel	2,314.00	107,387.52	108,500.00	98.97
CERT Team Expense	0.00	0.00	2,100.00	0.00
Fuel	1,750.26	86,875.79	130,000.00	66.83
Utilities	10,415.63	126,107.69	159,000.00	79.31
Prevention	3,625.00	55,203.70	65,000.00	84.93
Equipment	25,552.14	160,655.86	322,000.00	49.89
Ambulance Billing Service	14,052.62	123,477.51	150,000.00	82.32
Bad Debt/Writeoffs	0.00	700,740.75	710,915.00	98.57
GEMT Expenses	0.00	110,521.64	75,000.00	147.36
New Vehicle/Apparatus	0.00	0.00	290,570.00	0.00
Reserve Transfer	0.00	0.00	569,818.00	0.00
Total Expenses	1,043,277.10	13,342,876.23	16,550,118.00	80.62
Net Income	\$ (794,065.15)	\$ (2,201,042.17)	\$ 0.00	0.00

Truckee Fire Protection District
Fire Suppression Benefit Assessment

	April 30, 2024		Annual Budget
	Current Month	Year to Date	
Revenues			
Direct Charges Fire Sup. Benefit Assess.	(76.34)	929,795.92	1,444,200.00
Interest FSBA	6,465.94	15,473.24	0.00
	<u>6,389.60</u>	<u>945,269.16</u>	<u>1,444,200.00</u>
Total Revenues			
Expenses			
Permanent Salaries - FSBA	76,888.00	755,440.00	1,405,200.00
Temporary Salaries - FSBA	0.00	0.00	0.00
Retirement - FSBA	0.00	0.00	0.00
Employee Insurance Benefits - FSBA	0.00	0.00	0.00
County Tax Administration Fee	0.00	19,475.18	39,000.00
Direct Tax Administration	0.00	0.00	0.00
	<u>76,888.00</u>	<u>774,915.18</u>	<u>1,444,200.00</u>
Total Expenses			
Net Income	\$ (70,498.40)	\$ 170,353.98	\$ 0.00

Truckee Fire Protection District
Measure T General Fund
Budget vs Actual
April 30, 2024

	Current Month	Year to Date	Annual Budget	% Budget
Revenues				
Taxes	(179.00)	1,980,990.10	3,600,000.00	55.03
Interest	23,245.98	44,391.50	10,000.00	443.92
Miscellaneous	0.00	0.00	1,000.00	0.00
Administrative Billing	0.00	0.00	0.00	0.00
Grant Funds	0.00	0.00	1,000.00	0.00
Reserve Transfer	0.00	0.00	211,300.00	0.00
	<hr/>	<hr/>	<hr/>	
Total Revenues	23,066.98	2,025,381.60	3,823,300.00	52.97
	<hr/>	<hr/>	<hr/>	
Expenses				
Permanent & PT Salaries	48,067.05	562,568.32	736,553.00	76.38
Retirement	0.00	24,223.34	49,832.00	48.61
Employee Insurance/457 Benefits	8,575.25	99,102.47	150,600.00	65.81
Post Retirement Health Benefits	750.00	6,150.00	9,720.00	63.27
Uniforms	0.00	1,135.38	8,000.00	14.19
General Insurance	0.00	0.00	0.00	0.00
Maintenance Equipment	0.00	0.00	7,000.00	0.00
Maintenance Vehicles	139.68	11,534.20	5,000.00	230.68
Utilities	0.00	0.00	0.00	0.00
Maintenance Structures	420.00	6,075.14	5,400.00	112.50
Memberships	0.00	2,994.00	2,000.00	149.70
Communications	1,460.60	7,201.10	7,200.00	100.02
Public Education/Outreach	0.00	0.00	50,000.00	0.00
Office Expense	188.99	2,666.77	27,500.00	9.70
Professional Services	95.00	236,821.00	352,600.00	67.16
Fuel	256.80	7,474.12	10,000.00	74.74
Training & Travel	0.00	3,742.65	10,000.00	37.43
Forest Fuels Projects	0.00	135,000.00	140,000.00	96.43
Wildfire Prevention Programs	0.00	4,951.86	150,000.00	3.30
Green Waste	75.00	370,422.77	685,000.00	54.08
Equipment	0.00	11,211.91	5,595.00	200.39
New Vehicle	0.00	104,886.86	100,000.00	104.89
Community Wildfire Grants	0.00	508,380.01	1,311,300.00	38.77
Reserve Transfer	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	
Total Expenses	60,028.37	2,106,541.90	3,823,300.00	55.10
	<hr/>	<hr/>	<hr/>	
Net Income	\$ (36,961.39)	\$ (81,160.30)	\$ 0.00	0.00
	<hr/>	<hr/>	<hr/>	

Truckee Fire Protection District
Balance Sheet
April 30, 2024
ASSETS

Current Assets		
General Checking - Plumas	\$	318,903.58
Ambulance checking		1,191.79
Investment- General		220,545.61
Operating Reserve - LAIF		659,580.53
Investment - FSBA		1,035,681.78
Investment - Building & equip		1,671,756.51
Investment - Measure T		3,158,748.14
TVI Investment Account		2,097,592.39
Accounts receivable		13,569.96
Accounts receivable, ambulance		2,154,721.59
Allowance for bad debt		(788,000.28)
Accounts receivable- taxes		(153,323.00)
Accounts receivable taxes MT		153,323.00
		10,544,291.60
Total Current Assets		
Property and Equipment		
		7,814,785.97
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
		18,359,077.57
Total Assets		

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable	\$	(432.01)
PERS-Employee Paid Classic		34,477.17
PEPRA PERS Employee		41,548.00
Accrued retirement PERS		99,280.31
Deferred comp		193.79
House Dues		(14.99)
House Dues		(47.10)
House Dues		(142.52)
House Dues		315.45
House Dues		281.83
House Dues		383.55
Long Term Care		647.00
		176,490.48
Total Current Liabilities		
Long-Term Liabilities		
		0.00
Total Long-Term Liabilities		
		176,490.48
Total Liabilities		
Capital		
Investment in fixed assets		7,814,785.69
Beginning Balance Equity		15,691.00
General Fund Balance		12,689,509.56
General Fund Balance - MT		(591,924.00)
Building & equip fund balance		622,219.30
Net Income		(2,367,694.46)
		18,182,587.09
Total Capital		
		18,359,077.57
Total Liabilities & Capital		

Truckee Fire Protection Dist.Mitigation
Balance Sheet
April 30, 2024

ASSETS

Current Assets		
Investment - Mitigation Town	\$	1,103,473.41
Investment - Mitigation Nevada		92,178.55
Investment-Mitigation Placer		2,195,217.66
Mit. (Town) - Plumas		73,415.49
Mit (PLA/NEV) - Plumas		88,189.84
Prepaid Expense		1,235,508.35
		<hr/>
Total Current Assets		4,787,983.30
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>4,787,983.30</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		0.00
Capital		
Mitigation Fund Balance	\$	1,659,620.32
Mitigation Fund Balance		28,752.62
Mitigation Fund Balance		232,355.94
Mitigation - Retained Earnings		2,421,487.23
Net Income		445,767.19
		<hr/>
Total Capital		4,787,983.30
		<hr/>
Total Liabilities & Capital	\$	<u><u>4,787,983.30</u></u>

LAIF - UNRESTRICTED OPERATING RESERVES -GENERAL FUND			Apr-24
	<u>DEBIT</u>	<u>CREDIT</u>	
Beginning balance			\$ 220,545.61
3rd Qtr Interest	\$ 28,713.48		\$ 249,259.09
Ending Balance			\$ 249,259.09
LAIF - MEASURE T			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 3,158,748.14
3rd Qtr Interest	\$ 23,245.98		\$ 3,181,994.12
Ending Balance			\$ 3,181,994.12
LAIF - RESTRICTED OPERATING RESERVES -GENERAL FUND			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,459,580.53
3rd Qtr Interest/GF Trans	\$ 9,183.79	\$ 800,000.00	\$ 668,764.32
Ending Balance			\$ 668,764.32
LAIF - FSBA GENERAL OPERATING			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,035,681.78
3rd Qtr Interest	\$ 6,465.94		\$ 1,042,147.72
Ending Balance			\$ 1,042,147.72
LAIF - BUILDING & EQUIPMENT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,671,756.51
3rd Qtr Interest	\$ 17,882.81		\$ 1,689,639.32
Ending Balance			\$ 1,689,639.32
LAIF - MITIGATION TOWN			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,103,473.41
3rd Qtr Interest	\$ 6,308.76		\$ 1,109,782.17
Ending Balance			\$ 1,109,782.17
LAIF - MITIGATION NEVADA			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 92,178.55
3rd Qtr Interest	\$ 986.08		\$ 93,164.63
Ending Balance			\$ 93,164.63
LAIF - MITIGATION PLACER			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 2,195,217.66
3rd Qtr Interest	\$ 17,987.55		\$ 2,213,205.21
Ending Balance			\$ 2,213,205.21
			Total LAIF \$ 10,247,956.58
CalPERS Employers' Retiree Benefit Trust - CERBT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 5,464,540.42
Mar24 Earnings/Expense	\$ 196,575.63	\$ 1,158.38	\$ 5,659,957.67
Ending Balance			\$ 5,659,957.67
CalPERS Employers' Benefit Trust - CEPPT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 96,731.80
Mar24 Earnings/Expense	\$ 2,295.53	\$ 55.32	\$ 98,972.01
Ending Balance			\$ 98,972.01



Chief's Report

Board Report for May 21, 2024

To: Truckee Fire Protection District Board of Directors
From: Kevin McKechnie, Fire Chief

Fleet and Facilities:

Eight of our nine medic units are in service. Medic 297 has an exhaust leak that needs to be addressed by Ford. All of the fire engines are in service with the exception of E92. E92 is down at HiTech getting a repair on the Captain's door and a new transfer case seal. The LaFrance is currently in service as E92. The new foam system for E96 has been installed and it is working great. We will be taking the snow tracks off the Ranger and installing the wheels for summer operations.

We have received the extractors for washing firefighting turnouts for Stations 95 and 97. Dave is working to get those new appliances installed. Space is at a premium in our fire stations and consequently some reconfiguration is required to get this important equipment installed. Dave is working with the station crews to accomplish the needed reconfiguration. At some point it would be nice to have some type of warehouse for our equipment and supplies.

As he has told me several times, Fleet and Facilities Director Baker loves his job and he wants to ensure both the District and Fleet Mechanic Heil are set up for success after his retirement. In this vein, they are working on a calendar of fleet and facility tasks and activities that occur annually. This list includes fire extinguisher certifications, gurney inspections, pump testing, ladder testing, vehicle service and tire rotations to name a few. I am very appreciative of Dave's efforts to set us up for success.

Staff:

Niki, Dave Fichter (EA President) and I met with Shellie Anderson, Principal Consultant with Bryce Consulting to launch the compensation and benefit study. The compensation and benefit study will be used as a decision tool for our upcoming MOU negotiations. The meeting discussed the job classifications to be studied, the data to be collected on those classifications and the fire agencies to provide the basis for comparable compensation and benefits. In general, the study parameters are very similar to the parameters used for the 2018 study. This study will include classifications for Firefighter EMT and Firefighter Paramedic Non-Operator. I asked that these positions be added in the event we modify our staffing model to add a basic life support position and an apparatus engineer which is how our firefighter paramedics are currently classed. We have also added the Wildfire Prevention Division. Additionally, we will be collecting data specific to PEPRA as many of our employees are now covered under PEPRA. We have eliminated South Placer Fire Protection District from comparable agencies. South Placer is having some funding issues and other local studies have eliminated them as a comparable agency.

As indicated in the Division Chief's report, Chief Parkhurst executed a promotional assessment for the Captains position. The promotional list that was created has been met with some concern by the Employees Association and candidates. I am working through these concerns with the Employees Association and the candidates.

Nevada County Municipal Service Review and Sphere of Influence Study:

AP Triton, the consultant preparing the MSR and SOI study, has issued an update letter to SR Jones, Executive Officer for Nevada County LAFCo. The update letter includes a snapshot of findings which are preliminary but generally represent the state of local government fire service in Nevada County. The findings include the following: the fire agencies work well together, the fire agencies are financially struggling, and the letter recommends an increase in property tax allocation to provide for 3-person engine crews. The update letter is attached to this report for reference.

Senate Bill 1060: Landscape-Scale Fuel Modeling Factored for Insurability:

I was recently contacted by Sarah Heard of The Nature Conservancy related to how fuel reduction work is factored into insurance rates. Sarah is aware that Truckee Fire is leading when it comes to proactive community engagement on fuels reduction and forest health through Measure T. The Nature Conservancy is working with Dave Jones, Insurance Commissioner, Emeritus and the State Senate on SB 1060 that would require insurance companies to factor fuels reduction work when determining insurability. I met with Sarah and Dave and they asked if I would be willing to discuss our efforts and the insurance response with Bloomberg Law reporter, Andrew Oxford. I spoke with Andrew on May 1 and he attributed a couple quotes to me in his article. The article is attached to this report for reference. Additionally, we issued a letter of support to Insurance Commissioner Richardo Lara, encouraging the use of catastrophic modeling by insurers to account for the wildfire risk reduction benefit of forest treatment and hazardous fuels reduction.

Tahoe Donner Association Board Presentation:

I have been asked to present at the upcoming Tahoe Donner Association (TDA) Board meeting on May 24. They have asked me to provide a broad overview of the Truckee Fire Protection District, it's service area, roles (specific role in wildfire), calls for service in TDA, response times in TDA and what would it take to get Station 94 staffed 24/7. I am currently developing that presentation.

Celebrating 130 Years of Truckee Fire:

We continue the planning for this celebration. I had a meeting with Court Leve, local photographer. We discussed location and timing of the photograph. We are considering two locations, Station 92 and Rainbow Bridge. We are also looking to get a banner to hang up at the pancake breakfast and other events. East River Public Relations is helping develop the banner wording and graphic design.

CalFire / Town of Truckee / Truckee Fire Wildfire Prevention Agreement:

We are working with the Town of Truckee and CalFire on the annual, three-party agreement that is founded in the LAFCo requirements when Truckee incorporated. Per their headquarters requirement, CalFire has migrated this form to a format and operationally we are looking to accurately address some revisions since the passage of Measure T. A couple changes we are considering is modification of the map for the acers covered and covering the remaining acers in a mutual threat zone similar to Nevada City and Grass Valley.

Town of Truckee Evacuation Drill:

The Truckee evacuation drill was a great exercise of these rarely used but extremely important skills. The drill involved numerous local, regional, and state agencies. Participants included CHP, CalFire, Truckee PD, Truckee Fire, Nevada County Environmental Health, Caltrans, State Parks, Tahoe Forest Hospital, the School District, and Sierra College to name a few. Battalion Chiefs Fowler, Davis, Akers and Ochoa were all active participants in the drill. BC Fowler was the first in incident commander and BC Ochoa was the agency representative in the operations branch of the emergency operations center. I received some really nice compliments on the performance of our chiefs from the controllers and evaluators of the drill.

Photo from the evacuation drill (Unified Command In Action!):



April 22, 2024

SR Jones, Executive Officer
Nevada County LAFCO
950 Maidu Avenue, Ste 270
Nevada City, CA 95959

Re: Update on Municipal Service Review and Sphere of Influence Project

Dear SR,

After conducting our stakeholder interviews and facility visits at the end of March, and having worked through some of the more important elements of the report, we are ready to provide you with a snapshot of where we believe our findings and recommendations are leading.

Without going into too much detail and with the understanding that these are preliminary in nature, the following list generally represents the state of the local government fire service in Nevada County and our thoughts on a direction for the next 5-year MSR cycle.

- All the Fire agencies in Nevada County are working very well together, and relationships and cooperation are continuing to strengthen.
- All the fire districts are struggling financially. This is a common theme across California's fire districts that is especially acute among rural fire districts. A sharp decline in the availability of volunteers and steep increases in the costs of personnel, goods, and services have costs rising much faster than revenue.
- Many of the fire districts in Nevada County have received voter approval for supplemental assessments, but the funds derived are not sufficient to keep pace with rising costs.
- Fire district funding is uneven and inequitable, both in terms of supplemental assessments and in base property tax funding. The inequity in the distribution of property tax revenue has led to disparity in assessments; the result is property owners across the unincorporated areas contributing wildly differing amounts to fund fire services.
- These funding challenges directly lead to a fire service that is significantly understaffed in the unincorporated areas. 2-person crews are the norm; the commonly accepted industry standard is a 3-person engine company.
- The fire agencies, including the Grass Valley Fire Department, have become as efficient as possible given the resources available to them. There is not much more that the fire agencies can do to make the existing system more effective.
- In speaking with the Fire Chiefs and elected and appointed officials, it appears that western Nevada County is ready for a consolidation of the core-area fire districts. We will recommend that the Nevada County Consolidated, Penn Valley, Rough and Ready, and Ophir Hill fire districts reorganize into a single fire district as soon as practical. We will further recommend that the Peardale-Chicago Park Fire District

join with the consolidated district sometime within the 5-year MSR cycle, when the timing is appropriate.

- In conjunction with the consolidation of the fire districts, we recommend that the property tax allocation be increased and equalized, and that a single, consistent supplemental assessment be put before the voters, such that the funding available would provide for 3-person engine crews at least at key fire stations. We recognize that 3-person crews may not be achievable at all stations in the short-term, but there should be a community-wide goal to get there.

We at AP Triton appreciate the opportunity to serve Nevada County LAFCO and the local fire agencies. We hope to have a draft report available soon, but in the meantime, we trust this synopsis will help focus the discussions currently ongoing regarding the Nevada County fire service.

Please feel free to contact me if you have any questions.

Don Jarvis
Project Manager
AP Triton LLC
408 896-6880



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Insurance

May 3, 2024, 2:00 AM PDT; Updated: May 6, 2024, 3:53 PM PDT

Insurers Pushed to Account for California Fire Funding (Correct)

By Andrew Oxford

In the States

- State lawmakers want prevention efforts included in models
- Federal, local governments have boosted mitigation spending

California policymakers are pushing property insurers to factor in the billions of dollars already spent for wildfire mitigation efforts when writing and renewing homeowner policies.

Catastrophe models that insurers want to use in setting rates around the state would have to account for efforts such as forest management and burying power lines under proposed regulations the state's insurance commissioner is advancing. Meanwhile, state lawmakers are weighing legislation that would require carriers to account for wildfire mitigation actions in their underwriting models.

The effort reflects a tension that has emerged after disastrous wildfire seasons over the past decade drove insurers from the market, but also prompted significant spending on prevention efforts, with California dedicating nearly \$4 billion to mitigation since 2017. Consumer advocates say that funding by taxpayers and utility companies can curb insurer losses.

"These investments in mitigation need to be accounted for in the models because we know mitigation works to reduce wildfire risk," Dave Jones, the state's former insurance commissioner, told a legislative hearing on April 24.

Insurers are reticent, noting that best practices for mitigation efforts vary. They say fire-reduction efforts are just one factor driving an insurance crisis they contend has much more to do with rates that aren't keeping up with inflation or climate change.

"Mitigation alone will not restore the insurance market," Mark Sektnan, vice president of state government relations for the American Property Casualty Insurance Association, said.

[Spending More](#)

Government officials from the federal level to the states ramped up spending on wildfire prevention in recent years. The federal Infrastructure Investment and Jobs Act in 2021 included \$5.5 billion for fire management efforts nationwide over five years.

Local governments are putting aside more money, creating new fees and taxes to boost such work.

For example, voters in Truckee, Calif., near Lake Tahoe, overwhelmingly approved a new property tax in 2021 to pay for wildfire mitigation as the Caldor Fire burned both sides of the Sierra Nevada mountain range—one of only two fires ever known to do so.

That tax generates about \$3.5 million for projects like thinning underbrush from the forest floor and improving evacuation routes.

“They’re motivated because they have this cherished lifestyle up here that’s very integrated with the forest,” Truckee Fire Protection District Chief Kevin McKechnie said.

Insurance is a major concern as property insurers have pulled back from the market. Major carriers like State Farm Insurance and Allstate Corp. have paused issuing new policies, and many homeowners face rising rates or nonrenewal notices.

Still, the work—and money—that are going into protecting individual homes and entire neighborhoods doesn’t necessarily satisfy insurers.

“Does it move the needle with the insurance companies? In my experience, it just doesn’t,” McKechnie said.

Homeowners feel as if insurers are grouping homes in a large swath by ZIP codes, not examining individual properties, Napa County Supervisor Anne Cottrell said.

Napa County dedicated \$6 million last year to wildfire protection efforts and has enforced its defensible space ordinance, which requires homeowners to take steps such as removing dead trees within 100 feet of their homes to eliminate fuels that could spread a wildfire to a structure.

“They feel like they’re doing the right thing,” Cottrell said of property owners, “only to have their insurers drop them.”

Legislation, Regulation Pending

State lawmakers are considering a bill (SB 1060) that would require insurers to account for mitigation in any underwriting models used to decide whether to cover properties.

“We are spending this money. We are spending the taxpayer’s money,” state Sen. Josh Becker (D), the bill’s author, said. “What we want to know is: is this reducing risk or not?”

The state already requires insurers to provide discounts to homeowners who take steps to protect their homes against wildfires, but those financial discounts are often small in comparison to rising rates and the cost of such efforts such as replacing a roof.

Backers point to a 2021 Nature Conservancy study showing that wildfire mitigation can be considered for insurance modeling and pricing.

The insurance industry opposes the Becker measure, though, arguing that modeling is more complex. For example, underbrush on the forest floor can grow back within a few years, requiring continuous maintenance to be effective.

Opponents argue such a requirement is also premature while state Insurance Commissioner Ricardo Lara (D) is working on a major regulatory overhaul that includes rules on the use of modeling. The legislation could create two different rules for such models, Seren Taylor, vice president of the Personal Insurance Federation of California, told a committee.

"It will further destabilize California's fragile insurance market," he said.

Becker's legislation has advanced and is now pending in the state Senate's appropriations committee. The measure faces uncertainty with many lawmakers hesitant to do anything that might drive insurers further from the market.

Instead, some lawmakers would prefer the commissioner issue regulations first, which he is aiming to put in place this year.

Lara (D) has put forth rules that would allow insurers to use modeling to evaluate the potential losses from various future events, such as a wildfire burning through a particular area. The department is proposing to let insurers use such models, but only if they incorporate the most recent scientific information on risk mitigation efforts within the community and those taken by the homeowner.

To contact the reporter on this story: Andrew Oxford in Sacramento at aoxford@bloombergindustry.com

To contact the editors responsible for this story: Bill Swindell at bswindell@bloombergindustry.com; Cheryl Saenz at csaenz@bloombergindustry.com

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Division Chief's Report

Board Report for May 21, 2024

To: Truckee Fire Protection District Board of Directors
From: Matt Parkhurst, Division Chief

Incident Activity:

Total calls for 2024 so far is 1234 which is 85 calls less than 2023. 168 calls from last Board meeting to now. See ESO reports attached.

Significant incident(s):

B shift had a large commercial truck fire east bound interstate 80 that was carrying six Porsche cars two of which sustained heavy damage, B shift also responded to a structure fire 10965 Floriston Ave. and crews were able to make a great stop.

EMS (Emergency Medical Services):

The Lucas chest compression device placed in service on the BC command vehicle so that it can be available for most of the calls requiring it.

Along with ACLS and PALS recertification that happened this month the Lucas device was incorporated into the scenarios for real world training.

Infrequent skills are scheduled for this month as well as a new set of medications being brought into our scope by SSV. Two kinds of Tylenol, one for adults and a pediatric dose. Ketamine for pain control and Toradol also for pain control. Crews will have new protocols to train with to implement the new drugs and their usage into their skill sets.

Operations:

The captain's assessment on April 26th produced a solid list of eligible candidates. All of the candidates performed extremely well and the proctors along with myself had a difficult time ranking them. The Chief and I both received overwhelming feedback that any one of the seven would make a great Captain.

Firefighter Tucker Nevin was ranked first and has been promoted to Captain to fill Captain Holoday's vacancy.

Strike Team Assignments:

No assignments.

Special Events within the District:

None to report

Training:

Captain Jitloff and his training cadre consisting of Firefighter Brock, Bena, Gwerder and Nevin spent four solid days at the Carson City burn building training with all the newest members of our team. This training is extremely valuable and all who attended benefited greatly.

Special note:

I am pleased to announce that Captain Jitloff, Firefighters Brock, Bena, Gwerder and newly promoted Captain Nevin have been recognized for all of their hard work over the past several years and were presented Truckee Fire Award of Excellence. This award represents not only their hard work but their devotion to training and mentoring of the newest members of Truckee Fire. Their continued attention to detail with regards to ensuring Truckee fire enlists and trains the next generation of firefighter paramedics is invaluable. This team is directly responsible for upholding a high standard of competency not only on the fire ground but also with EMS delivery.

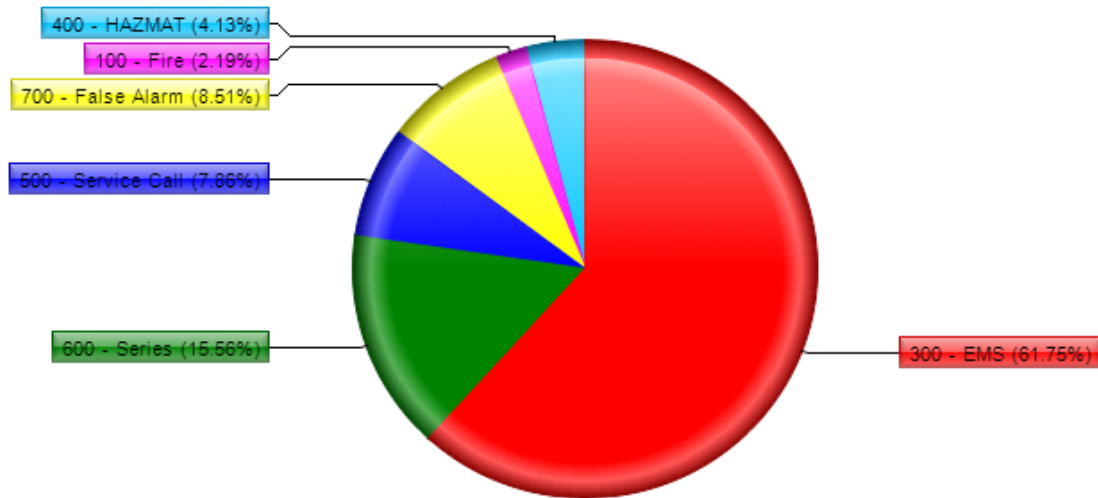
Fire - Incident Types with Monthly and Annual Breakdown

Date: Friday, May 10, 2024
Time: 7:43:52 AM

Alarm Date between 2024-01-01 and 2024-05-10

Incident Type Group	2024	Total
300 - EMS	762	762
600 - Series	192	192
500 - Service Call	97	97
700 - False Alarm	105	105
100 - Fire	27	27
400 - HAZMAT	51	51
Annual Total	1234	1234

Incident Type Group	2024-01-01	2024-02-01	2024-03-01	2024-04-01	2024-05-01	Total
300 - EMS	205	172	217	128	40	762
600 - Series	47	43	58	33	11	192
500 - Service Call	26	32	15	21	3	97
700 - False Alarm	23	31	31	14	6	105
100 - Fire	9	8	4	5	1	27
400 - HAZMAT	6	11	25	4	5	51
Monthly Total	316	297	350	205	66	1234



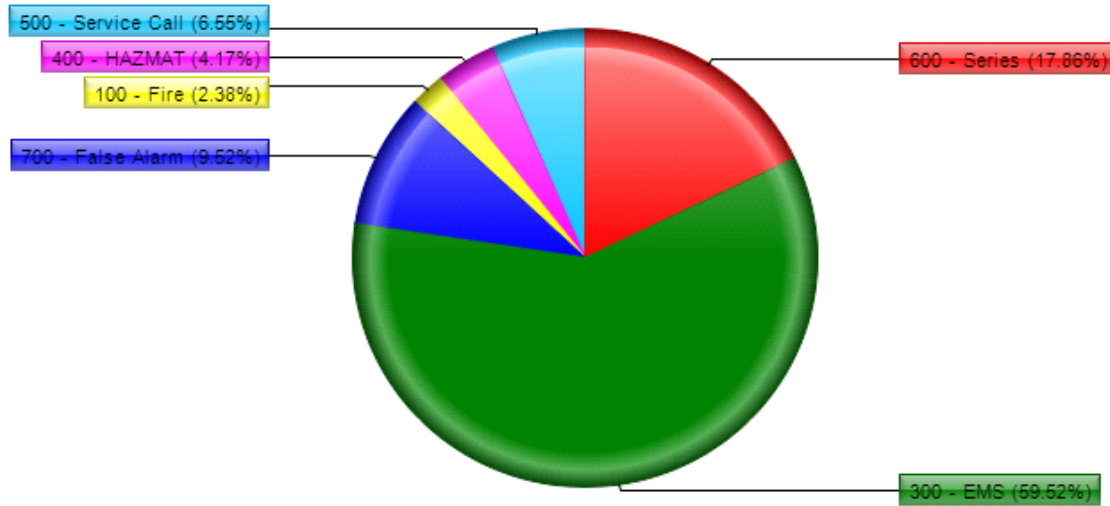
Fire - Incident Types with Monthly and Annual Breakdown

Date: Friday, May 10, 2024
Time: 7:46:22 AM

Alarm Date between 2024-04-16 and 2024-05-10

Incident Type Group	2024	Total
600 - Series	30	30
300 - EMS	100	100
700 - False Alarm	16	16
100 - Fire	4	4
400 - HAZMAT	7	7
500 - Service Call	11	11
Annual Total	168	168

Incident Type Group	2024-04-01	2024-05-01	Total
600 - Series	19	11	30
300 - EMS	60	40	100
700 - False Alarm	10	6	16
100 - Fire	3	1	4
400 - HAZMAT	2	5	7
500 - Service Call	8	3	11
Monthly Total	102	66	168





TRUCKEE FIRE PROTECTION DISTRICT

TRAINING REPORT

Completion Date Range from 04/01/2024 – 04/30/2024

Assignment Name	Total Hours
05 - FF Personal Protective Equipment	8
Aerial 17 Positioning Aerial Apparatus	3.5
Aerial Ladder	3
Anti-Harassment Training for All Employees – California (SB1343)	1
Cleveland Hose Load Construction	1.75
Daily Apparatus Checks/Maintenance	15
EMS Acute Coronary Syndrome (Advanced)	13
EMS Advanced Airways: Intubation and Beyond (2 hours)	44
EMS Bleeding and Shock Advanced	3
EMS Capnography (55027)	21
EMS Common Infectious Pathogens (3915)	2
EMS Equipment In-Service	12
EMS Immunology	1
EMS Pain Management (Advanced)	5
EMS Safe Transportation of the Pediatric Patient	18
EMS Shift Training	41
Engine Company Hose Evolutions	24.5
Fire Simulators	4
Physical Fitness	202.5
Pumping/Hydraulics	5
Rescue Training Documentation	229
Roof Operations	4
Rope Rescue 2024	17
Ropes. Webbing, Knots & Anchors 2024	18
SCBA	45
Structure Fire Training Documentation	132
Tailboard Safety	52.5
TFD Simulator Scenario Training	2
Grand Total	927.75



Fire Marshal's Report

Board Report for May 21st, 2024

To: Truckee Fire Protection District Board of Directors
From: Steve Kessmann, Fire Marshal

Construction/Plan Review:

Plan review intake has been steady. Jibboom Street mixed use commercial/residential, Coldstream Grocery Store, Start Haus, TFH Rite Aide TI, are in the cue. Tahoe Donner Ski Lodge has been demolished and they are starting work on the new lodge.

We are still working with the staff level planners at the Town of Truckee on fine tuning some of the revegetation requirements outlined in their municipal code to better align with current state requirements for defensible space.

Sugar Bowl reached out for an in person meeting to discuss their new gondola, residential buildout, a parking garage, and a biomass facility. We were able to articulate our concern for fire protection given the limited accessibility that a snow bound village has. They did acknowledge that this was an issue that needed to be mitigated.

Sugar Bowl building permits finals have been suspended to expedite the code upgrades on their propane infrastructure that services the resort. The latest update from Sugar Bowl is a completion date of 5/26/24. The CAL OSHA temporary operating permit expires June 1st and will not be extended.

Defensible Space Ordinance Update

Draft 25 of our defensible space ordinance is currently stalled out in legal with the Town of Truckee. The TOT did concede that they have adopted the fire code and must comply with state requirements for defensible space as required by chapter 49, title 14 of the board of forestry fire safe regulations, and PRC 4291.

We are also sharing information regarding the currency of the Local Hazard Mitigation Plan and the need for a defensible space ordinance as part of that document to ensure eligibility for FMAG funding.

Fire Investigations

4/21/2024 10965 Floriston Ave structure fire originating in the floor in the vicinity of the heater vent. Crews made a good stop and were able to contain the fire to the floor area. Extensive smoke damage to the entire structure.

Short Term Rental (STR) Inspections

The Town of Truckee submitted an MOU letter with minimal input from Truckee Fire requesting a DocuSign from us to formalize a retroactive agreement of our roles and responsibilities in the STR program. We reached out to legal and staff for review and input with draft comments submitted back to the Town of Truckee for review. We are still working on a draft that is acceptable to both parties.

Training

I attended a Home Ignition Zone training offered by Cal Fire in Oroville to become a registered instructor for state fire training to teach that class locally. This would allow us to provide defensible space inspector training to cooperating entities (property managers, HOA officials, fire wise community leaders, contractors, building inspectors, etc.) as well as to internal and local FD staff. The hope is to broaden the scope and increase pace and scale with defensible space by spreading the word and sharing the knowledge.

Several of the wildfire prevention staff and myself attended a land use planning conference in Tahoe City. This was a good opportunity to cross pollinate ideas from a variety of agencies outside of the fire department realm.

Staffing and Hiring

Heidi continues to carry the torch and is doing well in her efforts to support the fire prevention team.

STR and AB 38 real-estate inspections are consuming a lot of bandwidth for prevention staff. Thought has been given to how to better manage the workload to free up bandwidth for other prevention duties.

Cal Fire/TOT/TFPD Wildfire Contract Update

Still working on final edits with Cal Fire and Town of Truckee to dial in the verbiage updates and map to capture some more current agency capacities and areas of responsibility.

Special Events

Special event applications are blossoming. Based on previous years stats, I believe that all events that require an ambulance have been contacted and have committed to contracts this year. I have tried to update Aladtec to reflect all special events.

Rx Fire

The Forest Service has been conducting some Rx firing operations in the Bocca/Stampede area as part of their fuels management plan. Online burn permit applications have been steady with 129 applications since the 1st of the year.



Finance Report

Board Report for May 21, 2024

To: Truckee Fire Protection District Board of Directors
From: Niki Holoday, Administrative & Financial Services Director

As of April 30, 2024 we have completed 83% of our fiscal year 2023-2024 budget and we are currently on budget with 81% expended thus far.

Revenue:

- No significant revenues received in April, however, we expect to receive our 2nd tax payment from both counties in May.

Expenses:

- There are no expenditures to call out outside of what was approved in our finance meetings.

Ambulance Billing:

- Billing: up 3%
- Payments: up 17%
- Net Collection Ratio: currently 69%; Gross Collection Ratio 41%

Measure T:

- YTD MT has expended approximately 55% of the current year budget. The season is getting started and we'll no doubt see more of our Measure T revenue expended over the next couple of months and throughout the season.

Other:

- Admin/Finance staff is busy with the Interim Audit.
- Welcome back to Monica!



Wildfire Prevention Report



Board Report & Measure T Update – May 2024

To: Truckee Fire Protection District Board of Directors
From: Eric Horntvedt, Wildfire Prevention Manager

Message from the Wildfire Prevention Team:

May is wildfire awareness month. The weather is becoming warmer, snow is melting quickly, vegetation is growing and will soon be drying out. Now is the time to prepare for wildfires. It is time to put away the winter gear & equipment, and pull out the rakes & chainsaws and prepare for fire season. Remember that embers are the leading cause of home ignition and the work that residents do within the first 5’ of buildings to create defensible space and harden homes is critical. Truckee Fire is here to help with a myriad of wildfire prevention programs and assistance. We need the collective effort of our community to create a **Wildfire Resilient Truckee!**

Green Waste Curbside Pick-Up Program – NOW OPEN FOR THE SEASON!!

- The Pick-Up program is now live for the 2024 season! All information regarding the program can be found at www.truckeefire.org/greenwaste
- New for 2024 is the inclusion of the Tahoe Donner Subdivision in the District's green waste pick-up program. This means that the Fire District is providing this great service District-wide
- Tahoe Truckee Sierra Disposal (TTSD) is geared up to support the program with 2 dedicated grapple trucks, and a grapple trailer for hard-to-reach piles
- **Truckee!** – Help us reach our goal of 5,000 piles this year!

YTD Completed Pickups	YTD Cubic Yards	Avg. Pickup Size	Future Reservations
95	608	6.33	32

Defensible Space

- Inspection Program: Now is the time to put away the snow equipment and start conducting defensible space work for the year. Maria has resumed availability for property sale inspections. Our Seasonal Inspectors started on Monday May 6, 2024. First week we conducted a joint defensible space/home hardening/home ignition zone training with Tahoe Donner Association’s Forestry Department, and we will all be ready to start our inspection programs for the community by late May/early June.
- Planned Areas to inspect in the 2024 Season: Final 1/3 of Glenshire (Northern portion near the school and up to the Meadows), Hirschdale, Martis Peak Rd, Juniper Hill, Ponderosa Golf Course area, Martis Valley (Schaffer’s Mill, Lahontan, Martis Camp, HWY 89 S, Serene Lakes, and Palisade Lake. TFPD may also assist Tahoe Donner with inspections if needed.

- **Ordinance Update:** The defensible space ordinance update process is still in progress. Not much to report on for progress since the last board meeting. TFPD will be re-engaging with stakeholders and once changes and revisions are completed, we will share another working draft version with our general community primarily via our Firewise community email list and other methods. The goal is to notify the community, offer informational workshops on the draft ordinance, receive and process feedback, and bring a well-rounded ordinance back to TFPD Board of Directors this spring/early summer. We plan to defer the effective date of this ordinance to 2025 to give the community and Truckee Fire staff the winter of 24/25 to rollout any changes and provide more time to communicate the changes.

Home Hardening

NEW program is launched! Check out www.truckeefire.org/hardenyourhome for all of the information. Up to \$500 available via rebate to help upgrade vent screening, replace attached combustible fences...etc. Staff will be working diligently over the winter months to refine the program language and communications to set our residents up for a clear and smooth process to utilize this great program.

EMBERS ARE THE MOST COMMON CAUSE OF HOME IGNITIONS DURING WILDFIRES

NOT PROTECTED

PROTECTED FROM EMBERS
DEFENSIBLE SPACE AND DESIGN RETROFITS

HARDEN YOUR HOME AGAINST WILDFIRE

with rebates up to
\$500

Truckee Fire Protection District is supporting upgrades to existing structures that will improve wildfire resiliency, and may improve insurability or qualify residents for insurance discounts.

LEARN MORE:



TruckeeFire.org/HardenYourHome
HardenYourHome@TruckeeFire.org



Update on Community Wildfire Prevention Grants

- **Projects Awarded in 2023**

- The three remaining projects from 2023 include;
 - Sugar Bowl Ski Team Academy Fuel Reduction
 - This project is 1/3 completed.. will begin operations again in July once the ground dries out.
 - This project will require a formal amendment to extend the performance period of the grant.. Early snow and late spring storms have continued to delay this project, which is understandable.
 - Kingvale Plavada Wildfire Preparedness
 - This project is ½ completed. All post holes have been dug, signs and posts ordered. Contractor will complete the project by the performance period end date of June 30th, 2024.
 - TLDT Royal Gorge Forest Management
 - This project has been significantly delayed due to early winter storms and late spring snow. Operations are planned to begin as soon as the snow melts on the summit. TDLT is still on track to complete the project within the performance period of the grant which ends on 10/15/2024

- **2024 Community Wildfire Prevention Grants**

- Staff has released the FY24/25 Community Wildfire Prevention grant opportunity which opened on April 18th, 2024. Applications are due on June 14th at 3pm.
- Forester Sheedy has already hosted at two focused grant workshops and will hold two more workshops in May to support potential applicants with the process of applying.
- Staff plans to bring a recommendation to the board for funding selected grant projects on the July Board meeting.

CWPP implementation projects

- The Truckee Tahoe Airport board awarded Truckee Fire \$305,000 to assist with the implementation of 3 different high priority CWPP fuel reduction projects. Measure T will cover 50% of the cost of these projects and TTAD funding will cover the other 50%. CWPP projects to be implemented in 2024 include;
 - Martis Peak Road Egress
 - 11.3 miles of private roads, 50' either side of the road.. This project is also in partnership with Liberty Utilities. Approximately 137 acres of treatments
 - Armstrong Tract Hand Thin
 - 5 different large private landowners that border the northern portion of Armstrong tract. About 22 acres of treatments.. Hand thinning, chipping, and some pile burning.
 - Sierra Meadows Community Fuel Reduction

- This project focuses on larger private lots and HOA owned open space that is in critical need of forest treatments to reduce wildfire hazards. The prescription includes Mechanical and Manual thinning with follow up mastication and tracked chipping. Approximately 50 acres of treatments across 13 different landowners.

Check out our new “Projects” page on our website! www.truckee.org/projects. This new webpage has the most up to date information on current RFPs and completed and ongoing forestry and fuels projects.

Community Wildfire Prevention Plan Update (CWPP)

The Truckee Fire CWPP is now complete! The final CWPP meeting was on April 16th. Things have been wrapped up with our consultant, and the next steps will be to certify & finalize the document with signatures from all project partners. This will likely involve multiple presentations to various Boards (Nevada & Placer Counties, Town of Truckee, CAL FIRE, Tahoe Donner, and other partners). Staff and our partners are geared up to quickly move into implementation of this important community plan, and there are numerous projects and initiatives in-place from many partners already.

The CWPP, online story map, and other documents are available online for the public on www.truckee.org/cwpp.

Citizens’ Oversight Committee (COC)

The annual COC meeting was on March 15th, 2024. The meeting went well. COC Member & Co-Chair Denise Gauny presented the committee report to the Board as an agenda item at the April Board Meeting. The recommendations included were reviewed by staff and plans are in place to implement all recommendations:

1. Appoint COC alternates: Karen Couwenhoven, Adrian Juncosa, and Jayne O’Flanagan as new COC Members as of January 1, 2025.
2. Identify and track administrative overhead costs in greater detail.
3. Include previous calendar years in all subsequent calendar year financial reports to allow for trend tracking.
4. Request for James Marta & Company LLP to explain meaning of the word “generally” used in item 4 of the Methodology section of the “Independent Auditor’s Report on Measure T Funds Performance”.

Update to the Measure T Implementation Plan

Staff will be performing an update to the Measure T – Community Wildfire Protection Fund Implementation Plan to provide an outline for continued programming through 2024, 2025, and 2026. This is a good time to reflect on the original implementation plan, and roll out an updated implementation plan that aligns with the original Measure T ballot measure and provides a clear and transparent outline to the community on Measure T programs, projects and shows alignment with spending the tax dollars appropriately and increasing our capacities and goal of creating a **Wildfire Resilient Truckee!** We hope to have this completed by June.

Budget

Staff has been engaged in the fiscal year budgeting processes to ensure a smooth transition between fiscal years, proper expense tracking, and planning balanced program expenditures. Finance has met with staff to draft the preliminary budget for FY 24/25 which will be the first fully budgeted year of the Wildfire Prevention Division.

Measure T Staffing

Current staff consists of: 7

- 1 Wildfire Prevention Manager
- 1 Assistant Wildfire Prevention Manager/Forester
- 1 Wildfire Prevention Specialist II
- 1 Wildfire Prevention Administrative Assistant
- 3 Defensible Space Specialists

With direct support from Truckee Fire Executive, Administrative, and Prevention staff.





STAFF REPORT

May 21, 2024

STAFF CONTACT: Kevin McKechnie, Fire Chief

AGENDA TITLE: Item 8. B: Fire Protection Funding from Annexation No. 7 Ad Hoc Committee

AGENDA ACTION: Discussion and Possible Action

STATUS REPORT:

On May 13, Placer County hosted a meeting with the Ad Hoc committees at the county executive offices in Auburn with a remote option via Teams.

In attendance for the Fire District were Director Hernandez, Chief McKechnie and District Counsel Gross. Chair Botto was unable to attend.

In attendance for Placer County were Supervisor Gustafson, Supervisor Holmes, CEO Chatigny, Deputy CEO Holloway, Deputy CEO Purvines, CDRA Director Jacobsen, County Counsel Sandman, County Counsel Cook and District 3 Chief of Staff Beverly Roberts.

The agenda for the meeting is attached for reference.

Deputy CEO Holloway presented the fiscal analysis on use of 100% of the fire fund generated in Zone 7. The analysis illustrated the 40/60 split that is currently in effect based on the 2019 voluntary tax share agreement. The 60% that the county retains is approximately \$477,000 for the 2023 tax year. A copy of the analysis was requested by has not been received as of this writing.

Deputy CEO Holoway went on to explain what the county funds with the fire control revenues. She indicated the funds are put to various uses including ratifying fee programs like the Fire District mitigation fees and the Placer County Hazmat response program. The list of uses for the fire fund was requested and has not been received as of this writing.

The discussion after the presentation was very minimal. The analysis will be taken to the full Board of Supervisors at their June 25th meeting in Tahoe.



AGENDA

Eastern Placer County Fire Services Ad Hoc Committee

May 13, 2024

2:00 pm

Auburn CEO 1 Conference Room/MS Teams

1. CEO Staff recap of direction from February 27, 2024 Board of Supervisors meeting

Motion for Direction to Staff: Directed staff to conduct a fiscal analysis on use of 100% of the Fire Fund generated in Zone 7 and return to the Board for consideration.

MOTION: Gustafson/Landon/ Roll Call Vote 4:1

AYES: Landon, Gustafson, Gore, Jones

NOES: Holmes

2. CEO analysis of Fire Control Funds of TRAs within Zone 7
3. Land Development Process – current projects
4. Feedback/Discussion/Next Steps

**BEFORE THE BOARD OF DIRECTORS
OF THE
TRUCKEE FIRE PROTECTION DISTRICT**

RESOLUTION 01-2024

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT ASKING THE BOARD OF SUPERVISORS OF PLACER COUNTY TO PLACE AN IMMEDIATE MORATORIUM ON BUILDING AND IMPROVEMENT IN THE AREA DESIGNATED AS ANNEXATION NO. 7 - TRUCKEE FIRE PROTECTION DISTRICT DUE TO INADEQUATE FIRE PROTECTION FUNDING.

WHEREAS, the Truckee Fire Protection District provides fire protection services throughout the Fire District boundaries; and

WHEREAS, base funding for fire protection services comes from property taxes; and

WHEREAS, the Truckee Fire Protection District Board of Directors approved Annexation No. 7 with the condition that improvements shall be subject to taxation that would be used in part to pay Truckee Fire Protection District for fire protection services; and

WHEREAS, the Truckee Fire Protection District provided “Will-Serve” letters for improvements in Annexation No. 7 based on assurances from Placer County that fire protection services would be adequately funded; and

WHEREAS, the Placer County General Plan, a legal document that serves as the community’s “constitution” for land use and development, and the Martis Valley Community Plan both include policy requirements stating, “The County shall require new development to fund fire protection facilities, personnel, and operations and maintenance ...”, and

WHEREAS, the Environmental Impact Report for the Martis Valley Community Plan, approved by the Placer County Board of Supervisors, directed that the policies, implementation programs and mitigation measures of the Martis Valley Community Plan be adopted and implemented in order to move development impacts to fire protection services from “significant” to “less-than-significant”, and

WHEREAS, Placer County has permitted improvement of Annexation No. 7 without providing adequate fire protection funding despite numerous requests for adequate funding by the Truckee Fire Protection District; and

WHEREAS, permitted improvement in Annexation No. 7 adds demand for fire protection services; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding puts the community at increased risk for loss of life, property, and environment; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding impacts resource deployment including the recruiting and retention of properly trained, qualified, and equipped firefighters; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding impacts the ability of the Truckee Fire Protection District to maintain resilient essential service facilities and a resilient fleet of fire suppression apparatus; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding impacts the ability of the Truckee Fire Protection District to provide adequate and essential fire prevention services; and

WHEREAS, permitted improvement in Annexation No. 7 increases use of critical infrastructure that serves the improvements in Annexation No. 7 and which increases demand for fire protection services; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding impacts insurance rates and insurability throughout the Fire District boundaries; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding impacts local control of fire protection services which is the central tenant of the Fire Protection District Act of 1987 under which the Truckee Fire Protection District was created and operates; and

WHEREAS, permitted improvement in Annexation No. 7 without adequate fire protection funding has been occurring for decades, thereby compounding the impacts stated hereinabove and further impacting the level of fire protection service that the Truckee Fire Protection District is able to deliver; and

WHEREAS, continued permitted improvement in Annexation No. 7 without adequate fire protection funding exacerbates the impacts and must stop immediately until a full and complete resolution is reached;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Truckee Fire Protection District:

1. Requests that the Board of Supervisors of Placer County place an immediate moratorium on building and improvement in the area designated as Annexation No. 7 - Truckee Fire Protection District; and
2. The moratorium on building and improvement in the area designated as Annexation No. 7 - Truckee Fire Protection District shall remain in effect until a full and complete resolution for adequate fire protection funding is agreed to by and between the Truckee Fire Protection District and Placer County.

Approved and adopted the 21st day of May, 2024. I, the undersigned, hereby certify that the foregoing Resolution, number 01-2024 was duly adopted by the following roll call vote:

PASSED AND ADOPTED by the following vote on May 21st, 2024;

AYES: _____ **NOES:** _____

ABSENT: _____

ABSTAIN: _____

ATTESTED BY: _____
Monica J. Skov, Clerk to the Board

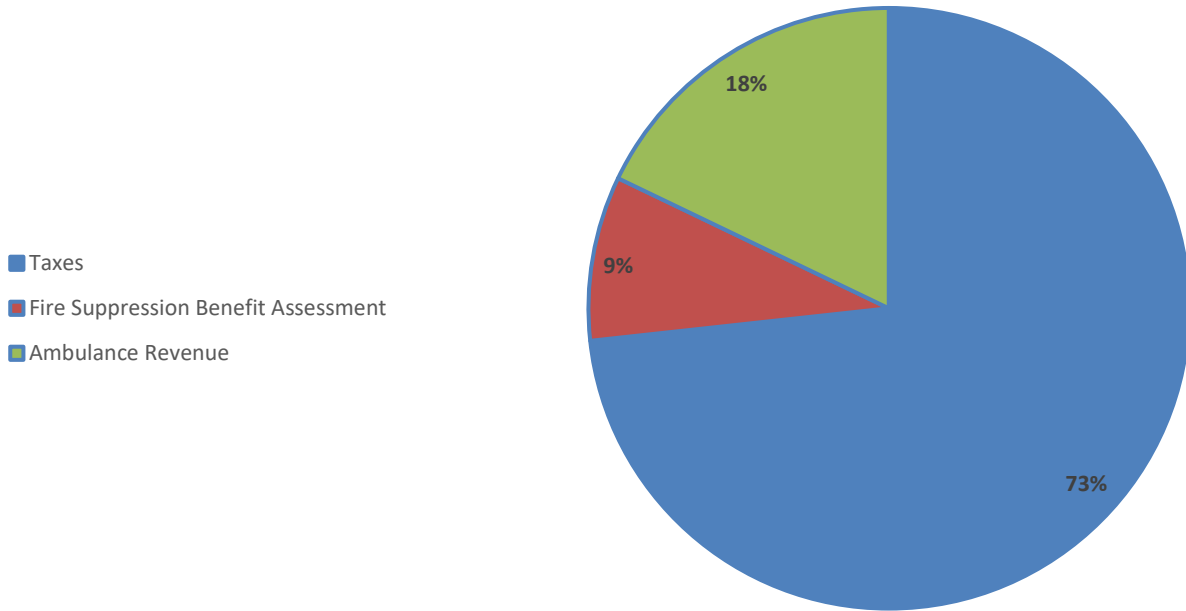
DATED: May 21, 2024



TRUCKEE FIRE PROTECTION DISTRICT DRAFT PRELIMINARY BUDGET 2024/2025

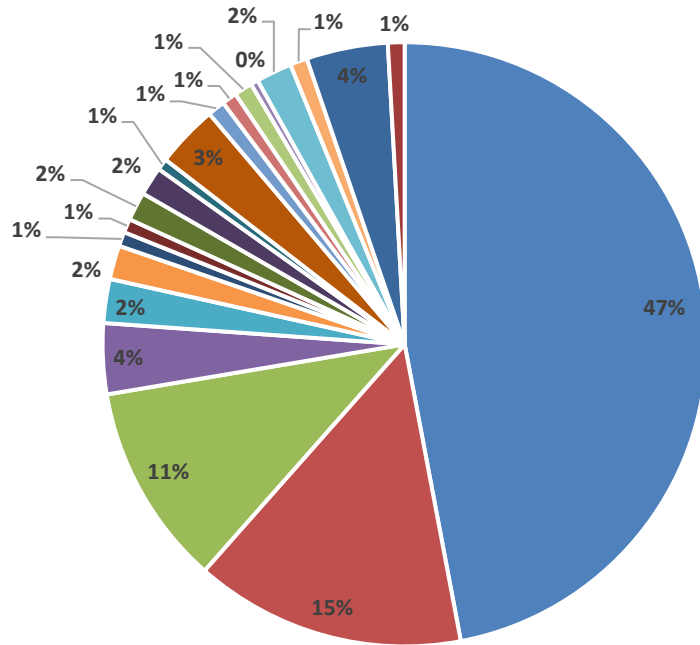
		FYE 2024	FYE 2025
		Final Budget	Draft Preliminary Budget
1	Taxes	11,678,919	\$ 12,432,581
2	Fire Suppression Benefit Assessment	1,444,200	1,502,567
3	Interest	60,000	75,000
4	Rents	35,000	35,000
5	Emergency Incident Reimbursements	20,000	20,000
6	Non-Emergency Reimbursements	20,000	20,000
7	Inspections - Sprinklers, alarms, plans, STR	335,000	200,000
8	Miscellaneous	2,000	2,000
9	Sale of Fixed Assets	5,000	5,000
10	Administrative Billings	5,000	5,000
11	Grants	0	0
12	Ambulance Revenue	2,945,000	3,032,750
13	GEMT Reimbursements	0	0
14	Account Transfers	0	0
	TOTAL INCOME	\$ 16,550,119	\$ 17,329,898
16	Permanent Salaries	7,403,187	7,667,572
17	Temporary/Part Time Salaries	129,912	133,875
18	Retirement	2,026,883	2,364,895
19	Employee Insurance Benefits & 457 Match	1,659,870	1,764,918
20	Post Retirement Health Benes	615,072	616,872
21	Workers Compensation Insurance	374,427	383,253
22	Miscellaneous	20,000	20,000
23	Uniforms/Protective Clothing	82,000	82,000
24	Communications	295,000	295,000
25	Household	40,000	40,000
26	General Liability Insurance	125,000	125,000
27	Equip Maint & Lease	119,850	119,850
28	Vehicle Maintenance	250,000	250,000
29	Maintenance of Structures	137,700	250,000
30	Memberships	25,138	26,710
31	Medical Supplies	100,000	100,000
32	Office Expense	15,000	15,000
33	Publications	6,000	6,000
34	Professional Services	523,206	544,950
35	Training & Travel	108,500	151,500
36	CERT Support	2,100	2,000
37	Fuel	130,000	130,000
38	Utilities	159,000	159,000
39	Prevention	65,000	65,000
40	Equipment	322,000	312,600
41	Ambulance Billing Service	150,000	150,000
42	Ambulance Bad Debt	710,915	710,915
43	Medic/Engine/Utility Purchase	290,570	145,285
44	New Vehicle	0	0
45	GEMT Modification	75,000.00	75,000
46	Capital Improvement Plan	588,789	622,703
	TOTAL EXPENDITURES	\$ 16,550,119	\$ 17,329,898

TFPD Revenue



TFPD Expenses

- Permanent Salaries
- Retirement
- Employee Insurance Benefits & 457 Match
- Post Retirement Health Benes
- Workers Compensation Insurance
- Communications
- General Liability Insurance
- Equip Maint & Lease
- Vehicle Maintenance
- Maintenance of Structures
- Medical Supplies
- Professional Services
- Training & Travel
- Fuel
- Utilities
- Prevention
- Equipment
- Ambulance Billing Service
- Ambulance Bad Debt
- Medic/Engine/Utility Purchase



**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Taxes -		
4110 - Secured property tax	\$ 11,308,068	\$ 11,985,458
4101- Redevelopment	\$ 250,000	\$ 219,560
4170 - Direct Charges	\$ 120,850	\$ 227,563
	\$ 11,678,919	\$ 12,432,581
4170.00.01 - Fire Suppression Benefit Assessment	\$ 1,444,200	\$ 1,502,567
Total Tax Revenue	\$ 13,123,119	\$ 13,935,148
Interest -		
4200 - Interest Income	\$ 60,000	\$ 75,000

Property tax and voter approved special taxes comprise 82% of District revenue. The District is projecting a 3.5% increase in property tax revenue for FY 24/25.

Fire Suppression Benefit Assessment - approved 3/21/2008, funds fire suppression services, salary & benefits for firefighters, property inspections, firefighting equipment & apparatus, emergency communications, and evacuation programs. The Assessment is increased 3% each year.

Interest earned from investment of reserve funds in Local Agency Investment Fund, TVI Investments, and Tax Deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
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Rents -

4300 -	Rental Income - Resident Firefighters at Stn. 93, 94, 98	\$ 35,000	\$ 35,000
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Rental income received from staff in station facilities at 93, 94, 98. Rent is increased based on an annual projected 3% CPI increase.

Emergency Reimbursements -

4400-	Emergency incident response revenue	\$ 20,000	\$ 20,000
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Reimbursement from Cal Fire, NDF, BLM, USFS and other agencies through OES or direct contract for services provided on emergency incidents or station coverage including rescue.

Non-Emergency Reimbursements -

4430 -	Other non-emergency reimbursements	\$ 20,000	\$ 20,000
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Non-emergency funding received from scheduled medic coverage for special/non-emergency events. Includes reimbursement from Cal Fire for utility costs at Station 96/50

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Prevention Fees		
4440- Inspections for sprinklers, alarms	\$ 75,000	\$ 60,000
4440-02 Inspections for short-term rentals	\$ 200,000	\$ 100,000
4441- Plan review/checks	\$ 60,000	\$ 40,000

Effective January 1, 2011, automatic residential fire sprinkler systems are required on all townhouses and 1 & 2 family dwellings. Truckee Fire has partnered with Engineered Fire Systems for sprinkler plan reviews and inspections. Those costs are passed onto the respective contractor. Effective March 1, 2018 the District adopted a fee schedule for all plan reviews, plan checks, special event/EMS event plan review & the fees will be adjusted annually. Effective January 1, 2020 & 2021 Placer County & Town of Truckee respectively, will require each short-term rental to have a fire inspection, for which the District will receive an inspection fee each year.

Miscellaneous Income -		
4450 -	\$ 2,000	\$ 2,000

Cal Card membership reimbursement, etc.

Sale of Fixed Assets -		
4460-	\$ 5,000	\$ 5,000

Sale of Fixed Assets

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Administrative Billings -		
4452 -	\$ 5,000	\$ 5,000
<i>Various administrative billings, such as records request fee</i>		
Grant Funds -		
4486 -	\$ -	\$ -
<i>The District may be awarded grant funds from such programs as the Assistance to Firefighters Grant Program, CalFire, and National Forest Foundation Wildland Mitigation Grant programs. Accounting for some grant programs are reflected in the District's balance sheet.</i>		
Ambulance Revenue -		
4600- Ambulance Revenue	\$ 4,500,000	\$ 4,635,000
4602- Collection Account Recovery	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (1,575,000)	\$ (1,622,250)
	\$ 2,945,000	\$ 3,032,750

This account shows anticipated gross EMS charges after contractual Medicare/Medicaid write-offs. The fee structure is increased each year by the CPI as costs to provide services also increase.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
4650- GEMT Reimbursements	\$ -	\$ -
<p><i>The Ground Emergency Medical Transport Reimbursement program (GEMT) provides supplemental payments to cover the funding gap between the cost to provide services and the allowable amount received from Medi-Cal. There is not a consistent reimbursement cycle which makes anticipating a payment amount difficult. The GEMT program also conducts audits for each program year which may result in potential refunds due from the District. Therefore, we do not budget for this item.</i></p>		
Account Transfers -		
4540 - Transfer from Reserve Fund	\$ -	\$ -
TOTAL REVENUE	\$ 16,550,119	\$ 17,329,898

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
PERSONNEL COSTS		
5000- Field Operations - Suppression/EMS/Rescue	\$ 5,062,649	\$ 5,351,473
Field Operations - Overhead	\$ 600,938	\$ 517,515
Fire Prevention	\$ 301,833	\$ 329,553
Administration	\$ 578,371	\$ 566,311
<i>Subtotal</i>	<u>\$ 6,543,790</u>	<u>\$ 6,764,851</u>
 <i>MOU to be effective 1/1/25. COLA increases will be reconciled by the final budget proposal in September. 15% of administrative staff costs will be borne by Measure T for the administrative functions needed to support the Wildfire Prevention Division.</i>		
5004- Vacation/Sick Leave Payout - All Personnel	\$ 100,000	\$ 100,000
5000.02- Full-time Overtime	\$ 759,397	\$ 802,721
 <i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>		
TOTAL FULL-TIME SALARIES	\$ 7,403,187	\$ 7,667,572
 5005- Seasonal/Part-Time Salaries	 \$ 114,912	 \$ 118,875
 <i>Part-time duty personnel for incident response, shift coverage, drill attendance, continuing education, and fire prevention programs including development of pre-plans.</i>		
 5006.11- Board Salaries	 \$ 15,000	 \$ 15,000
 <i>Board members (5) are paid \$100 per meeting/maximum \$600 per month</i>		
TOTAL PART-TIME SALARIES	<u>\$ 129,912</u>	<u>\$ 133,875</u>

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Public Employees Retirement System		
5100 - Safety Employees	\$ 1,033,337	\$ 1,148,770
5103- Safety Unfunded Liability	\$ 880,000	\$ 1,089,885
Additional Discretionary Payment - 115 Trust	\$ -	\$ -
5101- Miscellaneous Employees	\$ 43,546	\$ 41,548
5104- Miscellaneous Unfunded Liability	\$ 65,000	\$ 79,692
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 2,026,883	\$ 2,364,895
<i>The District contribution rates for Tier 1 Classic PERS employees for FY 24/25 are 27.36% for Safety and 17.91% for Miscellaneous. Effective 1/1/21, the "Classic" employee contributes 13% for Safety and 12% for Miscellaneous. The District contribution rates for Tier 2 "PEPRA" employees are 15.12% for Safety and 8.7% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 14.60% Safety; 12% Miscellaneous. Required contributions to the District's unfunded actual liability (UAL) are \$1,089,885 for Safety, \$79,692 for Miscellaneous.</i>		
Group Insurance		
5200 - Medical - Active	\$ 1,309,039	\$ 1,395,337
5210 - Dental	\$ 96,612	\$ 102,024
5213- Vision	\$ 15,854	\$ 15,122
5214- Life, AD&D & LTD	\$ 25,264	\$ 23,834
TOTAL GROUP INSURANCE	\$ 1,446,770	\$ 1,536,317
Payroll Tax Liability		
5217 - FICA	\$ 109,230	\$ 113,121
State Unemployment Insurance	\$ 1,000	\$ 1,000
	\$ 110,230	\$ 114,121
TOTAL EMPLOYEE INSURANCE	\$ 1,557,000	\$ 1,650,438

Full time employees of the District are currently covered under the PORAC health insurance plan. Premium increases are driven by market rate increases each year, along with the demographic changes of our staff as employees change from single to family coverages.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Post Retirement Health Benefits		
5207- Post Retirement Health Insurance Fund (OPEB)	\$ -	\$ -
5209- Post Employment Health Plan	\$ 59,400	\$ 61,200
5206- Medical - Retired	\$ 555,672	\$ 555,672
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 615,072	\$ 616,872

The District joined the California Employee Retiree Benefit Trust, administered by Cal PERS, in June 2008. This plan was implemented to meet the GASB-45 compliance requirements and represents annual payments that go toward funding the District's retiree health benefit liability. Beginning FY 1718, GASB-75 replaced GASB-45. Under GASB-75 the District is required to report the full value of liabilities tied to "Other Post Employment Benefits" (OPEB) costs for medical premiums after retirement. A bi-annual actuarial study is required under GASB-75; the current actuarial study was completed last fiscal year. GASB-75 will improve the information provided in the District's financial reports concerning the cost of OPEB-related benefits. The District currently has in excess of \$5.3 million dollars on deposit in the Post Retirement Health Insurance fund for future retiree health liabilities.

In an effort to control the future liability of providing lifetime medical benefits to retirees, in 2013 the District created a new Tier 3 that drastically reduced the post retirement health benefits. In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$150 per month to be used for future qualified health care premiums or expenses and the District matches up to \$150 per participant, per month.

Insurance premiums are paid on a tiered system for retirees and their dependents, depending on hire date. Employees hired prior to 2000 comprise the 1st tier and realize lifetime medical benefits. Employees hired after 7/2000 are subject to a vesting schedule of 20 years with the District to attain 100% premium coverage. Those hired after 7/2013 comprise the 3rd benefit tier of Post Employment Health Plan benefits.

457 Retirement Account

5208- Matching Contribution	\$ 102,870	\$ 114,480
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Effective 1/1/21, as per the adoption of the TFPD MOU, the District has arrived at the maximum matching 457(b) contribution in the amount of \$180 per month for each participating employee.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Worker's Compensation Insurance		
5218-	\$ 374,427	\$ 383,253
<i>Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts Experience Modification Rate (MOD Rate), which is currently 105%. The payroll rates for FY24/25 are 5.92% for Safety payroll and 0.58% for Misc. payroll.</i>		
Miscellaneous		
5300 -	\$ 20,000	\$ 20,000
<i>Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, etc.</i>		
Uniforms		
5311- Protective Clothing	\$ 24,000	\$ 24,000
5312 - Uniforms	\$ 40,000	\$ 40,000
5313- Uniforms - PT	\$ 8,000	\$ 8,000
5318- Uniforms - CERT - see CERT section	\$ -	\$ -
Class A Uniforms	\$ 10,000	\$ 10,000
TOTAL UNIFORMS	\$ 82,000	\$ 82,000
<i>These accounts cover the purchase of all required uniforms including Class A uniforms, badges and turnouts/boots, along with needed alterations and repairs.</i>		
Communications		
5330 - Communications	\$ 45,000	\$ 45,000
5331 - Dispatch Services	\$ 250,000	\$ 250,000
TOTAL COMMUNICATIONS	\$ 295,000	\$ 295,000

These accounts cover cell, satellite and station phones, equipment and data related services. Dispatch services are provided by the Cal Fire Grass Valley Emergency Command Center.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Household		
5340 - Household Expense	\$ 40,000	\$ 40,000
<i>This account provides for paper products , carpet service, shop towels, station cleaning supplies, laundry supplies, bottled water service, etc.</i>		
Insurance		
5352 - General Property & Liability	\$ 125,000	\$ 125,000
<i>This account provides for general property & liability insurance for all district facilities and vehicles. The District could engage in a risk evaluation which may result in an adjustment of policy values/rates during the fiscal year.</i>		
Equipment Maintenance & Lease		
5414 - General Equipment Maintenance	\$ 91,100	\$ 91,100
5414.18- EMS Equipment Maintenance	\$ 10,000	\$ 10,000
Hose/Ladder Testing	\$ 11,500	\$ 11,500
5414.17- Hazardous Materials Equipment Maintenance	\$ -	\$ -
5414.20- ROV Equipment Maintenance	\$ 750	\$ 750
5415- Shop Equipment Maintenance	\$ 2,000	\$ 2,000
5417 - Lease of Equipment	\$ 4,500	\$ 4,500
TOTAL EQUIPMENT MAINT. & LEASE	\$ 119,850	\$ 119,850

These accounts cover the lease of postage equipment and the maintenance contract for all District copiers. Also included are maintenance costs for radios, pagers, annual testing for the following equipment: SCBA annual testing, hose and ladder (ground & truck) testing, fire extinguisher testing, pump testing, minor station equipment maintenance, computer maintenance, gurney maintenance, and ROV equipment maintenance.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Vehicle Maintenance		
5416 - General	\$ 225,000	\$ 225,000
5416.18- EMS Vehicles	\$ 25,000	\$ 25,000
	\$ 250,000	\$ 250,000

This account covers maintenance costs for all District vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.

Maintenance of Structures

5420. -	\$ 137,700	\$ 250,000
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These accounts include repairs & routine maintenance costs for all District facilities to include driveway sealing at each station, snow removal, and other miscellaneous repairs. The District plans to repair concrete at Stations 92, 93, 95, 96 and roof repair at Station 96.

Memberships

5500 -	\$ 25,138	\$ 26,710
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Includes membership costs to PORAC (health insurance), CSFA, CSDA, NFPA, Sac-Sierra Regional Arson Task Force, LTRFCA, Cal Chiefs, IAFC, etc. It further includes various subscriptions - NFPA, Safety publications, etc.

Medical Supplies

5510 -	\$ 100,000	\$ 100,000
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This account reflects costs associated with the operation of the EMS program - disposable supplies, bio-medical engineering, oxygen & drug supplies, etc.

Office Expense

5520 -	\$ 15,000	\$ 15,000
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This account covers District paper & disposable supplies, postage, bank fees, printing services, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Publications		
5530 -	\$ 6,000	\$ 6,000
<i>This account covers noticing of Board business and legal notices.</i>		
Professional Services		
5550- Legal	\$ 35,000	\$ 55,000
5552- Audit	\$ 21,000	\$ 22,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 25,000
5554- County Administrative Cost - Taxes	\$ 187,000	\$ 187,000
5555- LAFCo Allocation	\$ 13,956	\$ 14,500
5556- Medical Services	\$ 45,000	\$ 45,000
5558- Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	\$ 55,750	\$ 58,150
5557- Website/Social Media/IT Maint.	\$ 48,000	\$ 48,000
Off Site Data Storage/Maint.	\$ 2,000	\$ 2,000
5560- Payroll Services/ACA Monitoring	\$ 30,000	\$ 15,000
5570- Other Professional Services	\$ 30,500	\$ 43,300
Direct Charge Tax Administration	\$ 20,000	\$ 20,000
5559- HR Services-Testing, Background Checks, etc.	\$ 10,000	\$ 10,000
TOTAL PROFESSIONAL SERVICES	\$ 523,206	\$ 544,950

These accounts include the annual audit, County fees for the collection of taxes & LAFCo services, legal services, health screenings, Direct Charge administration by SCI Consulting, Lexipol Policy Software Program, payroll processing, ESO PCR Processing Program & Monitor Interface, Data Storage Services & upgrades, bi-annual Actuarial Study of Retiree Health Liabilities/GASB 75, Annual CalPERS Retirement Liability Report/GASB 68, Community Facility District Consulting Services, etc.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Training		
5600 - Line Staff	\$ 84,000	\$ 125,000
ARFF	\$ 7,500	\$ 7,500
ROV	\$ 1,000	\$ 1,000
5609- Administration/Prevention	\$ 13,000	\$ 15,000
5601- Board of Directors	\$ 3,000	\$ 3,000
	\$ 108,500	\$ 151,500

These accounts cover all required training/classes and certifications for fire, rescue, and EMS services. The Training Officer closely monitors all required and career advancement/enhancement trainings. The District recognizes the benefit of well-trained firefighters/paramedics and has taken advantage of local training opportunities in conjunction with surrounding agencies.

CERT SUPPORT (Community Emergency Response Team)

	\$ 2,100	\$ 2,000
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This account cover expenses for a volunteer Community Emergency Response Team in partnership with the Town of Truckee. CERT members are trained in basic disaster response skills such as fire safety, light search & rescue, team organization and disaster medical operations.

Fuel

5630- Fuel	\$ 100,000	\$ 100,000
5630.00.97 Station 97 Bulk Fuel	\$ 30,000	\$ 30,000
TOTAL FUEL	\$ 130,000	\$ 130,000

These accounts cover fuel for all district vehicles/apparatus. The District maintains a fuel storage tank at Station 97, and as of 1/1/2021, is participating in a cooperative fueling station with the Town of Truckee located at Stockrest Springs. Fuel costs fluctuate annually based on per gallon fuel costs, call volume, and vehicle mileage.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Utilities		
5640.91 - Downtown Admin./Prevention, Station 91	\$ 12,000	\$ 12,000
5640.92 - Gateway, Station 92	\$ 35,000	\$ 35,000
5640.93 - Donner Lake, Station 93 (residence station)	\$ 10,000	\$ 10,000
5640.94 - Tahoe Donner, Station 94 (residence station)	\$ 10,000	\$ 10,000
5640.95 - Glenshire, Station 95	\$ 20,000	\$ 20,000
5640.96 - Truckee Tahoe Airport, Station 96	\$ 37,000	\$ 37,000
5640.97 - Soda Springs, Station 97	\$ 20,000	\$ 20,000
5640.98 - Serene Lakes, Station 98 (residence station)	\$ 15,000	\$ 15,000
TOTAL UTILITIES	\$ 159,000	\$ 159,000

Includes water, electricity, gas, propane, disposal, internet and misc. utility costs associated with all District facilities. Utility costs at Station 96 are split with Cal Fire and are accounted for in revenue under non-emergency reimbursements.

Prevention

5700- Prevention	\$ 10,000	\$ 10,000
5701- Public Education/Media	\$ 10,000	\$ 10,000
5705- Fuels Reduction	\$ -	\$ -
5710 - Fire Sprinkler Plan Review/Inspections	\$ 45,000	\$ 45,000
TOTAL PREVENTION	\$ 65,000	\$ 65,000

This account covers public fire prevention/safety education, plan inspection costs, and the purchase of hydrant stakes. Plan reviews for residential fire sprinklers and alarm systems are included here, however the costs are charged back to the contractor and recovered on the revenue side under Inspections.

**TRUCKEE FIRE PROTECTION DISTRICT
2024/2025 DRAFT PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Equipment	\$ 322,000	\$ 312,600
<i>This account covers minor equipment purchases such, but not limited to, radios, EMS equipment, IT equipment, rescue equipment, and tools.</i>		
EMS Billing Service/ Bad Debt		
6300- Billing Service	\$ 150,000	\$ 150,000
6400- Bad Debt Write-off	\$ 710,915	\$ 710,915
6405- GEMT Expense-Audit/QAF	\$ 75,000	\$ 75,000
<i>These accounts cover billing services for the EMS program - 5.75% of collections (a reduction from 7% in 17/18) It further includes debts deemed uncollectable, GEMT Quality Assurance Fees (QAF) imposed by the DHCS beginning FY19, and GEMT Reporting services provided by AP Triton.</i>		
Vehicle/Apparatus Purchase		
1 Wheeled Coach Ambulance - 59.3%	\$ 290,570	\$ 145,285
	\$ -	\$ -
Contribution to General Operating Reserve Fund	\$ -	\$ -
Contribution to Capital Reserve Fund	\$ 588,789	\$ 622,703
TOTAL EXPENDITURES	\$ 16,550,119	\$ 17,329,898
DIFFERENCE REVENUE/EXPENDITURES		



WILDFIRE PREVENTION

DRAFT PRELIMINARY BUDGET 2024-2025

PAID
FOR BY

Measure T

TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025			
		FYE 2024	FYE 2025
		Final Budget	Draft Preliminary Budget
1	Taxes	\$ 3,600,000	\$ 3,600,000
2	Interest	10,000	20,000
3	Miscellaneous	1,000	1,000
4	Administrative Billings	1,000	1,000
5	Grants	0	305,000
6	Account Transfers	211,300	684,858
	TOTAL INCOME	\$ 3,823,300	\$ 4,611,858
7	Permanent Salaries	599,462	437,101
8	Temporary/Part Time Salaries	137,091	112,719
9	Administrative Overhead	0	180,902
10	Retirement	49,832	30,927
11	Employee Insurance Benefits & 457 Match	141,947	119,584
12	Post Retirement Health Benes	9,720	7,200
13	Workers Compensation Insurance	8,653	8,045
14	Miscellaneous	5,000	5,000
15	Uniforms	8,000	8,000
16	Communications	7,200	7,200
17	Household	2,500	2,500
18	Vehicle Maintenance	12,000	12,500
19	Maintenance of Structures	5,400	5,400
20	Memberships	2,000	2,000
21	Office Expense	20,000	20,000
22	Public Outreach/Education	50,000	50,000
23	Professional Services	352,600	301,600
24	Green Waste	685,000	760,000
25	Training & Travel	10,000	10,000
26	Fuel	10,000	10,000
27	Equipment	5,595	10,000
28	Vehicle Purchase	100,000	0
29	Community Wildfire Prevention Grants	1,311,300	1,234,859
30	Wildfire Mitigation Projects	140,000	1,092,740
31	Wildfire Prevention Programs	150,000	160,000
32	Reserve Transfers	0	23,584
	TOTAL EXPENDITURES	\$ 3,823,300	\$ 4,611,859

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

REVENUE	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Taxes -		
4100- Measure T	\$ 3,600,000	\$ 3,600,000
	<u>\$ 3,600,000</u>	<u>\$ 3,600,000</u>
<i>On September 14, 2021, Measure T was passed by voters within the Truckee Fire Protection District. This measure levies a special tax of \$179 per parcel, per year, creating a dedicated source of local funding for wildfire prevention. The measure has an 8-year sunset, at which time it will need voter approval to continue. The first year of funding was received in 2023.</i>		
Interest -		
4200 - Interest Income	\$ 10,000	\$ 20,000
<i>Interest earned from investment of reserve funds in Local Agency Investment Fund.</i>		
Miscellaneous Income -		
4450 -	\$ 1,000	\$ 1,000
Administrative Costs -		
4452 -	\$ 1,000	\$ 1,000
<i>Various administrative billings, such as records request fee</i>		
Grant Funds -		
4490-	\$ -	\$ 305,000
<i>The District may be awarded grant funds for various wildfire related programs</i>		
Account Transfers -		
4540 - Transfer from Reserve Fund/Prior Grant Cycle	\$ 211,300	\$ 684,859
TOTAL REVENUE	<u>\$ 3,823,300</u>	<u>\$ 4,611,859</u>

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
PERSONNEL COSTS		
5000.03- Wildfire Prevention	\$ 404,534	\$ 428,954
5000.03- Administrative support staff	\$ 186,517	\$ 135,708
 <i>Salaries for full time, 40 hour employees of Measure T. Administrative Support personnel is 15% of the salary of District Administrative staff. As the Measure T programs gain more operational independance we are able to reduce the administrative support which was previously 20%. These administrative resources are necessary to support Measure T operations. The District is currently negotiating a new MOU to be effective 1/1/25. COLA increases will be reconciled by the final budget proposal in September.</i>		
5004- Accrued Vacation Payout	\$ 2,500	\$ 2,500
5000.02- Full-time/Non-Exempt Overtime	\$ 5,911	\$ 5,647
 <i>Overtime occurs primarily from staffing community events, meetings, community education.</i>		
TOTAL FULL-TIME SALARIES	\$ 599,462	\$ 572,809
5005- Seasonal/Part-Time Salaries	\$ 137,091	\$ 112,719
 <i>Part-time duty personnel for wildfire prevention programs, inspections.</i>		
Public Employees Retirement System		
5100 - 4 Full-time Employees	\$ 16,303	\$ 17,287
5100 - Administrative support staff	\$ 28,529	\$ 22,343
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 49,832	\$ 44,630

The District contribution rate for Tier 2 "PEPRA" PERS employees for FY 24/25 is 8.7% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 12% Miscellaneous.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Group Insurance		
5200 - Medical - Full time	\$ 85,793	\$ 101,480
Admin support staff	\$ 30,074	\$ 18,620
5210 - Dental - Full time	\$ 8,764	\$ 4,871
Admin support staff	\$ 2,157	\$ 1,593
5213- Vision - Full time	\$ 1,275	\$ 1,275
Admin support staff	\$ 381	\$ 254
5214- Life, ADD/LTD - Full time	\$ 2,017	\$ 2,017
Admin support staff	\$ 605	\$ 403
TOTAL GROUP INSURANCE	\$ 131,067	\$ 130,515
Payroll Tax Liability		
5217 - FICA	\$ 10,880	\$ 9,940
TOTAL EMPLOYEE INSURANCE	\$ 141,947	\$ 140,455
<i>Full time employees of the District are currently covered under the PORAC health insurance plan. Premium increases are driven by market rate increases each year, along with the demographic changes of our staff as employees change from single to family coverages.</i>		
Post Retirement Health Benefits		
5209- Post Employment Health Plan	\$ 7,200	\$ 7,200
Post Employment Health Plan - Admin support	\$ 2,520	\$ 360
TOTAL POST RETIREMENT HEALTH BENEFITS	\$ 9,720	\$ 7,560

In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$150 per month to be used for future qualified health care premiums or expenses and the District matches up to \$150 per participant, per month. Employees hired after 7/2013 comprise the 3rd benefit tier of Post Employment Health Plan benefits.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
457 Retirement Account		
5208- Matching Contribution	\$ -	\$ 8,640
Admin support	\$ -	\$ 1,620
<i>Effective 1/1/21, as per the adoption of the TFPD MOU, the District has arrived at the maximum matching 457(b) contribution in the amount of \$180 per month for each participating employee.</i>		
Worker's Compensation Insurance		
5218-	\$ 8,653	\$ 8,045
<i>Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts Experience Modification Rate (MOD Rate), which is currently 105%. The payroll rates for FY24/25 are 0.58% for Misc. payroll.</i>		
Miscellaneous		
5300 -	\$ 5,000	\$ 5,000
<i>Miscellaneous expenses are broad in nature and may include community event participation, etc.</i>		
Uniforms		
5312 - Uniforms	\$ 5,000	\$ 5,000
Class A Uniforms	\$ 3,000	\$ 3,000
TOTAL UNIFORMS	\$ 8,000	\$ 8,000
<i>These accounts cover the purchase of all required uniforms including Class A uniforms, badges, along with needed alterations and repairs.</i>		
Communications		
5330 - Communications	\$ 7,200	\$ 7,200
<i>These accounts cover data/cellular services.</i>		
Household		
5340 - Household Expense	\$ 2,500	\$ 2,500

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
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This account provides for paper products , cleaning supplies,bottled water service, etc.

Vehicle Maintenance

5416 - General	\$ 5,000	\$ 5,000
5417 - Lease of Vehicles	\$ 7,000	\$ 7,500
TOTAL VEHICLE MAINTENANCE	\$ 12,000	\$ 12,500

This account covers lease & maintenance costs for vehicles. The District recognizes the importance of a well-maintained fleet and will adjust this budget category as needed.

Maintenance of Structures

5420. - Downtown Measure T Office Stn. 91	\$ 5,400	\$ 5,400
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These accounts include repairs & routine maintenance costs for facilities.

Memberships

5500 -	\$ 2,000	\$ 2,000
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Includes membership costs to applicable organizations.

Office Expense

5520 -	\$ 20,000	\$ 20,000
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This account covers paper & disposable supplies, postage, printing services, etc.

Public Outreach/Education/PR

5530 -	\$ 50,000	\$ 50,000
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This account covers public relations, public outreach, media, and public education.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Professional Services		
5550- Legal	\$ 5,000	\$ 20,000
5552- Audit	\$ 4,000	\$ 4,000
5553- Consulting/Engineering (CFD Special Tax)	\$ 155,000	\$ 70,000
5554- County Administrative Cost - Taxes	\$ 60,000	\$ 60,000
5556- Medical Services	\$ 1,000	\$ 1,000
5558- Software Mgmt. - FireAside, Vibrant Planet, etc	\$ 90,400	\$ 109,400
5557- IT Maintenance	\$ 2,000	\$ 2,000
5570- Service Agreements	\$ 20,000	\$ 20,000
SCI Tax Administration	\$ 15,000	\$ 15,000
5559- HR Services-Testing, Background Checks, etc.	\$ 200	\$ 200
TOTAL PROFESSIONAL SERVICES	\$ 352,600	\$ 301,600

These accounts include the annual audit, County fees for the collection of taxes, legal services, tax administration by SCI Consulting, various software management and service agreement fees. Our projected software fees are for FireAside, Vibrant Planet, ParcelQuest, and ESRI. These programs are a vital part of performing our daily tasks. We have budgeted for consulting services related to our CWPP with SWCA, and service agreements with Ladris.

Training

5600 -	\$ 10,000	\$ 10,000
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These accounts cover all required training/classes and certifications for wildfire prevention and forestry professionals.

Fuel

5630- Fuel	\$ 10,000	\$ 10,000
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These accounts cover fuel for wildfire prevention vehicles/apparatus. As of 1/1/2021, the District is participating in a cooperative fueling station with the Town of Truckee located at Stockrest Springs.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Green Waste		
5705.18- Pick Up Program	\$ 605,000	\$ 660,000
Firewise Dumpster	\$ -	\$ 70,000
5705.16- Dumpster Rebate	\$ 80,000	\$ 30,000
TOTAL GREEN WASTE	\$ 685,000	\$ 760,000

This account covers our residential green waste pick up program in which residents can sign up to have green waste removed from their property throughout the season. Residents can also apply for a residential defensible space rebate in collaboration with Tahoe Truckee Sierra Disposal.

COMMUNITY WILDFIRE PREVENTION GRANTS

6406- Community Wildfire Prevention Grants	\$ 1,100,000	\$ 550,000
Prior Grant Cycle	\$ 211,300	\$ 684,859

WILDFIRE MITIGATION PROJECTS

5570.01- CWPP Implementation	\$ 100,000	\$ 992,740
5570.01- Critical Infrastructure	\$ 40,000	\$ 100,000
TOTAL FOREST FUELS PROJECTS	\$ 1,451,300	\$ 2,327,599

This account covers forest fuels projects such as the implimentation of the Community Wildfire Protection Program (CWPP) and forest fuels reduction projects.

Wildfire Prevention Programs

5570.02- Dead Tree Fund	\$ 20,000	\$ 20,000
Home Hardening Rebates	\$ 75,000	\$ 75,000
Evacuation Planning	\$ 10,000	\$ 30,000
Elderly & Disabled Dspace	\$ 5,000	\$ 25,000
Biomass Studies & Solutions	\$ 40,000	\$ 10,000

TOTAL WILDFIRE PREVENTION PROGRAMS	\$ 150,000	\$ 160,000
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This account covers various proposed wildfire prevention and evacuation programs.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T DRAFT PRELIMINARY BUDGET 2024/2025

EXPENSES	FINAL BUDGET 2023/2024	DRAFT PRELIMINARY BUDGET 2024/2025
Equipment & Supplies		
6200 - General Equipment & Supplies	\$ 5,595	\$ 10,000
<i>This account covers the purchase of minor (expendable) equipment and supplies.</i>		
Vehicle Purchase	\$ 100,000	-
Transfer to Measure T Reserve Fund	\$ -	\$ 23,584
TOTAL EXPENDITURES	\$ 3,823,300	\$ 4,611,859
DIFFERENCE REVENUE/EXPENDITURES		

**BEFORE THE BOARD OF DIRECTORS
OF THE
TRUCKEE FIRE PROTECTION DISTRICT**

RESOLUTION 04-2024

**DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS
ELECTION WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.**

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on November 5, 2024; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
Gerald Herrick	N/A	Regular
Erin Prado	N/A	Regular

2. Said Directors for this District are elected in the following manner:

 X At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

 By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

 Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed 200 words.
- The cost of the Candidate Statement shall be paid by the **Candidate**.

4. Said District does not request that any measure(s) be decided at this election.

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the District.

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on May 21, 2024 by the following vote:

AYES:	_____	NOES:	_____
	_____		_____
	_____	ABSENT:	_____
	_____		_____
	_____	ABSTAIN:	_____

ATTESTED: _____
Monica Skov, Clerk to the Board

DATED: May 21, 2024

**BEFORE THE BOARD OF DIRECTORS
OF THE
TRUCKEE FIRE PROTECTION DISTRICT**

RESOLUTION 05-2024

**DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS
ELECTION WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.**

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on November 5, 2024; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
Gerald Herrick	N/A	Regular
Erin Prado	N/A	Regular

2. Said Directors for this District are elected in the following manner:

 X At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

 By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

 Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed 200 words.
- The cost of the Candidate Statement shall be paid by the **Candidate**.

4. Said District does not request that any measure(s) be decided at this election.

5. Said District has determined the following election particulars:
- In the case of a tie vote, the election shall be determined by **LOT**.
 - The County Clerk is **requested** to provide election services. If the District requests the Nevada County Elections Office to provide election services, all applicable costs will be paid for by the District.

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Nevada is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

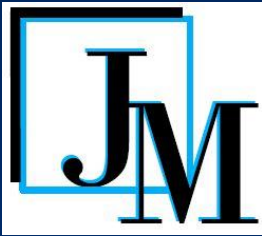
This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on May 21, 2024 by the following vote:

AYES:	_____	NOES:	_____
	_____		_____
	_____	ABSENT:	_____
	_____		_____
	_____	ABSTAIN:	_____

ATTESTED: _____
Monica Skov, Clerk to the Board

DATED: May 21, 2024



Truckee Fire Protection District

Audit Planning Memo

**For the Fiscal Year Ending
June 30, 2024**



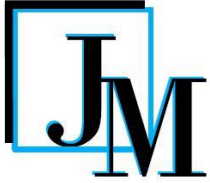
**JAMES MARTA &
COMPANY LLP
CERTIFIED PUBLIC
ACCOUNTANTS**

CONTACT:

**JAMES MARTA, CPA,
CGMA, ARPM
PARTNER**

**701 HOWE AVENUE, E3
SACRAMENTO, CA 95825**

**(916) 999-4180
(916) 993-9489 FAX
JMARTA@JPMCPA.COM**



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

May 6, 2024

Board of Directors and
Niki Holoday, Administration &
Financial Services Director
Truckee Fire Protection District

Truckee Fire Protection District has engaged our firm to conduct an audit of its financial statements as of June 30, 2024 and provide assistance with the preparation of the financial statements. We will also prepare and submit the Special District's Financial Transactions report required by the State Controller's Office and calculate the District's appropriations limit.

Professional standards require us to communicate with you regarding matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. This report provides an overview of our plan for the audit of the financial statements of Truckee Fire Protection District (the District) as of and for the year ending June 30, 2024, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work and any other permitted services requested by the District, as pre-approved by the board of directors.

We are pleased to be of service to the District and look forward to discussing our audit plan, as well as other matters that may be of interest to you.

Respectfully,

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

Discussion Outline

Management’s Responsibilities.....	2
Engagement Objectives.....	3
Overall Audit Strategy - Planned Scope.....	4
Overall Audit Timeline	6
Suralink File Sharing Software	9
Audit Team.....	10
Independence Communication	14

Management's Responsibilities

Management is responsible for preparing, with the oversight of the board of directors, the financial statements and disclosures in conformity with accounting principles generally accepted in the United States of America (GAAP) as of June 30, 2024. Management's responsibilities also include the following:

- 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.
- Identify and ensure compliance with relevant laws and regulations.
- Select appropriate accounting principles.
- Use reasonable judgments and accounting estimates.
- Evaluate whether there is substantial doubt about the District's ability to continue as a going concern and the impact on the presentation and disclosure within the financial statements.
- Make all financial records and related information available to us.
- To provide us with unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- Record material audit adjustments and affirm to us that the impact of uncorrected misstatements, if any, is immaterial to the financial statements taken as a whole.
- Provide us with a letter confirming representations made during the audit.

Engagement Objectives

Our objectives with respect to the audit of the District's annual financial statements are summarized below:

- Plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, whether caused by error or fraud. An audit in accordance with auditing standards generally accepted in the United States of America does not provide absolute assurance relative to or any guarantee of the accuracy of the financial statements and is subject to the inherent risk that errors or fraud, if they exist, may not be detected.
- Obtain a sufficient understanding of the District's internal control to plan the audit of the financial statements. However, such understanding is required for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we will perform 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 is not an objective of our audit, and accordingly, we will not express such an opinion.
- Discuss any significant issues with management in connection with our appointment or retention.
- Communicate our responsibilities in relation to the audit and establish an understanding of the terms of the engagement, including our engagement letter dated March 3, 2021.
- Provide an overview of the overall audit strategy and planned scope and timing of the audit.
- Inquire of those charged with governance about risks of material misstatement, including fraud risks, and whether those charged with governance are aware of other matters that may be relevant to the audit such as, but not limited to, violations or possible violations of laws or regulations and complaints or concerns raised regarding accounting or auditing matters.
- Communicate with management and those charged with governance regarding significant deficiencies and material weaknesses identified during our audit and other timely observations that are significant and relevant to the financial reporting process.
- Read information in other documents containing the District's audited financial statements. As we will perform only limited procedures on this information, we cannot and do not offer an opinion or any other form of assurance on such information. However, in accordance with professional standards, we will read the information included by the District and consider whether such information, or the manner of its presentation, is materially consistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact.
- Maintain our independence with respect to the District.
- Ensure that those charged with governance are kept appropriately informed in a timely manner of the District's financial reporting matters and comply with professional standards as to communications with those charged with governance.

Overall Audit Strategy – Planned Scope

Overall, our audit strategy is to focus on higher risk areas of material misstatement (whether due to error or fraud) and other areas of concern for management and those charged with governance.

Our audit strategy includes consideration of:

- Prior year audit results together with the results of any review procedures on the District's interim financial information, including discussions with management and those charged with governance regarding the District's operations, business activities, and risks.
- Inherent risk within the District (i.e., the susceptibility of the financial statements to material error or fraud) before recognizing the effectiveness of the control systems.
- A continual assessment of materiality thresholds based upon qualitative and quantitative factors affecting the District.
- Recent developments within the industry, regulatory environment, and general economic conditions.
- Recently issued and effective accounting and financial reporting guidance.
- The District's significant accounting policies and procedures, including those requiring significant management judgments and estimates and those related to significant or unusual transactions.
- The control environment, risk management and monitoring processes, and the possibility that the control systems and procedures may fail to prevent or detect a material error or fraud. We intend to place reliance on internal controls, where applicable, in determining the degree of detailed substantive testing required.
- Information about systems and the computer environment in which financial records and related systems operate.



Overall Audit Strategy – Planned Scope

Based upon our initial assessment, our audit will entail a combination of testing controls for reliance and substantive testing. The primary areas of focus in our overall audit strategy include the following:

- Fraud risk
- Internal control over financial reporting
- Cash
- Accounts receivable
- Capital assets
- Account payable
- Accrued expenses
- Compensated absences
- Long-term liabilities and related deferred inflows and outflows
- Property taxes
- Service charges
- Mitigation fees
- Reimbursement revenues
- Grant revenues
- Operating expenses
- Depreciation expense
- Evaluation of going concern
- Evaluation of related party transactions
- Other matters, including subsequent events and significant or unusual transactions

Overall Audit Timeline

The following schedule represents the anticipated time line for the audit.

Number	Task	2024				
		April	May	August	October	November
1	Discussion with management on accounting and reporting issues; ongoing and available throughout the year.					
2	Meeting with management to review audit risks, issues and interim audit planning.	◆				
3	Perform interim fieldwork on and control testing.	■				
4	Evaluate results of interim fieldwork and provide audit status report to management.		◆			
5	Perform risk assessment and provide management with list of items needed for year-end audit procedures.			◆		
6	Management provides final trial balance and supporting schedules.				◆	
7	Year-end audit fieldwork.				■	
8	Provide draft reports for discussion with management.					◆
9	Review draft with management.					◆
10	Issue final report.					◆
11	Present audit report to the board.					◆

We performed an entrance discussion with management on April 15, 2024.

Overall Audit Timeline

Interim Field Work

We performed interim audit fieldwork on May 8th- 9th 2024. The interim fieldwork involved:

- Gaining an understanding of internal controls and the control environment
- Procedures to evaluate for risk of fraud
- Testing of internal controls
- Evaluation of significant transaction cycles
- Review of capital asset control procedures

We will schedule a conference call after interim audit procedures are complete to go over interim audit results.

In addition to the original scope of our engagement, the following are additional services we can provide as agreed upon procedures. Please communicate any services that you may require.

- | | |
|--|--|
| ➤ Strategic Planning | ➤ Cost Benefit Analysis |
| ➤ Fraud Investigation | ➤ Customized Seminars |
| ➤ Budget Analysis | ➤ Performance Audits |
| ➤ GASB 34 and 54 Compliance | ➤ Year-End Closing Assistance |
| ➤ Specialized Compliance Reviews | ➤ Bond Performance Audits |
| ➤ Temporary Controllership | ➤ Bond Defeasance Feasibility |
| ➤ Cash Forecasting | ➤ Arbitrage Calculations |
| ➤ Compiled Financial Statements | ➤ Mello-Roos Bonding Calculations |
| ➤ Lease/Purchase Calculation | ➤ Self-Insurance Program Analysis |
| ➤ Accounting Policies and Procedures | ➤ GASB 75 Calculation |
| ➤ Account Reconciliations (Fixed Assets, Long-Term Debt) | ➤ GASB 84 Calculation and Implementation |
| ➤ Litigation Support Services | ➤ GASB 87 Calculation and Implementation |
| ➤ GASB 68 Calculations | ➤ GASB 101 Compensated Absences |
| ➤ Internal Control Design and Assessment | |

Year-End Field Work

Year-end audit fieldwork is yet to be determined. The planned year end fieldwork will include:

- Auditing of account balances
- Analysis of significant variances from prior year audited actuals, or budgeted amounts
- Additional testing of internal controls and compliance
- Consideration of subsequent events

An exit conference with management will be held at the end of fieldwork.

Overall Audit Timeline

It is important that accounting and management personnel be available during both interim and year-end fieldwork dates for interviews with the audit staff, and to respond to auditor inquiries and requests for information or supporting documentation. Whenever possible, your staff will be notified in advance to pull samples of specific documents for auditor review. The completion of fieldwork within the dates communicated is contingent of the District's ability to provide all necessary support by the dates listed in the client assistance packages. The deliverables may be delayed due to fieldwork not being completed for the reasons discussed above.

Our planned audit approach will be reevaluated during the course of the audit and altered to your organization's unique facts and circumstances. Accordingly, the above plan may not include all of the procedures that the auditors actually perform during the course of the engagement.

Our audit planning is based, in part, on our knowledge and experience with similar special districts. Please advise us of:

- Significant changes in your organization or processes
- Significant events that have occurred or are anticipated
- Changes in your application of accounting principals
- Any other areas of concern

Based on the results of our planning and understanding of internal controls, we will take a risk-based audit approach and rely on internal controls as merited by the results of our interim audit testing.

During the course of our audit, management will be informed of our progress and tentative areas of concern via status reports. At a minimum, the auditors will provide an audit status report at the end of each fieldwork session: interim and year end.

We will prepare the basic financial statements using appropriate computer software for the trial balance and lead schedules. A computer spreadsheet will be used for various analytical work papers. Management is responsible for preparing the Management Discussion and Analysis section of the financial report and select schedules for inclusion in the Required Supplementary Information section of the report.

Our audit opinion will be released for inclusion in the financial report upon review of the completed report and upon receipt of a signed management representation letter.

We understand that the organization has deadlines for reporting. Our firm will prepare a draft the basic financial statements and related footnotes and provide them to management no later November 30, 2024.

In addition to the basic financial statements, the auditors will prepare and release to management a draft of the following reports by November 30, 2024:

- Management Letter
- Report on Internal Controls and Compliance with Laws and Regulations
- Communication with those Charged with Governance

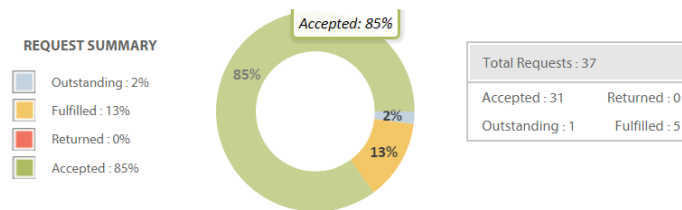
We will make a presentation to the board of directors detailing the findings of our audit during a regularly scheduled board meeting in November or December of 2025.

Suralink File Sharing Software

To further assist you with the audit process, you will be provided access to Suralink. Suralink is live online software that provides the secure transfer of documents in real time, reducing the number of emails required to fulfill audit requests. You will have both unlimited storage and accessibility and will be able to look at previous years supporting documentation as a reference for future audit periods. In an effort to increase accountability, notifications are sent to both parties for any changes made to the request list or deliverables in the software. Requests can be assigned to certain staff or departments and a snapshot of all requests can be reviewed at any time. New staff will be able to see all reports provided in the prior year to ease the rotation of employees. Any questions, notes or comments can be made for each request. Benefits of using Suralink include:

- Manager Review
- Staff Review
- Restricted access for personnel
- Access to prior year documents
- Security
- Transparency
- Accountability
- Timeliness

You will always know the status of the engagement. At the top of the page will be a summary report that includes the standing of all requests and the status of each request.



Easily transition new staff to the audit process by having them reference to what was provided to the auditors in prior year. You will be able to view and review both the active request list, as well as any archived requests from prior engagements.

Engagements : + Create New Engagement									
Active (1)								Created	Due
2017 Year End Audit	69	23	9	0		0	0	01/04/2018	none
Archived (3)									
Annual Tax Filings	134	13	13	2		2	0	02/08/2017	05/15/2017
2017 Interim Checklist	43	17	2	2		0	0	12/18/2017	none
2017 Audit	56	1	1	1		0	0	06/12/2017	02/28/2018

Sometimes additional clarification may be necessary with some requests. Comments can be sent between both the audit staff and your staff on all requests.

Comments / History

Write a comment...

Send

Comments : 2

Mario da Costa: 10-16-2017 09:18 AM

Comment : Can you provide me a FAR that shows a summary of object codes, as well as any federal revenue coded to resource 0000

Kimberly Mason: 09-11-2017 02:46 PM

Comment : Please note that with the Summary Page, if you take out the Federal Revenue that belongs to Fund 130, the Federal Revenue matches Fund Form 01.

Full History : 14

Audit Team

Our audit team members for this year's audit are listed below. As a matter of policy, we attempt to provide continuity of service to our clients to the greatest extent possible in accordance with mandated partner rotation rules and other circumstances that may impact continuity. Where engagement team rotation is necessary, we will discuss this matter with those charged with governance and determine the appropriate new individual to be assigned to the engagement based on particular experience, expertise, and engagement needs. Each of our staff is experienced in auditing California special districts and undergoes a rigorous professional development program designed to ensure that each member of the audit team can carry out his or her responsibilities according to the exacting standards set by our profession.

James Marta, CPA, CGMA, ARPM
Michael Manduca, CPA
Jhon Munoz, CPA

Lead Partner
Audit Manager
In-charge

jmarta@jpmcpa.com
mmanduca@jpmcpa.com
jmunoz@jpmcpa.com



Audit Team



JAMES P. MARTA, CPA, CGMA, ARPM

TECHNICAL REVIEW PARTNER

James has 30 years of experience in audit, consulting and accounting for joint powers authorities, special districts, LEAs and nonprofits. Prior to opening James Marta & Company, he spent one year with Moss Adams and 10 years with Gilbert Accountancy Corp. where he was a Partner.

INDUSTRY LEADERSHIP

James is a regular speaker on the topics of risk financing and accounting. He worked with the GASB on standards related to risk pools and addresses industry issues. In addition, he is/was involved in:

- Accreditation Manager for CAJPA
- Member, Governor's team to improve efficiency of the California DMV and State Assembly
- Board Member Fiscal Oversight, Risk Financing – CSDA / CAJPA
- Single Audit Act – California State Auditors
- Self-Insurance Issues – CAJPA/CSDA
- Fraud Prevention and Detection – CASBO
- Author of the IEA Pool Manager Course
- Taught the IEA ARM Risk Management and Risk Financing courses.

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- California Association of Joint Power Authorities (CAJPA)
- California Special Districts Association (CSDA)

SELECT CLIENTS

Executive Leadership

CFO – Washington Schools Risk Mgmt Pool
Interim CEO – Yolo County Public Agency Risk Management Insurance Authority
Treasurer – S. San Joaquin Co. Fire Authority

JPA's and Risk Cooperatives

Bay Area Housing Authority RMG
Bay Area Schools Insurance Cooperative
Burlington National Insurance Company
California Association for Park & Rec Indemnity
California Association of Joint Powers Insurance Authorities
California Health Advocates
California Housing Authority Workers Compensation Agency
California Joint Powers Insurance Authority
California Mental Health Services Authority
CC SOLANO
Contra Costa County Schools Insurance Group
Finish Line Self Insurance Group
Golden State Risk Management Authority
Municipal Pooling Authority
North Bay Schools Insurance Authority
North Valley Schools Insurance Group
Post Time Self Insurance Group
Property Casualty Coverage for Education Trust
Sacramento Cogeneration Authority
SMUD Financing Authority
Santa Cruz Co. Schools Health Insurance Group
Sacramento Power Authority
San Mateo County Schools Insurance Group

Schools Self Insurance of Contra Costa Co.
Shasta-Trinity Schools Insurance Group
SIGNAL 1

South Bay Area Schools Insurance Auth.
Southern Peninsula Region Insurance Gr.
Special Districts Association of Oregon
Trindel Insurance Fund
YCPARMIA

LEAs

Benicia Unified School District
Brentwood Unified School District
Dixon Unified School District
Gilroy Unified School District
Natomas Unified School District
Sacramento County Office of Education
San Mateo Union High School District
Vacaville Unified School District
Winters Joint Unified School District

Nonprofit

California Lawyers Association
Charis Youth Center
Health Officers Association of California
Health Professional Education Foundation
Mental Health America of California
NonProfits' United Vehicle Insurance Program
Non-Profit's United Workers Compensation Gr.
Yolo Hospice

Special District

South San Joaquin County Fire Authority

ROLE & RESPONSIBILITIES

- Audit delivery and services
- Communication regarding planning, fieldwork and reporting.
- Technical resource for questions and services

EDUCATION

- Portland State University, B.S. Accounting and B.S. Finance-Law
- Insurance Institute of America, Associate in Risk Pool Management

CERTIFICATIONS

- CPA, CGMA, ARPM

SPECIALIZATION

- Audit and reviews for government, nonprofit, special districts and Joint Powers Authorities
- Implementation of accounting and internal control recommendations
- Federal and state compliance
- Risk pool financial management
- Troubled pool recovery
- Member agreements
- Board training
- Special calculations

CPE

177.45 CPE hours in 2022 and 2023 (96.25 in Government Accounting, Single Audits and Federal Compliance). James met the *Government Auditing Standard* requirement for CPE.

Audit Team



MICHAEL MANDUCA, CPA Manager

Michael has over 13 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies and nonprofits. His primary focus has been on audits – including single audits, full-cycle accounting for nonprofit insurance cooperatives, and attestation work for government agencies.

TEACHING & INDUSTRY LEADERSHIP

Audit risk assessment (internal)
Federal compliance testing (internal)

SELECT CLIENTS

Local Education Agencies (LEAs)

Benicia Unified School District
Brentwood Unified School District
Colusa County Office of Education
Esparto Unified School District
Maria Montessori Charter Academy
Sacramento County Office of Education
Vacaville Unified School District
Washington Unified School District

Joint Powers Agencies

Alaska Municipal League Joint Insurance Assoc.
Bay Area Housing Authority Risk Mgmt Agency
California Assoc for Park and Recreation Indemnity
California Joint Powers Insurance Authority
California Sanitation Risk Management Authority
Central Valley Schools Risk Management Authority
Contra Costa County Schools Insurance Group
CSAC Excess Insurance Authority
East Bay Schools Insurance Group
Local and Regional Gov't Services Authorities
Municipal Pooling Authority
North Bay Schools Insurance Authority
Public Entity Risk Management Authority

Nonprofit Organizations

California Special Districts Association
CHARIS Youth Center
Credit Union Self-Insured Group of California
Elk Grove Benefits Employee Retirement Trust
Health Officers Association of California
Mental Health America of California
NonProfits' United Workers' Compensation Group
Preferred Automobile Dealers Self-Ins Program

Special Districts

California Enterprise Development Authority
California Mental Health Services Authority
Mid-Peninsula Water District
Northstar Community Services District
Sacramento Municipal Utility District
Sacramento Transportation Authority
Southgate Recreation and Park District
Truckee Fire Protection District
Truckee Tahoe Airport District

ROLE & RESPONSIBILITIES

- Supports the engagement manager during audit risk assessment, design of the audit, and planning.
- Performs audit fieldwork, testing of internal controls and compliance.
- Prepares financial statements according to GAAP.
- Executes audit activities and tasks, monitors progress, and ensures schedule compliance.
- Supervises staff accountants.
- Available for issues, questions and additional services.

EDUCATION

- California State University, Sacramento, B.S. Business Administration, Concentration in Accounting

SPECIALIZATION

- Audits and single audits
- Full-cycle accounting for nonprofit insurance cooperatives
- Attestation work for government agencies.

CPE

127 CPE hours in 2022 and 2023 (34 in government accounting and audit). Michael met the Government Auditing Standard requirement for governmental CPE.

Audit Team



JHON CHRISTIAN G. MUNOZ, CPA

In-Charge

Jhon is a senior accountant with four years of experience in Accounting and Audit. Prior to joining James Marta & Company, Jhon worked as an auditor and accountant in the Philippines.

Jhon has supported audit engagements for Joint Powers Authorities (JPAs), LEAs, Special Districts, and Nonprofits. Jhon has direct experience performing audit fieldwork including balance testing, control testing, client communication, and reconciliations.

Jhon is also part of a team providing Accounting services. In this capacity he conducts accounting procedures including preparing financial statements closing and adjusting entries, ACH, managing transactions, accounts payable, and reconciliations.

ROLE & RESPONSIBILITIES

- Performs audit fieldwork, testing of internal controls, cutoff and compliance.
- Prepares financial statements in conformance with GAAP and GFOA.
- Available for questions.

EDUCATION

Bachelor of Science in Accountancy, Sacred Heart College, Philippines

CPA in the Philippines.

SPECIALIZATION

- Joint powers authorities, special districts, LEA, employee benefit plans, local government and non-profits.

CPE

106 CPE hours in 2022 and 2023. (28 in government accounting and audit (Single Audits and Federal Compliance), 73.95 in Audit and Attestation). Jhon met the *Government Auditing*

SELECT CLIENTS

Education Agencies

Maxwell USD
The Rocklin Academy
Maria Montessori Charter Academy
Esparto Unified School District
Sacramento County Office of Education
Eureka City Schools
Visions in Education

Special Districts

California Enterprise Development Authority
Southgate Recreation & Park District
Truckee Tahoe Airport District
Truckee-Donner Recreation & Park District
Truckee Fire Protection District

Joint Powers Agencies

Northern California Cities SIF
Pooled Liability Assurance Network
Shared Agency Risk Pool
Shasta-Trinity Schools Insurance Group
SMCSIG
SMUD
SMUD Financing Authority
Redwood Empire Municipal Insurance Fund
North Coast School Insurance Group
North Coast School Medical

Nonprofits

California Hotel and Lodging Association
California Lawyers Association
California Special District Association
Elk Grove Benefits Employee Retirement Trust
Summer House, Inc.
Gender Health Center

For profits

Child Development Inc.
Burlington National Insurance Company

Captive Insurance Company

Burlington National Insurance Company

Independence Communication

Our engagement letter to you dated March 3, 2021 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.



From: Carlye Greene <carlyegreene@gmail.com>
Sent: Thursday, April 18, 2024 8:16 PM
To: Steve Kessmann <stevekessmann@truckeefire.org>
Subject: Thank you

Steve,

I just got up to my cabin tonight and am surveying all of the damage from the fire and I can't thank you and the entire Truckee Fire Department enough. Seeing it first-hand, I have a better understanding of how bad it could have been if your crew didn't get here when they did and take swift action to contain the fire as quickly as possible.

I will be here all weekend meeting with contractors and electricians to begin to get all the permits in place, please let me know if you need anything from me while I'm in town.

Thank you again,
Carlye

--

Carlye Greene
14716 Denton Ave