



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

The Truckee Fire Protection District will meet in Regular Session on Tuesday, June 17, 2025 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 the Board is not permitted to any action items addressed under this public comment item. 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 May 20, 2025 Regular Board Meeting Minutes.
- B. Approval of the May 8, 2025 Finance Committee Meeting Minutes.
- C. Approval of the May 22, 2025 Finance Committee Meeting Minutes.
- D. Check Register – May 2025.
- E. Fund Balance – May 2025.
- F. Balance Sheets – May 2025.
- G. LAIF Fund Report – May 2025.
- H. TFPD Organizational Chart.
- I. Training Reports – May 2025.

Attachment 1

7. STAFF REPORTS:

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

9. OLD BUSINESS:

- A. Discussion: Hundred Acre Wood, LLC Annexation.
 - 1. Nevada County Auditor-Controller Letter.

Attachment 7

10. NEW BUSINESS:

- A. Discussion with Possible Action: TFPD Preliminary Budget for Fiscal Year 2025/2026.
 - 1. Resolution 06-2025; A Resolution to Adopt the TFPD Preliminary Budget for Fiscal-Year 2025/2026.
- B. Discussion with Possible Action: Measure T Preliminary Budget for Fiscal Year 2025/2026.
 - 1. Resolution 07-2025; A Resolution to Adopt the Measure T Preliminary Budget for Fiscal-Year 2025/2026.
- C. Discussion with Possible Action: Resolution 08-2025; A Resolution Authorizing Updates to Agency Signers for the Local Agency Investment Fund (LAIF).
- D. Discussion with Possible Action: 2025 Fire Suppression Assessment Engineer's Report.
- E. Discussion with Possible Action: Special Tax, Benefit Assessment, CFD Special Tax and Measure T Special Tax Resolutions.
 - 1. Resolution 09-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026.
 - 2. Resolution 10-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.
 - 3. Resolution 11-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.
 - 4. Resolution 12-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026.
 - 5. Resolution 13-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026.
 - 6. Resolution 14-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.
 - 7. Resolution 15-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.
 - 8. Resolution 16-2025; A Resolution Requesting the County of Nevada To Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026.
 - 9. Resolution 17-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.
- F. Discussion with Possible Action: Fiscal Year 2025/2026 Measure T Community Wildfire Prevention Grand Awards.
 - 1. Applications Awarded Summary for Fiscal Year 2025/2026.
- G. Discussion with Possible Action: Measure T Partner Reimbursement Agreements For Community Wildfire Prevention Projects.
 - 1. Sample Reimbursement Agreement: Town of Truckee 2025 Roadway Vegetation Management Project.

Attachment 8

Attachment 9

Attachment 10

Attachment 11

Attachment 12

Attachment 13

Attachment 14

Attachment 15

Attachment 16

Attachment 17

Attachment 18

Attachment 19

Attachment 20

Attachment 21

Attachment 22

Attachment 23

Attachment 24

Attachment 25

Attachment 26

Attachment 27

11. WRITTEN COMMUNICATIONS:

- A. Appreciation email from Imagine Nation Academy School Tour.

Attachment 28

12. CLOSED SESSION:

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.

- A. Conference with Legal Counsel Pursuant to Government Code Section 54956.9(d)(1), Existing Litigation, Truckee Fire Protection District v. County of Placer, Sacramento County Superior Court Case Number: 25WM000083.

13. RETURN TO OPEN SESSION:

- A. Report from Closed Session.

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 June 12, 2025

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.



Truckee Fire Protection District

Minutes – Regular Board Meeting

May 20, 2025

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The Board of Directors of the Truckee Fire Protection District met in Regular Session on Tuesday, May 20, 2025 in the Truckee Sanitary District Boardroom located at 12304 Joerger Dr. Truckee, CA 96161.

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

Directors Present: Prado, Botto, Hernandez, Herrick and Wilford.

Directors Absent: None.

Employees Present: Fire Chief Kevin McKechnie, Division Chief Crash Davis, Fire Marshal Steve Kessmann, Wildfire Prevention Manager Horntvedt, Wildfire Prevention Specialist Maria Marsh, Administrative and Finance Service Director Niki Holoday, and Administrative and Finance Service Director Emily Pindar.

Others Present: Legal Counsel Steve Gross, John Stewart, Doug Rinella, Dawn Rintala and Roger Rintala.

Chair Prado 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

No action taken.

Chair Prado asked for public comment. There was none.

5:30 PM Public Hearing: CANCELED. – Item 5

Chief McKechnie provided a brief overview on the cancellation of the Public Hearing regarding the draft Defensible Space Ordinance. He informed the Board that while the majority of community feedback has been positive and encouraging, there is a strong request for additional public engagement before advancing the Ordinance. He commented his appreciation the Wildfire Prevention team and the work put into the draft Ordinance. The conversation brought on by the draft Ordinance has had a positive effect of raising awareness of this very important component of community protection.

PUBLIC COMMENTS – ITEM 6

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



Truckee Fire Protection District

Minutes – Regular Board Meeting

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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 Prado asked for any Public Comments.

John Stewart introduced himself representing the Schaffer's Mill Community Association (SMCA). He advised the Board he is not representing the developer. He is present to represent the 400 homeowners who last year purchased the assets of the club which includes the golf course, all amenities, and who also operate the club. He discussed the Golf Maintenance building project, which plans have been approved by all agencies including TFPD. He advised the Board that Chief McKechnie has refused to sign off on the project due to the funding issue between Placer County and TFPD. He stated his full understanding of the funding issue after he met with Chief McKechnie. The project was given a Will Serve letter, however, the project is unable to meet the criteria of the Will Serve letter because the issue is out of their control. It is a funding issues between Placer County and TFPD. He stated this is unfair to the constituents of the project. He advised the Board that they requested Placer County hold a planning commission meeting to allow Placer County to sign off on the improvement plans without sign off from TFPD, which was approved 5/8/25. Chief McKechnie filed an appeal on the Planning Commission's approval which extends into this July. Mr. Stewart explained to the Board that they are missing the season to build the facility. Mr. Stewart appealed to the Board that the remedy for this solution is what is happening right now, referencing the legal proceeding between Placer County and TFPD. He stated it is unfair to put the constituents of Schaffers Mill in this position where they cannot build this facility. Mr. Stewart stated SMCA recognize and appreciate the services TFPD provides to the homeowners. He noted that he does not have a stance on the funding issue. Mr. Stewart closed his statement asking the Board to please sign the improvement plans and allow them to build their project.

Mr. Stewart asked why his letter was not agendized and what the protocol is for public to request an item be agendized.

Chief McKechnie advised Mr. Stewart that submitting an email request is not the appropriate procedure for placing a public request item on the agenda.

Chair Prado asked for additional Public Comment.

Dawn Rintala, a 20-year resident of Truckee and science engineer stated her ethos in life is as a steward of the environment. She advised the Board she joined the Martis Woods Firewise Community to contribute to her neighborhood and community. She is present to request more time, more public meetings and engagement regarding the Defensible Space Ordinance. She requested a continuance on the Ordinance with more public meetings. Ms. Rintala pointed out that the District staff are public servants, and the public as the Districts constituents should all work together. Majority of the community are actively participating in minimizing and mitigate wildfire



risk. She stated that we are all on the same team. She recommended a 60-day continuance on the Defensible Space Ordinance to create an accurate, consistent and enforceable. She stated the Draft Defensible Space Ordinance could not be implemented now because it is impractical. She stated when her insurance company asks what the implications are from a Firewise community and Measure T, she is unable to tell them due to lack of clarity, and lack of connection to fire science in the Draft Defensible Space Ordinance. She asked the District for more engagement and participation with the community. She stated the community is motivated and is asking to work together on the Ordinance. She stated California's resilience is being challenged politically, environmentally, and economically. She stated it would be irresponsible to not work together on the Ordinance. She asked the Board to not take action on the Ordinance until it is air tight and cleaned up.

Chair Prado asked for additional Public Comment.

Doug Rinella, a Sierra Meadows resident and former Fire Chief of Donner Summit Fire, commended staff and all they have done. He stated he is not sure the community is ready for the Defensible Space Ordinance. He advised he has received a lot of feedback and landscaping concerns from community members regarding the Draft Defensible Space Ordinance. He acknowledged the time and effort put into the draft ordinance and applauded the District for allowing 60 days to hear from the community and allow engagement and education. He stated the District may make a few less friends along the way, but believes that in the long run, the community will benefit from this ordinance.

Chair Prado asked for additional Public Comment.

Roger Rintala, a Truckee resident who is aware of the challenges the community faces with wildfire. He thanked Chief McKechnie, Board of Directors, and staff for opening the window allowing more time for public engagement. He stated his thoughts on approaching the community to engage, which will ultimately make the Defensible Space Ordinance stronger and facilitate the alignment of goals and measurements that will help the community adjust more quickly. Mr. Rintala believes that if we push ahead without the time to cooperate, the Ordinance will lose valuable input from the property owners, and expertise that is already in the community. He stated everyone should be on the same page. He asked the Board to consider an analogy; a seatbelt laws were implemented because seatbelts save lives. Seatbelt usage curved to the right; loss of life curved to the left. A successful program is effectively able to change behavior, which is the goal. He acknowledged seatbelt usage did not increase due to seatbelt tickets, but with public engagement and education events. He hopes the District will set up consistent, predictable enforcement opportunities in order for the Ordinance to be most effective. Starting the community involvement and core of advocates that is engaged is a great opportunity. Which leads to appropriate success measures including the community response to help move the curve to the right. He appreciated the extended time and stated the community is eager to engage and collaborate.



CONSENT CALENDAR – ITEM 7

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 Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

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

Motion passed unanimously 5/0

For the record the Consent Calendar includes the following:

- A. Approval of the April 15, 2025 Regular Board Meeting Minutes.
- B. Approval of the April 10, 2025 Finance Committee Meeting Minutes.
- C. Approval of the April 24, 2025 Finance Committee Meeting Minutes.
- D. Check Register – March 2025.
- E. Check Register – April 2025.
- F. Fund Balance – March 2025.
- G. Fund Balance – April 2025.
- H. Balance Sheets – March 2025.
- I. Balance Sheets – April 2025.
- J. LAIF Fund Report - March 2025.
- K. LAIF Fund Report – April 2025.
- L. TFPD Organizational Chart.
- M. Training Reports – April 2025.

STAFF REPORTS– ITEM 8

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 that he and Battalion Chief Ochoa are attending a Station Design Conference in Phoenix, Arizona.

Chief McKechnie reminded all staff of the IAFF L3800 swearing in ceremony on June 2nd, and Father's Day "Roll Call" event at the Greater Nevada Field on June 15th.

Chair Prado asked for public comment. There was none.



Chair Prado asked for any Board comment. There were none.

Division Chief's Report – Item B

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

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

Fire Marshal's Report- Item C

Chief Kessmann advised the Board of an administrative error. The Fire Marshal report in the packet is from May 2024. Chief Kessmann read his report for May 2025 into record, which is attached to the minutes.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

Administrative & Finance Services Director – Item D

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

Administrative & Finance Services Director Holoday's introduced Emily Pindar, Truckee Fire's new Administrative & Finance Services Director.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were 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 informed the Board and the public that they value community feedback and are open to continuing the dialogue regarding the Defensible Space Ordinance. Horntvedt further clarified that the updated Defensible Space Ordinance aligns with existing state law.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.



COMMITTEE REPORTS – ITEM 9

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

Wildfire Prevention Manager Horntvedt provided an update in his Wildfire Prevention Manager Report, which is included in the agenda packet.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

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

Chief McKechnie gave the following verbal report;

“Thank you Chair Prado, I’ll give a brief update about the Placer County Planning Commission’s action to change the conditions of approval to eliminate the need for fire district signature on plan sets. Because of the time constraints on this, I used the ad hoc committee to assist with providing direction for our actions. We became aware that they were planning this action by a public hearing notice shortly before our April board meeting. I drafted a letter opposing this action. The letter was reviewed by the annex 7 ad hoc committee. I submitted the letter to the Planning Commission on April 22nd via email. The planning commission received three other letters opposing this action, one from Placer County LAFCo, one from the IAFF Local 3800 and one from Placer Hills Fire Chief Ian Gow. Due to this opposition, Planning Department Staff requested a continuance of the item for two weeks to research the opposition letters. The matter was rescheduled for May 8th. Planning department staff issued an attachment in response to the letters as part of their staff report. I sent another letter opposing the action on May 7th. The letter was reviewed by the Annex 7 ad hoc committee. There were three other letters sent opposing the action one from Nevada County LAFCO, one from Placer County LAFCO and one from the South Placer Fire Chief Mark Duerr. The planning commission heard the item on May 8th and approved the applicant’s request eliminate the need for fire district signature on plans. Based on discussions with the annex 7 ad hoc committee, I filed an appeal of the planning commission’s decision on May 12th. This moves the decision to the board of supervisors and puts a hold on the planning commission’s decision. I have corresponded with the Placer County Director of Planning and he has assigned a staff planner. We have 30 days to submit documents in support of our appeal. And with that, I’m happy to take any questions.”

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There was none.

OLD BUSINESS – ITEM 10

Discussion: Hundred Acre Wood, LLC Annexation. – Item A

Chief McKechnie gave the following verbal report;



“Thank you, Chair Prado, a quick update on this item. As I stated at last meeting the applicant has submitted the annexation application to Nevada County LAFCO and Nevada County LAFCO issued the Notice of Filing on May 6. This starts a 45-day period for the Nevada County Auditor to notify agencies of the amount of tax revenue generated in the territory for the current fiscal year and the allocation factors. After that letter is issued by the auditor, we will have 60 days to negotiate an exchange of property tax revenue. So that is where we are at with this annexation, happy to take any questions.”

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

NEW BUSINESS – ITEM 11

Discussion with Possible Action: Truckee Fire Protection District Draft Preliminary Budget for Fiscal Year 2025/2026.- Item A

Administrative and Finance Services Director Holoday reviewed the TFPD Draft Preliminary Budget for FY 25-26 with the Board, which is included in the agenda packet.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

No action taken.

Discussion with Possible Action: Measure T Draft Preliminary Budget for Fiscal Year 2025/2026. – Item B

Administrative and Finance Services Director Holoday reviewed the Measure T Draft Preliminary Budget for FY 25-26 with the Board, which is included in the agenda packet.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment.

No action taken.

Discussion with Possible Action: Armstrong Tract Hand Thin Fuel Reduction Project Contract Change Order. – Item C

Discussion with Possible Action: Truckee Fire Protection District Contract Change Order No.2 – Item 1

Assistant Wildfire Prevention Manager Sheedy reviewed the Armstrong Tract Hand Thing Fuel Reduction Project Contract Change Order with the Board, which is included in the agenda packet.



Chair Prado asked for public comment.

Dawn Rintala asked what the roadside fuel break project is for.

Assistant Wildfire Prevention Manager Sheedy provided overview of a roadside fuel break is. Wildfire Prevention Manager Horntvedt explained to Ms. Rintala that a roadside fuel break project is different that the item up for discussion; Contact Order Change, and made himself available to her and any community member who would like to discuss any of the projects.

Chair Prado asked for Board comment. There were none.

Director Wilford made a motion to authorize the Fire Chief to execute Contract Change Order No.2 for the Armstrong Tract Hand Thing Project, adding 4 acres to the contract and increasing the total contract amount to \$451,200.00. Director Hernandez seconded the motion.

Motion passed unanimously 5/0.

Discussion with Possible Action: Resolution 05-2025; A Resolution of the Board of Directors of the Truckee Fire Protection District of Nevada County Declaring May as Wildfire Awareness Month and Defensible Space Guidelines for a Wildfire Resilient Truckee. – Item D

Chief McKechnie reviewed Resolution 05-2025 with the Board, which is included in the agenda packet.

Chair Prado asked for public comment. There was none.

Chair Prado asked for Board comment. There were none.

Chair Prado made a motion to adopt Resolution 05-2025, A Resolution Declaring May as Wildfire Awareness Month and Defensible Space Guidelines for a Wildfire Resilient Truckee, and waive the reading. Director Botto seconded the motion

Roll call vote: Director Botto – yes, Director Hernandez - yes, Director Herrick – yes, Director Prado – yes, and Director Wilford – yes.

Motion passed unanimously 5/0.

WRITTEN COMMUNICATIONS-ITEM 12

Thank you card from Cheryl and Garrett Knapp. – Item A

Thank you, card, from Captain Arthur Huckabay. - Item B

Chief McKechnie reviewed the written communication items with the Board.

Chair Prado asked for public comment. There was none.



Chair Prado asked for Board comment. There were none.

CLOSED SESSION-ITEM 13

Conference with Legal Counsel Pursuant to Government Code Section 54956.9(d)(4), Deciding Whether to Initiate Litigation, Once Case. – Item A.

Legal Counsel Gross recused himself and did not participate in item 13 due to a conflict. He advised the Board that other counsel will be present.

Chair Prado read into record that the Board was going into Closed Session Pursuant to Government Code Section §54956.9(d)(4).

The Board entered Closed Session @ 6:35 pm.

The Board returned to Open Session at 7:12 pm.

RETURN TO OPEN SESSION-ITEM 14

Chair Prado reported that the Board has no reportable action.

BOARD COMMUNICATIONS-ITEM 15

Director Wilford welcomed Emily Pindar to the Department. He thanked the community for their attendance and input at the meeting tonight. He appreciated the staff's outreach to the community regarding the draft Ordinance. He enjoyed hearing about the Measure T projects and felt staff is doing a great job. He commented on the busy summer with special events. He anticipates forward motion with Fire Protection Funding from Annexation No. 7.

Director Hernandez thanked all public in attendance tonight and their public comments. He thanked staff for their hard work and search for the District's new Administrative and Finance Services Director Emily Pindar. He thanked staff for all of their efforts. He thanked Measure T for the services they provide. Director Hernandez found Measure T's programs aiding in greenwaste removal very helpful and encourages the community to participate in the programs. He commented on insurance prices and homeowners losing their insurance and hopes the community effort will help this issue. He commented on the great work on the draft preliminary budgets. He appreciated the District's encouragement for staff to attend trainings and conferences.

Director Herrick gave kudos to the Measure T team for their great work. He mentioned that Berkley Fire has a similar Defensible Space Ordinance proposal, which they had a similar response from community members. He concluded and appreciated the District's lead on creating an updated draft Defensible Space Ordinance and feels it will benefit the District in the long run. He welcomed new Administrative and Finance Services Director Emily Pindar. He commented on the recent spot fires in South Lake Tahoe as our area is starting to dry up. He thanked all staff for their efforts.

Director Botto welcomed new Administrative and Finance Services Director Emily Pindar. He appreciated the public's attendance and their input. He appreciated the Roll Call events Chief McKechnie has put together. He enjoyed the swearing in ceremony. He was happy to hear the



home hardening rebate has increased for the community. He is glad to hear Chief McKechnie and BC Ochoa are attending conferences as it is a great networking opportunity.

Director Prado welcomed Emily Pindar to the District as our new Administrative and Finance Services Director. She commented on the amount of special events this summer and anticipates a busy summer for safety and non-safety staff. She thanked all public for their attendance and input. She congratulated all Measure T staff and Chief McKechnie for their hard work on the Draft Defensible Space Ordinance. She advised staff that some firefighters have approached her regarding topics among the District and appreciated their trust in the Board to communicate their thoughts and work on a solution. She is looking forward to the Roll Call events, stating this will be a great opportunity for comradery throughout the District staff. She is looking forward for the Swearing in Ceremony.

ADJOURNMENT – ITEM 16

Having no further business on the agenda Director Hernandez made a motion to adjourn the meeting. Director Wilford seconded the motion.

Chair Prado adjourned the meeting.

Adjournment: 7:30 p.m.

Respectfully submitted:

Monica Skov

Administrative Assistant/ Clerk of the Board



Fire Marshal's Report

Board Report for May 20th, 2025

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

Construction/Plan Review/Land Use:

The Crossing (old lumberyard) buildings are coming online with tenant improvements still in progress.

Pacific Crest Commons is looking to break ground this summer at the old CHP building. This is a state project with input from TOT and HCD. The development will have an access gate that allows access into the Gateway neighborhood.

Coldstream is also looking to continue buildout and is moving towards and IBHS design standard for the community for wildfire prevention and is working with State Parks to do some forestry management work along the Coldstream Road.

Rue Ivy/Coach land is looking to fur out 90 additional mobile homes and establish a secondary access through the existing mobile home park.

Schaffer's F and G and Martis Valley self-storage project is creating some dialogue with Placer County on the need for FD approval and signoff for new developments.

Sugar Bowl sport house fire and new locker room expansion has generated some opportunities to require Sugar Bowl to adopt a mitigation plan for emergency access and fire water.

Projects:

Working with TOT on some roadside vegetation projects on south shore drive.

Starting a triennial commercial business inspection program that will target code compliance, pre planning, Knox keys, and defensible space compliance.

Coordinating with the JPA and KS Consulting to start the 2025 Fire Code Adoption. This has had some significant changes in the WUI category and the building requirements for new development in the high and very high FHSZ.

New clean energy initiative in California is driving people to propane as the cost of natural gas installation costs can no longer be offset by the utility provider. This has generated some conversation with the JPA and TOT as to creating a more robust plan review, permitting, and inspection process to ensure that any new installations (especially underground) are compliant with maintenance requirements and life span/replacement cycles.

Defensible Space Ordinance Update

Eric's team has been charging forward on getting our local defensible space ordinance adopted and across the finish line. The adoption of this ordinance will bring our District in better alignment and compliance with industry standards, IBHS vetted research, and state law.

Short Term Rental (STR) Inspections

The TOT is potentially thinking about letting the FD bill directly for fire and life safety inspections to alleviate a tedious time-consuming process that is currently in place. The process that we have in place with Placer County is a good working model for fee collection.

Staffing and Hiring

Current staff of 2 fire prevention specialists.

Special Events

Special events PGA Barracuda, Truckee Thursdays, 4th of July fireworks, donner lake swim, donner lake triathlon, Truckee rodeo, Tahoe donner summer concert, lacrosse tournament, Donner Summit Hard Enduro, etc. are being plugged into Aladtec with contact info and FD requirements.

We are emphasizing a departure from past practice and moving towards best practice with the implementation of EMS plans and crowd manager training for larger events. The goal is to remind special event promoters of their responsibilities to their attendees to provide a safe venue and have a mitigation strategy in place beyond calling 911.

Training

Heidi and Brandon were able to do a field ride along with EFS at the Crossing Project to gain perspective on what fire protection engineers do and how to conduct field inspections and review plans.

HIZ/DSI class went off last week without a hitch. Big thanks to Tahoe Donner and the measure T staff for providing logistical and staff support. 24 people attended and will receive a OSFM certification.

Burn Permits and Rx Fire

Burn permits will be required starting May 1st. The website has been updated to reflect this change to accommodate online burn permits.

Heidi attended a Lake Tahoe Burn workshop hosted by Placer County air quality. The goal was to seek further agency input on the application and requirements associated with Rx burning.



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Fire Chief

Kevin A. McKechnie

The Finance Committee of the Truckee Fire Protection District met to review and approve the obligations of the District on Thursday May 8, 2025 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 Herrick	Yes <u> X </u>	No <u> </u>
	Director Botto	Yes <u> </u>	No <u> </u>
	Chief McKechnie	Yes <u> X </u>	No <u> </u>
	Finance Director Holoday	Yes <u> </u>	No <u> </u>

The members of the Finance Committee reviewed and approved all obligations of the District including Accounts Payable General Fund Invoices/Payments and Ambulance Account refunds.

The meeting was adjourned at 9:38 am.

Payment Summary

#	Matches	Reference #	Vendor	Payment Approver	Matched Amount	Payment Total
<u>1</u>	1	101545	AAASMA: AAA SMART HOME	Niki Holoday	\$41.63	\$41.63
<u>2</u>	8	101546	AMAZON: Amazon Capital Services	Niki Holoday	\$2,326.87	\$2,326.87
<u>3</u>	1	101547	AMERIC: AMERICHECKUSA	Niki Holoday	\$40.00	\$40.00
<u>4</u>	1	101548	ANDCON: ANDREW CONTAXIS	Niki Holoday	\$315.00	\$315.00
<u>5</u>	1	101549	ATTCAL: AT&T CALNET 3	Niki Holoday	\$1,372.27	\$1,372.27
<u>6</u>	1	101550	AUSBRO: AUSTIN BROCK	Niki Holoday	\$272.00	\$272.00
<u>7</u>	1	101551	BIGSTA: BIG STATE INDUSTRIAL SUPPLY	Niki Holoday	\$572.90	\$572.90
<u>8</u>	1	101552	BRISHE: BRITTANY SHELTON-DOOLEY	Niki Holoday	\$21.43	\$21.43
<u>9</u>	2	101553	COLBRO: COLTON BROCK	Niki Holoday	\$441.00	\$441.00
<u>10</u>	1	101554	COLHIG: COLANTUONO, HIGHSMITH & WHATLEY, PC	Niki Holoday	\$6,042.38	\$6,042.38
<u>11</u>	7	101555	DONSUM: Donner Summit Public Utility District	Niki Holoday	\$8,978.61	\$8,978.61
<u>12</u>	1	101556	EASRIV: EAST RIVER PR	Niki Holoday	\$4,511.25	\$4,511.25
<u>13</u>	1	101557	ENGFIR: Engineered Fire Systems, Inc.	Niki Holoday	\$4,657.50	\$4,657.50
<u>14</u>	1	101558	FIRTAC: FIRST TACTICAL	Niki Holoday	\$1,212.85	\$1,212.85
<u>15</u>	1	101559	HOMDEP: Home Depot Credit Services	Niki Holoday	\$87.74	\$87.74
<u>16</u>	1	101560	HUNSON: Hunt & Sons, Inc.	Niki Holoday	\$3,088.48	\$3,088.48
<u>17</u>	1	101561	HUNSON: Hunt & Sons, Inc.	Niki Holoday	\$1,807.25	\$1,807.25
<u>18</u>	1	101562	KEIBEC: Keith Becker	Niki Holoday	\$169.00	\$169.00
<u>19</u>	1	101563	KELROD: KELLY RODRIGUEZ	Niki Holoday	\$1,000.00	\$1,000.00
<u>20</u>	1	101564	LIBENE: Liberty Utilities	Niki Holoday	\$904.46	\$904.46
<u>21</u>	2	101565	LIFASS: Life Assist	Niki Holoday	\$481.23	\$481.23
<u>22</u>	6	101566	LNCURT: L.N. Curtis & Sons	Niki Holoday	\$31,862.15	\$31,862.15
<u>23</u>	1	101567	MALSAF: MALLORY SAFETY & SUPPLY	Niki Holoday	\$362.07	\$362.07
<u>24</u>	2	101568	MITNEL: MITCH NELSON	Niki Holoday	\$441.00	\$441.00
<u>25</u>	1	101569	NAPSIE: Napa Sierra	Niki Holoday	\$72.33	\$72.33
<u>26</u>	1	101570	NICHEI: NICK HEIL	Niki Holoday	\$140.00	\$140.00
<u>27</u>	1	101571	OPTIMU: OPTIMUM	Niki Holoday	\$209.92	\$209.92
<u>28</u>	1	101572	OPTIMU: OPTIMUM	Niki Holoday	\$100.34	\$100.34
<u>29</u>	1	101573	PACGAS: Pacific Gas & Electric	Niki Holoday	\$361.53	\$361.53
<u>30</u>	1	101574	PACSTO: PACIFIC STORAGE CO	Niki Holoday	\$87.84	\$87.84
<u>31</u>	1	101575	PORSIM: PORTER SIMON	Niki Holoday	\$4,011.00	\$4,011.00
<u>32</u>	1	101576	RANWEI: Randall E. Weiss	Niki Holoday	\$406.00	\$406.00
<u>33</u>	1	101577	RDJSPE: RDJ SPECIALTIES, INC	Niki Holoday	\$4,396.69	\$4,396.69
<u>34</u>	1	101578	RJEOCE: RJE OCEANBOTICS INC	Niki Holoday	\$5,550.00	\$5,550.00
<u>35</u>	1	101579	SCICON: SCI CONSULTING GROUP	Niki Holoday	\$13,810.00	\$13,810.00
<u>36</u>	1	101580	SCOHAN: SCOTT HANSEN	Niki Holoday	\$150.00	\$150.00
<u>37</u>	1	101581	SIEMOU: SIERRA MOUNTAIN PIPE & SUPPLY	Niki Holoday	\$94.80	\$94.80
<u>38</u>	1	101582	SOUGAS: Southwest Gas	Niki Holoday	\$969.78	\$969.78
<u>39</u>	1	101583	SOUGAS: Southwest Gas	Niki Holoday	\$540.83	\$540.83
<u>40</u>	1	101584	SOUGAS: Southwest Gas	Niki Holoday	\$256.03	\$256.03
<u>41</u>	1	101585	SOUGAS: Southwest Gas	Niki Holoday	\$1,073.39	\$1,073.39
<u>42</u>	1	101586	SOUGAS: Southwest Gas	Niki Holoday	\$225.34	\$225.34
<u>43</u>	2	101587	STRSAL: STRYKER SALES, LLC	Niki Holoday	\$992.01	\$992.01
<u>44</u>	1	101588	SUNLIF: SUN LIFE FINANCIAL	Niki Holoday	\$10,435.50	\$10,435.50
<u>45</u>	8	101589	TTSDIS: Tahoe Truckee Sierra Disposal	Niki Holoday	\$1,172.89	\$1,172.89
<u>46</u>	3	101590	UBEO: UBEO BUSINESS SERVICES	Niki Holoday	\$237.24	\$237.24
<u>47</u>	1	101591	UMPQUA: UMPQUA BANK	Niki Holoday	\$27,193.48	\$27,193.48
<u>48</u>	2	101592	UPSKIL: UPSKILL HEALTHCARE EDUCATION	Niki Holoday	\$2,680.00	\$2,680.00
<u>49</u>	1	101593	VERWIR: Verizon Wireless	Niki Holoday	\$120.24	\$120.24
<u>50</u>	2	101594	VESTIS: VESTIS	Niki Holoday	\$194.93	\$194.93
<u>51</u>	1	101595	V&VMAN: V & V MANUFACTURING, INC.	Niki Holoday	\$138.39	\$138.39
<u>52</u>	1	101596	WESIND: WESTERN INDUSTRIAL PARTS, INC	Niki Holoday	\$192.20	\$192.20
<u>53</u>	2	101597	SSVEMS: Sierra-Sacramento Valley EMS Agency	Niki Holoday	\$1,522.00	\$1,522.00
Total: (USD)					\$148,343.77	\$148,343.77

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SCICON: SCI CONSULTING GROUP	SBS11723	APR-01-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5570.00.00: Other professional services					13,810.00	13,810.00
				Totals	13,810.00	13,810.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
CALPER: CalPERS	APR 25 PAYROLL	APR-01-2025	APR-30-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 2135.00.00: Accrued retirement PERS				EMPLOYER	104,858.10	104,858.10
L2 2133.00.00: PERS-Employee Paid Classic				CLASSIC	33,884.69	33,884.69
L3 2133.00.00: PERS-Employee Paid Classic				MISC	877.32	877.32
L4 2134.00.00: PEPRA PERS Employee				PEPRA SAFETY	38,385.02	38,385.02
L5 2134.00.00: PEPRA PERS Employee				PEPRA MISC	11,332.21	11,332.21
L6 2140.00.00: Deferred comp				BUY BACK	15.91	15.91
L7 2133.00.00: PERS-Employee Paid Classic				SURV	114.00	114.00
				Totals	189,467.25	189,467.25
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 4/1/25-6/30/25	APR-01-2025	MAY-01-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Stn 97					691.05	691.05
L2 5645.00.97: Water Stn 97					623.22	623.22
				Totals	1,314.27	1,314.27
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	643416	APR-14-2025	APR-24-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles					72.33	72.33
				Totals	72.33	72.33
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SUNLIF: SUN LIFE FINANCIAL	MAY 25	APR-16-2025	MAY-01-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5210.00.00: Dental insurance		TFPD MAY 25	9,883.50	9,883.50
L2 5210.00.03: Dental Insurance-Measure T		MEASURE T MAY 25	415.30	415.30
L3 5210.00.03: Dental Insurance-Measure T		ADMIN OH MAY 25	136.70	136.70
		Totals	10,435.50	10,435.50

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRTAC: FIRST TACTICAL	1210164	APR-17-2025	MAY-29-2025	041425SHELTON		2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5312.00.03: Uniforms - Measure T			1,212.85	1,212.85
		Totals	1,212.85	1,212.85

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
V&VMAN: V & V MANUFACTURING, INC.	62322	APR-18-2025	MAY-18-2025	MONICASKOV		2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5312.00.00: Uniforms			138.39	138.39
		Totals	138.39	138.39

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BIGSTA: BIG STATE INDUSTRIAL SUPPLY	1595702	APR-22-2025	MAY-22-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5420.00.00: Maintenance - structures		ALL STATIONS	572.90	572.90
		Totals	572.90	572.90

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1592360	APR-23-2025	MAY-23-2025	1526678978733		2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5510.18.00: Medical supplies			237.07	237.07
		Totals	237.07	237.07

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1592574	APR-23-2025	MAY-23-2025	1526678978733		2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5510.18.00: Medical supplies			244.16	244.16
		Totals	244.16	244.16

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SIEMOU: SIERRA MOUNTAIN PIPE & SUPPLY	T142449	APR-23-2025	MAY-10-2025	BOX		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5420.00.92: Maintenance Station 92				IRRIGATION BOX REPAIR	94.80	94.80
				Totals	94.80	94.80
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV940495	APR-23-2025	MAY-23-2025	Simpson		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6200.00.00: Minor Equipment					456.71	456.71
				Totals	456.71	456.71
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MALSAF: MALLORY SAFETY & SUPPLY	6147545	APR-24-2025	MAY-24-2025	Nathan		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.					362.07	362.07
				Totals	362.07	362.07
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	93 3/25/25-4/22/25	APR-24-2025	MAY-13-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5644.00.93: Natural Gas Stn 93					256.03	256.03
				Totals	256.03	256.03
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	92F 3/25/25-4/22/25	APR-24-2025	MAY-13-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5644.00.92: Natural Gas Stn 92					1,073.39	1,073.39
				Totals	1,073.39	1,073.39
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	92 3/25/25-4/22/25	APR-24-2025	MAY-13-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5644.00.92: Natural Gas Stn 92					225.34	225.34

Account		PO #	Line Desc.		Subtotal	Line Total	
			Totals		225.34	225.34	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VESTIS: VESTIS	5980288943	APR-25-2025	MAY-10-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.			Subtotal	Line Total	
L1 5340.00.00: Household expense					80.82	80.82	
L2 5312.00.00: Uniforms		NICK/TYSON COVERALLS			14.75	14.75	
			Totals			95.57	95.57
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
VERWIR: Verizon Wireless	6111934358	APR-25-2025	MAY-17-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.			Subtotal	Line Total	
L1 5330.00.00: Communications					120.24	120.24	
			Totals			120.24	120.24
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
RDJSPE: RDJ SPECIALTIES, INC	117237	APR-28-2025	MAY-28-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.			Subtotal	Line Total	
L1 5701.16.00: Prevention-PublicEd/Media					4,396.69	4,396.69	
			Totals			4,396.69	4,396.69
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
NICHEI: NICK HEIL	DMVPE	APR-28-2025	MAY-28-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.			Subtotal	Line Total	
L1 5620.00.00: Certification - Full time		DMV PE			140.00	140.00	
			Totals			140.00	140.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
LNCURT: L.N. Curtis & Sons	INV942067	APR-28-2025	MAY-28-2025	CAMERON		2010.00.00: Accounts payable	
Account	PO #	Line Desc.			Subtotal	Line Total	
L1 5312.00.00: Uniforms					7,946.10	7,946.10	
			Totals			7,946.10	7,946.10

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV942079	APR-28-2025	MAY-28-2025	STRICKLEY		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5312.00.00: Uniforms					3,973.05	3,973.05
				Totals	3,973.05	3,973.05
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STRSAL: STRYKER SALES, LLC	9209118220	APR-28-2025	MAY-28-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.18.00: Maintenance - EMS equipment					528.00	528.00
				Totals	528.00	528.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STRSAL: STRYKER SALES, LLC	9209118222	APR-28-2025	MAY-28-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.18.00: Maintenance - EMS equipment					464.01	464.01
				Totals	464.01	464.01
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ATTCAL: AT&T CALNET 3	000023388782	APR-28-2025	JUN-04-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5330.00.00: Communications					1,372.27	1,372.27
				Totals	1,372.27	1,372.27
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIBENE: Liberty Utilities	95 3/22/25-4/21/25	APR-28-2025	JUN-05-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5641.00.95: Electricity Stn 95					904.46	904.46
				Totals	904.46	904.46
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AAASMA: AAA SMART HOME	9230637	APR-28-2025	MAY-28-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5420.00.91: Maintenance Station 91				ALARM SYSTM MNTNCE	41.63	41.63

Account	PO #	Line Desc.	Subtotal	Line Total		
		Totals	41.63	41.63		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOU GAS: Southwest Gas	91	3/28/25-4/25/25	APR-29-2025	MAY-19-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5644.00.91: Natural Gas Stn 91			540.83	540.83		
		Totals	540.83	540.83		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PAC GAS: Pacific Gas & Electric	98	3/25/25-4/22/25	APR-29-2025	MAY-16-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5641.00.98: Electricity Stn 98			361.53	361.53		
		Totals	361.53	361.53		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SSVEMS: Sierra-Sacramento Valley EMS Agency	2025-033	APR-30-2025	JUN-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5556.18.00: Medical Services - EMS		ANNUAL EOA FEE	522.00	522.00		
		Totals	522.00	522.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMERIC: AMERICHECKUSA	258524	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5559.00.00: HR Services			40.00	40.00		
		Totals	40.00	40.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OPTIMU: OPTIMUM	92	5/3/25-6/2/25	APR-30-2025	MAY-22-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.92: Utilities Stn 92			100.34	100.34		
		Totals	100.34	100.34		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OPTIMU: OPTIMUM	95	5/1/25-5/31/25	APR-30-2025	MAY-22-2025		2010.00.00: Accounts payable

Account		PO #	Line Desc.		Subtotal	Line Total	
L1	5640.00.95: Utilities Stn 95				209.92	209.92	
			Totals		209.92	209.92	
Vendor		Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons		INV943038	APR-30-2025	MAY-30-2025	Simpson		2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total	
L1	6200.00.00: Minor Equipment				430.55	430.55	
			Totals		430.55	430.55	
Vendor		Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons		INV943010	APR-30-2025	MAY-30-2025	Simpson		2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total	
L1	6200.00.00: Minor Equipment				14,293.17	14,293.17	
			Totals		14,293.17	14,293.17	
Vendor		Invoice #	Date	Due	PO #	Header Desc.	AP Account
HUNSON: Hunt & Sons, Inc.		463649	APR-30-2025	MAY-15-2025	R-4072		2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total	
L1	5630.00.97: Fuel Stn 97				1,807.25	1,807.25	
			Totals		1,807.25	1,807.25	
Vendor		Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal		0000956604	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total	
L1	5640.00.93: Utilities Stn 93				73.34	73.34	
			Totals		73.34	73.34	
Vendor		Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal		0000956607	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total	
L1	5640.00.96: Utilities Stn 96				329.73	329.73	
			Totals		329.73	329.73	

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956603	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.92: Utilities Stn 92			392.29	392.29		
			Totals	392.29	392.29	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956602	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.91: Utilities Stn 91			73.34	73.34		
			Totals	73.34	73.34	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956609	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.98: Utilities Stn 98			85.66	85.66		
			Totals	85.66	85.66	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956605	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.94: Utilities Stn 94			73.36	73.36		
			Totals	73.36	73.36	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956606	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.95: Utilities Stn 95			73.36	73.36		
			Totals	73.36	73.36	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TTSDIS: Tahoe Truckee Sierra Disposal	0000956608	APR-30-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.97: Utilities Stn 97			71.81	71.81		

Account	PO #	Line Desc.	Subtotal	Line Total		
		Totals	71.81	71.81		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HOMDEP: Home Depot Credit Services	APRIL 25	APR-30-2025	MAY-24-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5520.00.00: Office expense		LATE FEE	87.74	87.74		
		Totals	87.74	87.74		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HUNSON: Hunt & Sons, Inc.	469478	APR-30-2025	MAY-15-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5630.00.00: Fuel			2,956.77	2,956.77		
L2 5630.00.03: Fuel - Measure T			131.71	131.71		
		Totals	3,088.48	3,088.48		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1M3R-47TY-GDGW	MAY-01-2025	MAY-31-2025	randy		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5312.00.00: Uniforms		NEOPRENE BOOTS	88.56	88.56		
		Totals	88.56	88.56		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	13GL-GG11-GR3Y	MAY-01-2025	MAY-31-2025	STN92		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5340.00.00: Household expense			266.16	266.16		
L2 6200.00.00: Minor Equipment			23.95	23.95		
		Totals	290.11	290.11		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1Y4Q-FPDV-H1XQ	MAY-01-2025	MAY-31-2025	NickHeilChair		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5520.00.00: Office expense			185.29	185.29		
		Totals	185.29	185.29		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1VXX-C7MW-HXF9	MAY-01-2025	MAY-31-2025	STN97		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense					301.12	301.12
				Totals	301.12	301.12
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1VXR-3PFN-LKX1	MAY-01-2025	MAY-31-2025	MeasureT		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5520.00.03: Office expense - Measure T					539.44	539.44
L2 5340.00.03: Household expense					156.54	156.54
L3 6200.00.03: Minor Equipment-Measure T					347.69	347.69
L4 6210.00.00: Minor Equipment-IT					316.00	316.00
				Totals	1,359.67	1,359.67
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1PQD-P7LV-M9HV	MAY-01-2025	MAY-31-2025	STN95		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense					262.47	262.47
				Totals	262.47	262.47
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4879167	MAY-01-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.				STA 91 - FEB-APR 25	168.07	168.07
				Totals	168.07	168.07
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4879168	MAY-01-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.				APR 25	3.17	3.17
				Totals	3.17	3.17

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UMPQUA: UMPQUA BANK	APRIL 25	MAY-01-2025	MAY-25-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6200.00.00: Minor Equipment				TFPD	27,193.48	27,193.48
				Totals	27,193.48	27,193.48
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UMPQMT: UMPQUA BANK	APRIL25	MAY-01-2025	MAY-25-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6200.00.03: Minor Equipment-Measure T					(21.25)	(21.25)
				Totals	(21.25)	(21.25)
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ENGFIR: Engineered Fire Systems, Inc.	22331	MAY-01-2025	MAY-01-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5710.16.00: Inspections-Sprinklers, Alarms				APRIL 25	4,657.50	4,657.50
				Totals	4,657.50	4,657.50
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
EASRIV: EAST RIVER PR	3103	MAY-01-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5570.00.00: Other professional services				PR	242.50	242.50
L2 5570.00.03: Other Professional Srv - MT				MT PR	4,268.75	4,268.75
				Totals	4,511.25	4,511.25
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PACSTO: PACIFIC STORAGE CO	0025670	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5570.00.00: Other professional services				APRIL 25	87.84	87.84
				Totals	87.84	87.84
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PORSIM: PORTER SIMON	5054	MAY-01-2025	JUN-01-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5550.00.00: Legal		FEB 25	1,547.00	1,547.00
L2 5550.00.03: Legal - Measure T			2,464.00	2,464.00
Totals			4,011.00	4,011.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 1/1/24-3/31/24	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.97: Utilities Stn 97			663.60	663.60		
L2 5645.00.97: Water Stn 97			595.35	595.35		
Totals			1,258.95	1,258.95		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 10/1/23-12/31/23	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.97: Utilities Stn 97			663.60	663.60		
L2 5645.00.97: Water Stn 97			595.35	595.35		
Totals			1,258.95	1,258.95		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 7/1/23-9/30/23	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5640.00.97: Utilities Stn 97			663.60	663.60		
L2 5645.00.97: Water Stn 97			595.35	595.35		
Totals			1,258.95	1,258.95		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
KEIBEC: Keith Becker	LCH MEALS	MAY-01-2025	JUN-12-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5618.00.00: Meals - Full time			169.00	169.00		
Totals			169.00	169.00		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 1/1/25-3/31/25	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Stn 97			691.05	691.05
L2 5645.00.97: Water Stn 97			623.22	623.22
Totals			1,314.27	1,314.27

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MITNEL: MITCH NELSON	LFC MEALS	MAY-01-2025	JUN-12-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time			169.00	169.00
Totals			169.00	169.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
COLBRO: COLTON BROCK	LCH MEALS	MAY-01-2025	JUN-12-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time			169.00	169.00
Totals			169.00	169.00

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 7/1/24-9/30/24	MAY-01-2025	MAY-08-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Stn 97			691.05	691.05
L2 5645.00.97: Water Stn 97			623.22	623.22
Totals			1,314.27	1,314.27

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DONSUM: Donner Summit Public Utility District	97 4/1/24-6/30/24	MAY-01-2025	MAY-08-2024			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5640.00.97: Utilities Stn 97			663.60	663.60
L2 5645.00.97: Water Stn 97			595.35	595.35
Totals			1,258.95	1,258.95

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STAFIR: State Fire Training	INSTR REGISTRATION	MAY-01-2025	MAY-08-2025		PLEASE PRINT CHECK TO MAIL W/ PPWK	2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total
L1 5620.00.00: Certification - Full time			125.00	125.00

Account		PO #	Line Desc.		Subtotal	Line Total
			Totals		125.00	125.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
KELROD: KELLY RODRIGUEZ	299	MAY-01-2025	MAY-31-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total
L1	5420.00.00: Maintenance - structures		PREVENTION/ADMIN		580.00	580.00
L2	5420.00.03: Maintenance - structures MT		MEASURE T		420.00	420.00
			Totals		1,000.00	1,000.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	17HQ-1P7V-773W	MAY-02-2025	JUN-01-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total
L1	6200.00.03: Minor Equipment-Measure T				(67.06)	(67.06)
			Totals		(67.06)	(67.06)
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UPSKIL: UPSKILL HEALTHCARE EDUCATION	000364	MAY-02-2025	MAY-16-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total
L1	5620.18.00: Certification-EMS		PALS RECERT		1,340.00	1,340.00
			Totals		1,340.00	1,340.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VESTIS: VESTIS	5980290467	MAY-02-2025	JUN-10-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total
L1	5340.00.00: Household expense				84.01	84.01
L2	5312.00.00: Uniforms		NICK/TYSON COVERALLS		15.35	15.35
			Totals		99.36	99.36
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BRISHE: BRITTANY SHELTON-DOOLEY	MT REIMB	MAY-02-2025	MAY-31-2025			2010.00.00: Accounts payable
Account		PO #	Line Desc.		Subtotal	Line Total
L1	5520.00.03: Office expense - Measure T				21.43	21.43
			Totals		21.43	21.43

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UPSKIL: UPSKILL HEALTHCARE EDUCATION	000360	MAY-04-2025	MAY-18-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5620.18.00: Certification-EMS				PALS RECERT	1,340.00	1,340.00
				Totals	1,340.00	1,340.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
RJEOCE: RJE OCEANBOTICS INC	10996	MAY-05-2025	JUN-04-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6100.00.00: Accountable Equipment				ROV BATTERIES	5,550.00	5,550.00
				Totals	5,550.00	5,550.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
WESIND: WESTERN INDUSTRIAL PARTS, INC	2504-120504	MAY-05-2025	MAY-08-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6208.22.00: Minor Equipment-Shop				SHOP CONSUMABLES	192.20	192.20
				Totals	192.20	192.20
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
COLBRO: COLTON BROCK	BAFC MEALS	MAY-05-2025	MAY-22-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time					272.00	272.00
				Totals	272.00	272.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MITNEL: MITCH NELSON	BAFC MEALS	MAY-05-2025	MAY-22-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time					272.00	272.00
				Totals	272.00	272.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AUSBRO: AUSTIN BROCK	BAFC MEALS	MAY-05-2025	MAY-22-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5618.00.00: Meals - Full time					272.00	272.00

Account	PO #	Line Desc.	Subtotal	Line Total		
		Totals	272.00	272.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOU GAS: Southwest Gas		96	4/3/25-5/1/25	MAY-05-2025	MAY-27-2025	2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5644.00.96: Natural Gas Stn 96			969.78	969.78		
		Totals	969.78	969.78		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
COLHIG: COLANTUONO, HIGHSMITH & WHATLEY, PC		65159	MAY-05-2025	MAY-08-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5550.00.00: Legal		APRIL 25	6,042.38	6,042.38		
		Totals	6,042.38	6,042.38		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ANDCON: ANDREW CONTAXIS		RRT MEALS	MAY-06-2025	JUN-12-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5618.00.00: Meals - Full time			315.00	315.00		
		Totals	315.00	315.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
RANWEI: Randall E. Weiss		TRVL REIMB	MAY-06-2025	MAY-30-2025		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5615.00.00: Mileage & travel - Full time			308.00	308.00		
L2 5618.00.00: Meals - Full time			98.00	98.00		
		Totals	406.00	406.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons		INV945351	MAY-06-2025	JUN-05-2025	b92	2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 6200.00.00: Minor Equipment			4,762.57	4,762.57		
		Totals	4,762.57	4,762.57		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SSVEMS: Sierra-Sacramento Valley EMS Agency	ALS/LALS PERMIT	MAY-06-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5556.18.00: Medical Services - EMS				ANNUAL PERMIT	1,000.00	1,000.00
				Totals	1,000.00	1,000.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4883961	MAY-06-2025	JUN-05-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5414.00.00: Maintenance - equip.				COPIER MAINTENANCE	66.00	66.00
				Totals	66.00	66.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SCOHAN: SCOTT HANSEN	RADIO STRAP REIMB	MAY-07-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5312.00.00: Uniforms					150.00	150.00
				Totals	150.00	150.00





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

The Finance Committee of the Truckee Fire Protection District met to review and approve the obligations of the District on Thursday May 22, 2025 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 Herrick	Yes <u> X </u>	No <u> </u>
	Director Botto	Yes <u> X </u>	No <u> </u>
	Chief McKechnie	Yes <u> </u>	No <u> </u>
	Finance Director Pindar	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

Accounts Payable General Fund check(s)

Ambulance Account check(s)

The meeting was adjourned at 9:09 am.

Payment Summary

#	Matches	Reference Number	Payment Date	Vendor	G/L Account	Payment Approver	Matched Amount	Payment Total
<u>1</u>	1	101598		ADAENV: ADAPTIVE ENVIRONMENTAL CONSULTING II	5420.00.92: Maintenance Station 92	Emily Pindar	\$1,249.50	\$1,249.50
<u>2</u>	2	101599		AIRGAS: Airgas USA, LLC	5510.18.00: Medical supplies	Emily Pindar	\$1,449.81	\$1,449.81
<u>3</u>	1	101600		AIRGAS: Airgas USA, LLC	5510.18.00: Medical supplies	Emily Pindar	\$1,258.35	\$1,258.35
<u>4</u>	1	101602		AMSOIL: AMSOIL INC	5416.00.00: Maintenance - vehicles	Emily Pindar	\$1,251.62	\$1,251.62
<u>5</u>	1	101603		ATT: AT&T	5330.00.00: Communications	Emily Pindar	\$521.77	\$521.77
<u>6</u>	1	101604		BESBES: BEST BEST & KRIEGER	5550.00.00: Legal	Emily Pindar	\$1,152.00	\$1,152.00
<u>7</u>	1	101605		CLAPES: CLARK PEST CONTROL	5420.00.93: Maintenance Station 93	Emily Pindar	\$168.00	\$168.00
<u>8</u>	1	101606		DAVGUI: Dave Guiragossian	5420.00.92: Maintenance Station 92	Emily Pindar	\$3,000.00	\$3,000.00
<u>9</u>	1	101607		EMPDEV: Employment Development Dept.	5220.00.00: Employer taxes	Emily Pindar	\$1,871.00	\$1,871.00
<u>10</u>	1	101608		ENGREN: Engravers of Reno	5520.00.00: Office expense	Emily Pindar	\$35.02	\$35.02
<u>11</u>	1	101609		FIRASI: FIRE ASIDE	5520.00.03: Office expense - Measure T	Emily Pindar	\$6.25	\$6.25
<u>12</u>	1	101610		FIRRIS: FIRE RISK MANAGEMENT SERVICES	5213.00.00: Vision Insurance	Emily Pindar	\$1,276.49	\$1,276.49
<u>13</u>	1	101611		FIRTAC: FIRST TACTICAL	5312.00.03: Uniforms - Measure T	Emily Pindar	\$336.12	\$336.12
<u>14</u>	1	101612		HUNSON: Hunt & Sons, Inc.	5630.00.03: Fuel - Measure T	Emily Pindar	\$2,867.67	\$2,867.67
<u>15</u>	1	101613		HUNSON: Hunt & Sons, Inc.	5630.00.97: Fuel Stn 97	Emily Pindar	\$1,373.22	\$1,373.22
<u>16</u>	2	101614		LIFASS: Life Assist	5510.18.00: Medical supplies	Emily Pindar	\$3,161.52	\$3,161.52
<u>17</u>	4	101615		LNCURT: L.N. Curtis & Sons	6200.00.00: Minor Equipment	Emily Pindar	\$47,462.49	\$47,462.49
<u>18</u>	4	101616		MOUHAR: Mountain Hardware	5416.00.00: Maintenance - vehicles	Emily Pindar	\$88.14	\$88.14
<u>19</u>	2	101617		NAPSIE: Napa Sierra	5416.18.00: Maintenance - EMS vehicles	Emily Pindar	\$449.19	\$449.19
<u>20</u>	1	101618		NPFBA: NPFBA-L.T.C.	2175.00.00: Long Term Care	Emily Pindar	\$524.00	\$524.00
<u>21</u>	4	101619		OREAUT: OREILLY AUTOMOTIVE	5416.00.00: Maintenance - vehicles	Emily Pindar	\$1,411.87	\$1,411.87
<u>22</u>	1	101620		PACCRE: PACIFIC CREST COFFEE CO	5341.00.00: Station Coffee	Emily Pindar	\$450.00	\$450.00
<u>23</u>	1	101621		PARS: PARS	5105.12.00: Retirement-PARS Temporary	Emily Pindar	\$403.59	\$403.59
<u>24</u>	2	101622		QUAAUT: QUALIT AUTOMOTIVE SERVICING	5416.00.00: Maintenance - vehicles	Emily Pindar	\$163.50	\$163.50
<u>25</u>	2	101623		RICWIL: RICHARD WILLIAMS	5615.00.00: Milege & travel - Full time	Emily Pindar	\$53.08	\$53.08
<u>26</u>	1	101624		SIEMOU: SIERRA MOUNTAIN PIPE & SUPPLY	5420.00.92: Maintenance Station 92	Emily Pindar	\$18.50	\$18.50
<u>27</u>	1	101625		SOUGAS: Southwest Gas	5644.00.95: Natural Gas Stn 95	Emily Pindar	\$240.69	\$240.69
<u>28</u>	1	101626		SOUGAS: Southwest Gas	5644.00.94: Natural Gas Stn 94	Emily Pindar	\$178.78	\$178.78
<u>29</u>	2	101627		STOCO: Stone's Country Tire & Auto	5416.00.03: Maintenance - vehicles - MT	Emily Pindar	\$1,334.68	\$1,334.68
<u>30</u>	1	101628		TFHMED: Tahoe Forest Hospital	5510.18.00: Medical supplies	Emily Pindar	\$125.63	\$125.63
<u>31</u>	1	101629		TFHOCH: Tahoe Forest Hospital - OH	5559.00.03: HR Services - Measure T	Emily Pindar	\$1,258.50	\$1,258.50
<u>32</u>	1	101630		THOCHA: THOMAS CHAMBERLAIN	5620.18.00: Certification-EMS	Emily Pindar	\$250.00	\$250.00
<u>33</u>	1	101631		TREASS: TREMAINE & ASSOCIATES, INC	5570.01.03: Forest Fuels Projects	Emily Pindar	\$1,494.40	\$1,494.40
<u>34</u>	1	101632		TRUDON: Truckee Donner PUD	5645.00.95: Water Stn 95	Emily Pindar	\$182.29	\$182.29
<u>35</u>	1	101633		TRUDON: Truckee Donner PUD	5641.00.92: Electricity Stn 92	Emily Pindar	\$489.95	\$489.95
<u>36</u>	1	101634		TRUDON: Truckee Donner PUD	5641.00.92: Electricity Stn 92	Emily Pindar	\$828.24	\$828.24
<u>37</u>	1	101635		TRUDON: Truckee Donner PUD	5641.00.92: Electricity Stn 92	Emily Pindar	\$494.55	\$494.55
<u>38</u>	1	101636		TRUDON: Truckee Donner PUD	5641.00.91: Electricity Stn 91	Emily Pindar	\$710.61	\$710.61
<u>39</u>	1	101637		TRUOVE: Truckee Overhead Door, Inc.	5420.00.92: Maintenance Station 92	Emily Pindar	\$1,117.00	\$1,117.00
<u>40</u>	1	101638		UBEO: UBEO BUSINESS SERVICES	5414.00.00: Maintenance - equip.	Emily Pindar	\$1.49	\$1.49
<u>41</u>	1	101639		UBEWES: UBEO WEST LLC	5417.00.00: Leases of equipment	Emily Pindar	\$268.58	\$268.58
<u>42</u>	1	101640		UPSKIL: UPSKILL HEALTHCARE EDUCATION	5620.18.00: Certification-EMS	Emily Pindar	\$1,340.00	\$1,340.00
<u>43</u>	1	101641		VERWIR: Verizon Wireless	5330.00.00: Communications	Emily Pindar	\$887.13	\$887.13

<u>44</u>	1	101642	VERWIR: Verizon Wireless	5330.00.03: Communications - Measure T	Emily Pindar	\$1,353.58	\$1,353.58
<u>45</u>	3	101643	VESTIS: VESTIS	5340.00.00: Household expense	Emily Pindar	\$418.23	\$418.23
<u>46</u>	1	101644	WESIND: WESTERN INDUSTRIAL PARTS, INC	6208.22.00: Minor Equipment-Shop	Emily Pindar	\$17.56	\$17.56
<u>47</u>	4	101645	SELCO: SELMAN & COMPANY LLC	5214.00.00: Life/Disability insurance	Emily Pindar	\$2,340.00	\$2,340.00
Total: (USD)						\$87,334.59	\$87,334.59

Handwritten signature: Gerald H. [unclear]
Handwritten signature: Sam R. [unclear]

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRASI: FIRE ASIDE	INV-0476	JAN-17-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5520.00.03: Office expense - Measure T			6.25	6.25		
			Totals	6.25	6.25	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
RICWIL: RICHARD WILLIAMS	LYFT REIMB	APR-11-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5615.00.00: Milege & travel - Full time			21.10	21.10		
			Totals	21.10	21.10	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
RICWIL: RICHARD WILLIAMS	UBER REIMB	APR-14-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5615.00.00: Milege & travel - Full time			31.98	31.98		
			Totals	31.98	31.98	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRRIS: FIRE RISK MANAGEMENT SERVICES	JUNE 25	APR-16-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5213.00.00: Vision Insurance		TFPD JUNE 25	1,199.63	1,199.63		
L2 5213.00.03: Vision Insurance - Measure T		MEASURE T JUNE 25	56.19	56.19		
L3 5213.00.03: Vision Insurance - Measure T		ADMIN OH	20.67	20.67		
			Totals	1,276.49	1,276.49	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
WESIND: WESTERN INDUSTRIAL PARTS, INC	2505-123362	APR-22-2025	MAY-31-2025	STATION92SHOP		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 6208.22.00: Minor Equipment-Shop		SHOP CONSUMABLES	17.56	17.56		
			Totals	17.56	17.56	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
EMPDEV: Employment Development Dept.	L1305233872	APR-30-2025	MAY-31-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.				Subtotal	Line Total
L1 5220.00.00: Employer taxes						1,871.00	1,871.00
		Totals				1,871.00	1,871.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
AIRGAS: Airgas USA, LLC	5516368869	APR-30-2025	MAY-30-2025	RENT	PENDING RYANS INVESTIGATION	2010.00.00: Accounts payable	
Account	PO #	Line Desc.				Subtotal	Line Total
L1 5510.18.00: Medical supplies						1,258.35	1,258.35
		Totals				1,258.35	1,258.35
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
UPSKIL: UPSKILL HEALTHCARE EDUCATION	000364-1	MAY-02-2025	MAY-16-2025		original payment cancelled-reprocessing payment	2010.00.00: Accounts payable	
Account	PO #	Line Desc.				Subtotal	Line Total
L1 5620.18.00: Certification-EMS		PALS RECERT				1,340.00	1,340.00
		Totals				1,340.00	1,340.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
THOCHA: THOMAS CHAMBERLAIN	MEDIC LIC REIMB	MAY-04-2025	MAY-31-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.				Subtotal	Line Total
L1 5620.18.00: Certification-EMS						250.00	250.00
		Totals				250.00	250.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
OREAUT: OREILLY AUTOMOTIVE	4426-257883	MAY-05-2025	MAY-31-2025	A15		2010.00.00: Accounts payable	
Account	PO #	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles		U-908				161.23	161.23
		Totals				161.23	161.23
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account	
OREAUT: OREILLY AUTOMOTIVE	4426-257920	MAY-05-2025	MAY-31-2025			2010.00.00: Accounts payable	
Account	PO #	Line Desc.				Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles						(22.00)	(22.00)
		Totals				(22.00)	(22.00)

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NPFBA: NPFBA-L.T.C.	JUNE 25	MAY-06-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 2175.00.00: Long Term Care			524.00	524.00		
		Totals	524.00	524.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMAZON: Amazon Capital Services	1M6C-6YL4-KYJM	MAY-07-2025	JUN-06-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5520.00.00: Office expense		ANNUAL SUBS DISCOUNT	(575.36)	(575.36)		
		Totals	(575.36)	(575.36)		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	95 3/26/25-4/29/25	MAY-07-2025	MAY-26-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5645.00.95: Water Stn 95			182.29	182.29		
		Totals	182.29	182.29		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TREASS: TREMAINE & ASSOCIATES, INC	3332	MAY-07-2025	JUN-06-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5570.01.03: Forest Fuels Projects		CWPP	1,494.40	1,494.40		
		Totals	1,494.40	1,494.40		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
FIRTAC: FIRST TACTICAL	1213665	MAY-07-2025	JUN-06-2025	4.17.25WILDLIF		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5312.00.03: Uniforms - Measure T			336.12	336.12		
		Totals	336.12	336.12		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
DAVGUI: Dave Guiragossian	92 5/7/25	MAY-07-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5420.00.92: Maintenance Station 92			3,000.00	3,000.00		

Account	PO #	Line Desc.		Subtotal	Line Total	
		Totals		3,000.00	3,000.00	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AIRGAS: Airgas USA, LLC	9160910013	MAY-07-2025	JUN-06-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.		Subtotal	Line Total	
L1 5510.18.00: Medical supplies				460.54	460.54	
		Totals		460.54	460.54	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ATT: AT&T	7024263010	MAY-07-2025	JUN-06-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.		Subtotal	Line Total	
L1 5330.00.00: Communications				521.77	521.77	
		Totals		521.77	521.77	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ADAENV: ADAPTIVE ENVIRONMENTAL CONSULTING II	1463	MAY-07-2025	JUN-06-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.		Subtotal	Line Total	
L1 5420.00.92: Maintenance Station 92		MOLD TESTING		1,249.50	1,249.50	
		Totals		1,249.50	1,249.50	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUOVE: Truckee Overhead Door, Inc.	70464	MAY-07-2025	MAY-16-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.		Subtotal	Line Total	
L1 5420.00.92: Maintenance Station 92		B9 BAY DOOR REPAIR		1,117.00	1,117.00	
		Totals		1,117.00	1,117.00	
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	028041	MAY-08-2025	JUN-30-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.		Subtotal	Line Total	
L1 5416.00.00: Maintenance - vehicles		T92 RETRO FIT		23.57	23.57	
		Totals		23.57	23.57	

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV946360	MAY-08-2025	JUN-07-2025	Haley		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5312.00.00: Uniforms					369.51	369.51
				Totals	369.51	369.51
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV946356	MAY-08-2025	JUN-07-2025	OldB92		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 6200.00.00: Minor Equipment					746.60	746.60
				Totals	746.60	746.60
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	95 4/8/25-5/6/25	MAY-08-2025	MAY-27-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5644.00.95: Natural Gas Stn 95					240.69	240.69
				Totals	240.69	240.69
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
QUAAUT: QUALIT AUTOMOTIVE SERVICING	219361	MAY-08-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles				U95 SMOG CHECK	81.75	81.75
				Totals	81.75	81.75
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
QUAAUT: QUALIT AUTOMOTIVE SERVICING	219339	MAY-08-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles				U-296 SMOG CHECK	81.75	81.75
				Totals	81.75	81.75
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AIRGAS: Airgas USA, LLC	9161036428	MAY-08-2025	JUN-07-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5510.18.00: Medical supplies					989.27	989.27

Account	PO #	Line Desc.	Subtotal	Line Total		
		Totals	989.27	989.27		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PARS: PARS	57876	MAY-09-2025	JUN-08-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5105.12.00: Retirement-PARS Temporary		MARCH 25	403.59	403.59		
		Totals	403.59	403.59		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV946654	MAY-09-2025	JUN-08-2025	b92		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 6205.19.00: Minor Equipment-Mitigation			165.26	165.26		
		Totals	165.26	165.26		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VESTIS: VESTIS	5980292312	MAY-09-2025	JUN-10-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5340.00.00: Household expense			84.01	84.01		
L2 5312.00.00: Uniforms		NICK/TYSON COVERALLS	15.35	15.35		
		Totals	99.36	99.36		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TFHOCH: Tahoe Forest Hospital - OH	APRIL 25	MAY-09-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5559.00.03: HR Services - Measure T		MT SEASONALS	892.50	892.50		
L2 5556.00.00: Medical services		EXPOSURE CONTROL	366.00	366.00		
		Totals	1,258.50	1,258.50		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LNCURT: L.N. Curtis & Sons	INV947278	MAY-12-2025	JUN-11-2025	Simpson		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5312.00.00: Uniforms			4,510.00	4,510.00		
L2 6200.00.00: Minor Equipment			41,671.12	41,671.12		
		Totals	46,181.12	46,181.12		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	028404	MAY-12-2025	JUN-30-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles				T92	41.39	41.39
				Totals	41.39	41.39
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	028440	MAY-12-2025	JUN-30-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles				T92	17.42	17.42
				Totals	17.42	17.42
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	644433	MAY-12-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.18.00: Maintenance - EMS vehicles				M97	229.33	229.33
				Totals	229.33	229.33
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OREAUT: OREILLY AUTOMOTIVE	4426-259568	MAY-12-2025	MAY-31-2025	R25		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.18.00: Maintenance - EMS vehicles				M97	193.56	193.56
				Totals	193.56	193.56
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VERWIR: Verizon Wireless	6113054362	MAY-13-2025	JUN-01-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5330.00.00: Communications				TFPD	887.13	887.13
				Totals	887.13	887.13
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VERWIR: Verizon Wireless	6113054363	MAY-13-2025	JUN-01-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5330.00.03: Communications - Measure T				MEASURE T	1,353.58	1,353.58

Account	PO #	Line Desc.	Subtotal	Line Total		
		Totals	1,353.58	1,353.58		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HUNSON: Hunt & Sons, Inc.	476258	MAY-13-2025	MAY-28-2025	R-4072		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5630.00.97: Fuel Stn 97			1,373.22	1,373.22		
		Totals	1,373.22	1,373.22		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	92F 4/2/25-5/6/25	MAY-14-2025	JUN-02-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5641.00.92: Electricity Stn 92			571.22	571.22		
L2 5645.00.92: Water Stn 92			257.02	257.02		
		Totals	828.24	828.24		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	92 4/2/25-5/6/25	MAY-14-2025	JUN-02-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5641.00.92: Electricity Stn 92			494.55	494.55		
		Totals	494.55	494.55		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	91 4/2/25-5/6/25	MAY-14-2025	JUN-02-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5641.00.91: Electricity Stn 91			603.16	603.16		
L2 5645.00.91: Water Stn 91			107.45	107.45		
		Totals	710.61	710.61		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1599985	MAY-14-2025	JUN-13-2025	1526678978733		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5510.18.00: Medical supplies			1,535.26	1,535.26		
		Totals	1,535.26	1,535.26		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STOCO: Stone's Country Tire & Auto	86539	MAY-14-2025	JUN-13-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.03: Maintenance - vehicles - MT				MT SUBARUS	300.00	300.00
L2 5416.00.00: Maintenance - vehicles				SCHOOL CAR	100.00	100.00
				Totals	400.00	400.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SIEMOU: SIERRA MOUNTAIN PIPE & SUPPLY	T143650	MAY-14-2025	JUN-10-2025	BCBEDROOM		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5420.00.92: Maintenance Station 92					18.50	18.50
				Totals	18.50	18.50
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TRUDON: Truckee Donner PUD	92R 4/2/25-5/6/25	MAY-14-2025	JUN-02-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5641.00.92: Electricity Stn 92					251.34	251.34
L2 5645.00.92: Water Stn 92					238.61	238.61
				Totals	489.95	489.95
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEWES: UBEO WEST LLC	555637339	MAY-14-2025	JUN-07-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5417.00.00: Leases of equipment					268.58	268.58
				Totals	268.58	268.58
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
LIFASS: Life Assist	1600209	MAY-15-2025	JUN-14-2025	1526678978733		2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5510.18.00: Medical supplies					1,626.26	1,626.26
				Totals	1,626.26	1,626.26
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VESTIS: VESTIS	5980293658	MAY-15-2025	JUN-10-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5340.00.00: Household expense			211.21	211.21		
		Totals	211.21	211.21		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
OREAUT: OREILLY AUTOMOTIVE	4426-260372	MAY-15-2025	MAY-31-2025	DELIVER		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 6208.22.00: Minor Equipment-Shop			1,079.08	1,079.08		
		Totals	1,079.08	1,079.08		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
NAPSIE: Napa Sierra	644540	MAY-15-2025	MAY-25-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5416.00.00: Maintenance - vehicles			219.86	219.86		
		Totals	219.86	219.86		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
ENGREN: Engravers of Reno	29340	MAY-15-2025	JUN-14-2025	Nameplate		2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5520.00.00: Office expense		EMILY NAME PLATE	35.02	35.02		
		Totals	35.02	35.02		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
AMSOIL: AMSOIL INC	23613554RI	MAY-15-2025	JUN-14-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5416.00.00: Maintenance - vehicles		SHOP OIL CONSUMABLES	1,251.62	1,251.62		
		Totals	1,251.62	1,251.62		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
STOCOU: Stone's Country Tire & Auto	86571	MAY-15-2025	JUN-14-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5416.00.00: Maintenance - vehicles		B92	934.68	934.68		
		Totals	934.68	934.68		

Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
HUNSON: Hunt & Sons, Inc.	480074	MAY-15-2025	MAY-30-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5630.00.03: Fuel - Measure T					419.07	419.07
L2 5630.00.00: Fuel					2,448.60	2,448.60
				Totals	2,867.67	2,867.67
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
SOUGAS: Southwest Gas	94 4/15/25-5/13/25	MAY-15-2025	JUN-03-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5644.00.94: Natural Gas Stn 94					178.78	178.78
				Totals	178.78	178.78
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
VESTIS: VESTIS	5980293920	MAY-16-2025	JUN-10-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5340.00.00: Household expense					92.31	92.31
L2 5312.00.00: Uniforms				NICK/TYSON COVERALLS	15.35	15.35
				Totals	107.66	107.66
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
MOUHAR: Mountain Hardware	029006	MAY-16-2025	JUN-30-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5416.00.00: Maintenance - vehicles					5.76	5.76
				Totals	5.76	5.76
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
BESBES: BEST BEST & KRIEGER	1029001	MAY-16-2025	MAY-16-2025			2010.00.00: Accounts payable
Account	PO #			Line Desc.	Subtotal	Line Total
L1 5550.00.00: Legal					1,152.00	1,152.00
				Totals	1,152.00	1,152.00
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
PACCRE: PACIFIC CREST COFFEE CO	001222	MAY-19-2025	JUN-18-2025			2010.00.00: Accounts payable

Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5341.00.00: Station Coffee			450.00	450.00		
		Totals	450.00	450.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
TFHMED: Tahoe Forest Hospital	APRRXFY2025	MAY-19-2025	MAY-31-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5510.18.00: Medical supplies		APRIL 25 RX	125.63	125.63		
		Totals	125.63	125.63		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
CLAPES: CLARK PEST CONTROL	37462023	MAY-19-2025	JUN-18-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5420.00.93: Maintenance Station 93			168.00	168.00		
		Totals	168.00	168.00		
Vendor	Invoice #	Date	Due	PO #	Header Desc.	AP Account
UBEO: UBEO BUSINESS SERVICES	4896641	MAY-19-2025	JUN-18-2025			2010.00.00: Accounts payable
Account	PO #	Line Desc.	Subtotal	Line Total		
L1 5414.00.00: Maintenance - equip.		COPIER MAINTENANCE	1.49	1.49		
		Totals	1.49	1.49		

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Truckee Fire Protection District
Check Register
For the Period From May 1, 2025 to May 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
101546	5/7/25	Amazon Capital Servi	1000.00.00	2,326.87
101547	5/7/25	AMERICHECKUSA	1000.00.00	40.00
101548	5/7/25	ANDREW CONTAXI	1000.00.00	315.00
101549	5/7/25	AT&T CALNET 3	1000.00.00	1,372.27
101550	5/7/25	AUSTIN BROCK	1000.00.00	272.00
101551	5/7/25	BIG STATE INDUST	1000.00.00	572.90
101552	5/7/25	BRITTANY SHELTO	1000.00.00	21.43
101553	5/7/25	COLTON BROCK	1000.00.00	441.00
101554	5/7/25	COLANTUONO, HIG	1000.00.00	6,042.38
101555	5/7/25	Donner Summit Publi	1000.00.00	8,978.61
101556	5/7/25	EAST RIVER PR	1000.00.00	4,511.25
101557	5/7/25	Engineered Fire Syst	1000.00.00	4,657.50
101558	5/7/25	FIRST TACTICAL	1000.00.00	1,212.85
101559	5/7/25	Home Depot Credit S	1000.00.00	87.74
101560	5/7/25	Hunt & Sons, Inc.	1000.00.00	3,088.48
101561	5/7/25	Hunt & Sons, Inc.	1000.00.00	1,807.25
101562	5/7/25	Keith Becker	1000.00.00	169.00
101563	5/7/25	KELLY RODRIGUEZ	1000.00.00	1,000.00
101565	5/7/25	Life Assist	1000.00.00	481.23
101566	5/7/25	L.N. Curtis & Sons	1000.00.00	31,862.15
101567	5/7/25	MALLORY SAFETY	1000.00.00	362.07
101568	5/7/25	MITCH NELSON	1000.00.00	441.00
101570	5/7/25	NICK HEIL	1000.00.00	140.00
101571	5/7/25	OPTIMUM	1000.00.00	209.92
101572	5/7/25	OPTIMUM	1000.00.00	100.34
101574	5/7/25	PACIFIC STORAGE	1000.00.00	87.84
101575	5/7/25	PORTER SIMON	1000.00.00	4,011.00
101576	5/7/25	Randall E. Weiss	1000.00.00	406.00
101577	5/7/25	RDJ SPECIALTIES, I	1000.00.00	4,396.69
101578	5/7/25	RJE OCEANBOTICS	1000.00.00	5,550.00
101579	5/7/25	SCI CONSULTING G	1000.00.00	13,810.00
101580	5/7/25	SCOTT HANSEN	1000.00.00	150.00
101582	5/7/25	Southwest Gas	1000.00.00	969.78
101583	5/7/25	Southwest Gas	1000.00.00	540.83

Truckee Fire Protection District
Check Register
For the Period From May 1, 2025 to May 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
101584	5/7/25	Southwest Gas	1000.00.00	256.03
101585	5/7/25	Southwest Gas	1000.00.00	1,073.39
101586	5/7/25	Southwest Gas	1000.00.00	225.34
101587	5/7/25	STRYKER SALES, L	1000.00.00	992.01
101588	5/7/25	SUN LIFE FINANCIA	1000.00.00	10,435.50
101589	5/7/25	Tahoe Truckee Sierra	1000.00.00	1,172.89
101590	5/7/25	UBEO BUSINESS S	1000.00.00	237.24
101591	5/7/25	UMPQUA BANK	1000.00.00	27,193.48
101592	5/7/25	UPSKILL HEALTHC	1000.00.00	2,680.00
101593	5/7/25	Verizon Wireless	1000.00.00	120.24
101594	5/7/25	VESTIS	1000.00.00	194.93
101595	5/7/25	V & V MANUFACTU	1000.00.00	138.39
101596	5/7/25	WESTERN INDUST	1000.00.00	192.20
101597	5/7/25	Sierra-Sacramento V	1000.00.00	1,522.00
101598	5/20/25	ADAPTIVE ENVIRO	1000.00.00	1,249.50
101599	5/20/25	Airgas USA, LLC	1000.00.00	1,449.81
101600	5/20/25	Airgas USA, LLC	1000.00.00	1,258.35
101602	5/20/25	AMSOIL INC	1000.00.00	1,251.62
101603	5/20/25	AT&T	1000.00.00	521.77
101604	5/20/25	BEST BEST & KRIE	1000.00.00	1,152.00
101605	5/20/25	CLARK PEST CONT	1000.00.00	168.00
101606	5/20/25	Dave Guiragossian	1000.00.00	3,000.00
101607	5/20/25	Employment Develop	1000.00.00	1,871.00
101608	5/20/25	Engravers of Reno	1000.00.00	35.02
101609	5/20/25	FIRE ASIDE	1000.00.00	6.25
101610	5/20/25	FIRE RISK MANAGE	1000.00.00	1,276.49
101611	5/20/25	FIRST TACTICAL	1000.00.00	336.12
101612	5/20/25	Hunt & Sons, Inc.	1000.00.00	2,867.67
101613	5/20/25	Hunt & Sons, Inc.	1000.00.00	1,373.22
101614	5/20/25	Life Assist	1000.00.00	3,161.52
101615	5/20/25	L.N. Curtis & Sons	1000.00.00	47,462.49
101616	5/20/25	Mountain Hardware	1000.00.00	88.14
101617	5/20/25	Napa Sierra	1000.00.00	449.19

Truckee Fire Protection District
Check Register
For the Period From May 1, 2025 to May 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
101618	5/20/25	NPFBA-L.T.C.	1000.00.00	524.00
101619	5/20/25	OREILLY AUTOMOT	1000.00.00	1,411.87
101620	5/20/25	PACIFIC CREST CO	1000.00.00	450.00
101621	5/20/25	PARS	1000.00.00	403.59
101622	5/20/25	QUALIT AUTOMOTI	1000.00.00	163.50
101623	5/20/25	RICHARD WILLIAMS	1000.00.00	53.08
101624	5/20/25	SIERRA MOUNTAIN	1000.00.00	18.50
101625	5/20/25	Southwest Gas	1000.00.00	240.69
101626	5/20/25	Southwest Gas	1000.00.00	178.78
101627	5/20/25	Stone's Country Tire	1000.00.00	1,334.68
101628	5/20/25	Tahoe Forest Hospita	1000.00.00	125.63
101629	5/20/25	Tahoe Forest Hospita	1000.00.00	1,258.50
101630	5/20/25	THOMAS CHAMBER	1000.00.00	250.00
101631	5/20/25	TREMAINE & ASSO	1000.00.00	1,494.40
101632	5/20/25	Truckee Donner PUD	1000.00.00	182.29
101633	5/20/25	Truckee Donner PUD	1000.00.00	489.95
101634	5/20/25	Truckee Donner PUD	1000.00.00	828.24
101635	5/20/25	Truckee Donner PUD	1000.00.00	494.55
101636	5/20/25	Truckee Donner PUD	1000.00.00	710.61
101637	5/20/25	Truckee Overhead D	1000.00.00	1,117.00
101638	5/20/25	UBEO BUSINESS S	1000.00.00	1.49
101639	5/20/25	UBEO WEST LLC	1000.00.00	268.58
101640	5/20/25	UPSKILL HEALTHC	1000.00.00	1,340.00
101641	5/20/25	Verizon Wireless	1000.00.00	887.13
101642	5/20/25	Verizon Wireless	1000.00.00	1,353.58
101643	5/20/25	VESTIS	1000.00.00	418.23
101644	5/20/25	WESTERN INDUST	1000.00.00	17.56
39724	5/20/25	State Fire Training	1000.00.00	125.00
1574	5/20/25	Department of Health	1001.18.00	111.82
ACH052925	5/21/25	CalPERS	1000.00.00	189,467.2
ACH.1	5/21/25	AAA SMART HOME	1000.00.00	41.63
ACH.2	5/21/25	Liberty Utilities	1000.00.00	904.46
ACH.3	5/21/25	Napa Sierra	1000.00.00	72.33
ACH.4	5/21/25	Pacific Gas & Electric	1000.00.00	361.53

Truckee Fire Protection District
Check Register
For the Period From May 1, 2025 to May 31, 2025

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
ACH.5	5/21/25	SELMAN & COMPAN	1000.00.00	1,755.00
ACH.6	5/21/25	SIERRA MOUNTAIN	1000.00.00	94.80
ACH052925	5/27/25	CalPERS 457 Progra	1000.00.00	7,932.02
ACH0529	5/27/25	NATIONWIDE RETIR	1000.00.00	38,002.98
ACH0529	5/27/25	PARS	1000.00.00	2,266.61
ACH052925	5/27/25	PLUMAS ACH RETI	1000.00.00	50,190.13
ACH0529	5/27/25	VOYA FINANCIAL	1000.00.00	5,181.66
ACH-530	5/27/25	911 RESTORATION	1000.00.00	3,500.00
Total				531,870.8

Truckee Fire Protection Dist.Mitigation
Check Register
For the Period From May 1, 2025 to May 31, 2025

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
May 31, 2025

	Current Month	Year to Date	Annual Budget	% Budget
Revenues				
Taxes	4,846,070.13	12,074,044.20	12,431,009.00	97.13
Fire Suppression Benefit Assessment	661,059.43	1,595,306.82	1,502,567.00	106.17
Interest	116,122.64	425,236.45	75,000.00	566.98
Rents	3,111.45	34,425.95	35,000.00	98.36
Emerg Incident Reimbursements	37,122.61	416,335.06	20,000.00	2,081.68
Non-emergency Reimbursements	0.00	60,210.59	20,000.00	301.05
Prevention Fees	13,636.11	168,410.92	200,000.00	84.21
Miscellaneous	0.00	2,915.16	2,000.00	145.76
Sale of Fixed Assests	0.00	0.00	5,000.00	0.00
Administrative Billings	940.78	3,805.94	5,000.00	76.12
Placer County Programs	0.00	0.00	0.00	0.00
Grant Funds	0.00	0.00	0.00	0.00
Ambulance Revenue	392,107.47	2,772,590.15	3,032,750.00	91.42
GEMT Reimbursements	0.00	0.00	0.00	0.00
Reserve Transfer	0.00	0.00	0.00	0.00
Total Revenues	6,070,170.62	17,553,281.24	17,328,326.00	101.30
Expenses				
Permanent Salaries	618,673.85	7,062,448.16	7,591,831.00	93.03
Temporary Salaries	11,083.14	43,079.19	132,743.00	32.45
Retirement	100,403.59	2,240,405.84	2,384,937.00	93.94
Employee Insurance/457 Benefits	20,300.86	1,545,445.85	1,798,035.00	85.95
Post Retirement Health Benefits	54,357.35	682,093.96	644,472.00	105.84
Workers Compensation	0.00	452,401.54	420,000.00	107.71
Miscellaneous	0.00	2,175.77	20,000.00	10.88
Uniforms/Protective Clothing	5,164.12	90,801.23	82,000.00	110.73
Communications	1,408.90	148,511.86	295,000.00	50.34
Household	1,751.29	30,686.88	40,000.00	76.72
General Liability Insurance	0.00	132,372.03	152,000.00	87.09
Maintenance/Lease of Equipment	507.31	73,685.39	130,850.00	56.31
Maintenance Vehicles	2,028.68	140,045.93	250,000.00	56.02
Maintenance of Structures	9,633.00	92,426.05	250,000.00	36.97
Memberships	0.00	18,060.33	26,710.00	67.62
Medical Supplies	4,736.96	94,547.27	100,000.00	94.55
Office Expense	(355.05)	14,691.22	15,000.00	97.94
Publications	0.00	813.98	6,000.00	13.57
Professional Services	10,437.72	631,667.14	745,750.00	84.70
Training & Travel	6,439.00	92,793.15	151,500.00	61.25
CERT Team Expense	0.00	0.00	2,000.00	0.00
Fuel	3,821.82	83,173.02	130,000.00	63.98
Utilities	11,759.23	162,161.14	159,000.00	101.99
Prevention	4,657.50	54,011.33	65,000.00	83.09
Equipment	81,700.26	295,105.30	267,600.00	110.28
Ambulance Billing Service	2,728.70	136,106.99	150,000.00	90.74
Bad Debt/Writeoffs	88,398.80	240,222.17	900,000.00	26.69
GEMT Expenses	0.00	158,048.91	75,000.00	210.73
New Vehicle/Apparatus	0.00	0.00	0.00	0.00
New Vehicle EMS	0.00	0.00	145,285.00	0.00
Reserve Transfer	0.00	0.00	197,613.00	0.00
Total Expenses	1,039,637.03	14,717,981.63	17,328,326.00	84.94
Net Income	\$ 5,030,533.59	\$ 2,835,299.61	\$ 0.00	0.00

Truckee Fire Protection District
Fire Suppression Benefit Assessment

	May 31, 2025		
	Current Month	Year to Date	Annual Budget
Revenues			
Direct Charges Fire Sup. Benefit Assess.	661,059.43	1,595,306.82	1,502,567.00
Interest FSBA	9,624.90	24,282.59	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	670,684.33	1,619,589.41	1,502,567.00
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Expenses			
Permanent Salaries - FSBA	80,736.00	865,008.00	922,656.00
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	276,797.00
County Tax Administration Fee	0.00	27,831.68	0.00
Direct Tax Administration	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenses	80,736.00	892,839.68	1,199,453.00
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Net Income	\$ 589,948.33	\$ 726,749.73	\$ 303,114.00
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Truckee Fire Protection District
Measure T General Fund
Budget vs Actual
May 31, 2025

	Current Month	Year to Date	Annual Budget	% Budget
Revenues				
Taxes	1,441,960.34	3,398,531.80	3,629,312.00	93.64
Interest	17,494.50	38,883.69	20,000.00	194.42
Miscellaneous	0.00	0.00	1,000.00	0.00
Administrative Billing	0.00	0.00	1,000.00	0.00
Grant Funds	0.00	325,000.00	305,000.00	106.56
Reserve Transfer	0.00	0.00	655,546.00	0.00
	<hr/>	<hr/>	<hr/>	
Total Revenues	1,459,454.84	3,762,415.49	4,611,858.00	81.58
	<hr/>	<hr/>	<hr/>	
Expenses				
Permanent & PT Salaries	76,223.25	596,622.82	685,528.00	87.03
Retirement	0.00	17,251.50	44,630.00	38.65
Employee Insurance/457 Benefits	1,155.25	104,457.01	158,758.00	65.80
Post Retirement Health Benefits	100.00	5,000.00	7,560.00	66.14
Uniforms	336.12	6,121.94	8,000.00	76.52
General Insurance	0.00	0.00	0.00	0.00
Maintenance Equipment	0.00	0.00	0.00	0.00
Maintenance Vehicles	300.00	651.03	12,500.00	5.21
Utilities	0.00	0.00	0.00	0.00
Maintenance Structures	420.00	4,829.04	5,400.00	89.43
Memberships	0.00	120.00	2,000.00	6.00
Communications	1,353.58	9,018.45	7,200.00	125.26
Public Education/Outreach	0.00	250.00	50,000.00	0.50
Office Expense	717.41	15,513.73	27,500.00	56.41
Professional Services	7,625.25	144,196.97	301,600.00	47.81
Fuel	419.07	6,313.90	10,000.00	63.14
Training & Travel	0.00	2,524.44	10,000.00	25.24
Forest Fuels Projects	1,494.40	763,488.64	1,027,704.00	74.29
Wildfire Prevention Programs	0.00	10,786.14	160,000.00	6.74
Green Waste	0.00	486,884.58	760,000.00	64.06
Equipment	259.38	23,252.78	10,000.00	232.53
New Vehicle	0.00	0.00	0.00	0.00
Community Wildfire Grants	0.00	841,946.02	1,270,156.00	66.29
Reserve Transfer	0.00	0.00	53,322.00	0.00
	<hr/>	<hr/>	<hr/>	
Total Expenses	90,403.71	3,039,228.99	4,611,858.00	65.90
	<hr/>	<hr/>	<hr/>	
Net Income	\$ 1,369,051.13	\$ 723,186.50	\$ 0.00	0.00
	<hr/>	<hr/>	<hr/>	

Truckee Fire Protection District
Balance Sheet
May 31, 2025
ASSETS

Current Assets		
General Checking - Plumas	\$	468,344.24
Ambulance checking		98,511.18
Investment- General		8,222,469.49
Operating Reserve - LAIF		3,045,010.62
Investment - FSBA		1,070,418.38
Investment - Building & equip		2,282,491.51
Investment - Measure T		1,401,363.09
TVI Investment Account		2,234,723.11
Accounts receivable		28,859.08
Accounts receivable, ambulance		1,692,286.23
Allowance for bad debt		(722,000.28)
		<hr/>
Total Current Assets		19,822,476.65
Property and Equipment		<hr/>
Total Property and Equipment		7,814,785.97
Other Assets		<hr/>
Total Other Assets		0.00
Total Assets	\$	<u><u>27,637,262.62</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable	\$	6,469.53
Accrued retirement CRDEB		89.39
PERS-Employee Paid Classic		33,943.77
PEPRA PERS Employee		50,201.45
Accrued retirement PERS		83,778.36
Deferred comp		275.91
Union Dues		3,490.00
House Dues		544.83
House Dues		174.26
House Dues		446.72
House Dues		357.29
House Dues		667.30
PEHP Employee		25.00
		<hr/>
Total Current Liabilities		180,463.81
Long-Term Liabilities		<hr/>
Total Long-Term Liabilities		0.00
Total Liabilities		180,463.81
Capital		
Investment in fixed assets		7,814,785.69
Beginning Balance Equity		15,691.00
General Fund Balance		14,316,491.70
General Fund Balance - MT		1,129,577.00
Building & equip fund balance		622,219.30
Net Income		3,558,034.12
		<hr/>
Total Capital		27,456,798.81
Total Liabilities & Capital	\$	<u><u>27,637,262.62</u></u>

Truckee Fire Protection Dist.Mitigation
Balance Sheet
May 31, 2025

ASSETS

Current Assets		
Investment - Mitigation Town	\$	1,397,616.96
Investment - Mitigation Nevada		97,490.33
Investment-Mitigation Placer		2,592,952.93
Mit. (Town) - Plumas		114,221.10
Mit (PLA/NEV) - Plumas		168,909.29
Prepaid Expense		518,714.52
		<hr/>
Total Current Assets		4,889,905.13
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>4,889,905.13</u></u>

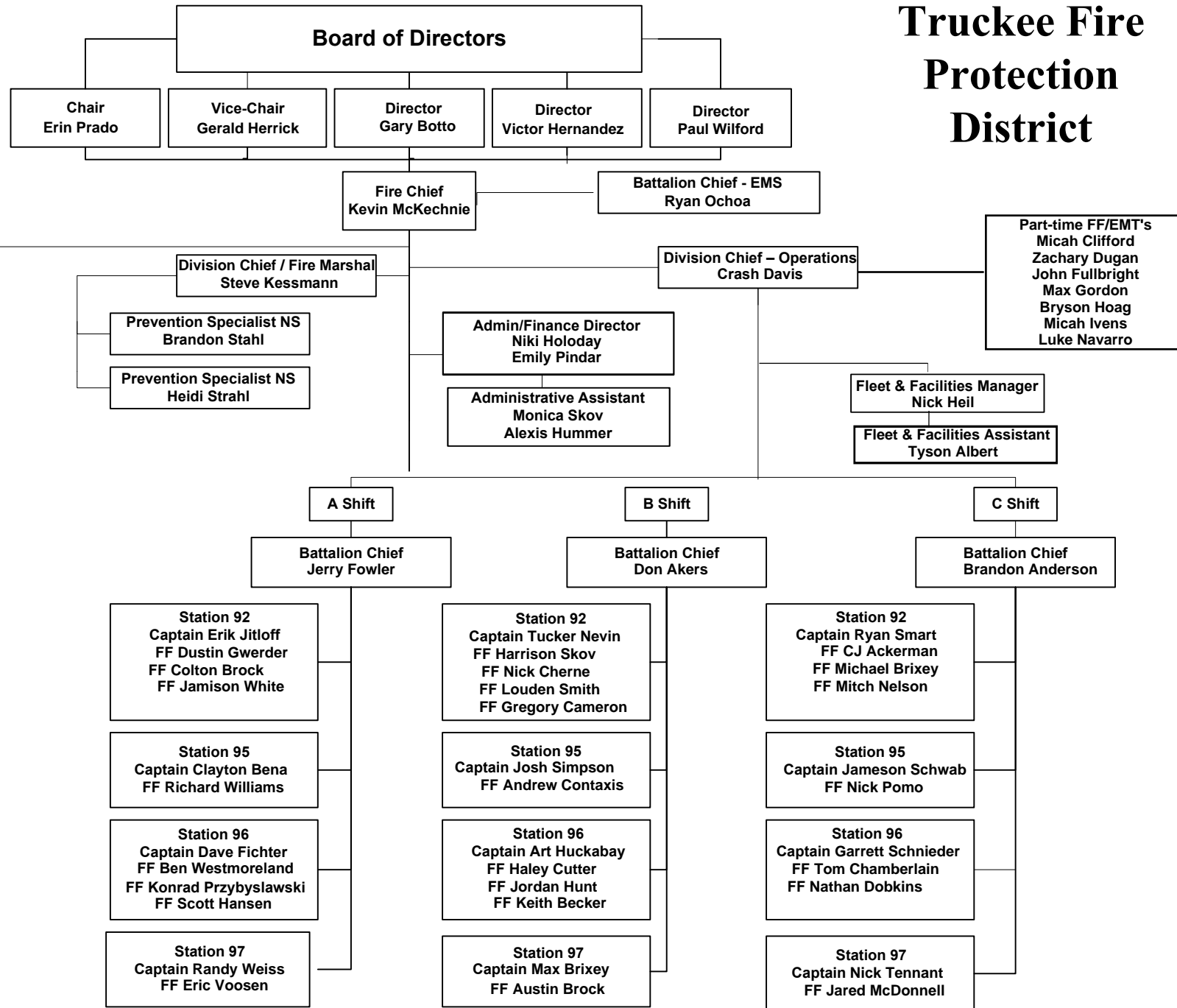
LIABILITIES AND CAPITAL

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		2,351,688.23
Net Income		617,488.02
		<hr/>
Total Capital		4,889,905.13
		<hr/>
Total Liabilities & Capital	\$	<u><u>4,889,905.13</u></u>

LAIF - UNRESTRICTED OPERATING RESERVES -GENERAL FUND			May-25
	<u>DEBIT</u>	<u>CREDIT</u>	
Beginning balance			\$ 2,372,919.55
Interest			\$ 2,372,919.55
MT/FSBA Transfer			\$ 2,372,919.55
Transfer	\$ 5,849,549.94		\$ 8,222,469.49
Ending Balance			\$ 8,222,469.49
LAIF - MEASURE T			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,383,868.59
Interest	\$ 17,494.50		\$ 1,401,363.09
Ending Balance			\$ 1,401,363.09
LAIF - RESTRICTED OPERATING RESERVES -GENERAL FUND			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 3,029,290.17
Interest	\$ 15,720.45		\$ 3,045,010.62
Ending Balance			\$ 3,045,010.62
LAIF - FSBA GENERAL OPERATING			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,060,793.48
Interest	\$ 9,624.90		\$ 1,070,418.38
Ending Balance			\$ 1,070,418.38
LAIF - BUILDING & EQUIPMENT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 2,257,352.76
Interest	\$ 25,138.75		\$ 2,282,491.51
Ending Balance			\$ 2,282,491.51
LAIF - MITIGATION TOWN			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 1,382,219.86
Interest	\$ 15,397.10		\$ 1,397,616.96
Ending Balance			\$ 1,397,616.96
LAIF - MITIGATION NEVADA			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 96,416.59
Interest	\$ 1,073.74		\$ 97,490.33
Ending Balance			\$ 97,490.33
LAIF - MITIGATION PLACER			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 2,564,389.43
Interest	\$ 28,563.50		\$ 2,592,952.93
Ending Balance			\$ 2,592,952.93
Total LAIF			\$ 20,109,813.31
TVI Investment Account			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 2,227,527.64
Dividend	\$ 7,195.47		\$ 2,234,723.11
Ending Balance			\$ 2,234,723.11
CalPERS Employers' Retiree Benefit Trust - CERBT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 5,944,875.84
Mar 25 Earn/Expense	\$ 38,508.83	\$ 1,043.26	\$ 5,982,341.41
Ending Balance			\$ 5,982,341.41
CalPERS Employers' Benefit Trust - CEPPT			
	<u>DEBIT</u>	<u>CREDIT</u>	<u>BALANCE</u>
Beginning balance			\$ 103,219.68
Mar 25 Earn/Expense	\$ 1,130.74	\$ 59.39	\$ 104,291.03
Ending Balance			\$ 104,291.03



Truckee Fire Protection District



Organizational Chart - May 19, 2025



TRUCKEE FIRE PROTECTION DISTRICT

TRAINING REPORT

Completion Date Range from 05/01/2025 – 05/31/2025

Assignment Name	Hours
Anti-Harassment Training for All Employees - California (SB1343)	6
Burn Building Live Fire Training	256
EMS Assessing the Patient with Major Trauma (50121)	2
EMS Assessment and Treatment of Altered Mental Status (2861507)	13
EMS Child Abuse: An EMS Professionals Role & Responsibilities (861506)	4
EMS Common Infectious Pathogens (2856493)	7
EMS HIPAA Awareness (1587)	7
EMS Kinematics of Trauma (26347)	3
EMS Medication Errors (77246)	2
EMS Shift Training	36
EMS SPEAR Needle Decompression	27
EMS Special Challenges in Patient Assessment (2659875)	17
Fleet Program Defensive Driving Strategies for Emergency Vehicle Operators	9
Fleet Program Securing Materials for Transportation for Emergency Vehicle Operators	1
Pack Test	25.5
Physical Fitness	181.9
Rescue Training Documentation	72
Ropes. Webbing, Knots & Anchors 2024	2
RT-130: Annual Wildland Fire Safety Refresher - Module 1 (2933418)	84
RT-130: Annual Wildland Fire Safety Refresher Module 2 (2933447)	78
RT-130: Annual Wildland Fire Safety Refresher Module 3 (2933449)	74
RT-130: Annual Wildland Fire Safety Refresher Module 4 (2933450)	70
SCBA	53.35
Shelter Deployment Wildland Fire Training Documentation	2
S-SV Policy Update #76	5
Structure Fire Training Documentation	267.5
Tailboard Safety	62
TFD Off Road Operations Driving Skills	2
TFPD Off-Road Operations	32
TFPD Shelter Deployment Wildland Fire Training	34
TFPD Swiftwater Rescue Awareness	5
Wildland Fire Training Documentation	218
Wildland Progressive Hose Lays / WUI Performance Standard	2
WUI Performance Standard / Wildland Progressive Hose Lays	36
Grand Total	1697.25



Chief's Report

Board Report for June 17, 2025

To: Truckee Fire Protection District Board of Directors

From: Kevin McKechnie, Fire Chief

Fleet and Facilities:

Station 92 Roof Leak/Ceiling Repair: The ceiling repair at Station 92 has been expanded to include the entirety of the day room and kitchen/dining areas. The reason for the expanded area is to completely clean the organic growth that has occurred in the rafter bays and to install a more efficient insulation system. Due to the expansion of the project, access to the dorms has been cut off. Other sleeping and cooking arrangements have been made for Station 92 crews. Beds have been placed in the gym area and the Town of Truckee has provided access to their dormitory at the corporation yard. Additionally, crews are allowed to utilize their recreational vehicles on site at the station. Meals will be provided by the District in accordance with our per diem policy while the kitchen is inaccessible. The duration of the project is estimated to be about two weeks. The new insulation system will be a combination of closed cel spray foam and fiberglass bat insulation. The R-value of this new system will be well above the code required R-38 and will eliminate the need for venting the rafter bays. This solution was vetted with a licensed engineer and several insulation contractors. Funds from this repair are available in our budget reserves.

Station Design Conference: The station design conference was informative and we are very appreciative for the opportunity to attend. We gathered several nuggets that will help move our Station 90 project forward. We learned about various project delivery methods including design build and construction management at risk or CMAR. The CMAR delivery method was described as delivering the best value as it is based on qualifications and not simply low bid. Some characteristics of CMAR include negotiating overhead and profit, guaranteed maximum price (GMP), and a shared contingency. The CMAR process starts with the development of project criteria documents followed by onboarding of the design team and then selecting a construction management firm. More research needs to be done but I feel like we are generating momentum for Station 90.

Staff:

IAFF Local 3800: The swearing in ceremony went well for our Captains and Firefighters, additionally the Local 3800 used the ceremony to brand the Union with a new name. Formerly known as the Nevada County Professional Firefighters, with the addition of Truckee, the Local 3800 is now known as the Sierra Nevada Firefighters spanning the Sierra crest with high quality, professional service. The Truckee shop of the L3800 has designated a negotiating team of Captain's Schnieder and Schwab and we will begin MOU negotiations later this month. Our MOU expires at the end of this calendar year.

High School Driver Safety Day: I want to take this opportunity to recognize Battalion Chief Brandon Anderson and the C-Shift for their assistance with the high school driver safety day at Truckee High. Students wishing to obtain a parking permit or a bid for the prom, were required to attend this event. Several stations were set up including Truckee PD, CHP, Nevada County Sheriff and Truckee Fire. The students also participated in an assembly on safe driving. Our crews demonstrated vehicle extrication and low angle rescue using a 3:1 mechanical advantage rope system.

High School Driver Safety Day:

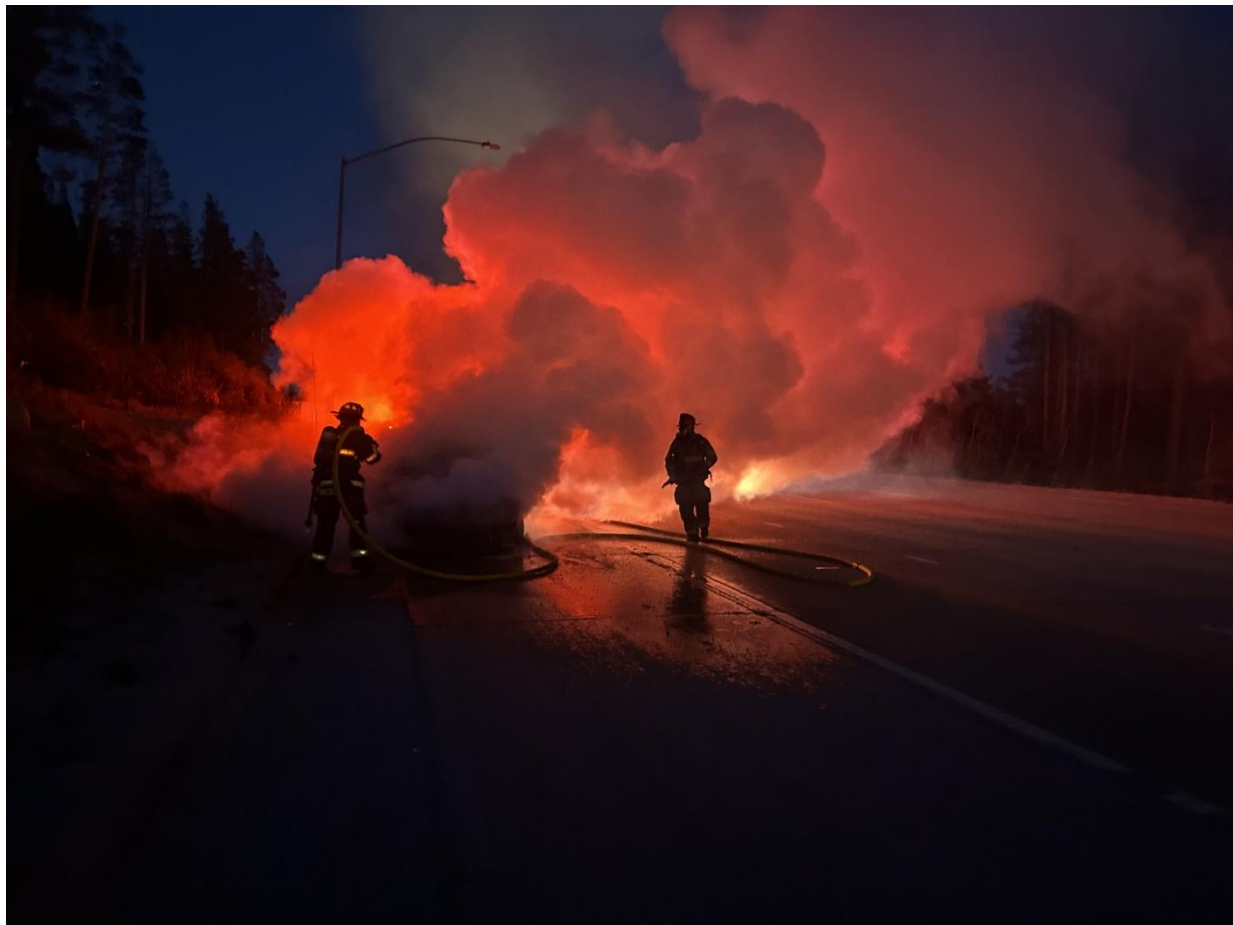




Division Chief's Report

Board Report for June 17th, 2025

To: Truckee Fire Protection District Board of Directors
From: Crash Davis, Division Chief - Operations



Crews respond to a vehicle fire on I-80. Pictured: Captains Jitloff and Schnieder. Photo by BC Fowler.

Incident Activity:

In May 2025, TFPD responded to a total of 179 calls for service. This represents a decrease compared to May 2024, during which the District handled 252 calls. Total calls for the year to date are 1,342.

For further details, please refer to the attached ESO report.

Significant Incident(s):

Multiple vehicle fires on I-80:

TFPD responded to four separate vehicle fires on Interstate 80 during the month of May.

Vegetation Fire in Kingvale:

A small vegetation fire occurred on State Responsibility Area (SRA) land in Kingvale. USFS, Cal Fire and Truckee Fire resources responded. B97 assisted with initial attack and mop-up operations.

EMS (Emergency Medical Services):

TFPD responded to 108 EMS calls, accounting for approximately 65% of the total call volume for the month.

Spring Infrequent Skills Training:

All paramedics participated in a bi-annual requirement mandated by Sierra-Sacramento Valley EMS Agency (S-SV). This training ensures all paramedics maintain proficiency in low-frequency, high-risk skills.

Special Events within the District:

Memorial Day Ceremony:

Old #1, driven by Chief McKechnie, participated in the Memorial Day Ceremony held at the cemetery, honoring those who died while serving our country.

Traffic Safety Awareness Event- Truckee High School:

Truckee Fire crews joined Truckee Police, local driving schools and insurance agencies for an event focused on safe driving practices and the real-world impact of traffic safety.

Training:

Vent/ Enter/ Search (VES):

STO Carl Ackerman led all three shifts through a comprehensive VES training. The session began with a white board lecture, followed by practical drills focused on first floor operations, second floor operations including laddering windows and searching target rooms.

Carson City Burn Building (Live-fire training):

TFPD personnel participated in live-fire scenarios simulating the first 15 minutes of a residential structure fire. Training priorities included fire attack and search/rescue with multiple victims on multiple floors and command radio training. Special thanks to Captains Jitloff, Nevin and Bena, and Firefighters Williams, Gwerder, Ackerman, Nelson, and Colton Brock for organizing and executing the training. 30 TFPD members participated over the two-day event.

Wildland Fire Operations:

Shift level training conducted by the Shift Training Officers (STOs) covering progressive hose lays, mobile attack, shelter deployment and tank transfers operations.

Off-road Driving:

Captain Bena and FF Williams led a refresher course at Prosser Pits emphasizing best practices in off-road safety and handling of Brush engines and UTVs.

Part-Time Firefighters Task Books:

Crews have been actively engaged in working through task books for part-time personnel, supporting their progress and operational readiness.

Strike Teams:

None.

Apparatus:

All fire apparatus and medic units are in service and ready to respond.

Operations:

Delivery of New Brush Engine:

The new Brush Engine was delivered to Station 92 on June 11th. A transition plan is in place to ensure a smooth and efficient entry into service including evaluation by the Fleet and Facilities Manager Heil, outfitting of equipment led by Captain Nevin and in-service training coordinated by Captain Jitloff. Our target date for placing the Brush Engine into full service is the first week of July.

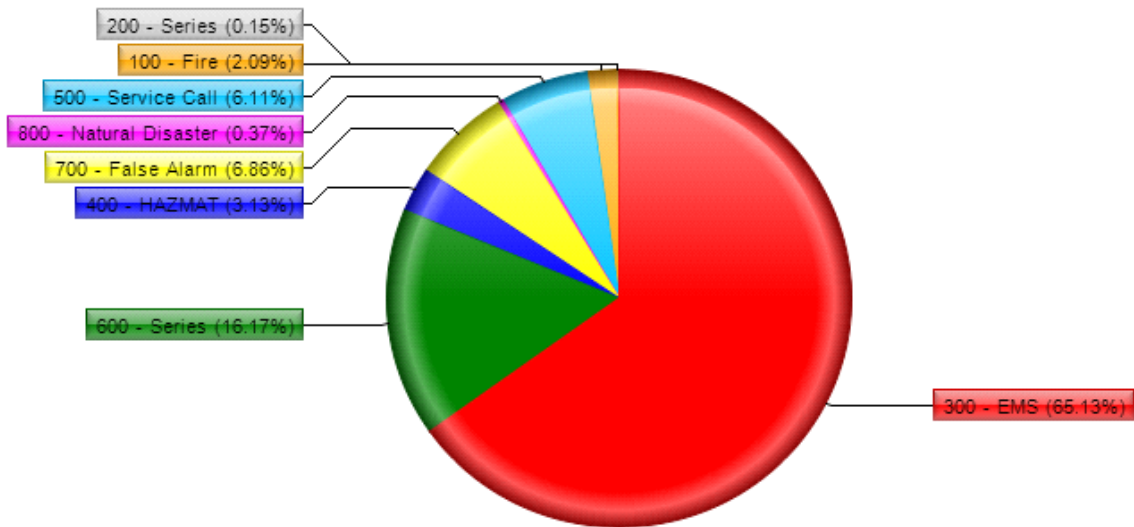
Fire - Incident Types with Monthly and Annual Breakdown

Date: Monday, June 9, 2025
Time: 11:57:36 AM

Alarm Date between 2025-01-01 and 2025-05-31

Incident Type Group	2025	Total
300 - EMS	874	874
600 - Series	217	217
400 - HAZMAT	42	42
700 - False Alarm	92	92
800 - Natural Disaster	5	5
500 - Service Call	82	82
100 - Fire	28	28
200 - Series	2	2
Annual Total	1342	1342

Incident Type Group	2025-01-01	2025-02-01	2025-03-01	2025-04-01	2025-05-01	Total
300 - EMS	229	203	164	170	108	874
600 - Series	65	38	57	28	29	217
400 - HAZMAT	8	13	10	3	8	42
700 - False Alarm	27	17	18	17	13	92
800 - Natural Disaster	1	1	0	0	3	5
500 - Service Call	27	18	17	10	10	82
100 - Fire	7	2	7	5	7	28
200 - Series	0	0	0	1	1	2
Monthly Total	364	292	273	234	179	1342





Fire Marshal's Report

Board Report for June 17th, 2025

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

Construction/Plan Review/Land Use:

The new Start House is coming online with prevention making an accommodation for a special inspection to allow time to accommodate a COO from the TOT.

Pacific Crest Commons is moving forward with grading and lot preparation work at the old CHP building.

Rue Ivy/Coach land expansion project is moving forward with fire mitigation and evacuation plan development

Working with a new consultant hired by Sugar Bowl tasked with developing a mitigation plan for emergency access and fire water in their snowbound village. Initial meeting was positive and solution oriented.

Lahontan is on a tight timeline to setup a temporary golf pro shop and restaurant facility as their main facility undergoes a renovation. Working with Placer Building and Planning agencies to approve a workable plan for their temporary facilities.

Working with OFSM film division in LA, NEU prevention staff, and Placer film office for a proposed feature length film movie that will construct a period railroad town near Donner Summit and burn down a barn structure during August or October. Lots of variables and moving parts still being discussed as to the optics and mitigations required to potentially approve this type of permit.

The Waldorf School has generated an emergency operating plan as part of the use permit. It addresses evacuation issues and emergency preparedness and mitigation strategies. We are reviewing this with the TOT planning department and OEM.

Landscape plan review has now become a common work item consuming a lot of time relaying to frustrated applicants that approved plans from the TOT will not pass a defensible space inspection as they do not align with state requirements.

Projects:

Commercial business inspection program is happening. Staff have developed a list of commercial business in the Fire District that will target code compliance, pre planning, Knox keys, and defensible space compliance.

SB 1205 inspections are starting up again with an emphasis on schools so that they have adequate lead time to address any defensible space deficiencies over the summer break.

Still investigating the possibility of moving towards a third-party reporting system for fire sprinkler and alarm compliance through Compliance Engine or IROL. These vendors provide compliance reporting relieving the admin burden on prevention staff. Neighboring agencies utilize Compliance Engine.

CFC and IWUI Code adoption has required a significant amount of work and research as the release of the codes were delayed this year due to legislative changes resultant from the Palisades and Eaton Fires. This has resulted in some significant changes in the WUI category and the building requirements for new development in the high and very high FHSZ. We are relaying info to building code officials, stakeholders, and allied agencies in the early stages to get a working draft that will be ready for public comment hopefully by August for a September reading and October adoption to meet the January 1st target date for implementation. Main topics for the JPA revolve around LPG/NG installations, fire sprinkler requirements for new and existing structures, and required access.

Section 1276.01 of Title 14 requires a 30' lot line setback in the VHFHSZ. With the adoption of the new Cal Fire maps, this has generated the need to approve variance requests for new building permits that do not meet this requirement. I floated the idea to Cal Fire to generate an online application for this type of variance to generate some efficiencies in the process. Land use planners generally do not want to engage or recognize the need on said topic.

Defensible Space Ordinance Update

This item has been tabled until mid-winter. BOF has a meeting 6/16/25 on the zone zero item. Governor Newsom has established a 12/31/25 deadline for the promulgation of the zone zero text.

Short Term Rental (STR) Inspections

Working with the TOT on modifying the fee collection process for fire and life safety inspections. The goal is to have TFPD collect fees for fire and life safety inspections at time of scheduling so that we can alleviate the need for a

complicated admin invoicing and billing process. Hopefully this will streamline the process and free up staff time.

Staffing and Hiring

Current staff of 2 fire prevention specialists.

Special Events

Still capturing a few unpermitted special events that have occurred with an emphasis on education and planning. We are emphasizing a departure from past practice and moving towards best practice with the implementation of EMS plans and crowd manager training for larger events. The goal is to remind special event promoters of their responsibilities to their attendees to provide a safe venue and have a mitigation strategy in place beyond calling 911.

4th of July Fireworks planning and PR coordination is ongoing with TOT, CHP, State Parks, Park and Rec. The sponsor has been reminded of common trigger points associated with potential show cancelation related to weather, resource availability, and incident activity.

Training

Nor Cal FPO meeting is scheduled for next month at Sunnyside with wildfire being the primary topic of discussion.

Attended the Tesla semi-truck emergency response training at TMCC. Learned about evolving ESS and EV technology and fire suppression strategies.

Burn Permits and Rx Fire

Cal Fire performed a 25-acre VMP on the Waddel Ranch property without incident.

Sacramento is pushing for a longer permit burning season to allow for defensible space mitigation work. The timing of suspension of burn permits and the burn ban are still in flux.

Fire Investigations

6/5/25 Small 5' x 5' vegetation fire adjacent to 7-11 on TDPUD property. Working with TPD and TDPUD for investigation follow up.



Finance Report

Board Report for June 17, 2025

To: Truckee Fire Protection District Board of Directors

From: Emily Pindar, Administrative & Financial Services Director

As of May 31, 2025 have completed 92% of our fiscal year 2024-2025 budget and have expended 85%. Estimates currently project a budget surplus.

Revenue:

- We have received 97% of our budgeted tax revenue payments to date.

Expenses:

- We will evaluate our surplus for additional purchases before the end of the fiscal year. We will also evaluate possible reserve transfers as we continue to save for aging equipment and infrastructure.

Ambulance Billing

- Billing: up 2%
- Payments: up 21%
- Net Revenue: down 23%

Measure T:

- Expended 66% of fiscal year budget.

TVI Investment:

- The balance of \$2m+ remains in our TVI Money Market account earning monthly interest.

Other Notes:

- We have received the Audit Planning Memos from James Marta & Company LLP for the District's audits and preparation of financial statements for the fiscal year ending June 30, 2025. JMC will also prepare and submit the Special District's Financial Transaction report required by the State Controller's Office and calculate the District's appropriations limit. Staff is currently working on information gathering and completing questionnaires for the interim audit.



Wildfire Prevention Report



Board Report & Measure T Update – June 2025

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

Message from the Wildfire Prevention Team:

Defensible Space Inspections, Green Waste Pick-Up, Dumpster Rebates, and Forestry Work is all in full effect! The weather is becoming hot, snow is all melted and vegetation is already starting to dry out. Now is the time to prepare for wildfires. The best defense is a good offense, take care of the space around your home now! 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 doubles their chances of withstanding a wildfire. 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 jamming thanks to the hard work of our community! All information regarding the program can be found at www.truckee-fire.org/greenwaste.
- **Truckee!** - Help us get to our goal of 5,000 piles!
- TFPD has already paid 106 six-yard dumpster rebates requests. Keep up the great work Truckee. Don't forget we now offer 75% back for one 6-yard green waste dumpster for Town of Truckee residents, and two rebates for unincorporated Nevada & Placer County residents.

518

Completed Pickups w/ CNF

2,652

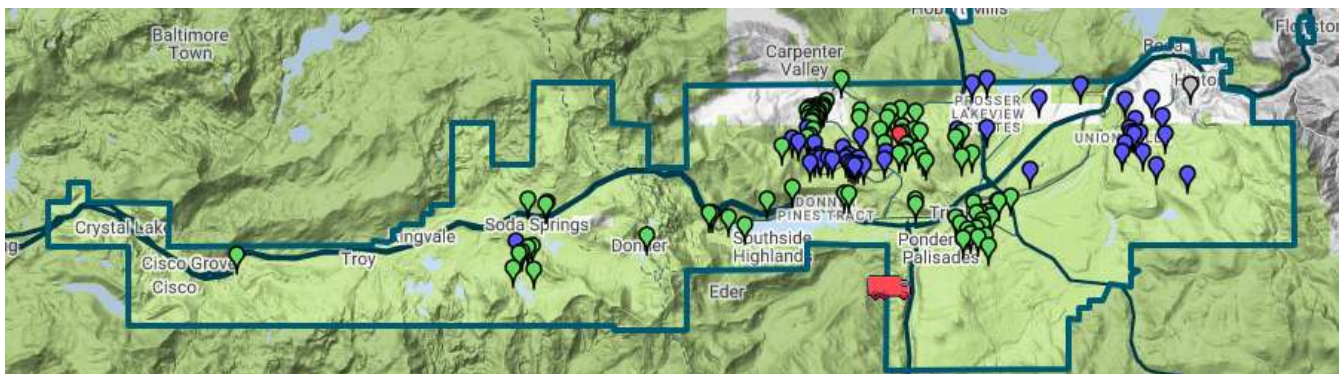
Cubic Yards

5

Cubic Yards Average

80

Future Reservations



Defensible Space – Meet the Team!



Heather Pendleton

Born and raised in Truckee, Heather is proud to be spending her second season with the Wildfire Prevention team. She loves making the most of everything summer in the Sierras has to offer and is looking forward to many more seasons to come.



Samuel Rea Ramirez

Born and raised in Reno, NV, Sam is entering his final year at University of Nevada, Reno as a proud first-generation student majoring in Communication Studies. He is grateful to join Truckee Fire and looks forward to promoting safety and connecting with the Spanish-speaking community in Truckee.



Justin Wadsworth

Justin is grateful to have a summer away from wildland firefighting to give back to his hometown, while also having time to pursue his passion of pushing his limits and immersing himself in the beauty that surrounds us.



Roin Nance

Roin is a former cybersecurity executive and retired military officer with over 30 years of leadership experience. He brings extensive expertise in financial systems, and operational audits—skills that directly support and align with D-Space inspection activities.



Sofia Huston

Sofia grew up in Monterey, CA and spent most of her adult life working in fire suppression through summer and traveling through winter. She is enjoying the transition to fire prevention and more evenings at home to do what she loves (trail running, Brazilian jiu jitsu, and hanging out with her dog).



Susan Elliott

Originally from Colorado, Susan served for a decade as a structural & wildland firefighter, and worked in education as a teacher & administrator. After retiring to California to be near family, she now enjoys the great outdoors and her role at Truckee Fire, blending her passion for service and education in new and impactful ways.



Wyndham May

Wyndham has spent the past 10 years in the Tahoe area, working in trail building, wildland firefighting, and ski patrol. Passionate about the mountains he calls home, he's excited to help the community become better prepared and protected from wildfires.

- Planned Areas to inspect in the 2025 Season: A Defensible Space Workplan webinar/info meeting was carried out on 5/19. Target Inspection Areas for 2025 include Southern 1/3rd of Glenshire, Olympic Heights, Prosser Lakeview, Armstrong Tract, and all of Donner Lake. Staff will also be working to support and ensure many of our HOAs are completing their inspections. This includes Martis Camp, Lahontan, Schaffers Mill, Old Greenwood, and Grays Crossing.



Home Hardening

50% Rebates up to \$2000 per home are available for home hardening upgrades like vent screening, replacing the first 5' of combustible fences attached to structures, enclosing decks, creating 5' of hardscaping around the home, and more. Program info - www.truckee-fire.org/hardenyourhome.

Update on 2025 Community Wildfire Prevention Grants

- See agenda item in this month's board packet for the recommendation to award 2025 grant recipients. Updates on awarded projects will be provided here and on www.truckee-fire.org/grants moving forward.
- Have a project idea that you want to apply for next year? Email grants@truckee-fire.org to talk through your idea!

CWPP implementation projects - <https://www.truckee-fire.org/projects>

2024 Projects - (Over \$1M at work across 324+ acres)

Truckee Tahoe Airport awarded Truckee Fire \$305,000 for three high-priority CWPP fuel reduction projects, with Measure T covering the remaining costs. As of this board meeting, Operations have restarted for all 2024 CWPP projects after delays from winter impacts. Contractors are confident that work will be completed by June 30, 2025:

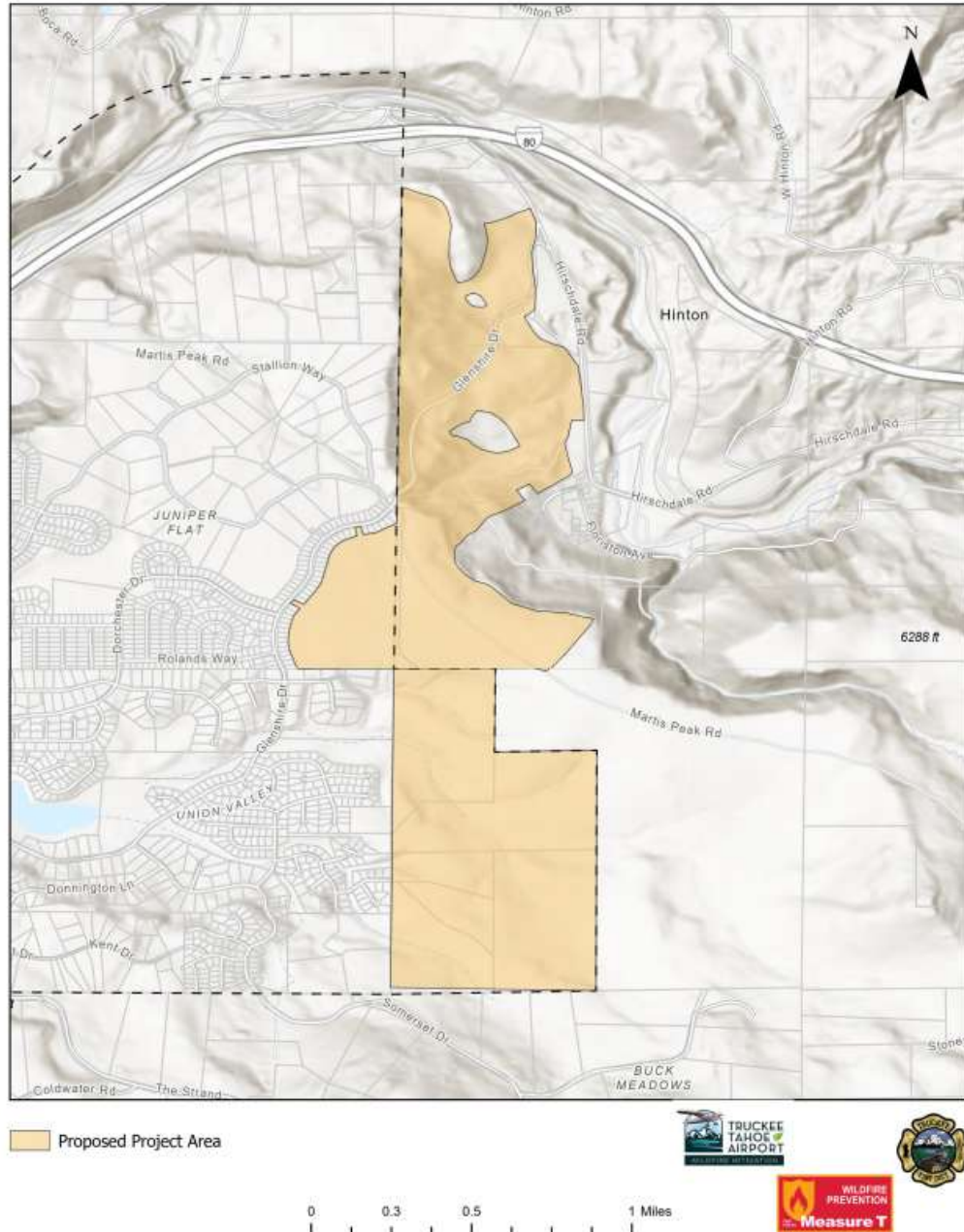
- **Martis Peak Road Egress** – Treating 11.7 miles of private roads (50' on either side), totaling ~147 acres. Currently 80% complete
- **Armstrong Tract Hand Thin** – Treating ~94 acres of private land with hand thinning, chipping, and some pile burning. Currently 95% complete.
- **Sierra Meadows Community** – Treating ~83 acres across 15 private lots and HOA land with mechanical and manual thinning, mastication, and chipping. Currently 90% complete.

2025 Projects - More info on www.truckee-fire.org/projects

Truckee Tahoe Airport awarded Truckee Fire \$800,000 to implement a high priority project with Measure T covering the remaining costs. We have up to \$1.2M of Measure T Budgeted for projects in FY 25/26 and are hoping to award a contract for the Glenshire to Hirschdale Egress project and then make remaining Measure T funds available for other high priority projects.

- **Glenshire to Hirschdale Egress** – Treating nearly 500 acres of private property along Glenshire's primary evacuation route to I-80 and reducing fuels and improving forestry conditions in the Wildland Urban Interface. This project combines funding and efforts from Truckee Fire, Truckee Tahoe Airport, Truckee Donner Land Trust, and the private parcel owners.
 - The Request For Proposals (Bids) for this project was released on Monday June 9th, bids will be due July 7th, and Implementation may begin as soon as August of this year.

Glenshire to Hirschdale Egress Project - 500 acres



Community Wildfire Prevention Plan Update (CWPP)

The Truckee Fire CWPP is complete! The CWPP, online story map, and other documents are available online for the public on www.truckee-fire.org/cwpp. Staff will be working to integrate the public facing CWPP dashboard and resilient landscapes map into our website to continue to step up our communication and awareness of where work is taking place.

Forest Health Grant Update

This \$8M CAL FIRE Forest Health Grant awarded in 2024 will treat over 2,600 of forest outside of our communities aiding in both forest health, forest resilience, and community protection goals. Forester Sheedy has been doing a great job supporting the bi-county regional partners with getting this grant and agreements executed and supporting momentum so that projects are permitted smoothly and on time, and that implementation begins for most projects this summer. Truckee Fire will be working a large press release highlighting this project and the partnership that has been developed through this forest health grant effort.

Operations have started for the Martis THP project, this project includes 377 acres of commercial forest thinning and biomass utilization. Crosscheck services is the Licensed Timber Operator and Danielle Bradfield is the Registered Professional Forester overseeing the project. We anticipate this project to span two field seasons and be completed by 2026. Several other Projects are slated to start in fall of 2025, this includes work in Tahoe Donner, Northstar, Billy Mack Canyon, HWY 89 North, and Alpine Meadows.

Citizens' Oversight Committee (COC)

The annual COC meeting was on March 4th, 2025.

The next mid-season COC meeting will be at 1PM on August 18th at 12304 Joerger Dr.

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 25/26 which will be the first fully budgeted year of the Wildfire Prevention Division.

Measure T Staffing

Current staff consists of: 11

1 Wildfire Prevention Manager

1 Assistant Wildfire Prevention Manager/Forester

1 Wildfire Prevention Specialist II

1 Wildfire Prevention Administrative Assistant

7 Defensible Space Specialists

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





NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

Office of the Auditor-Controller
950 Maidu Avenue, Suite 230
P.O. Box 599002
Nevada City, CA 95959-7902
(530) 265-1244

auditor.controller@nevadacountyca.gov

May 29, 2025

Kevin McKechnie, Fire Chief
Truckee Fire Protection District
10049 Donner Pass Rd
Truckee, CA 96161

Re: Truckee - FPD: Annexation – 100 Acre Wood

To whom it may concern,

The Nevada County Local Agency Formation Commission has notified the Auditor-Controller of the above referenced proposal to annex property into the Truckee Fire Protection District. This letter is to notify you of the estimated property taxes and allocation factors within this annexation area.

In accordance with Revenue and Taxation Code Section 99 (d), a county and any local agency or agencies within the county may develop and adopt a master property tax sharing agreement. This estimate of ad valorem secured property taxes has been prepared in accordance with the master tax sharing agreement approved by the County of Nevada Board of Supervisors through Resolution 06-162 which states, upon annexation of unincorporated territory by a special district where there is no exchange of service responsibilities, but where there is a substantial increase of services provided by the annexing district to the territory under annexation, there shall be no exchange of base year revenue or tax increment between districts, and there shall be no exchange of base year revenue from the County to district. An adjustment shall occur in the apportionment of the tax increment which would otherwise have been received by the County from the annexed territory. The amount of the tax increment shall be apportioned between the County and the district in the same ratio as total County property tax revenues for the entire county bore to the total district property tax revenue in the base year.

The following local agency would have their service area or responsibility altered by this jurisdictional change:

Truckee Fire Protection District

The following local agencies receive an apportionment of property tax revenue from the area, but would **not** have any service area or service responsibility changes as a result of this jurisdictional change:

County General Fund
Truckee Cemetery
Nevada County Resource Conservation District
Tahoe Forest Hospital
Truckee Tahoe Airport
Truckee-Donner Recreation & Park

Pursuant to Revenue and Taxation Code Section 99.01, your district may negotiate for a share of the property tax increment (growth) in this area. For the annexing agency to receive a share of the increment, the negotiation would need to result in the reduction of increment to one or more existing agencies in the area. This code section does not require any agency to agree to reduce its share.

Under State law each of these agencies is entitled to a fixed share of the 1% property tax available for distribution in the annexation area. Because of this constitutional limitation on the property tax levy, a negotiation to obtain a share of the property tax would necessarily require one or more of these agencies to voluntarily reduce its own share of the increment, even though it will continue to provide services for the annexation area.

Section 99.01 states the County is to negotiate on its own behalf and on behalf of the other special districts that receive a share of property tax revenues, unless a district chooses to negotiate on its own. Please contact Patrick Eidman, Assistant County Executive Officer at (530) 470-2649 within 20 days of this letter to initiate negotiations. Upon receipt of these estimates, the negotiation period shall not exceed 60 days, with an option, with notice, to extend to 90 days.

Please do not hesitate to contact Tyler Davis at (530) 265-1267 if you have any questions or would like to discuss this further.

Sincerely,

GINA S. WILL
AUDITOR-CONTROLLER

Tyler Davis
Accountant-Auditor II

Enclosures: Tax Allocation Factors
Property Tax Estimate

cc: See next page for names and addresses

Listing of Interested Agencies for Distribution of Attached Letter

Nevada County Local Agency Formation Commission
Attn: S.R Jones, Executive Officer
950 Maidu Ave. Suite 270
Nevada City, CA 95959

Nevada County Executive Office
Attn: Patrick Eidman, Assistant County Executive Officer
950 Maidu Ave. Suite 220
Nevada City, CA 95959

Truckee Cemetery District
Attn: Mishaela Chavez
10370 E Jibboom St
Truckee, CA, 96161

Nevada County Resource Conservation District
Attn: Briana Bacon, Executive Director
113 Presley Way, Suite 1
Grass Valley CA 95945

Tahoe Forest Hospital District
Attn: Crystal Felix, Chief Financial Officer
10121 Pine Avenue
Truckee, CA 96161

Truckee Tahoe Airport
Attn: Kelly Woo, Director of Finance & Administration
10356 Truckee Airport Rd
Truckee, CA, 96161

Truckee-Donner Recreation & Park
Attn: Sven Leff, General Manager
10981 Truckee Way
Truckee, CA 96161

Truckee Fire Annexation of Hundred Acre Wood LLC

077-034

24/25 AV	25/26 AV	Difference
325,855,698	328,354,698	2,499,000
3,258,557		24,990
		3,283,547

Mult by 1%

24/25 Base Rev Ratios	Spread 24/25 by Base Rev %'s	25/26 Increment Factors	Spread Difference by 25/26 Increment %'s	Sum of 24/25 Rev + 25/26 Increment
11101 General Fund	31.87940%	1,038,810	7,966	1,046,776
15501 County School Service Fund	0.45880%	14,950	115	15,065
15401 Sierra Community College	10.82560%	352,758	2,706	355,464
15301 Tahoe-Truckee Jt Unified	26.52690%	864,394	6,631	871,025
15502 Placer Co Education	3.51640%	114,584	879	115,463
14408 Truckee Fire District	8.53680%	278,176	2,132	280,308
14202 Truckee Cemetery	0.39260%	12,793	98	12,891
14701 Nevada Co Resource Conservation District	0.22990%	7,491	57	7,548
14501 Tahoe Forest Hospital	2.59690%	84,621	647	85,268
14101 Truckee Tahoe Airport	3.71320%	120,997	928	121,925
14603 Truckee-Donner Recreation & Park	11.32350%	368,983	2,831	371,814
Total	100.00000%	3,258,557	24,990	3,283,547

TRA 077-034
Revenue Estimate and ERAF Shift Estimate for Proposed Annexation
Truckee Fire Annexation of Hundred Acre Wood LLC

Tax Code	Description	TRA 077-034	Total Estimated AB8 Revenue	2025/26 % of Alloc to ERAF	Estimated Shift to ERAF	Total Estimated Revenue
11101	General Fund	1,046,776	1,046,776	39.6845%	(415,408)	631,368
15501	County School Service Fund	15,065	15,065		0	15,065
15401	Sierra Community College	355,464	355,464		0	355,464
15301	Tahoe-Truckee Jt Unified	871,025	871,025		0	871,025
15502	Placer Co Education	115,463	115,463		0	115,463
14408	Truckee Fire District	280,308	280,308		0	280,308
14202	Truckee Cemetery	12,891	12,891	13.5809%	(1,751)	11,140
14701	Nevada Co Resource Conservation District	7,548	7,548		0	7,548
14501	Tahoe Forest Hospital	85,268	85,268		0	85,268
14101	Truckee Tahoe Airport	121,925	121,925		0	121,925
14603	Truckee-Donner Recreation & Park	371,814	371,814	14.6905%	(54,621)	317,193
Total		<u>3,283,547</u>	<u>3,283,547</u>		<u>(471,780)</u>	<u>2,811,767</u>

TRUCKEE FIRE PROTECTION DISTRICT 2025/2026 PRELIMINARY BUDGET



TRUCKEE FIRE PROTECTION DISTRICT PRELIMINARY BUDGET 2025/2026

		FYE 2025	FYE 2025	FYE 2026
		Final Budget	Projected YE	Preliminary Budget
1	Taxes	12,431,009	13,227,974	\$ 14,090,355
2	Fire Suppression Benefit Assessment	1,502,567	1,690,000	1,740,000
3	Interest	75,000	300,000	300,000
4	Rents	35,000	35,000	35,000
5	Emergency Incident Reimbursements	20,000	400,000	250,000
6	Non-Emergency Reimbursements	20,000	55,000	75,000
7	Inspections - Sprinklers, alarms, plans, STR	200,000	160,000	200,000
8	Miscellaneous	2,000	3,000	2,000
9	Sale of Fixed Assets	5,000	0	5,000
10	Administrative Billings	5,000	2,300	5,000
11	Grants	0	0	0
12	Ambulance Revenue	3,032,750	2,700,000	2,884,430
13	GEMT Reimbursements	0	200,000	200,000
14	Account Transfers	0	0	0
	TOTAL INCOME	\$ 17,328,326	\$ 18,773,274	\$ 19,786,785
16	Permanent Salaries	7,667,446	8,443,774	8,690,564
17	Temporary/Part Time Salaries	133,875	40,000	230,916
18	Retirement	2,364,866	2,340,002	2,721,734
19	Employee Insurance Benefits & 457 Match	1,764,916	1,712,191	2,062,736
20	Post Retirement Health Benes	616,872	697,737	1,034,236
21	Workers Compensation Insurance	408,000	453,000	420,000
22	Miscellaneous	20,000	7,000	50,000
23	Uniforms/Protective Clothing	82,000	173,565	120,500
24	Communications	295,000	280,000	295,000
25	Household	40,000	40,000	40,000
26	General Liability Insurance	125,000	132,372	152,000
27	Equip Maint & Lease	119,850	100,000	132,350
28	Vehicle Maintenance	250,000	200,000	250,000
29	Maintenance of Structures	250,000	100,000	102,200
30	Memberships	26,710	23,000	27,010
31	Medical Supplies	100,000	100,000	100,000
32	Office Expense	15,000	16,000	15,000
33	Publications	6,000	1,000	6,000
34	Professional Services	544,950	700,000	684,150
35	Training & Travel	151,500	100,000	161,500
36	CERT Support	2,000	0	0
37	Fuel	130,000	100,000	130,000
38	Utilities	159,000	159,000	159,000
39	Prevention	65,000	50,000	65,000
40	Equipment	307,600	350,000	240,200
41	Ambulance Billing Service	150,000	178,378	150,000
42	Ambulance Bad Debt	710,915	710,915	800,000
43	Medic/Engine/Utility Purchase	145,285	0	207,550
44	New Vehicles	0	0	72,000
45	GEMT Modification	75,000.00	158,049	80,000
46	Capital Improvement Plan/Reserve	601,541	601,541	587,139
	TOTAL EXPENDITURES	\$ 17,328,326	\$ 17,967,524	\$ 19,786,785

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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Taxes -

4110 -	Secured property tax	\$ 11,983,857	\$ 13,623,000
4101-	Redevelopment	\$ 219,589	\$ 267,355
4170 -	Direct Charges	\$ 227,563	\$ 200,000
		\$ 12,431,009	\$ 14,090,355

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 25/26.

4170.00.01 -	Fire Suppression Benefit Assessment	\$ 1,502,567	\$ 1,740,000
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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.

Total Tax Revenue	\$ 13,933,576	\$ 15,830,355
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Interest -

4200 -	Interest Income	\$ 75,000	\$ 300,000
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Interest earned from investment of reserve funds in Local Agency Investment Fund, TVI Investments, and Tax Deposits with counties.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
REVENUE			

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	\$	250,000
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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	\$	75,000
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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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

REVENUE	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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Prevention Fees

4440-	Inspections for sprinklers, alarms	\$ 60,000	\$ 60,000
4440-02	Inspections for short-term rentals	\$ 100,000	\$ 100,000
4441-	Plan review/checks	\$ 40,000	\$ 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
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Cal Card membership reimbursement, etc.

Sale of Fixed Assets -

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

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
REVENUE		
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	\$ 4,635,000	\$ 4,774,050
4602- Collection Account Recovery	\$ 20,000	\$ 20,000
4601 - Contractual Write-offs	\$ (1,622,250)	\$ (1,909,620)
	<u>\$ 3,032,750</u>	<u>\$ 2,884,430</u>

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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
REVENUE		
4650- GEMT Reimbursements	\$ -	\$ 200,000
<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>		
Account Transfers -		
4540 - Transfer from Reserve Fund	\$ -	
TOTAL REVENUE	\$ 17,328,326	\$ 19,786,785

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
PERSONNEL COSTS			
5000-	Field Operations - Suppression/EMS/Rescue	\$ 5,277,388	\$ 5,641,435
	Field Operations - Overhead	\$ 375,648	\$ 385,741
	Fire Prevention	\$ 326,290	\$ 440,965
	Administration	\$ 720,899	\$ 797,425
	<i>Subtotal</i>	<i>\$ 6,700,223</i>	<i>\$ 7,265,564</i>
 <i>Full-time salaries account for line staff and 40 hour employees. 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	\$ 25,000
5000.02-	Full-time Overtime	\$ 791,608	\$ 1,400,000
 <i>Overtime occurs primarily from emergency incident staffing, required trainings, and the maintenance of daily minimum staffing level.</i>			
	TOTAL FULL-TIME SALARIES	\$ 7,591,831	\$ 8,690,564
5005-	Seasonal/Part-Time Salaries	\$ 117,743	\$ 215,916
 <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	\$ 132,743	\$ 230,916

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Public Employees Retirement System			
5100 -	Safety Employees	\$ 1,170,846	\$ 1,201,122
5103-	Safety Unfunded Liability	\$ 1,089,885	\$ 1,295,732
	Additional Discretionary Payment - 115 Trust	\$ -	\$ -
5101-	Miscellaneous Employees	\$ 39,514	\$ 124,218
5104-	Miscellaneous Unfunded Liability	\$ 79,692	\$ 95,662
5105-	Part-time PARS Employees	\$ 5,000	\$ 5,000
TOTAL RETIREMENT		\$ 2,384,937	\$ 2,721,734
<i>The District contribution rates for Tier 1 Classic PERS employees for FY 25/26 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 \$1,295,732 for Safety, \$95,662 for Miscellaneous.</i>			
Group Insurance			
5200 -	Medical - Active	\$ 1,428,739	\$ 1,602,481
5210 -	Dental	\$ 104,214	\$ 115,155
5213-	Vision	\$ 15,442	\$ 17,042
5214-	Life, AD&D & LTD	\$ 24,314	\$ 26,697
TOTAL GROUP INSURANCE		\$ 1,572,709	\$ 1,761,375
Payroll Tax Liability			
5217 -	FICA	\$ 112,006	\$ 129,361
	State Unemployment Insurance	\$ 1,000	\$ 1,000
		\$ 113,006	\$ 130,361
TOTAL EMPLOYEE INSURANCE		\$ 1,685,715	\$ 1,891,736

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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Post Retirement Health Benefits			
5207-	Post Employment Health Insurance Fund (OPEB)	\$ -	\$ 250,000
5209-	Post Employment Health Plan	\$ 61,200	\$ 12,600
5206-	Medical - Retired	\$ 583,272	\$ 771,636
TOTAL POST RETIREMENT HEALTH BENEFITS		\$ 644,472	\$ 1,034,236

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 \$6 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, and in 2025 the District created a new Tier 4 for post retirement health benefits. In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees contribute \$25 per month to be used for future qualified health care premiums or expenses and the District matches up to \$25 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 & 4th benefit tier of Post Employment Health Plan benefits.

457 Retirement Account

5208-	Matching Contribution	\$ 112,320	\$ 171,000
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The District has a matching 457(b) contribution in the amount of \$250 per month for each participating employee.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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Worker's Compensation Insurance

5218-	\$ 420,000	\$ 420,000
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Special District Risk Management Authority administers the District's Workers Compensation Insurance Program. Rates are determined by total payroll amounts, and the Districts actual claims vs the traditional Experience Modification Rate (MOD Rate), which is currently 102%.

Miscellaneous

5300 -	\$ 20,000	\$ 50,000
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Miscellaneous expenses are broad in nature and may include retiree recognition, community event participation, teambuilding, etc.

Uniforms

5311- Protective Clothing (Turnouts/Wildland)	\$ 24,000	\$ 49,500
5312 - Uniforms (Class B/Duty)	\$ 40,000	\$ 53,000
5313- Uniforms - PT	\$ 8,000	\$ 8,000
Class A Uniforms	\$ 10,000	\$ 10,000
TOTAL UNIFORMS	\$ 82,000	\$ 120,500

These accounts cover the purchase of all required uniforms including Class A uniforms, badges and turnouts/boots, along with needed alterations and repairs.

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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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	\$ 152,000	\$ 152,000
<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	\$ 92,100
5414.18-	EMS Equipment Maintenance	\$ 21,000	\$ 21,000
	Hose/Ladder Testing	\$ 11,500	\$ 12,000
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		\$ 130,850	\$ 132,350

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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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. -	\$ 250,000	\$ 102,200
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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 -	\$ 26,710	\$ 27,010
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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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Publications			
5530 -		\$ 6,000	\$ 6,000
<i>This account covers noticing of Board business and legal notices.</i>			
Professional Services			
5550-	Legal	\$ 235,000	\$ 160,000
5552-	Audit	\$ 22,000	\$ 23,000
5553-	Consulting/Engineering (CFD Special Tax)	\$ 25,000	\$ 25,000
5554-	County Administrative Cost - Taxes	\$ 187,000	\$ 187,000
5555-	LAFCo Allocation	\$ 14,500	\$ 14,500
5556-	Medical Services	\$ 65,000	\$ 65,000
5558-	Software Mgmt. - ESO, Lexipol, Sage Accounting, etc.	\$ 58,950	\$ 70,150
5557-	Website/Social Media/IT Maint.	\$ 48,000	\$ 49,200
	Off Site Data Storage/Maint.	\$ 2,000	\$ 2,000
5560-	Payroll Services/ACA Monitoring	\$ 15,000	\$ 15,000
5570-	Other Professional Services	\$ 43,300	\$ 43,300
	Direct Charge Tax Administration	\$ 20,000	\$ 20,000
5559-	HR Services-Testing, Background Checks, etc.	\$ 10,000	\$ 10,000
TOTAL PROFESSIONAL SERVICES		\$ 745,750	\$ 684,150

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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Training			
5600 -	Line Staff	\$ 125,000	\$ 130,000
	ARFF	\$ 7,500	\$ 7,500
	ROV	\$ 1,000	\$ 1,000
5609-	Administration/Prevention	\$ 15,000	\$ 20,000
5601-	Board of Directors	\$ 3,000	\$ 3,000
		<u>\$ 151,500</u>	<u>\$ 161,500</u>

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)

\$ 2,000 \$ -

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		<u>\$ 130,000</u>	<u>\$ 130,000</u>

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 flucuate annually based on per gallon fuel costs, call volume, and vehicle mileage.

**TRUCKEE FIRE PROTECTION DISTRICT
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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
<i>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.</i>			
Prevention			
5700-	Prevention	\$ 10,000	\$ 10,000
5701-	Public Education/Media	\$ 10,000	\$ 10,000
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
2025/2026 PRELIMINARY BUDGET DETAIL
GENERAL FUND**

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Equipment			
		\$ 267,600	\$ 240,200
<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	\$ 900,000	\$ 800,000
6405-	GEMT Expense-Audit/QAF	\$ 75,000	\$ 80,000
<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.</i>			
Vehicle/Apparatus Purchase			
	1 Wheeled Coach Ambulance - 59.3%	\$ 145,285	\$ 207,550
	1 Command Vehicle - 59.3%	\$ -	\$ 72,000
		\$ -	\$ -
	Contribution to General Operating Reserve Fund	\$ -	\$ -
	Contribution to Capital Reserve Fund	\$ 197,612	\$ 587,139
TOTAL EXPENDITURES		\$ 17,328,326	\$ 19,786,785
DIFFERENCE REVENUE/EXPENDITURES			

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

RESOLUTION 06-2025

IN THE MATTER OF:

Adoption of the Preliminary
Budget for Fiscal Year 2025/2026

RESOLUTION TO ADOPT 2025/2026 PRELIMINARY BUDGET

At the Regular Meeting held at 5:30 p.m., June 17, 2025, in the Board Room of the Truckee Sanitary District located at 12304 Joerger Dr. Truckee, CA 96161, the Truckee Fire Protection District of Nevada County Board of Directors adopted the following resolution

WHEREAS, the Preliminary Budget of the Truckee Fire Protection District of Nevada County, for the fiscal year of July 1, 2025 to June 30, 2026 with revenues and expenditures in the amount of nineteen million seven hundred eighty-six thousand seven hundred eighty-five dollars and no cents (\$19,786,785.00) has been prepared by the Finance Director and reviewed by the Fire Chief and the Truckee Fire Protection District Board of Directors', and

WHEREAS, the Board of Directors of the Truckee Fire Protection District have carefully reviewed and approved the Preliminary Budget on June 17, 2025.

NOW THEREFORE BE IT RESOLVED that on June 17, 2025, the Preliminary Budget with revenues and expenditures in the amount of nineteen million seven hundred eighty-six thousand seven hundred eighty-five dollars and no cents (\$19,786,785.00) was adopted for the fiscal year 2025/2026, by the following vote;

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

ATTESTED BY: _____

Monica Skov, Clerk of the Board

DATED: June 17, 2025

**TRUCKEE FIRE PROTECTION DISTRICT
WILDFIRE PREVENTION DIVISION
MEASURE T
2025/2026 PRELIMINARY BUDGET**



TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026				
		FYE 2025	FYE 2025	FYE 2026
		Final Budget	Projected YE	Preliminary Budget
1	Taxes	\$ 3,629,312	\$ 3,600,000	\$ 3,600,000
2	Interest	20,000	30,000	40,000
3	Miscellaneous	1,000	0	1,000
4	Administrative Billings	1,000	0	1,000
5	Grants	305,000	325,000	800,000
6	Account Transfers	655,546	595,446	1,200,000
	TOTAL INCOME	\$ 4,611,858	\$ 4,550,446	\$ 5,642,000
7	Permanent Salaries	437,101	546,568	563,945
8	Temporary/Part Time Salaries	112,719	83,831	174,164
9	Administrative Overhead	180,902	185,000	195,918
10	Retirement	30,927	37,252	46,061
11	Employee Insurance Benefits & 457 Match	119,584	122,673	148,751
12	Post Retirement Health Benes	7,200	6,500	1,500
13	Workers Compensation Insurance	8,045	0	9,330
14	Miscellaneous	5,000	0	5,000
15	Uniforms	8,000	8,000	13,000
16	Communications	7,200	8,000	7,200
17	Household	2,500	0	2,500
18	Vehicle Maintenance	12,500	1,000	12,500
19	Maintenance of Structures	5,400	5,000	5,400
20	Memberships	2,000	2,000	2,000
21	Office Expense	20,000	20,000	20,000
22	Public Outreach/Education	50,000	25,000	50,000
23	Professional Services	301,600	150,000	301,600
24	Green Waste	760,000	800,000	760,000
25	Training & Travel	10,000	3,500	10,000
26	Fuel	10,000	8,000	10,000
27	Equipment	10,000	25,000	10,000
28	Vehicle Purchase	0	0	20,000
29	Community Wildfire Prevention Grants	1,270,156	1,191,946	605,000
30	Wildfire Mitigation Projects	1,027,704	761,994	2,195,000
31	Wildfire Prevention Programs	160,000	10,786	160,000
32	Reserve Transfers	53,322	0	313,131
	TOTAL EXPENDITURES	\$ 4,611,858	\$ 4,002,049	\$ 5,642,000

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026

		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
REVENUE			
Taxes -			
4100-	Measure T	\$ 3,629,312	\$ 3,600,000
		\$ 3,629,312	\$ 3,600,000
<p><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 2022/2023.</i></p>			
Interest -			
4200 -	Interest Income	\$ 20,000	\$ 40,000
<p><i>Interest earned from investment of reserve funds in Local Agency Investment Fund.</i></p>			
Miscellaneous Income -			
4450 -		\$ 1,000	\$ 1,000
Administrative Costs -			
4452 -		\$ 1,000	\$ 1,000
<p><i>Various administrative billings, such as records request fee</i></p>			
Grant Funds -			
4490-		\$ 305,000	\$ 800,000
<p><i>The District may be awarded grant funds for various wildfire related programs</i></p>			
Account Transfers -			
4540 -	Transfer from Reserve Fund/Prior Grant Cycle	\$ 655,546	\$ 1,200,000
TOTAL REVENUE		\$ 4,611,858	\$ 5,642,000

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
PERSONNEL COSTS		
5000.03- Wildfire Prevention	\$ 428,954	\$ 554,481
5000.03- Administrative support staff	\$ 135,708	\$ 141,934

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 independence we are able to reduce the administrative support which was previously 20%. These administrative resources are necessary to support Measure T operations.

5004- Accrued Vacation Payout	\$ 2,500	\$ 2,500
5000.02- Full-time/Non-Exempt Overtime	\$ 5,647	\$ 6,964

Overtime occurs primarily from staffing community events, meetings, community education.

TOTAL FULL-TIME SALARIES	\$ 572,809	\$ 705,879
5005- Seasonal/Part-Time Salaries	\$ 112,719	\$ 174,164

Part-time duty personnel for wildfire prevention programs, inspections.

Public Employees Retirement System

5100 - 5 Full-time Employees	\$ 17,287	\$ 26,061
5100 - Administrative support staff	\$ 22,343	\$ 25,159
5105- Part-time PARS Employees	\$ 5,000	\$ 5,000
TOTAL RETIREMENT	\$ 44,630	\$ 56,220

The District contribution rate for Tier 2 "PEPRA" PERS employees for FY 25/26 is 4.7% for Miscellaneous. Tier 2 PEPRA employee contribution rates are approximately 1/2 of the normal costs at 12.5% Miscellaneous.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Group Insurance			
5200 -	Medical - Full time	\$ 101,480	\$ 126,302
	Admin support staff	\$ 18,620	\$ 23,631
5210 -	Dental - Full time	\$ 4,871	\$ 5,572
	Admin support staff	\$ 1,593	\$ 2,032
5213-	Vision - Full time	\$ 1,275	\$ 1,595
	Admin support staff	\$ 254	\$ 318
5214-	Life, ADD/LTD - Full time	\$ 2,017	\$ 2,522
	Admin support staff	\$ 403	\$ 504
TOTAL GROUP INSURANCE		\$ 130,515	\$ 162,476
Payroll Tax Liability			
5217 -	FICA	\$ 9,940	\$ 12,761
TOTAL EMPLOYEE INSURANCE		\$ 140,455	\$ 175,236
<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	\$ 1,500
	Post Employment Health Plan - Admin support	\$ 360	\$ 90
TOTAL POST RETIREMENT HEALTH BENEFITS		\$ 7,560	\$ 1,590

In 2018 the District established a Post Employment Health Plan (PEHP) in which Tier 3 employees make monthly contributions to be used for future qualified health care premiums or expenses and the District matches the contribution per participant, per month. Effective 1/1/25, employees hired after 7/2013, and employed on 1/1/25 are eligible for a new Tier of Post Employment Health Plan benefits.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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457 Retirement Account

5208- Matching Contribution	\$ 8,640	\$ 15,000
Admin support	\$ 1,620	\$ 2,250

Effective 1/1/25, as per the adoption of the TFPD MOU, the District will make a maximum matching 457(b) contribution in the amount of \$250 per month for each participating employee.

Worker's Compensation Insurance

5218-	\$ 8,045	\$ 9,330
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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 102%.

Miscellaneous

5300 -	\$ 5,000	\$ 5,000
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Miscellaneous expenses are broad in nature and may include community event participation, etc.

Uniforms

5312 - Uniforms	\$ 5,000	\$ 10,000
Class A Uniforms	\$ 3,000	\$ 3,000
TOTAL UNIFORMS	\$ 8,000	\$ 13,000

These accounts cover the purchase of all required uniforms including Class A uniforms, badges, along with needed alterations and repairs.

Communications

5330 - Communications	\$ 7,200	\$ 7,200
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These accounts cover data/cellular services.

TRUCKEE FIRE PROTECTION DISTRICT
TRUCKEE FIRE PROTECTION DISTRICT MEASURE T PRELIMINARY BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
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Household

5340 - Household Expense	\$	2,500	\$	2,500
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This account provides for paper products , cleaning supplies,bottled water service, etc.

Vehicle Maintenance

5416 - General	\$	5,000	\$	5,000
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5417 - Lease of Vehicles	\$	7,500	\$	7,500
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TOTAL VEHICLE MAINTENANCE	\$	12,500	\$	12,500
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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 cleaning, 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 PRELIMINARY BUDGET 2025/2026

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Professional Services			
5550-	Legal	\$ 20,000	\$ 20,000
5552-	Audit	\$ 4,000	\$ 4,000
5553-	Consulting/Engineering (CFD Special Tax)	\$ 70,000	\$ 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	\$ 109,400	\$ 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		\$ 301,600	\$ 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 Ladriss.

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 PRELIMINARY BUDGET 2025/2026

EXPENSES		FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Green Waste			
5705.18-	Pick Up Program	\$ 660,000	\$ 660,000
	Firewise Dumpster	\$ 70,000	\$ 70,000
5705.16-	Dumpster Rebate	\$ 30,000	\$ 30,000
TOTAL GREEN WASTE		\$ 760,000	\$ 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	\$ 614,610	\$ 605,000
	Prior Grant Cycle	\$ 655,546	\$ -

WILDFIRE MITIGATION PROJECTS

5570.01-	CWPP Implementation	\$ 927,702	\$ 2,095,000
5570.01-	Critical Infrastructure	\$ 100,000	\$ 100,000
TOTAL FOREST FUELS PROJECTS		\$ 2,297,858	\$ 2,800,000

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	\$ 30,000	\$ 30,000
	Elderly & Disabled Dspace	\$ 25,000	\$ 25,000
	Biomass Studies & Solutions	\$ 10,000	\$ 10,000

TOTAL WILDFIRE PREVENTION PROGRAMS		\$ 160,000	\$ 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 PRELIMINARY BUDGET 2025/2026

EXPENSES	FINAL BUDGET 2024/2025	PRELIMINARY BUDGET 2025/2026
Equipment & Supplies		
6200 - General Equipment & Supplies	\$ 10,000	\$ 10,000
<i>This account covers the purchase of minor (expendable) equipment and supplies.</i>		
Vehicle Purchase	\$ - 0	\$ 20,000
Transfer to Measure T Reserve Fund	\$ 53,322	\$ 313,131
TOTAL EXPENDITURES	\$ 4,611,858	\$ 5,642,000
DIFFERENCE REVENUE/EXPENDITURES		

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

RESOLUTION 07-2025

IN THE MATTER OF:

Adoption of the Measure T Preliminary
Budget for Fiscal Year 2025/2026

RESOLUTION TO ADOPT 2025/2026 MEASURE T PRELIMINARY BUDGET

At the Regular Meeting held at 5:30 p.m., June 17, 2025, in the Board Room of the Truckee Sanitary District located at 12304 Joerger Dr. Truckee, CA 96161, the Truckee Fire Protection District of Nevada County Board of Directors adopted the following resolution

WHEREAS, the Truckee Fire Protection District's Measure T Preliminary Budget, for the fiscal year of July 1, 2025 to June 30, 2026 with revenues and expenditures in the amount of five million six hundred forty-two thousand dollars and no cents (\$5,642,000.00) has been prepared by the Finance Director and reviewed by the Fire Chief and the Truckee Fire Protection District Board of Directors', and

WHEREAS, the Board of Directors of the Truckee Fire Protection District have carefully reviewed and approved the Preliminary Budget on June 17, 2025.

NOW THEREFORE BE IT RESOLVED that on June 17, 2025, the Truckee Fire Protection District's Measure T Preliminary Budget with revenues and expenditures in the amount of five million six hundred forty-two thousand dollars and no cents (\$5,642,000.00) was adopted for the fiscal year 2025/2026, by the following vote;

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

ATTESTED BY: _____

Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION 08-2025

A Resolution Authorizing Updates to Agency Signers for the Local Agency Investment Fund (LAIF)

WHEREAS, The Local Agency Investment Fund is established in the State Treasury under Government Code section 16429.1 et. seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors hereby finds that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein is in the best interests of Truckee Fire Protection District

NOW THEREFORE, BE IT RESOLVED, that Board of Directors hereby authorizes the deposit and withdrawal of Truckee Fire Protection District monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein.

BE IT FUTHER RESOLVED, that the following Truckee Fire Protection District of Nevada County officers or their successors in office are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

<u>Erin Prado</u>	<u>Kevin McKechnie</u>	<u>Emily Pindar</u>
<u>Board Chair</u>	<u>Fire Chief</u>	<u>Director of Finance & Administration</u>
_____	_____	_____
Signature	Signature	Signature

Section 2. This resolution shall remain in full force and effect until rescinded by the Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

PASSED AND ADOPTED, at the regular meeting of the Board of Directors of the Truckee Fire Protection District of Nevada County held June 17, 2025;

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

ATTESTED BY: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

FY 2025-26

Truckee Fire Protection District

FIRE SUPPRESSION ASSESSMENT

Engineer's Report
June 2025

Pursuant to California Government Code Section 50078 et seq.
and Article XIID of the California Constitution



Engineer of Work:

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Public Finance Consulting Services

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Truckee Fire Protection District

District Board of Directors

- Erin Prado, Chair
- Gerald Herrick, Vice Chair
- Gary Botto
- Victor Hernandez
- Paul Wilford

District Staff

- Kevin McKechnie, Fire Chief
- Niki Holoday, Administration & Financial Services Director

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Introduction

The Truckee Fire Protection District (the “District”) provides basic fire suppression service and first response service to residents and properties within the District’s fire service area as well as to specific areas outside the District’s service area under separate agreement (mutual aid). This basic level of service, whether actually used or not, is available at the same level to properties within the District’s service area.

The District provides fire protection services for a region encompassing approximately one hundred sixteen (116) square miles and is one of the fire districts in the Truckee Tahoe area of northern California. The District has already experienced a number of fires since the 2007 fire season, and challenges faced during the nearby “80” fire, Washoe fire, and Angora fires have provided a clear understanding of the District’s abilities and limitations in providing fire suppression and protection services. These limitations include, but are not limited to, outdated stations and equipment, and lack of sufficient, available firefighting personnel. Compounding the issue, the costs of providing local fire protection services continue to increase year-to-year.

As a result of the limited amount of available funds, continued demand for fire suppression services, increasing costs of providing these services, and the District’s desire to increase the level of service provided and improve response times to fight fires, the District successfully formed a Fire Suppression Assessment (“Assessment”) in 2008 pursuant to the provisions of Government Code 50078 et. seq. (the “Code”) and California Constitution Article XIID, which was enacted with the passage of Proposition 218 in 1996. The Code provides for the levy and collection of assessments by the District to pay for fire suppression services and equipment.

The Assessment will provide a portion of the necessary funds needed to maintain and possibly enhance the level of fire protection services by providing a revenue stream dedicated to fund fire suppression services, salaries and benefits of firefighter personnel, and fire suppression equipment and apparatus.

The Engineer’s Report for the Fire Suppression Assessment (the “Engineer’s Report”) was filed with the District Board Clerk of the Truckee Fire Protection District at the Public Hearing in March 2008.

The purpose of this annual report is to provide a detailed District budget for Fiscal Year 2025-2026 and allocate expenditures between fire and non-fire related activities in connection with the authorized expenses that may be funded through the Assessment. For this annual report, the call data provided for the formation of the assessment was used to determine the portion of the District's Fiscal Year 2025-26 budget that is authorized to be funded by the Assessment and excludes costs that may not be funded by the fire assessment because the costs are either associated with non-fire related activities or are considered to be a general benefit.

This Report and the proposed assessments have been made in compliance with California Government Code Section 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that directly receive the additional fire protection and prevention services provided by the assessment funds and specially benefited from such Services. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

Beginning in 2016, SCI Consulting Group became the Assessment Engineer for the District. To maintain an accurate reference and legally defensible record of the District, pertinent language used in the original Engineer's Report has been retained herein and is cited in italics as appropriate.

Legal Analysis of Proposition 218

The proposed assessment complies with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses of a public improvement that provides a special benefit to the assessed property.

Proposition 218 imposes a number of important requirements, including property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space District (2008) 44 Cal.4th 431

On July 14, 2008, the California Supreme Court issued its ruling in Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space District ("*Silicon Valley*"). Several of the most important elements of the ruling are:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property (2009) 174 Cal.App.4th 708

On June 8, 2009, the California's 4th District Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court granted review and transferred the case to the Court of Appeal for reconsideration in light of the Supreme Court's discussion in the *Silicon Valley*. In *Dahms*, the Appellate Court upheld the assessment that was 100% special benefit (i.e. 0% general benefit) holding that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon (2009) 46 Cal.4th 646

On December 31, 2009, California's First Appellate District overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside (2010) 184 Cal.App.4th 1516

On May 26, 2010, California's Fourth Appellate District issued a decision in *Steven Beutz v. County of Riverside* ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association V. City of San Diego (2011)199 Cal.App.4th 416

On September 22, 2011, California's Fourth Appellate District issued a decision in *Golden Hill Neighborhood Association v. City of San Diego*. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, as in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to document the basis for the assessment on its own parcels.

Concerned Citizens for Responsible Government v. West Point Fire Protection District (2011)149 Cal. Rptr. 3d 640

On November 28, 2012, the California Supreme Court dismissed petitioners' appeal in the case of *Concerned Citizens for Responsible Government v. West Point Fire Protection District* "as moot." The Court granted review of the decision early in July 2012 after several local government organizations petitioned the Court to have the decision de-published because of its apparent conflicts with the California Constitution and potentially overly broad impact on other assessments.

For fire agencies, the most concerning aspect of the decision from the Third Appellate District was that it stated that fire services (as opposed to improvements) may be in whole or in part a general benefit, and therefore unsuitable for funding with an assessment. The decision remains unpublished and cannot be cited as binding precedent.

Compliance with Current Law

This Report is consistent with the requirements of Articles XIIC and XIID of the California Constitution and with the *Silicon Valley* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefited property in the Assessment District; the Services provide a direct advantage to property in the Assessment District that would not be received in the absence of the assessment, and are benefits that are over and above general benefits conferred on real property located in the district or to the public at large by other public entities that make up the membership of the District.

This Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. More specifically, as discussed hereafter, the Services afford benefits specifically unique and supplied only to property owners within the District with a corresponding effect that is not shared by other parcels outside of the District or real property in general including the public at large. While *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative separation and quantification of general benefits.

The Report is also consistent with *Bonander* because the Assessment has been apportioned based on the proportional special benefit to each property. Furthermore, the Assessment is consistent with *Beutz* and *Golden Hill* because the general benefits have been explicitly calculated, quantified, and excluded from the assessment.

Assessment Process

In 2008 the Truckee Fire Protection District Board of Directors (the “Board”) conducted an assessment ballot proceeding in accordance with Article XIID and Government Code 50078 et. seq. As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2008-09 and to continue to levy them in future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$49.00 per single family home, increased each subsequent year by an amount not to exceed 3% per year.

In each subsequent year for which the assessments will be continued, the Board must approve, at a public meeting, a budget for the upcoming fiscal year’s costs and services, an updated annual Engineer’s Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. An updated Engineer’s Report is prepared each year in order to establish the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year’s assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations.

If the assessments are so confirmed and approved, the assessments will be submitted to the Auditor/Controllers for the Counties of Nevada and Placer for inclusion on the property tax roll for Fiscal Year 2025-26. The assessments will continue year-to-year until terminated by the District Board of Directors.

Description of Services

Following is a description of the Services that are provided for the direct benefit of property in the Assessment District. With the passage of this assessment, the fire protection and fire suppression services within the Assessment District were enhanced significantly and such Services are all over and above what otherwise would be provided. The formula below describes the relationship between the final level of services, the baseline level of service had the assessment not been instituted, and the enhanced level of services funded by the assessment.

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service
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The budget to be financed from the Assessment is based on the needs of the Truckee Fire Protection District. The District is responsible for obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus and for the purpose of paying the salaries and benefits of firefighting personnel who provide fire suppression services to parcels, improvements or property in the District, or both, whether or not fire suppression services are actually used by or upon a parcel, improvement, or property. Other services include, but are not limited to, fire prevention and fire education.

In addition to the definitions provided by the Code, the Services to be funded by the Assessment are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment will also contribute to cover the general costs of administering the District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.

Cost and Budget

The following budget lists the proposed expenditures funded by the Assessment in 2025-26.

Table 1 – Estimate of Cost

Expense Item	FY 25-26 Budget	Non-Fire Budget	Fire Budget
Permanent Salaries	\$ 8,690,564	\$ 6,108,597	\$2,581,967
Part Time Salaries	230,916	162,311	68,605
Retirement	2,721,734	2,721,734	-
Employee Insurance Benefits	2,099,125	2,099,125	-
Post Retirement Health Benefits	1,034,236	1,034,236	-
Worker's Compensation Insurance	420,000	420,000	-
Miscellaneous	50,000	35,145	14,855
Uniforms/Protective Clothing	120,500	84,699	35,801
Communications	295,000	207,356	87,645
Household	40,000	40,000	-
General Liability Insurance	152,000	152,000	-
Equipment Maintenance & Lease	131,850	92,677	39,173
Vehicle Maintenance	250,000	175,725	74,275
Maintenance of Structures	102,200	102,200	-
Memberships	27,010	27,010	-
Medical Supplies	100,000	-	100,000
Office Expense	15,000	10,544	4,457
Publications	6,000	6,000	-
Professional Services	684,150	684,150	-
Training & Travel	161,500	113,518	47,982
CERT Team Expense	-	-	-
Fuel	130,000	-	130,000
Utilities	159,000	159,000	-
Prevention	65,000	-	65,000
Equipment	240,200	-	240,200
Ambulance Billing Service	150,000	150,000	-
Ambulance Bad Debt	800,000	800,000	-
GEMT Modification	80,000	56,232	23,768
Capital Improvement Plan	551,250	551,250	-
Total Estimated Costs	\$ 19,507,235		\$3,513,726

Revenue Item	Amount
Fire Suppression Assessments	\$1,560,371
Contribution From Other Sources	1,953,354
Total Estimated Revenues	\$3,513,726

Budget Allocation to Parcels	Amount
A - - Total Assessment Budget	\$1,560,371
B - - Total Single Family Equivalents	19,268.60
Assessment per Single Family Equivalent (A/B)	\$ 80.98

As determined in the following sections, at least 9% of the total cost of the District's fire-related services must be funded from sources other than the assessment to cover any general benefits from the Services. As shown above, (\$1,953,354 / \$3,513,726= 56%) is funded by the District's General Fund, which far exceeds the required 9%.

Method of Apportionment

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds, and the methodology used to apportion the total assessment to properties within the District.

The District area consists of all Assessor Parcels within the boundaries of the Truckee Fire Protection District. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be derived by the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the improved services
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Implementation of an Assessment for Fire Protection Services

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as the Truckee Fire Protection District, to levy assessments for fire suppression services. Section 50078 states the following:

“Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article.”

In addition, California Government Code Section 50078.1 defines the term “fire suppression” as follows:

“(c) “Fire suppression” includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.”

Therefore, the Services to be provided by the District fall within the scope of services that may be funded by assessments under the Code.

The assessment must be levied based on the special benefit to property. Special benefit means a particular and distinct benefit received by property over and above any general benefits conferred on real property located in the District or the public at large. With reference to the requirements for assessment, Section 50078.5 of the California Government Code states:

"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."

"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following two sections describe how and why the Fire Suppression Assessment specially benefits properties. This special benefit is particular and distinct from its effect on other property and that other real property and the public at large do not share.

Overview of Special Benefits from Fire Protection Services

Special Benefit is defined in Article XIID of the California Constitution as a "particular and distinct benefit over and above general benefits." The proposed services and improvements provide "particular and distinct" benefit because they are distinctly defined and described, and are provided directly to the parcels within the District boundaries. The proposed services and improvements are "over and above general benefits" supplied by the District.

Moreover, this assessment for fire protection services can be clearly contrasted with assessments for parks and recreation, or even open space, like in *Silicon Valley*, because fire services are provided directly to individual parcels in the form of fire prevention and suppression; whereas property owners must travel from their properties to dispersed locations to fully enjoy the benefits of parks and open space.

In summary, real property located within the boundaries of the District distinctly and directly benefits from increased safety and protection of real property and human life in the District.

Description of Special Benefits From Fire Protection Services

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the District. These types of special benefit are summarized as follows:

Increased safety and protection of real property assets for all property owners within the Assessment District.

The Assessments will fund improved fire suppression, prevention, and protection services, and thereby can significantly reduce the risk of property damage, human injury, or death associated with fires within the District. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

*"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."*¹

*"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."*²

*"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."*³

*"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."*⁴

*"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."*⁵

Protection of views, scenery and other resource values for property in the District

The Assessment will provide funding for improved fire protection and suppression services to protect public and private resources in the District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

“Smoke affects people...for example, in producing haze that degrades the visual quality of a sunny day...The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area.”⁶

“A visually preferred landscape can be the natural outcome of fuels treatments.”⁷

Enhanced access to properties in the Assessment District, and utility and desirability of such properties

The Assessments will fund improved fire suppression services in the District. In addition to preventing damage to property from fires, the Assessments will also protect access to property, because fires can impede or prevent access to property. In addition, the Services will enhance the utility and desirability of the properties in the District. This is a benefit to residential, commercial, industrial and other properties.

“A Community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy and good business to promote and encourage the efforts of individual communities to improve their fire-protection services.”⁸

General Versus Special Benefit

Article XIII D of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties, or the public at large. *Silicon Valley* provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements. In this Report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

A formula to estimate the general benefit is listed below:

Benefit to Real Property Outside the Assessment District
+ Benefit to Real Property Inside the Assessment District that is Indirect and Derivative
+ Benefit to the Public at Large
= General Benefit

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The *Silicon Valley* decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special and are only minimally received by property outside the Assessment District or the public at large.

Calculating General Benefit

This section provides a measure of the general benefits from the assessments.

Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the District boundaries. (It should be noted that the Services may, at times, be used outside the District boundaries. However, this use is part of a mutual aid agreement and is offset, at least in part, by the provision of Services by other agencies within the District boundaries.)

Properties proximate to, but outside of, the boundaries of the District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. Specifically, the parcels immediately contiguous to the District's boundaries enjoy a reduction to the possibility of a fire "jumping" from an adjacent structure (within the District boundaries) because the District controls structure fires within its boundaries. Hence, the parcels that are directly adjacent to the boundaries of the District are estimated to receive some benefit relative to parcels within the District, but they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

The Assessment Engineer, using the Geographic Information System parcel map from the Counties of Nevada and Placer, counted the number of parcels proximate to the District boundary but outside the District, and thereby determined that there were approximately 321 of these directly adjacent properties. (Most of these parcels are very large unimproved parcels that border a number of smaller, improved parcels within the District boundaries)

Criteria:

321 parcels outside the district but proximate to the District Boundaries

23,256 parcels in the Assessment District.

Calculation:

General Benefit to Property Outside the Assessment District =
 $(321 / (23,256 + 321)) = 1.36\%$ rounded to 2.0%

Although it can reasonably be argued that properties protected inside, but near the District boundaries are offset by similar fire protection provided outside, but near the District's boundaries, we use the more conservative approach of finding that 2.0% of the Services may be of general benefit to property outside the Assessment District.

Benefit to Property Inside the District that is *Indirect and Derivative*

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the District is special, because the Services are clearly “over and above” and “particular and distinct” when compared with the 2008 baseline level of Services, had the Assessment not passed.

In determining the Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - would be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request or receive service from the District and to have a District resource promptly respond directly to the parcel and address the owner’s or resident’s service need.

The *Silicon Valley* decision indicates that the fact that a benefit is conferred throughout the District area does not make the benefit general rather than special, so long as the District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. This Report therefore concludes that, other than the general benefit to properties outside the District (discussed above) and to the public at large (discussed below), the general benefit from this fire protection services that is “indirect and derivative” is negligible.

Benefit To The Public At Large

With the type and scope of Services to be provided to the District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the District, any general benefit conferred on the public at large would be small.

The public at large uses the public highways, and when traveling in and through the District and they may benefit from the services without contributing to the Assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the District, it is arguably “indirect and derivative” and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and throughway street area within the Assessment District relative to the overall land area. An analysis of maps of the District shows that approximately 7.0% (rounded up from 6.16%) of the land area in the District is covered by highways and throughway streets. This 7.0% therefore is a fair and appropriate measure of the general benefit to the public at large within the District.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 7% of the benefits conferred by the Fire Suppression Assessment may be general in nature and should be funded by sources other than the Assessment.

General Benefit Calculation

2.0%	(Outside the Assessment District)
+ 0.0%	(“Indirect and Derivative” Property within the Assessment District)
+ <u>7.0%</u>	(Public at Large)
= 9.0%	(Total of General Benefit)

The District’s total fire-related budget for 2025-26 is \$3,513,726. The District will contribute approximately \$1,953,354, which is 5% of the total fire-related budget, from sources other than this assessment. This contribution constitutes significantly more than the 9% general benefits estimated by the Assessment Engineer, that must be paid for by non-assessment sources.

Other General Benefits

Services provided by the District that are not paid for by the assessment are listed as Non-Fire Services in the budget on page 10. These services can arguably be considered general benefits and are supported by non-assessment sources.

Zones of Benefit

The assessments will fund improved fire suppression, prevention, and protection services relatively uniformly throughout the Assessment District. Therefore, properties of similar type will receive essentially equivalent levels of special benefits, and no Zones of Benefit are justified.

In the assessment, the advantage that each parcel receives from the proposed fire suppression Services is direct, and the boundaries for the Assessment District are narrowly drawn so that similar parcels receive a similar level of benefit from the improved fire suppression Services.

Assessment Apportionment

The development of an assessment methodology requires apportioning to determine the relative special benefit for each property. As the District was formed by a different engineer of record, the precise language from the original Engineer's Report is included below:

"Solely presenting the type and number of parcels is not a satisfactory basis to assign assessment rates in a special benefit analysis. Therefore, we have employed a methodology that closely models the particular characteristics of the Truckee Fire Protection District. We use parcel data and call data of the District to determine the benefit received by properties within the District's service area. We also incorporate property loss figures provided by NFPA to identify the potential fire risks for the different property types within the District."

*"The data used for this analysis were taken from the NFPA, County of Placer, County of Nevada, and from the Truckee Fire Protection District. Property loss statistics and call volume data are the two factors used in our analysis to calculate the risk classification of each property category. The data collected from the NFPA provide a significant sample size to closely estimate the average property loss generated from each property category. Incorporating local call data reflects the specific characteristics of the Truckee Fire Protection District service area and provides our assessment analysis the ability to calculate the specific level of benefit received by Unimproved Parcels. Collectively, the data provides a basis to determine each parcel's proportional special benefit for the fire suppression services provided by the District."*⁹

Method of Assessment

"In order to identify and determine the special benefit to be received by each parcel and their proportionate share of the total cost funded by the fire suppression assessment, pursuant to California Government Code Section 50078 et seq., the Fire Suppression Assessment must be based upon the type of use of property and/or the risk classification of the structures or other improvements on, or the use of, the property."

"Therefore, this Report incorporates the categories used by the National Fire Protection Association (NFPA) to classify parcels within the District's service area based on their land use description as provided by the County of Placer and County of Nevada. The following provides a brief description of each of the property categories used in this analysis."

"Residential (1 and 2 family dwellings)" - means an Assessors' Parcel on which there exists (or a building permit authorizes the construction of) a residential structure or structures consisting of one or two dwelling units, including, but not limited to, single-family residences, duplexes, and condominiums. For purposes of this definition a unit within a residential structure that has been assigned its own Assessors' Parcel Number by either County shall be classified as "Residential (1 and 2 family dwellings)", excluding mobile homes which are classified as "Residential (3 or more living units)."

“Residential (3 or more living-units) - means an Assessor’s Parcel on which there exists (or a building permit authorizes the construction of) a residential structure or structures consisting of three or more dwelling units. For purposes of this definition, mobile homes within a mobile home park and trailers within a trailer park that have been assigned an Assessor’s Parcel Number by the County are considered units and are assessed as a unit at the rate calculated for ‘Residential (3 or more living units).’”

“Commercial - means an Assessor’s Parcel on which there exists (or a building permit authorizes the construction of) a non-residential structure or structures (buildings) that are used or may be used for commercial purposes, whether those structures are occupied or not. This category includes, but is not limited to, parcels with a land use classification identified by the County of Placer as commercial retail; food services; shopping centers; grocery stores, gas stations, restaurants, office buildings, professional buildings, hotels, and motels.”

“Industry / Utility - means an Assessor’s Parcel on which there exists (or a building permit authorizes the construction of) a non-residential structure or structures (buildings) that are used or may be used for industrial or utility purposes, whether those structures are occupied or not. This category includes, but is not limited to, parcels with a land use classification identified by the County of Placer as industrial or utility, including but not limited to, light and heavy manufacturing; and food processing.”

“Institutional - means an Assessors’ Parcel on which there exists (or a building permit authorizes the construction of) a structure considered to serve the public. This category includes, but is not limited to, parcels with a land use classification identified by the County of Placer as churches, public schools, and government buildings.”

“Warehouse / Storage - means an Assessor’s Parcel on which there exists (or a building permit authorizes the construction of) a non-residential structure or structures (buildings) that are used or may be used primarily for storage, whether those structures are occupied or not. This category includes, but is not limited to, parcels with a land use classification identified by the County of Placer as mini-storage, covered storage, and warehouse.”

“Unimproved - means an Assessor’s Parcel that is currently undeveloped and does not have any type of structure that may be occupied. This category includes, but is not limited to, parcels with a land use classification identified by the County of Placer as vacant.”

“Exempt Property - means an Assessor’s Parcel that does not benefit from the fire suppression assessment. This classification may include, but is not limited to, lots or parcels identified as public streets, roadways, railroads, detention basins, or canals (typically not assigned an APN by the County); dedicated public easements and rights-of-way, sliver parcels and bifurcated lots or any other property that cannot be developed independent of an adjacent property.”

“The District provided call volume data from calendar year 2003 through the first half of calendar year 2007, of which, one thousand eight hundred sixty-eight (1,868) calls were

related to fires or potential fires as outlined in Table 2 below. The call volume identifies the frequency that each property classification requests the need for fire suppression services from the District and, as a result, provides a direct correlation of the special benefit received by each property category, including Unimproved Parcels. The frequencies calculated are one component used to determine the risk classification for each property category."

Table 2 – Call Data for Calendar Years 2003 – June 2007

Property Type	Fire Related Incidents	% of Calls
Residential (1 and 2 family dwellings)	823	44.1%
Residential (3 or more living units)	163	8.7%
Commercial	405	21.7%
Institutional	103	5.5%
Industry, Utility	11	0.6%
Warehouse / Storage	47	2.5%
Unimproved	316	16.9%
Total	1,868	100.0%

Sources: Truckee FPD.

"Property loss is the second factor applied to determine the risk classification for each property category. National property loss statistics were taken from the annual report published each year by the NFPA, "Fire Loss in the United States." This publication, authored by Michael J. Karter, Jr. of the Fire Analysis and Research Division of the NFPA, presents national estimates each calendar year on property loss by property type due to structure fires. The estimates are based on data reported to the NFPA by fire protection agencies that responded to the National Fire Experience Survey from 2001 through 2005. We use property loss data to represent the value of property to be protected by the local fire department. There is a direct and reasonable relationship between market or replacement value of property and the assessment that the property owner is willing to pay as a result of their ownership of the property. We do not use assessed valuation as a factor for property loss. Table 3 shows the average national property loss per fire incident for each property category."

Table 3 – Estimated Average Property Loss per Structure Fire (National)

Property Use	Total Estimated Property Loss ⁽¹⁾	Total Estimated Fire Incidents	Average Property Loss per Structure
Residential (1 and 2 family dwellings)	\$ 5,087,600,000	296,300	\$ 17,170
Residential (3 or more living units)	904,000,000	91,200	9,912
Commercial	790,000,000	37,900	20,844
Institutional	445,600,000	27,700	16,087
Industry, Utility	588,000,000	12,200	48,197
Warehouse / Storage	714,000,000	31,800	22,453
Total	\$ 8,529,200,000	497,100	\$ 17,158

¹ Average Property Loss based on the annual fire loss Reports, ("Fire Loss in the United States"), published by the National Fire Protection Association from 2001 - 2005.

“For property loss, the average national property loss calculated for each property category was multiplied by the corresponding number of parcels or residential units classified within each applicable property category to determine the total potential property loss within the Truckee Fire Protection District. Since Unimproved Parcels do not experience any structural property loss, Unimproved Parcels were assigned a property loss factor equal to zero. Table 4 presents the total potential property loss within the District based on the average national figure calculated in Table 3.”

Table 4 – Estimated Property Loss within Truckee FPD by Property Use

Property Use	Average Property Loss per Structure	Number of Parcels / Units	Total Possible Property Loss	% of Total
Residential (1 and 2 family dwellings)	\$ 17,170	13,744	\$ 235,990,464	92.50%
Residential (3 or more living units)	9,912	641	6,353,772	2.49%
Commercial	20,844	338	7,045,383	2.76%
Institutional	16,087	69	1,109,978	0.44%
Industry, Utility	48,197	54	2,602,623	1.02%
Warehouse / Storage	22,453	90	2,020,755	0.79%
Unimproved	NA	6,228	NA	0.00%
Total		21,164	\$ 255,122,974	100.00%

Sources: Table 1; Table 3.

“To determine the level of benefit that properties receive from the District fire suppression services, a weight must be applied to each benefit factor that fairly allocates the proportional special benefit conferred on properties within the District. To determine the amount of weight to be applied to each benefit factor, the percentage of total calls related to fire that were received by the District was calculated. During the time period of 2003 through June 2007, there were a total of 10,484 calls received by the District, of which, 1,868 calls were identified as fire. Therefore, based on the call volume data, the weight applied to the benefit factor of local call data equals 17.82% (1868/10,484), and the

weight applied to the benefit factor of property loss is equal to 82.18% (100% - 17.82%). The assigned weights ultimately derived in Table 5 are the sums of the weighted property loss factor and weighted call volume factor apportioned between each property category. The percentage of property loss and call volume associated with each property category is multiplied by the weight assigned to each benefit factor to determine the amount of special benefit received by property category. The factor shares for each property category are applied to the 'Balance to Levy'."

Table 5 – Fire Assessment Factor Share

Property Type	2003 - June 2007 Call %	Truckee FPD Potential Property Loss	Sum Weights
Weight assigned to each factor: ¹	17.82%	82.18%	100.00%
Residential (1 and 2 family dwellings)	0.0785	0.7602	0.8387
Residential (3 or more living units)	0.0155	0.0205	0.0360
Commercial	0.0386	0.0227	0.0613
Institutional	0.0098	0.0036	0.0134
Industry, Utility	0.0010	0.0084	0.0094
Warehouse / Storage	0.0045	0.0065	0.0110
Unimproved	0.0301	N/A	0.0301
Total			1.0000

¹ Weighting for call data is based on percentage of total calls related to fires from Calendar Year 2003 through June 2007.

Sources: Tables 2 - 5.

"Since part of the District's service area is within a designated State Responsibility Area, Unimproved Parcels located in this area (hereafter referred to as "SRA Parcels") are exempt from the proposed Fire Suppression Assessment pursuant to Government Code 50078.2(b). Although SRA Parcels are exempt, our analysis included calls associated with these SRA Parcels since the District still provides first response fire services to these parcels. Incorporating these calls were necessary in order to not assess other parcels for the benefit received by SRA Parcels. As such, \$9,017 of the \$24,206 allocated to Unimproved Parcels is considered to be a general benefit to SRA Parcels and will be funded by other revenue sources. Therefore, the maximum amount that may be funded by the proposed Fire Suppression Assessment that is considered a special benefit to parcels within the District's service area is equal to the \$794,065, which will be included as part of the majority protest balloting."

Table 6 – Fire Assessment Budget Allocation

Property Type	Sum Weights	Allocation Amounts
Residential (1 and 2 family dwellings)	0.8387	\$ 673,539
Residential (3 or more living units)	0.0360	28,923
Commercial	0.0613	49,249
Institutional	0.0134	10,761
Industry, Utility	0.0094	7,575
Warehouse / Storage	0.0110	8,828
Unimproved	0.0301	24,206
Total	1.0000	\$ 803,082

Sources: Table 5 and the estimated budget for Fiscal Year 2008/2009

“The allocated budget figures are then divided by a denomination that provides a reasonable basis for determining each parcel’s proportional special benefit within each classification. Institutional, Commercial, Warehouse/Storage, Industrial Properties, and Unimproved Parcels shall be assessed on a per parcel basis; and Residential shall be assessed on a per Unit basis. Table 7 presents these proposed annual assessment rates for each property type classification.”

Table 7 – Fire Assessment Factor Share

Property Type	Cost Allocation Amounts	Number of Parcels / Units	Proposed Maximum Assessment FY 2008-2009
Residential (1 and 2 family dwellings)	\$ 673,539	13,744 units	\$ 49.00
Residential (3 or more living units)	28,923	641 units	45.14
Commercial	49,249	338 parcels	145.72
Institutional	10,761	69 parcels	155.98
Industry, Utility	7,575	54 parcels	140.30
Warehouse / Storage	8,828	90 parcels	98.10
Unimproved	24,206	6,228 parcels	3.90
Total	\$ 803,082	21,164	

Sources: Table 6 and the parcel / unit counts from 2008

The amount of the Assessments is governed by the assessment rates that were initially approved by the affected properties in 2008 (shown above in Table 7), which may be adjusted up to 3% each year for inflation. Accordingly, the maximum assessment that may be levied against each property type for Fiscal Year 2025-26 are shown in Table 8.

Table 8 – Fire Suppression Assessment Rates for FY 2025-26

Property Type	per	Initial Maximum Assessment	FY 2025-26 Maximum Assessment
Residential (1 and 2 family dwellings)	Unit	\$ 49.00	\$ 80.98
Residential (3 or more living units)	Unit	\$ 45.14	\$ 74.60
Commercial	Parcel	\$ 145.72	\$ 240.85
Institutional	Parcel	\$ 155.98	\$ 257.81
Industrial / Utility	Parcel	\$ 140.30	\$ 231.89
Warehouse / Storage	Parcel	\$ 98.10	\$ 162.14
Unimproved	Parcel	\$ 3.90	\$ 6.44

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the District Board not later than twelve months after having paid the first installment of the Fire Suppression Assessment that is disputed. The Fire Chief or his or her designated representative will promptly review the appeal and any information provided by the property owner. If the representative finds that the assessment should be modified in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the fire Suppression Assessment on that parcel in the subsequent fiscal year.

Assessment Range Formula

The costs associated with providing fire suppression services will ultimately be impacted by inflation in subsequent years. In an effort to minimize the impact of inflation and account for normal cost of living increases, a formula for an inflation adjustment was incorporated and included as part of the maximum assessment rates approved by the property owners within the District in 2008. The annual inflationary adjustment (Assessment Range Formula) shall be limited to 3%.

Beginning in the second fiscal year (Fiscal Year 2009-10) and each fiscal year thereafter, the maximum assessment rate will be recalculated, and a new maximum assessment rate will be established for the fiscal year by increasing the maximum assessment in effect for the prior fiscal year by 3%. The maximum assessment rate shall be calculated independent of the District's annual budget and proposed assessment. However, if the District does not need to levy up to the maximum assessment to satisfy the budgeted amount for the applicable fiscal year, the District will only levy up to an amount necessary to fund its proposed budget.

Any proposed annual assessment less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. In addition, a change in a parcel's land use that results in an assessment increase, based on the assessment methodology, is not considered an increased assessment.

Duration of Assessment

The purpose of the assessment is to pay for ongoing fire suppression services provided by the Truckee Fire Protection District. Therefore, so long as the risk of fire on property in the District remains in existence and the Truckee Fire Protection District requires funding from the Assessment for improved fire protection and suppression services, the assessments will continue annually.

Assessment

WHEREAS, the Board of Directors of the Truckee Fire Protection District formed the Fire Suppression Assessment and is proceeding with the proposed levy of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIID of the California Constitution (the “Article”);

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an allocation of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned hereby recommends the following assessment to cover the estimated cost of said Services, including incidental costs.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2025-26 is generally as follows:

Table 9– Summary Cost Estimate

	FY 25-26 Budget
Personnel	\$ 2,650,572
Equipment and Supplies	\$ 583,648
Support Services	279,506
Capital Expenses	-
TOTAL Fire-Related Budget	\$ 3,513,726
Less: District Contribution	(1,953,354)
NET AMOUNT TO ASSESSMENTS	\$ 1,560,371

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment of 3%.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the Counties of Nevada and Placer for the fiscal year 2025-26. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the offices of the County Recorders of the Counties of Nevada and Placer.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2025-26 for each parcel or lot of land within the said Assessment District.

Dated: June 11, 2025

Engineer of Work



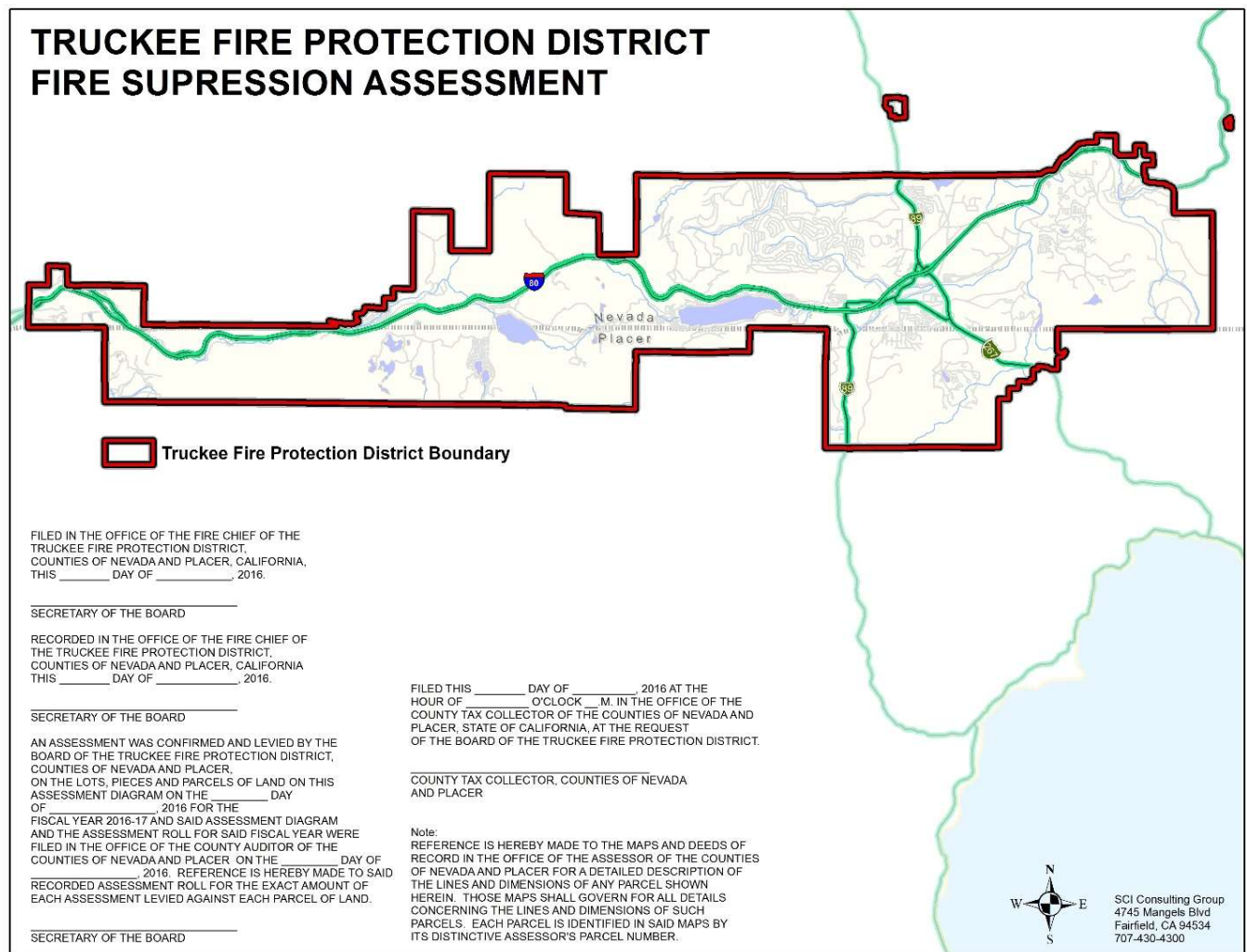
A handwritten signature in black ink that reads "John W. Bliss".

By _____

John W. Bliss, License No. C052091

Assessment Diagram

The Assessment District includes all properties within the boundaries of the Truckee Fire Protection District. The boundaries of the District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessors of the Counties of Nevada and Placer, and are incorporated herein by reference, and made a part of this Diagram and this Report.



Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment district and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessors' records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

End Notes

¹ Insurance Services Offices Inc. <http://www.rockwall.com/documents/fire/ISO.pdf>

² *ibid.*

³ Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage," <http://www.ibhs.org/publications/view.asp?id=125>

⁴ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1, <http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁵ *ibid.*, p.2

⁶ Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest," General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3

⁷ U.S. Forest Service, Department of Agriculture, "Social Science to Improve Fuels Management: A Synthesis of Research on Aesthetics and Fuels Management," p. 1, http://ncrs.fs.fed.us/pubs/gtr/gtr_nc261.pdf

⁸ Insurance Services Offices Inc., p. 1, <http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

⁹ Engineer's Report, Fiscal Year 2008/2009, MuniFinancial, 2008



Staff Report

Board Report for June 17, 2025

Staff Contact: Niki Holoday, Administrative & Finance Services Director
Agenda Title: Special Tax, Benefit Assessment, CFD, and Measure T Special Tax Resolutions
Agenda Action: Discussion with Possible Action

RECOMMENDATION

Adopt Special Tax, Benefit Assessment, CFD, and Measure T Special Tax Resolutions, which include the following:

- Resolution 09-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026,
- Resolution 10-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026,
- Resolution 11-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026,
- Resolution 12-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026,
- Resolution 13-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026,
- Resolution 14-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026,
- Resolution 15-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026,
- Resolution 16-2025; A Resolution Requesting the County of Nevada to Collect District Special Taxes on the Nevada County Secured Tax Roll for Fiscal Year 2025/2026,
- Resolution 17-2025; A Resolution Requesting Collection of Charges on Tax Roll for Fiscal Year 2025/2026.

BACKGROUND

When the District annexed the Donner Summit Fire Department in 2006 through Nevada County LAFCo. Resolution 06-08 the District inherited special taxes that were self-imposed by residents in conformance with Proposition 218. The following four resolutions are required by Nevada County and Placer County to place the Special Tax on the 2025/2026 tax rolls.

Resolution 09-2025 – This resolution is for the former Nevada County Community Service Area (CSA) 31 in the amount of \$121.08 per improved parcel. There is no annual inflator.

Resolution 10-2025 – This resolution is for the former Placer County Community Service Area (CSA) 28, Zone 143 now known as the Western Service Area in the amount of \$167.92 per improved residential parcels and \$402.74 per improved commercial parcels. Both amounts include an annual inflator based on annual CPI, which this year is 2.50%. This resolution is also for the former Placer County Community Service Area (CSA) 28, Zone 16 now known as the Serene Lakes area in the amount of \$100.00 per improved residential parcel and \$250.00 per improved commercial parcel. The Serene Lakes Area does not have an annual inflator.

Resolution 11-2025 – This resolution is for the Placer County portion of the Donner Summit Public Utility District area in the amount of \$100.00 per improved residential parcel and \$250.00 per improved commercial parcel. There is no annual inflator.

Resolution 12-2025 - This resolution is for the Nevada County portion of the Donner Summit Public Utility District area in the amount of \$100.00 per improved residential parcel and \$250.00 per improved commercial parcel. There is no annual inflator.

In 2008 the District adopted pursuant to Proposition 218 the Fire Suppression Benefit Assessment.

The next two resolutions are required for by Nevada County and Placer County to place the assessment on the 2025/2026 tax rolls.

Resolution 13-2025 – This resolution is for the Nevada County portion of the Truckee Fire Protection District Fire Suppression Benefit Assessment in the amount listed below which includes a 3% annual inflator.

Property Type	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Residential (1 and 2 family dwellings)	\$ 78.63	\$ 80.98	3%
Residential (3 or more living units)	\$ 72.43	\$ 74.60	3%
Commercial	\$ 233.83	\$ 240.85	3%
Institutional	\$ 250.30	\$ 257.81	3%
Industrial / Utility	\$ 225.14	\$ 231.89	3%
Warehouse / Storage	\$ 157.42	\$ 162.14	3%
Unimproved	\$ 6.25	\$ 6.44	3%

Resolution 14-2025 - This resolution is for the Placer County portion of the Truckee Fire Protection District Fire Suppression Benefit Assessment in the amount listed below which includes a 3% annual inflator.

Property Type	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Residential (1 and 2 family dwellings)	\$ 78.63	\$ 80.98	3%
Residential (3 or more living units)	\$ 72.43	\$ 74.60	3%
Commercial	\$ 233.83	\$ 240.85	3%
Institutional	\$ 250.30	\$ 257.81	3%
Industrial / Utility	\$ 225.14	\$ 231.89	3%
Warehouse / Storage	\$ 157.42	\$ 162.14	3%
Unimproved	\$ 6.25	\$ 6.44	3%

In 2017 the District adopted Community Facilities District (CFD) No. 2017-01 for new development in Placer County which was approved by election by eligible landowners and imposed a Special Tax on taxable properties within the CFD.

Resolution 15-2025 – This resolution sets the Special Tax in the amount listed below which includes a 3.00% annual inflator.

CFD No. 2017-01	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Developed Single-Family Residential <i>per residential unit</i>	\$ 460.36	\$ 474.17	3.00%
Developed Multi-Family Residential <i>per residential unit</i>	\$ 381.92	\$ 393.38	3.00%
Developed Non-Residential <i>per square foot of non-res building area</i>	\$ 0.369	\$ 0.380	3.00%

In 2021 voters in the District passed Measure T which imposes a Special Tax on taxable properties within the District for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District.

The next two resolutions are required for by Nevada County and Placer County to place the Special Tax on the 2025/2026 tax rolls.

Resolution 16-2025 – This resolution is for the Nevada County portion of the District at a rate equal to \$179 per parcel. There is no annual inflator.

Resolution 17-2025 – This resolution is for the Placer County portion of the District at a rate equal to \$179 per parcel. There is no annual inflator.

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

RESOLUTION NO. 09-2025

**A RESOLUTION REQUESTING THE COUNTY OF NEVADA TO COLLECT
DISTRICT SPECIAL TAXES ON THE NEVADA COUNTY SECURED TAX ROLL
FOR FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter “District) requests the County of Nevada collect on the County tax rolls certain charges which have been imposed pursuant to Health and Safety Code Sections 13800 and following; and;

WHEREAS, the Community Service Area (CSA) 31 was formed to provide fire protection, emergency rescue and ambulance service for the Pla-Vada and Kingvale areas of Nevada County; and

WHEREAS, THE CSA 31 voters have approved a “Special Tax” of \$121.08 per improved parcel within Tax Rate Areas 077-034 and 077-063 to fund these services; and

WHEREAS, Nevada County LAFCo. Resolution 06-08 approved the transfer of emergency service resources, revenues and responsibilities from the Donner Summit Public Utility District to the Truckee Fire Protection District; and

WHEREAS, the County of Nevada Department of Transportation and Sanitation previously submitted the Special Tax levy to the County of Nevada Tax Collector; and

WHEREAS, the Board of Directors of the Truckee Fire Protections District has prepared the special taxes for parcels located within the former CSA 31 area; and

WHEREAS, the Special Taxes are in conformance with Proposition 218, as approved by the voters in November 1996.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Truckee Fire Protection District of Nevada County as follows:

1. The Truckee Fire Protection District petitions the Board of Supervisors of Nevada County to cause the Tax Collector of Nevada County to place a special tax charges on the 2025-26 tax roll, pursuant to Government Code Section 53978 and in accordance with the Standard Form Tax Collection Services contract previously approved by the Truckee Fire Protection District;

2. The Truckee Fire Protection District requests the County of Nevada Auditor-Controller's Office collect and place all benefit assessment revenues into Truckee Fire Protection District Fund #6705.

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 10-2025

**A RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 50078 of California Government Code by the District, for 2 special tax areas. (1) 58600 Truckee Fire (Western Service Area) previously known as Placer County CSA 28, Zone 143, approved by the landowners in the affected area June 17, 1997, at a rate equal to \$100 for Improved Residential Parcels and \$250 for Improved Commercial Parcels with an annual inflator based on annual CPI, for the purpose of providing fire protection and emergency services. (2) 70500 Truckee Fire (Serene Lakes) previously known as Placer County CSA 28, Zone 16 approved June 23, 1981, by the voters of CSA 28, zone 16, at a maximum rate equal to \$100 for Improved Residential Parcels and \$250 for Improved Commercial Parcels, for the purpose of providing fire protection, prevention and ambulance services, and

The Board of Directors of the Truckee Fire Protection District, California (hereafter referred to as the Board of Directors) hereby finds, determines, resolves and orders as follows:

WHEREAS, the county has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

	FY 2024-25	FY 2025-26	Change From
Western Service Area	Max Asmt	Max Asmt	Prior Year
Improved Residential Parcel	\$ 163.82	\$ 167.92	2.50%
Improved Commercial Parcel	\$ 392.91	\$ 402.74	2.50%
	FY 2024-25	FY 2025-26	Change From
Serene Lakes	Max Asmt	Max Asmt	Prior Year
Improved Residential Parcel	\$ 100.00	\$ 100.00	0.00%
Improved Commercial Parcel	\$ 250.00	\$ 250.00	0.00%

Truckee Fire Protection District

Resolution 10-2025

June 17, 2025

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2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

Truckee Fire Protection District
Resolution 10- 2025
June 17, 2025
Page 3 of 3

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 11-2025

**A RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 50078 of California Government Code by the District, for a special tax area 73200 Truckee Fire (Donner Summit Area), previously known as Donner Summit Public Utility District, approved by the landowners in the affected area June 17, 1997, at a rate equal to \$100 for Improved Residential Parcels and \$250 for Improved Commercial Parcels, for the purpose of providing fire protection and emergency services, and

WHEREAS, The District annexed the Donner Summit Fire Department of the Donner Summit Public Utility District by Nevada County LAFCo. Resolution 06-08 on July 1, 2006. As such, the annexation not only transferred the responsibility of providing fire protection services to the District, but also all revenues collected by the Donner summit Public Utility District for fire services were transferred to the District through Resolution 06-08.

WHEREAS, the District requests the County of Placer to collect certain charges on the County tax roll on behalf of the District, which have been imposed pursuant to the Ordinance 81-2 and LAFCo. Resolution 06-08 in the same manner and subject to the same penalties as, other fees, charges, and taxes; and

WHEREAS, the county has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 12-2025

**A RESOLUTION REQUESTING THE COUNTY OF NEVADA TO COLLECT
DISTRICT SPECIAL TAXES ON THE NEVADA COUNTY SECURED TAX ROLL
FOR FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District (hereinafter "District") is a Fire Protection District established and existing pursuant to Health and Safety Code 13800 and following; and

WHEREAS, The Donner Summit Public Utility District levied a Special Tax through the adoption of Ordinance 81-2 to fund fire protection and prevention services for all improved parcels within Tax Rate Area 077-005, Truckee Fire (Donner Summit Area) previously known as Donner Summit Public Utility District at a rate equal to \$100.00 for Improved Residential Parcels and \$250.00 for Improved Commercial Parcels; and

WHEREAS, The District annexed the Donner Summit Fire Department of the Donner Summit Public Utility District by Nevada County LAFCo. Resolution 06-08 on July 1, 2006. As such, the annexation not only transferred the responsibility of providing fire protection services to the District, but also all revenues collected by the Donner Summit Public Utility District for fire services were transferred to the District through Resolution 06-08.

WHEREAS, The District requests the County of Nevada collect certain charges on the County tax roll on behalf of the District, which have been imposed pursuant to Ordinance 81-2 and LAFCo. Resolution 06-08 in the same manner and subject to the same penalties as, other fees, charges and taxes; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Nevada County, pursuant to Government Code Section 53978 and in accordance with the Standard Form Tax Collection Services contract previously approved by the Truckee Fire Protection District, is requested to attach for collection on the 2025-26 County tax rolls those taxes, assessments, fees and/or charges, attached hereto as Exhibit A.

2. The District requests the County of Nevada auditor-Controller's Office collect and place all special tax revenues into Truckee Fire Protection District Fund #6705.
3. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
4. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
5. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
6. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
7. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

Truckee Fire Protection District
Resolution 12-2025
June 17, 2025
Page 3 of 3

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 13-2025

**A RESOLUTION REQUESTING THE COUNTY OF NEVADA TO COLLECT
DISTRICT SPECIAL TAXES ON THE NEVADA COUNTY SECURED TAX ROLL
FOR FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter "District) requests the County of Nevada collect on the County tax roll certain charges which have been imposed pursuant to Section 50078 of California Government Code by the District for the Truckee Fire Protection District Fire Suppression Assessment; and

WHEREAS, The County has required as a condition of the collection of said charges that the District warrant the legality of said charges which have a 3% annual inflator and are levied at the maximum each year, and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Nevada County, pursuant to Government Code 50078.16 and in accordance with the Standard Form Tax Collection Services contract previously approved by the Truckee Fire Protection District, is requested to attach for collection on the 2025-26 County tax rolls those taxes, assessments, fees and/or charges, attached hereto, within the Tax Rate Areas provided in Exhibit A.

Property Type	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Residential (1 and 2 family dwellings)	\$ 78.63	\$ 80.98	3%
Residential (3 or more living units)	\$ 72.43	\$ 74.60	3%
Commercial	\$ 233.83	\$ 240.85	3%
Institutional	\$ 250.30	\$ 257.81	3%
Industrial / Utility	\$ 225.14	\$ 231.89	3%
Warehouse / Storage	\$ 157.42	\$ 162.14	3%
Unimproved	\$ 6.25	\$ 6.44	3%

2. The District acknowledges that the assessment amounts must be rounded down to the even penny for purposes of complying with the collection requirements from the Auditor-Controller of Nevada County. Therefore, the total assessment amount for all parcels subject to the assessments will be altered as such, and the net amount to be assessed will change accordingly.

Truckee Fire Protection District

Resolution 13-2025

June 17, 2025

Page 2 of 3

3. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
4. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
5. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
6. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
7. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

Truckee Fire Protection District
Resolution 13-2025
June 17, 2025
Page 3 of 3

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

EXHIBIT A
RESOLUTION NO. 13-2025

The assessments shall be collected within the following Tax Rate Areas:

003-001, 003-003, 003-005, 003-006, 003-008, 003-009, 003-010, 003-011, 003-013, 003-014, 003-015, 003-016, 003-017, 003-018, 003-021, 003-029, 003-030, 003-032, 003-038, 003-041, 003-042, 003-043, 003-047, 003-049, 003-050, 003-051, 003-052, 003-053, 003-054, 003-055, 003-056, 003-057, 003-058, 003-059, 003-060, 077-004, 077-005, 077-014, 077-025, 077-029, 077-030, 077-034, 077-043, 077-063.

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

RESOLUTION NO. 14-2025

**A RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 50078 of California Government Code by the District for a special tax area 73050, Truckee Fire Protection District Fire Suppression Assessment, and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges which have a 3% annual inflator and are levied at the maximum each year, and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

Property Type	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Residential (1 and 2 family dwellings)	\$ 78.63	\$ 80.98	3%
Residential (3 or more living units)	\$ 72.43	\$ 74.60	3%
Commercial	\$ 233.83	\$ 240.85	3%
Institutional	\$ 250.30	\$ 257.81	3%
Industrial / Utility	\$ 225.14	\$ 231.89	3%
Warehouse / Storage	\$ 157.42	\$ 162.14	3%
Unimproved	\$ 6.25	\$ 6.44	3%

2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.

4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 15-2025

**A RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
FISCAL YEAR 2025-26**

WHEREAS, on March 28, 2017, the Board of Directors (the “Board”) of the Truckee Fire Protection District (the “District”), County of Placer, State of California, adopted Resolution No. 04-2017 entitled “Resolution of Formation of the Board of Directors of the Truckee Fire Protection District Establishing Community Facilities District No. 2017-01” (the “Resolution of Formation”). The Resolution of Formation established the Truckee Fire Protection District Community Facilities District No. 2017-01 (Placer County New Development) (the “CFD”) and authorized the levy of a special tax on taxable property within the CFD to fund ongoing fire protection and emergency services if approved by the legally require number of votes within the CFD (the “Special Tax”).

WHEREAS, an election was held within CFD No. 2017-01 in which the eligible landowner electors approved said propositions by more than the two-thirds vote required by the Act thereby authorizing the imposition of the Special Tax on taxable properties within the CFD.

WHEREAS, in order to help ensure that the revenues from the Special Tax remain constant with the inflation-adjusted costs to fund ongoing fire protection and emergency of the District, administrative expenses and other related costs of the CFD, the voters authorized an annual increase in the maximum tax rate in future years by an annual amount of three percent (3%) or the annual percentage change of the All Urban Consumers Consumer Price Index, San Francisco Area (“CPI”), whichever is greater. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the 3% or the change in the CPI as described above; and

WHEREAS, the change in the CPI from December 2023 to December 2024 was 2.37%. The Board of Directors has determined that the tax rate for Fiscal Year 2025-26 shall be increased by 3.00% to meet the adjusted cost of providing the services, administrative expenses and other related costs of the CFD; and

WHEREAS, the county has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Placer County is requested to attach for collection on the county tax rolls those taxes, assessments, fees and/or charges, attached hereto.

CFD No. 2017-01	FY 2024-25 Max Asmt	FY 2025-26 Max Asmt	Change From Prior Year
Developed Single-Family Residential <i>per residential unit</i>	\$ 460.36	\$ 474.17	3.00%
Developed Multi-Family Residential <i>per residential unit</i>	\$ 381.92	\$ 393.38	3.00%
Developed Non-Residential <i>per square foot of non-res building area</i>	\$ 0.369	\$ 0.380	3.00%

2. The Fire Chief of the Truckee Fire Protection District, or his or her designee, is hereby authorized and directed each fiscal year to implement the special tax rate and determine the amount to be levied for the next ensuing fiscal year for each parcel of real property within CFD No. 2017-01, in the manner and as provided in the Resolution of Intention and the Resolution of Formation.
3. The special taxes are hereby levied upon each taxable parcel of land within the CFD for Fiscal Year 2025-26 at the tax rates set forth above.
4. All the collections of the special tax shall be used as provided for in the Act and in the Resolution of Formation including, but not limited to, the payment of the costs of the District in administering CFD No. 2017-01, the payment of the costs of the Services and Facilities and the costs of collecting and administering the special tax.
5. The special taxes shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided that any levies on leasehold or possessory interests shall be made on the unsecured County roll. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent special tax payments. The Fire Chief of the District, or his or her designee, is hereby authorized and directed to provide all necessary information to the appropriate officials of the County of Placer ("County") in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the

secured (or unsecured, as applicable) real property tax roll of the County for fiscal year 2025-26 and for each fiscal year thereafter.

6. Notwithstanding the foregoing, the Fire Chief may collect the special taxes by means of district billing of the owners of land or interests therein subject to the levy of the special tax if the Fire Chief, in his sole discretion, determines that said method of collection will be more efficient and/or better serve the financial needs of the District and CFD No. 2017-01. If any special taxes are collected by means of direct billing of the owners of land or interests therein, any such special taxes shall be delinquent if not paid when due as stated in such billing.
7. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
8. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
9. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
10. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
11. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

Truckee Fire Protection District
Resolution 15- 2025
June 17, 2025
Page 4 of 4

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

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

RESOLUTION NO. 16-2025

**A RESOLUTION REQUESTING THE COUNTY OF NEVADA TO COLLECT
DISTRICT SPECIAL TAXES ON THE NEVADA COUNTY SECURED TAX ROLL
FOR FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District (hereinafter “District”) is a Fire Protection District established and existing pursuant to Health and Safety Code 13800 and following; and

WHEREAS, The Truckee Fire Protection District (hereinafter “District”) requests the County of Nevada collect on the County tax rolls certain charges which have been imposed pursuant to sections 13911 and 13913 of the California Health and Safety Code and sections 53978 and 50078 et seq. of California Government Code by the District, for a special tax approved by voters in the District as Measure T on September 14, 2021, at a rate equal to \$179 per parcel for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District; and

WHEREAS, The District requests the County of Nevada collect certain charges on the County tax roll on behalf of the District in the same manner and subject to the same penalties as other fees, charges and taxes; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Nevada County, pursuant to Government Code Section 53978 and in accordance with the Standard Form Tax Collection Services contract previously approved by the Truckee Fire Protection District, is requested to attach for collection on the 2025-26 County tax rolls those taxes, assessments, fees and/or charges, attached hereto, within the Tax Rate Areas provided in Exhibit A.
2. The District requests the County of Nevada auditor-Controller’s Office collect and place all special tax revenues into Truckee Fire Protection District Fund #6705.

3. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
4. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
5. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District’s of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
6. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
7. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

Truckee Fire Protection District
Resolution 16-2025
June 17, 2025
Page 3 of 3

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025

EXHIBIT A
RESOLUTION NO. 16-2025

The assessments shall be collected within the following Tax Rate Areas:

003-001, 003-003, 003-005, 003-006, 003-008, 003-009, 003-010, 003-011, 003-013, 003-014, 003-015, 003-016, 003-017, 003-018, 003-021, 003-029, 003-030, 003-032, 003-038, 003-041, 003-042, 003-043, 003-047, 003-049, 003-050, 003-051, 003-052, 003-053, 003-054, 003-055, 003-056, 003-057, 003-058, 003-059, 003-060, 077-004, 077-005, 077-014, 077-025, 077-029, 077-030, 077-034, 077-043, 077-063.

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

RESOLUTION NO. 17-2025

**A RESOLUTION REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR
FISCAL YEAR 2025-26**

WHEREAS, The Truckee Fire Protection District of Nevada County is a Fire Protection District established and existing pursuant to Health and Safety Code Sections 13800 and following; and,

WHEREAS, The Truckee Fire Protection District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to sections 13911 and 13913 of the California Health and Safety Code and sections 53978 and 50078 et seq. of California Government Code by the District, for a special tax approved by voters in the District as Measure T on September 14, 2021, at a rate equal to \$179 per parcel for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District; and

WHEREAS, the District requests the County of Placer to collect certain charges on the County tax roll on behalf of the District, in the same manner and subject to the same penalties as other fees, charges, and taxes; and

WHEREAS, the county has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TRUCKEE FIRE PROTECTION DISTRICT THAT:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (The "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's of said taxes, assessments, fees and/or charges requested to be collected by County for District, or in assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of the District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer to such persons to County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the Board of Directors of the Truckee Fire Protection District, at a Regular Board Meeting held on June 17, 2025, by the following vote;

AYES: _____ **NOES:** _____

_____ **ABSENT:** _____

_____ **ABSTAIN:** _____

ATTESTED: _____
Monica Skov, Clerk of the Board

DATED: June 17, 2025



STAFF REPORT

June 17, 2025

STAFF CONTACT: Eric Horntvedt, Wildfire Prevention Manager &
Dillon Sheedy, Asst Wildfire Prevention Manager

AGENDA TITLE: FY 25/26 Measure T Community Wildfire Prevention Grant Awards

AGENDA ACTION: Discussion with Possible Action

RECOMMENDATION:

Authorize the Fire Chief to award the four grants as indicated in the attached summary and execute all agreements and amendments for the 2025 Community Wildfire Prevention Grant Program in the amount of \$538,882 with an additional 10% contingency for a total of \$592,770.

BACKGROUND:

Measure T was passed in September 2021 to fund programs that reduce the threat and intensity of wildfire in the Truckee and Donner Summit WUI (Wildland Urban Interface) by reducing fuel loads and better preparing the community for wildfire. One of the programs identified in the ballot measure, in the implementation plan, and in the newly updated Community Wildfire Protection Plan includes the *Community Wildfire Prevention Grant*. This local block grant type of funding is one of the ways we get Measure T back into the community. Block grants help the community get more work done faster by utilizing new capacities and fostering a way for the community to bring their priority projects to the table, which are objectives of Measure T and Community Wildfire Resilience.

HISTORY OF THE CWPG PROGRAM:

Starting in FY 22/23, Truckee Fire engaged with many land managers, HOAs, and other communities/groups that have years or decades of experience in fuel reduction work and were currently implementing forestry projects to pilot the Community Wildfire Prevention Grant Program. Forester Sheedy worked diligently to formalize this grant program in FY 23/24, mirroring CAL FIRE's Wildfire Prevention and Forest Health Grant programs as a state template and making modifications to make this program custom-tailored for Measure T and the Truckee Communities working towards wildfire resilience. In 2023, Truckee Fire awarded 6 projects for a total of just over \$920,000. These 6 projects were all completed by fall 2024. In 2024, Truckee Fire awarded 2 projects for a total of just over \$580,000, which will both be completed by June 30th, 2025. The first 3 years of this community grant program has proven to be a great way to get more wildfire prevention projects completed in our communities, sharing capacity and funding to accomplish more together.

Year	# Grants	Measure T Funding	Matching Funds
2022	4	\$736,297	\$250,000
2023	6	\$922,578	\$94,083
2024	2	\$581,536	\$119,000
2025	4	\$538,882	\$168,223
	Total	\$2,779,293	\$631,306

Total Impact \$3,410,599

FY 25/26 SOLICITATION;

The 2025 Measure T Community Wildfire Prevention Grant Program was made available to eligible participants proposing wildfire prevention projects within the Truckee Fire geographic area. A preliminary budget of \$550,000 dollars was allocated to the Community Wildfire Prevention Grant Program in Fiscal Year 2025/2026 from the Measure T Wildfire Prevention Fund. The Fire District intends to fund this important local grant program annually.

Truckee Fire was very impressed to see the community come out and bring awesome projects to the table. In total we had 18 requested project IDs (meaning a potential for 18 applications), a total of 9 applications submitted requesting nearly \$1.5 Million in funding or triple the allocated amount. This shows how important this work is, and how competitive even local grant programs can be. Out of these 9 applications, only 1 submitted did not follow the requirements set in the procedural guide, and the remaining 8 projects were queued for application review by an interagency review team with representatives from Truckee Fire, Nevada County, Placer County, Town of Truckee and the Tahoe Truckee Community Foundation. This grant review team is who ultimately helps make the funding recommendations proposed in the attachments provided.

SUMMARY OF GRANT APPLICATION TIMELINE & PROCESS:

- Application Period Opens: February 21, 2025
 - Media alert, email blast, social media, newspaper...etc.
- Four (4) Virtual Grant Workshops - Made available as recordings online
 - March 6- Grant Overview, Application Review Process (38 participants)
 - March 13- Scope of Work, Collaboration, Budget & Readiness (20 participants)
 - March 20 – How to be Competitive (16 participants)
 - April 3- Project Application, Submission, and Mapping Requirements (12 participants)
- Virtual Grant Office Hours – open opportunity for applicant Q+A
 - April 7 (3 participants)
 - April 21 (1 participant)
 - April 28 (2 participants)
 - April 30 (0 participants)
- Grant E-Mail Updates
- Application Deadline: May 2, 2025
- Wildfire Prevention Grants Review Team Meeting: May 13, 2025
- Email Notifications sent to all applicants: May 29, 2025

ATTACHMENTS:

- Application & Award Summary
 - This is a list of the applications that are recommended to be awarded including funding amount, and match funding.
- All Community Wildfire Prevention Grants Info, Documents, and Resources are made available publicly on www.truckee-fire.org/grants

*Not Attached – All project applications, summary sheets, and score sheets are kept according to TFPD records retention policy.

FINANCIAL SUMMARY:

- Total Funds Requested by All Applications: \$1.45 Million.
- Total Funds Recommend to Award: \$538,882 (+ 10% Contingency).
- Project Applications recommended for award included \$168,223 of in-kind and cash match, bringing the Total impact to \$707,105. This means that applicants are bringing nearly 24% match to the table!

ALTERNATIVES:

- No action, do not fund project proposals.
- Reduce funding amount and reduce project(s) scope & deliverables.

FISCAL IMPACT:

- 4 grants for a total of \$538,882 budgeted in FY 25/26.
- 10% Contingency of \$53,888 will also be budgeted accordingly across fiscal years if needed. This allows for adequate budgeting to award projects, case-by-case additional funds requests, surveys, or other project expenses that may have been overlooked. These projects are complicated, and it's important to budget and allocate conservatively for potential cost-overrun situations to ensure that these projects are completed in totality.
- Staff is prepared for certain projects to be multi-year projects if needed and has created an internal financial tracking process to ensure allocated funds are transferred and budgeted appropriately from year to year as needed.
- The money will be spent from Measure T funding in accordance with the approved Measure T budget.

Environmental Compliance

- Two of four projects selected for funding require CEQA compliance
 - Foxboro-Coldwater Fuelbreak
 - Project will be permitted by RPF Jeff Dowling through a Timber Harvest Plan Exemption (Forest Resilience Exemption) with CAL FIRE as lead agency. No action needed from Truckee Fire.

- Greater Glenshire Fuels Reduction Project
 - This is a non-commercial project that will be permitted through a CEQA exemption (15304- minor alteration to land). Glenshire HOA cannot act as a lead agency under CEQA, therefore Truckee Fire has committed to assuming lead agency for this project. RPF Bill Houdyschell will complete all necessary paperwork following Truckee Fire's procedures. The project has been evaluated by Forester Sheedy; it has been determined that no exceptions apply which would preclude the use of a NOE for this project.

Application ID	Applicant	Contact	Project Name	Project Type	Funding Requested		Matching Contributions	Award Amount	Project Description/Notes
03-2025	Auburn Ski Club	Bill Clark	Donner Pass Forest Fuels Reduction Project	Forest Fuels Reduction	\$	464,275.80	\$ 51,586.20	\$ -	This project proposes fuels reduction through biomass harvesting on three ownerships abutting Interstate-80 on Donner Pass. Operations will increase forest resilience by reducing fuel loading, overstocking, and forest pathogens/pests to prevent mortality. This location is a vital transport/economic corridor and a vulnerable residential and recreational area that is heavily utilized year-round, especially during fire season. The project is shovel-ready with landowners matching 10% of costs. The RPF who developed the Project has extensive experience with these operations and developed it with need and effectiveness in mind. Operations may begin within a month of funding and be completed by fall 2025. *Interagency Review Committee chose to not fund this project
05-2025	Martis Camp Community Association	Jaime Haddad	Marts Camp Tracked Chipper	Forest Fuels Reduction	\$	66,509.22	\$ 7,389.91	\$ -	Martis Camp seeks Measure T funds to purchase a Först TR8D Track Chipper for ongoing forestry management on our 2,000-acre property. The chipper will help reduce wildfire risk, manage biomass, and maintain forest health while we move forward on our THP. We also plan to share the equipment with neighboring partners, including the Forest Service, Northstar, Lahontan, and Schaffer's Mill, through a licensed contractor. This collaborative effort will enhance wildfire protection and forest management across the Martis Valley, ensuring a safer, more sustainable environment for the entire region. *Interagency Review Committee chose to not fund this project
06-2025	Martis Camp Community Association	Ray Holcombe	Alder Hill Thermal Camera	Community Wildfire Preparedness	\$	78,591.00	\$ -	\$ -	To add a thermal camera to the Alder Hill tower for the detection and monitoring of hotspots or fire fronts during dence smoke conditions that make the current Alert Fire camera at location ineffective. *Interagency Review Committee chose to not fund this project.
08-2025	Private Land Owner	Frank Ross	Prosser Dam Road Fuel Reduction	Forest Fuels Reduction	\$	265,000.00	\$ 250,000.00	\$ -	This project proposes to conduct forest fuel reduction operations on approximately 109 acres of forest located at 12481 Prosser Dam Road. Goals include: 1) reducing the threat of potential fire to the Truckee community and critical infrastructure such as powerlines, 2) increasing the fire resiliency of the parcel, and 3) improving the health of the post-harvest forest stand. Operations include tree thinning, residual tree pruning, and mastication or removal of material. Operations will be conducted using a CAL FIRE Forest Resilience Exemption to meet California Forest Practice Rule requirements. *Interagency Review Committee chose to not fund this project.
10-2025	17031 LLC (private for profit company)	Daniel Irish	17031 LLC	Forest Fuels Reduction	\$	34,000.00	\$ 4,000.00	\$ -	This project aims to enhance wildfire resilience within the Truckee community through proactive vegetation management, defensible space creation, and public education. We will identify high-risk areas and implement strategic fuel reduction efforts, disconnecting fuel (vegetation) both horizontally and vertically in tree or brush-covered areas to minimize fire spread potential. Collaboration with local fire agencies will ensure alignment with regional safety standards. Additionally, we'll host community workshops promoting wildfire preparedness and defensible space compliance. The project supports the broader goal of safeguarding homes, infrastructure, and natural resources in the wildland-urban interface while fostering a culture of shared responsibility in fire prevention. *Applicant is ineligible for consideration of funding. Clearly states in the FY 25-26 procedural guide that a privately held, for profit company or corporation is only eligible to apply if 1:1 match is provided by the applicant. Cash match is not equal to 1:1 therefore the applicant is ineligible.
11-2025	Connecting Point	Anne Rarick	Community Preparedness with the COAD	Community Wildfire Preparedness	\$	53,841.00	\$ -	\$ 53,841.00	The Tahoe Truckee COAD (Community Organizations Active in Disaster) develops and enhances partnerships to create a resilient Tahoe Truckee region that is prepared to respond and recover from disasters. We do this through communication, cooperation, coordination, and collaboration with a variety of stakeholders including non-profit & faith-based organizations, government agencies, and the private sector. In addition, the COAD works directly in the Truckee community to provide culturally relevant preparedness materials and information related to wildfires. These materials are provided at community events, presentations, and educational workshops to increase individual, famillial, and organizational preparedness in the Truckee area. *Interagency Review Committee chose to fund this project in full.
12-2025	Private Land Owner	Brian Foster	Foxboro-Coldwater Fuelbreak	Forest Fuels Reduction	\$	194,200.00	\$ 39,260.00	\$ 194,200.00	Extension of the existing Glenshire to Brockway Fuelbreak and the Glenshire to Brockway Fuelbreak Extension. this project will expand the existing fuelbreaks by performing fuel reduction treatment on ~50 acres in Foxboro Canyon and adjacent properties within the Juniper Hill Neighborhood. *Interagency Review Committee chose to fund this project in full.

17-2025	Truckee Tahoe Radio	JD Hoss	101.5FM Community Conversations on Wildfire	Wildfire Prevention Education	\$	50,949.50	\$	50,949.50	\$	50,949.50	Community Conversations on Wildfire is a bilingual public education initiative led by Truckee Tahoe Radio (101.5 FM KTKE) to strengthen wildfire readiness across the Truckee Fire Protection District. The project will produce and distribute bilingual Community Wildfire Readiness Messages, a 10-episode podcast series featuring local experts, practical fire prevention strategies, and evacuation readiness information, and also purchase and distribute emergency radios to vulnerable populations. By using trusted local media and strong partnerships with fire agencies, this project will empower residents, support defensible space actions, and build long-term community resilience in the face of wildfire threats. *Interagency Review Committee chose to fund this project in full.
18-2025	Glenshire Firewise Community	Lori Kelley	The Greater Glenshire Fuels Reduction Project	Forest Fuels Reduction	\$	239,891.25	\$	78,013.75	\$	239,891.25	The members of the Glenshire/Devonshire Residents Association Firewise community have collaborated to prepare a grant application for fuel reduction within the greater community. The fuel reduction will occur on common area/open space of six different property owners. The work will increase the defensible space around developed areas and improve fuel reduction along access routes within the community. *Interagency Review Committee chose to fund this project in full.

	Funds Requested	Match
Sub-Total	\$ 1,447,257.77	\$ 481,199.36

		Match	Measure T
	Total Recommended for Award	\$ 168,223.25	\$ 538,881.75

\$ 707,105.00



STAFF REPORT

Board Report for June 17, 2025

STAFF CONTACT: Eric Horntvedt, Wildfire Prevention Manager
Dillon Sheedy, Forester

AGENDA TITLE: Measure T Partner Reimbursement Agreements for Community Wildfire Protection Projects

AGENDA ACTION: Discussion with Possible Action

RECOMENDATION:

- Authorize the Fire Chief to enter into three (3) Partner Reimbursement Agreements and execute amendments as needed for a total amount of \$200,000 as described in this staff report below. Final amounts for the individual projects below may vary as authorized by the Fire Chief at time of executing agreements. Projects include:
 - **Town of Truckee 2025 Roadway Vegetation Management Project** Reimbursement Agreement. Up to \$20,000 in Measure T to assist with extending the Town's right of way treatments primarily in the west end of Donner Lake Neighborhoods onto select private parcels.
 - **Nevada County Resource Conservation District (NCRCD) Serene Lakes Egress Roadside Fuel Reduction Project** Reimbursement Agreement. Up to \$35,000 in Measure T to assist in treating additional acreage along Soda Springs Road (singular ingress/egress route for Serene Lakes).
 - **California State Lands Commission (SLC) Prosser Dam Road Forest Management and Fuels Reduction** Partner Reimbursement Agreement. Up to \$145,000 in Measure T to assist with a 109-acre forest management and fuels reduction treatment of a State Lands Commission owned property adjacent to Prosser Dam Road and Pannonia Ranchos neighborhoods.

BACKGROUND:

One of the major components of the Measure T Community Wildfire Prevention Fund is to implement high priority Community Wildfire Protection Plan (CWPP) projects that are focused on reducing wildfire hazards and managing overgrown fuels to promote community wildfire resilience. One method to creatively add financial capacity and get more done together is Partner Reimbursement Agreements. These purposeful, and limited-term agreements allow increased

capacity, pace and scale, and assist in more impactful and timely completion of these important CWPP projects. The three that are proposed in this staff report will provide direct implementation funding to assist partners in either expanding the scope of work and/or fill a funding gap to maintain the original desired scope of work.

All three projects included in this action are backed by the 2024 CWPP as either Total Consensus, High Priority, Community High Priority, or immediately adjacent to these high priority areas and our neighborhoods.

RECOMMENDED PARTNER PROJECTS:

1. Town of Truckee – 2025 Roadway Vegetation Management Project

- **Funding Amount:** Town of Truckee has allocated Measure V funds to complete this project on Town owned Right of Way's. Up to \$20,000 of Measure T funding will be committed to treat select private properties adjacent to the ROW.
- **Project Area:** Primarily in the west end of the Donner Lake neighborhoods (South Shore Drive)
- **Scope:** Supports the extension of the Town's planned right-of-way vegetation treatments onto adjacent private parcels. The objective is to create a continuous, treated fuel break along key evacuation routes that serve communities with limited ingress/egress. The purpose of extending this work into private property is to ensure a more viable and effective treatment.
- **Lead Agency:** Town of Truckee (CEQA Lead)
- **Permitting:** CEQA compliance will be achieved through a Notice of Exemption from CEQA with the Town of Truckee assuming lead agency and handling all necessary documentation.
- **Implementation:** Project to be managed and implemented by the Town, with Truckee Fire supporting landowner engagement, right of entry agreements, and then providing reimbursement for eligible expenses completed by the Town's selected contractor as specified in the agreement.

2. Nevada County Resource Conservation District (NCRCD) – Serene Lakes Egress Roadside Fuel Reduction Project

- **Funding Amount:** NCRCD has secured a \$114,000 grant from PG&E to fund a majority of this 25-acre project. The project is in a challenging area to treat, and bids came in higher than expected. In order to treat the full scope of the intended project, up to \$35,000 of Measure T funding will be committed to complete the project in whole.

- **Project Area:** Soda Springs Road (singular ingress and egress route for Serene Lakes). Project work to occur on Soda Springs Ski Resort property for a total of 25 acres of treatments.
- **Scope:** Supplements PG&E-funded fuel reduction efforts by supporting treatments along a critical evacuation route for the Serene Lakes Community. This project has been asked for by the community for several years and is identified as a community priority in the 2024 CWPP. Additional Measure T funding will enhance landscape-level effectiveness and improve the efficacy of this treatment. The goal is to improve evacuation safety and reduce wildfire spread potential.
- **Lead Agency:** NCRCD (CEQA Lead)
- **Permitting:** CEQA compliance has already been achieved with NCRCD filing a Notice of Exemption in May 2025.
- **Implementation:** NCRCD will coordinate all aspects of project design, permitting, and implementation. Truckee Fire will support communications with the community and reimburse project implementation costs up to the agreed amount.

3. California State Lands Commission (SLC) – Prosser Dam Road Forest Management and Fuels Reduction Project

- **Funding:** SLC has allocated \$250,000 from their internal state budget to fund this project. Under this agreement, SLC will be required to fully expend the initial \$250,000 allocation, any additional costs necessary to complete treatments will be covered by Truckee Fire through Measure T funds. We anticipate that up to \$150,000 additional funding will be needed from Measure T to complete this project. We've emphasized our preference that Measure T dollars be primarily spent within the WUI Defense Zone (¼ mile buffer around homes) to maximize direct community benefit.
- **Project Area:** 109-acre parcel of SLC-owned land near Prosser Dam Road and Pannonia Ranchos neighborhoods
- **Scope:** Commercial forest management and fuels reduction treatment on an undeveloped but highly strategic parcel bordering residential areas. This large-scale effort is intended to effectively thin/release/manage a 1970s forest plantation, reduce heavy fuel loads, and create a resilient landscape buffer between wildlands, neighborhoods, and Prosser Dam Road.
- **Lead Agency:** State Lands Commission (SLC)
- **Permitting:** CEQA compliance will be secured through a Timber Harvest Plan Exemption, managed by SLC's Registered Professional Forester and the Licensed Timber Operator that SLC selects through competitive bidding.
- **Implementation:** Project will be fully implemented by the SLC, with funding support provided through Measure T.

Forester Sheedy has played a critical role in the planning, coordination, and technical execution of all three projects listed above. His expertise in forest management, combined with his practical field knowledge and ability to collaborate with and unite partners has been essential to advancing these complex, high-priority efforts.

Responsibilities have included:

- Working directly with project partners to define scope and strategy
- Securing right-of-entry agreements from affected private landowners
- Conducting forest assessments to determine appropriate silvicultural prescriptions and treatment methods
- Ensuring compliance with environmental permitting requirements
- Communicating with the neighboring property owners, HOAs, and Firewise communities to drive community understanding and support for these efforts

Forester Sheedy's leadership has ensured that each project is grounded in ecological best practices, regulatory compliance, and logistical readiness. This level of professional forestry expertise is a major asset to the Truckee Fire Protection District and the greater community. These projects would not be as far along—or as well-designed—without his expertise, hard work, and unwavering dedication to the mission.

See attached:

- Town of Truckee – 2025 Roadway Vegetation Management Project Reimbursement Agreement

This document was developed and reviewed by both Town of Truckee and Truckee Fire Legal Counsel and is the template that will be utilized for the other Partner Reimbursement Agreements mentioned.

It is essential that these reimbursement agreements maintain a degree of flexibility as final project costs are not yet known and may vary based on contractor selection, bid results, and site-specific implementation needs. Getting these agreements in place now is a critical step needed to allow our Partner Agencies to have the support and funding confidence they need to move forward with these important projects. The estimated allocations for each project are approximate and may adjust as scope of work and costs are finalized. Truckee Fire's Wildfire Prevention Staff will closely manage and oversee the allocation of Measure T funds to ensure all expenditures remain consistent with the approved FY 25/26 budget. Any unspent Measure T funds will be retained within the Measure T Budget and may be reallocated to future priority projects in accordance with program guidelines or transferred to reserves and utilized for planned projects in 2026 and beyond.

ALTERNATIVES:

Do not authorize the Fire Chief to enter into agreement(s) for project(s).

FISCAL IMPACT:

\$200,000 Measure T – Community Wildfire Prevention Fund expense that is budgeted within the 2025/2026 fiscal year.

TOWN OF TRUCKEE – 2025 ROADWAY VEGETATION MANAGEMENT PROJECT

REIMBURSEMENT AGREEMENT

This Reimbursement Agreement (“Agreement”) is entered on the ____ day of June, 2025 (“Effective Date”), between the Truckee Fire Protection Fire District (“Fire District”) and Town of Truckee (“Town”) to establish terms for the Fire District’s reimbursement of funds to the Town for the Town’s 2025 Roadway Vegetation Management Project.

RECITALS

- A. Town and Fire District intend to collaborate on vegetation management efforts within Town-maintained roadway rights-of-way and on certain private properties adjacent to roadways near the west end of Donner Lake, as shown in Exhibit A (“Work”).
- B. Town plans to implement the Work as part of its 2025 Roadway Vegetation Management Project (“Project”) by awarding a contract to a qualified vegetation management contractor (“Contractor”) through a public bidding process.
- C. The Work on Donner Pass Road and Donner Lake Road will occur entirely within the public right-of-way. On South Shore Drive, approximately 50% of the Work is expected to occur on private property, with the remainder occurring within the right-of-way.
- D. The final proportion of Work to be completed on private property will be determined jointly by the Town and the Fire District, based on the actual number of private property owners who authorize the Contractor to access their property.
- E. Town will fund all Work occurring within the public right-of-way using Measure V Sales Tax revenue funds.
- F. Subject to the terms of this Agreement, the Fire District will reimburse the Town utilizing Measure T Tax revenue funds for the actual contractor costs incurred for Work performed on private property (“Town Reimbursable Work”).

NOW THEREFORE, the Parties agree as follows:

1. AGREEMENT:

- A. Fire District and Town agree that vegetation removal on private property along South Shore Drive, or other roadways agreed upon in writing by both

Parties during the Project, is included in the Town Reimbursable Work (Exhibit A).

- B.** During the term hereof, Town, or its Contractors, shall perform all vegetation removal within Town-maintained roadway rights-of-way and on authorized private property as part of the Project. Fire District will not participate directly in the Town's Project Work nor have any control over the Town's Contractor.
 - C.** During the term hereof, Fire District shall assist the Town with public outreach, coordination with private property owner's as needed for Town and Fire District to obtain right of entry agreements on private property, defensible space inspections to determine private property vegetation to be managed, expert knowledge, jurisdictional oversight, tree/vegetation marking on private party if and as needed to assist Town's Contractor, and other efforts as agreed upon by both Parties during the Project.
 - D.** Town estimates the Town Reimbursable Work will cost approximately \$20,000 to complete.
 - E.** Town shall permit continuous oversight by Fire District representative(s) to facilitate implementation of the Project.
 - F.** Fire District agrees to reimburse Town up to \$20,000 for actual vegetation removal costs on private property, outside of the Town-maintained Road rights-of-way as depicted in Exhibit A, or other roadways agreed upon in writing by both Parties during the Project. This amount may be changed upon written mutual consent between both Parties. Town rights-of-way limits will be approximated utilizing aerial GIS information available to the Town. No ground/field surveys will be performed by the Town to determine rights-of-way limits.
- 2. TERM:** The term of this Agreement shall commence on the Effective Date and shall terminate upon final receipt of payment from Fire District to Town.
- 3. INVOICING AND PAYMENT:** Town shall issue Fire District a single invoice upon completion of the Project for reimbursement of the actual amount of Town Reimbursable Work performed based on acres treated, centerline miles of roadway treated, or other means of measurement as determined by the Project's construction documents. The invoice shall identify the actual costs incurred by the Town with units of measurement for the area treated on private property and the associated reimbursement amount. Fire District shall remit payment to the Town within 60 days of receipt of the invoice from the Town.

4. **TOWN'S RESERVED RIGHTS:** Nothing herein shall restrict, limit, or otherwise affect the rights of Town to further develop, modify, or improve the Town right-of-way during the term of this Agreement in Town's sole discretion provided that timely completion of the Project is not affected.
5. **INSURANCE:** Town shall require its Contractors to maintain the typical insurance required by a contractor as part of a Town construction contract at all times during the performance of contract work. Town shall require its Contractors to name Fire District and the private property owners upon whose property portions of the Project will be performed as an additional insureds and Town shall provide copies of endorsements to such policies to Fire District upon its request.
6. **TERMINATION:** This Agreement may be terminated at any time upon mutual written agreement of the Parties. Either Party, at its option, may terminate this Agreement if the other Party has breached its obligations hereunder and such breach remains uncured for 30 days following the non-breaching Party's written notice of the claimed breach to the other Party.

7. GENERAL PROVISIONS:

- 7.1 Entire Agreement. This Agreement contains the entire agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.
- 7.2 Governing Law. This Agreement shall be governed by the laws of the State of California. Any action to interpret or enforce this Agreement shall be brought in the Truckee branch of the Nevada County Superior Court.
- 7.3 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Fire District include its elected officials, officers, employees, agents, and volunteers, except as otherwise specified in this Agreement. All references to Town include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

- 7.4 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.
- 7.5 No Third-Party Beneficiaries. There are no intended third-party beneficiaries of any right or obligation assumed by the Parties.
- 7.6 Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

TOWN OF TRUCKEE

Dated: _____

Jennifer Callaway, Town Manager

APPROVED AS TO FORM:

Dated: _____

Andrew Morris, Town Attorney

TRUCKEE FIRE PROTECTION DISTRICT

Dated: _____

Kevin McKechnie, Fire Chief

APPROVED AS TO FORM:

Dated: _____

Steve Gross, General Counsel

EXHIBIT A
TOWN OF TRUCKEE
2025 ROADWAY VEGETATION MANAGEMENT PROJECT
PROJECT AREA MAPS

From: Brandon Stahl <brandonstahl@truckeefire.org>

Sent: Thursday, May 15, 2025 8:20 AM

To: Ryan Ochoa <ryanocha@truckeefire.org>; Steve Kessmann <stevekessmann@truckeefire.org>

Subject: School Tour Pics

Chiefs,

I appreciate your help facilitating the tour. They all had a great experience!

Thank you,

Brandon Stahl

Fire Prevention Specialist II

Truckee Fire Protection District

Office (530) 582-7853

Cell (530) 536-6404



From: Brandon Stahl <tahoebrandon1@gmail.com>

Sent: Thursday, May 15, 2025 8:15 AM

To: Brandon Stahl <brandonstahl@truckeefire.org>

Subject: School Tour Pics







