



## Truckee Fire Protection District

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

**Fire Chief**  
*Kevin A. McKechnie*

**Wildfire Prevention  
Manager**  
*Eric Horntvedt*

**Forester**  
*Dillon Sheedy*

The Measure T Citizens Oversight Committee will meet on Friday, March 15, 2024 in the Truckee Sanitary District Boardroom located at 12304 Joerger Drive Truckee, California at 1:00pm.

### AGENDA

1. Call Meeting to Order.

2. Roll Call.

COC Members: Scott Bower, Frank Christopher, Carol Cumming, Denise Gauny,  
John Manocchio, Eric Premack, Bill Quesnel.

COC Alternates: Karen Couwenhoven, Adrian Juncosa, Barbara Pelletreau,  
Jayne O'Flanagan, William Oudegeest

3. Pledge of Allegiance.

4. Clear the Agenda.

5. PUBLIC COMMENTS:

Members of the public shall be allowed to address the Citizens Oversight Committee (COC) on items not appearing on the agenda that are of interest to the public and are within the subject matter jurisdiction of the COC, provided that no action shall be taken unless otherwise authorized by California Government Code Section 54954.2. Each speaker will be limited to one (1) appearance and be limited to three (3) minutes, but speaker time may be reduced at the discretion of the Board Chairman 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 COC will act upon them at one time without discussion. Any COC member, alternate, staff member, or interested party may request that an item be removed from the consent calendar for discussion.

A. Approval of the March 27, 2023 Measure T COC Meeting Minutes

Attachment 1

B. Approval of the August 24, 2023 Measure T COC Meeting Minutes

7. BUSINESS:

A. Discussion with Possible Action: Overview of COC Member Terms  
(2 year vs 4 year)

Attachment 2

B. Discussion with Possible Action: Appoint Chair and Vice Chair

C. Discussion with Possible Action: Measure T 2023 Annual  
Accomplishments Report

Attachment 3

D. Discussion with Possible Action: Measure T Audited Financial Report FYE 2023

Attachment 4

E. Discussion with Possible Action: Measure T Financial Report  
(2023 calendar year)

Attachment 5

- F. Discussion with Possible Action: Measure T COC Report to Board of Directors      Attachment 6  
    Providing Feedback on Parcel Tax Fund Spending and Program Alignment with  
    Tax Measure
- G. Discussion with Possible Action: Next Meeting Date

## 8. COC COMMUNICATIONS

This item provides time for Committee members to provide general comments within the purview of the Committee.

## 9. ADJOURNMENT

Until further notice Agenda Packets with any attachments are available for public review on the Truckee Fire Protection District website; [www.truckeefire.org](http://www.truckeefire.org). Any documents provided to the Board during the meeting will be available for public review by email request after the meeting to: [brittanysheltondooley@truckeefire.org](mailto:brittanysheltondooley@truckeefire.org).

Posted and delivered on March 11, 2024

*Brittany Shelton-Dooley* Administrative Assistant / Clerk of the Board for Measure T COC

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.



## Measure T Citizens' Oversight Committee

Minutes – Regular Meeting

March 27, 2023

Page 1 of 4

The Measure T Citizens' Oversight Committee met in Regular Session on Monday March 27, 2023 in the Truckee Sanitary District Boardroom located at 12304 Joerger Dr. Truckee, CA 96161.

Joyce Engler, Administrative Officer, called the meeting to order at 1:00 p.m.

Committee Members Present: Scott Bower, Carol Cumming, Denise Gauny, John Manocchio, Eric Premack, Bill Quesnel.

Committee Members Absent: Frank Christopher

Committee Alternate Members Present: Jayne O'Flanagan, Adrian Juncosa, Barbara Pelletreau, William Oudegeest, Karen Couwenhoven.

Committee Alternate Members Absent: None.

Truckee Fire District Employees Present: Fire Chief Kevin McKechnie, Wildfire Prevention Manager Eric Horntvedt, Wildfire Prevention Assistant Manager Dillon Sheedy, Administrative Officer Joyce Engler, Administrative Assistant Alexis Hummer.

Others Present: District Legal Counsel Steve Gross and Ryan Herring.

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

Administrative Officer, Joyce Engler, acted as Chair until a Chair was selected.

### **CLEAR THE AGENDA – ITEM 4**

No action taken.

Joyce Engler, Administrative Officer asked for Committee comment. There was none.

Joyce Engler, Administrative Officer asked for public comment. There was none.

### **PUBLIC COMMENTS – ITEM 5**

Members of the public shall be allowed to address the Measure T COC Committee on items not appearing on the agenda that are of interest to the public and are within the subject matter jurisdiction of the Committee, provided that no action shall be taken unless otherwise authorized by California Government Code Section 54954.3. Each speaker will be limited to one (1) appearance and be limited to three (3) minutes, but speaker time may be reduced at the discretion of the Committee 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.

Joyce Engler, Administrative Officer, asked for any Public Comments.



Ryan Herring with TTSD (Truckee Tahoe Sierra Disposal) introduced himself to the committee.

Joyce Engler, Administrative Officer, asked for further public comments. There were none.

Chief McKechnie gave brief opening remarks.

Truckee Fire District Staff, Measure T COC Committee Members and Committee Member Alternates introduced themselves.

### **BUSINESS – ITEM 6**

#### **Public Meeting Laws & Orders Verbal Presentation by Legal Counsel Steve Gross. – Item A.**

Steve Gross, Legal Counsel, gave a brief overview of the Brown Act, serial meetings, and how to conduct the meetings. Discussion followed and Legal Counsel answered questions from the Committee members.

#### **Discussion with Possible Action: Accept Bylaws and Code of Conduct. – Item B**

Eric Horntvedt, Wildfire Prevention Manager, reviewed the Bylaws and Code of Conduct with the Committee.

Eric Horntvedt, Wildfire Prevention Manager, answered questions from the Committee.

COC Member Denise Gauny made a motion to accept the Bylaws and Code of Conduct as presented. COC Member Eric Premack seconded the motion.

Motion passed unanimously 6/0.

#### **Discussion with Possible Action: Set Initial COC Member Appointment Terms – Item C**

Eric Horntvedt, Wildfire Prevention Manager, discussed term options with the Committee. As terms have been established in the Bylaws, and this being the initial meeting of the Measure T COC, members need to be selected for the 2-year and 4-year terms.

##### **2-year and 4-year staggered term selections- Item 1**

COC Members Scott Bower, John Manocchio, and Eric Premack volunteered for the 2-year term.

The remaining members: Bill Quesnel, Denise Gauny, Carol Cumming, and Frank Christopher will serve on the 4-year term.

#### **Discussion with Possible Action: Appoint Chair & Co-Chair. – Item D**

COC Member Denise Gauny nominated COC Member Bill Quesnel as the Measure T COC Chair. COC Member Scott Bower seconded the nomination. COC Member Bill Quesnel accepted the nomination.



## Measure T Citizens' Oversight Committee

Minutes – Regular Meeting

March 27, 2023

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COC Member Carol Cumming nominated COC Member Denise Gauny as the Measure T COC Vice-Chair. COC Member Eric Premack seconded the nomination. COC Member Denise Gauny accepted the nomination.

COC Member Eric Premack moved to appoint COC Member Bill Quesnel as the Chair and COC Member Denise Gauny as the Vice-Chair. COC Member John Manocchio seconded the motion.

Motion passed unanimously 6/0.

Chair Bill Quesnel took over the presiding of the meeting.

Discussion with Possible Action: Measure T Annual Report (2022 calendar year). – Item E.  
Eric Horntvedt, Wildfire Prevention Manager, and Dillon Sheedy, Wildfire Prevention Assistant Manager, presented the Annual Report from 2022 calendar year with the Committee, which is in the agenda packet.

Staff and Committee posed Questions and Discussion followed throughout the presentation.

No action taken.

Break 3:12 p.m.

Reconvene 3:29 p.m.

Discussion with Possible Action: Measure T Audited Financial Report. – Item F.  
Kevin McKechnie, Fire Chief, and Eric Horntvedt, Wildfire Prevention Managers, spoke on behalf of Niki Holoday, Financial Director, to discuss the Measure T Audited Financial Report.

COC Members reviewed Measure T 21/22FY Audit Report as presented.

Chief McKechnie and Manager Horntvedt answered questions from the COC Members.

No action taken.

Discussion with Possible Action: FY21/22 COC report to provide feedback to the District's Board of Directors on spending of Measure T parcel tax funds and the previous year's work programs to confirm consistency with the tax measure. – Item G.

Eric Horntvedt, Wildfire Prevention Manager, and Dillon Sheedy, Wildfire Prevention Assistant Manager, discussed and reviewed the FY21/22 COC Report to the District Board of Directors (BOD) with the COC.

The COC Provided two recommendations in their report to the Truckee Fire BOD;



## Measure T Citizens' Oversight Committee

Minutes – Regular Meeting

March 27, 2023

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1. Provide a financial expenditure alignment that coincides with the annual report. This can be accomplished by having the COC review three reports: (Audited Expenditures for the fiscal year, Annual Accomplishment Report, and Calendar Year Financial Report that coincides with the Annual Report).
2. Integrate COC member Carol Cummings edits & revisions into this COC Report. This was to capture some clerical errors and ensure a professional report.

COC Chair Bill Quesnel will wait to speak with Niki Holoday, Financial Director, to see if such report is possible.

COC Member Eric Premack made a motion to approve the draft report and authorized the Chair to make edits to the report on behalf of the COC. COC Vice Chair Denise Gauny seconded the motion.

Motion passed unanimously 6/0.

### Discussion with Possible Action: Next Meeting Date. – Item H.

The Committee discussed when to have the next meeting. The consensus was to meet next in August 2023. The Committee requests Eric Horntvedt, Wildfire Prevention Manager, to send out a Doodle Poll to all COC Members and Alternates.

Bill Quesnel made a motion to meet again in August. Denise Gauny seconded the motion.

Motion passed unanimously 6/0.

### COC COMMUNICATIONS-ITEM 7

COC Chair Bill Quesnel thanks to TFPD staff for a successful first Measure T season.

### ADJOURNMENT – ITEM 9

Having no further business on the agenda COC Chair Bill Quesnel made a motion to adjourn the meeting. Vice Chair Denise Gauny seconded the motion.

COC Chair Bill Quesnel adjourned the meeting.

Adjournment: 4:17 p.m.

Respectfully submitted:

*Alexis Hummer*

Administrative Assistant / COC Clerk of the Board



## Measure T Citizens' Oversight Committee

Minutes – Regular Meeting

August 24, 2023

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The Measure T Citizens' Oversight Committee met in Regular Session on Thursday August 24, 2023 in the Truckee Sanitary District Boardroom located at 12304 Joerger Dr. Truckee, CA 96161.

COC Chair Bill Quesnel, called the meeting to order at 1:00 p.m.

Committee Members Present: Scott Bower, Frank Christopher, Carol Cumming, Denise Gauny, John Manocchio, Eric Premack, Bill Quesnel.

Committee Members Absent: None.

Committee Alternate Members Present: Barbara Pelletreau, William Oudegeest,

Committee Alternate Members Absent: Jayne O'Flanagan, Adrian Juncosa, Karen Cowenhoven.

Truckee Fire District Employees Present: Fire Chief Kevin McKechnie, Wildfire Prevention Manager Eric Horntvedt, Wildfire Prevention Assistant Manager Dillon Sheedy, Financial Director Niki Holoday, Administrative Assistant Alexis Hummer, Wildfire Prevention Specialist Maria Marsh.

Others Present: District Legal Counsel Steve Gross, Jeff Collins, and Kelli Hare.

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

### **CLEAR THE AGENDA – ITEM 4**

No action taken.

COC Chair Bill Quesnel asked for Committee comment. There was none.

COC Chair Bill Quesnel asked for public comment. There was none.

### **PUBLIC COMMENTS – ITEM 5**

COC Chair Bill Quesnel asked for public comment. There was none.

### **CONSENT CALENDAR – ITEM 6**

The members of the COC will review the March 27, 2023 meeting minutes during the next scheduled meeting.

No action was taken.

COC Chair Bill Quesnel asked for public comment. There was none.



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**BUSINESS – ITEM 7**

Review and discuss: Measure T Financial Expenditure Recommendation – Item A.

Wildfire Prevention Manager, Eric Horntvedt and Financial Director, Niki Holoday, gave an overview of the Measure T Financial Expenditure Report included in the agenda packet. Horntvedt and Holoday answered Committee questions regarding expenditures.

No action was taken.

Review and discuss: Overview of FY 22/23 Program Accomplishments – Item B

Wildfire Prevention Manager, Eric Horntvedt introduced Maria Marsh as the new Wildfire Prevention Specialist.

Horntvedt reviewed and discussed the FY 22/23 Program Accomplishments with the Committee and Alternates included in the agenda packet.

Forester, Dillon Sheedy commented on the importance of maintenance as part of the wildfire mitigation roadmap within the CWPP.

Horntvedt and Committee discussed the future of the Dead Tree Program which will be worked on this winter.

No action was taken.

Review and Discuss: Overview of 2023 Community Wildfire Prevention Grant Program – Item C

Forester, Dillon Sheedy reviewed and discussed the Community Wildfire Prevention Grant Program, included in the agenda packet with the Committee and alternates.

No action was taken.

COC Chair Bill Quesnel asked for Committee comment. There was none

COC Chair Bill Quesnel asked for public comment. There was none.

Discussion with Possible Action: Next Meeting Date – Item D

COC Chair Bill Quesnel initiated discussion of options for next meeting date.

Wildfire Prevention Manager, Eric Horntvedt discussed options for the Committee to discuss. Committee discussion ensued.

It was decided that the next COC Meeting will be held in February/March of 2024.

COC Chair Bill Quesnel asked for Committee comment.





COC Vice Chair Denise Gauny asked Manager Horntvedt to clarify if AB 3074 places responsibility on the district, and if it affects the district's Defensible Space Inspection process. Horntvedt explained this bill, where responsibility falls, and that it does not affect our inspection process.

COC Chair Bill Quesnel asked for public comment. There was none.

### **COC COMMUNICATIONS-ITEM 7**

COC Chair Bill Quesnel reported that he attended the May 16<sup>th</sup> TFPD Board Meeting and presented outcomes of the COC Meeting on March 27, 2023, to meet Measure T Bylaw Compliance. Chair Quesnel noted that the Board was appreciative of everyone's work.

Chair Quesnel wished a Happy Birthday to Forester, Dillon Sheedy.

Committee Member Eric Premack posed a question regarding the wildfire prevention resource allocation within Nevada County about the Nevada County Web Meeting that recently took place. Horntvedt reported that Nevada County hired a Wildfire Coordinator who operates out of the shared Measure T office space one or more days a week. Horntvedt also noted that the District works closely with the Nevada County Office of Emergency Services (OES).

Chair Quesnel inquired about funding and partnerships with Placer County. Horntvedt commented that the district is working with Placer County on the Biomass Taskforce.

Chair Quesnel inquired about the Community Foundation Grant Program and if it was different or the same or something in-between with the TFPD's grant program.

Forester, Dillon Sheedy commented that Nevada County OES assisted in the writing of a forest health grant.

Jeff Collins with Truckee Tahoe Sierra Disposal (TTSD) commented that he has enjoyed working with the district and that the community is fortunate to have such a well run organization.

### **ADJOURNMENT – ITEM 9**

Having no further business on the agenda COC Member Scott Bower made a motion to adjourn the meeting. Vice Chair Denise Gauny seconded the motion.

COC Chair Bill Quesnel adjourned the meeting.

Adjournment: 2:36 p.m.

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Respectfully submitted:

*Alexis Hummer*

Administrative Assistant / COC Clerk of the Board

# STAFF REPORT



## Citizen Oversight Committee

March 15, 2024

**STAFF CONTACT:** Eric Horntvedt  
**AGENDA TITLE:** COC Member Terms

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Following the COC Bylaws:

Each Member of the Committee shall serve for a term of two or four years. To provide for staggered terms, the initial Committee Members shall draw lots, or participate in some other random selection method, to determine whether their initial term shall be for two, or four years. Additionally, initial Committee Members may volunteer for a shorter term of two years. The term of each Member shall end on December 31st. Each initial term shall commence as of January 1st. Members may serve multiple terms at the discretion of the District Board of Directors. The term of each Member shall begin as of January 1st unless a new Member is replacing a Member who has resigned or been removed from the Committee. In the case of a replacement Member, the term of that Member shall be for the remainder of the term of the Member who has been replaced....A list of up to 5 alternates will be created. Alternates may be appointed as Committee Members at the will of the District Board should there be attrition in Committee Members. Alternates are non-voting.

COC Member Term Selections:

- 2-Year Term Members (set to end on 12/31/2024): Scott Bower, Eric Premack, and John Manocchio
- 4-Year Term Members (set to end on 12/31/2026): Bill Quesnel, Carol Cumming, Frank Christopher, and Denise Gauny

COC Alternates: Jayne O'Flanagan, Adrian Juncosa, Barbara Pelletreau, William Oudegeest, and Karen Couwenhoven

Action Needed: The COC needs to select three alternates to replace the 2-year term Members, and place this recommendation to the TFPD Board in the COC Report. Following Board approval, the newly selected alternates will commence in their role as 4-year term members starting 1/1/2025

# 2023 Truckee Fire Community Wildfire Prevention Fund Annual Report



# 2023: Expanding Operations

- 2023 was the 2nd full year of operations by Truckee Fire's Wildfire Prevention Division.
- Initial programs such as residential green waste programs and defensible space education were expanded and saw an increase in resident participation.
- Community outreach increased with the update to the Community Wildfire Protection Plan and formation of many new FireWise communities.

## Table of Contents.

- Year in Review
- Enhancing Structure Survivability: Defensible Space & Home Hardening Inspections
- Expanding Residential Fuels Removal: Curbside Green Waste Pick-Up
- Community Wildfire Prevention Grants & Fuels Reduction Projects
- Safety Projects: Emergency Preparedness, Evacuation, and Early Fire Detection
- Community Wildfire Protection Plan
- 2024 Goals & Planning

# 2023 Highlights.

43%

increase in green waste removed  
compared to 2022

3

new firewise communities  
recognized

29,850+

hours invested by the community in  
defensible space

205

acres of forest land treated for  
fuel removal

31%

increase in properties evaluated for  
defensible space & home hardening

80%

homes in active Firewise Community



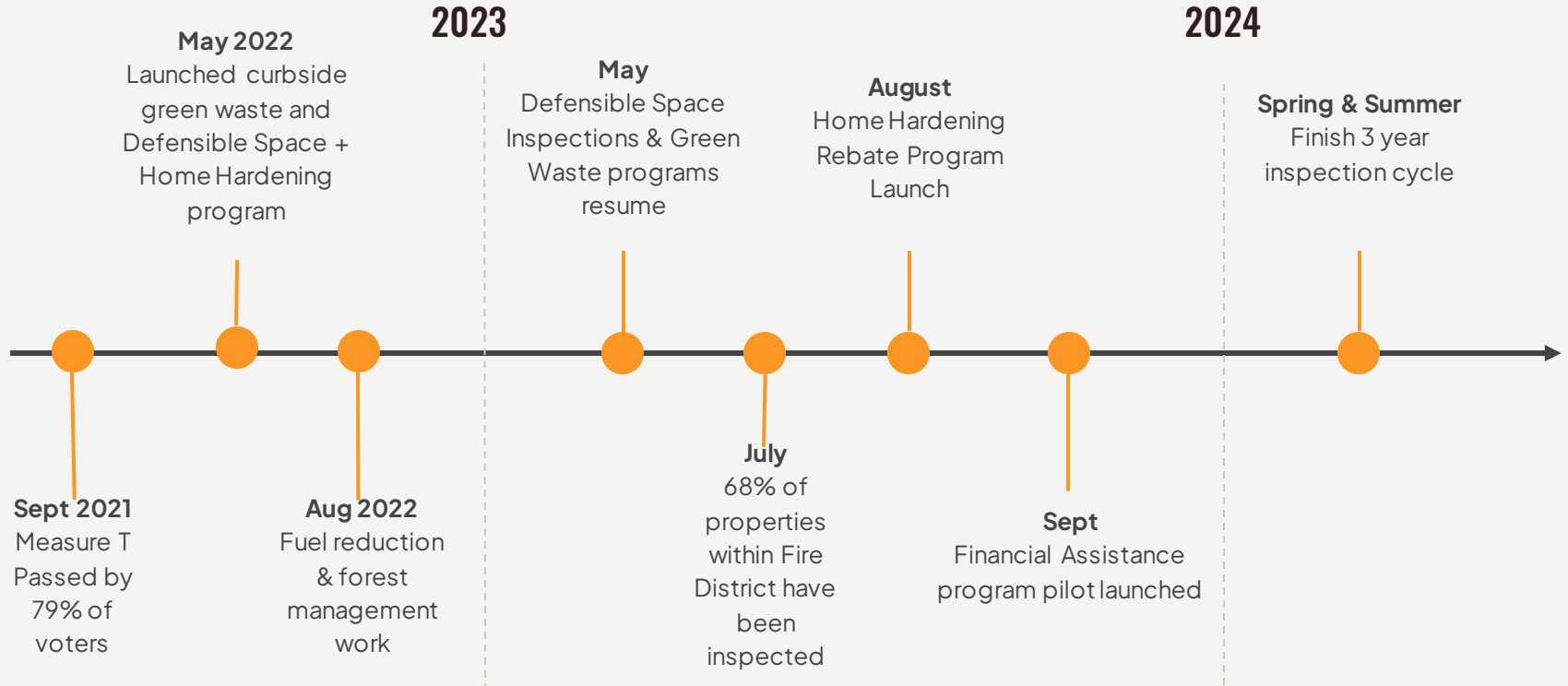
# Measure T: Residents invest in wildfire resilience for Truckee and Donner Summit wildland urban interface (WUI) areas.

On September 14, 2021, Measure T was approved by 79% of the voters. This 8-year special tax creates an annual \$3.8 million dollar Community Wildfire Prevention Fund.

All Measure T funds are managed by Truckee Fire and are dedicated to local fuel reduction & wildfire mitigation projects that aim to increase wildfire preparedness & resilience within the Fire District.



# Milestones.



# Truckee's Wildfire Prevention Team.



**Kevin McKechnie**  
Chief

*Support &  
Oversight*



Measure T  
Citizens  
Oversight  
Committee



**Eric Horntvedt**  
Wildfire Prevention  
Manager



**Dillon Sheedy**  
Asst. Wildfire Prevention  
Manager, Forester



**Maria Marsh**  
Wildfire Prevention  
Specialist



**Brittany Shelton-  
Dooley**  
Wildfire Prevention  
Administrative Assistant



4 Defensible Space  
Specialists (seasonal)





**We continue to build off early momentum. Investments are accelerating in home hardening and fuel reduction. The local engagement is inspiring. We still have a lot of work to adapt our community to wildfire, but I'm encouraged everyday by your efforts. Thank you for the partnership with our team to make the community safer.**

*Kevin McKechnie, Fire Chief*



# Defensible Space & Home Hardening Evaluation Program.

# Defensible Space & Home Hardening Program.

Despite snow lingering late into the summer, inspectors were able to visit over **1,250 more homes** during the 2023 season than the previous season.

On a typical day, inspectors visit **14-17 homes**. The process begins from the public right-of-way, then the inspector approaches the front door of the home to leave a door hanger or connect with the resident to explain the inspection.

**99%** of residents that are home at time of inspection **grant full access** to property for a comprehensive inspection.

**5,307**

properties received a defensible space inspection in 2023

**44,000 +**

personalized recommendations were recorded

**1,392 +**

hours of community engagement

# Defensible Space Inspection Overview.

This program provides home and landscape evaluations for residents. By educating residents of their defensible space responsibilities, best practices for home hardening, and providing support, we can reduce structure ignitability and create fire adapted communities.

The program is designed to ensure every property within the Truckee Fire Protection District receives an in-person evaluation at least once every 3 years.



# Program Goals.

Every resident should have the opportunity to learn what they can do to make their home and community safer from the threat of wildfire.

Provide comprehensive, consistent, and accurate defensible space recommendations for residents.

Encourage residents to create defensible space, emphasizing local fire code and best practices.

Educate residents on steps to reduce home ignitions through the recommendations of Home Hardening retrofits.

Make residents aware of resources such as Green Waste pickup and Community Drop Off events.

Ensure that residents are signed up to CodeRED, Genasys Protect and/or Placer Alert for emergency notifications.



# HOA & Community Partnerships.

Several HOAs have their own defensible space program including Tahoe Donner, Martis Camp, Old Greenwood, Gray's Crossing, Sugar Bowl, and Lahontan.

The defensible space teams at **Tahoe Donner** and **Old Greenwood** adopted the same technology platform used by the Fire District. This partnership ensures high quality, consistent data and supports inspection consistency district-wide.



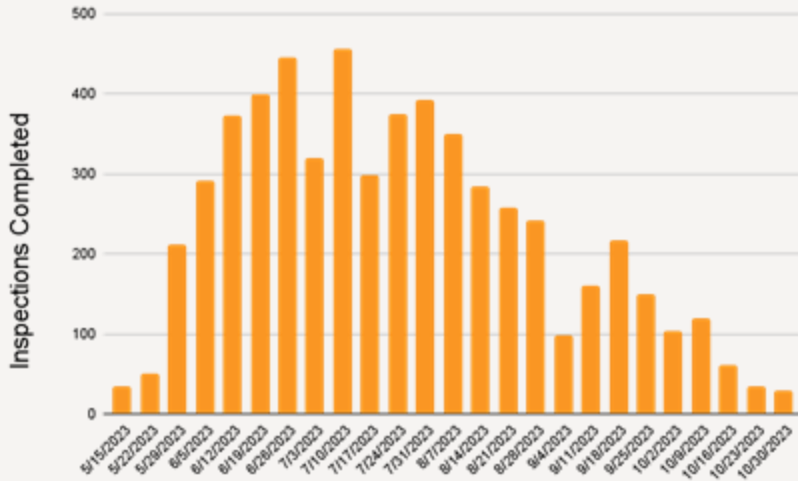
A “first blush” volunteer assessment program was piloted with **Serene Lakes Firewise** community.

In this program, local volunteers were trained by Truckee Fire personnel on key defensible space items visible from the public right-of-way. These volunteers were then able to cover their local streets and engage with their neighbors.



# Defensible Space Inspection Program Activity.

The program ramped up in May, and inspectors started in the lower elevations of Floriston and Glenshire where snow melts out earlier. Inspections continued through the end of September.



# Residents Are Investing in Wildfire Prevention!



**4.1M +**  
**dollars**



**47K +**  
**hours**

*\*Hours and financial investment were calculated based on resident reported cost (time and/or money) per discovery type as well as reported investments for green waste pickups.*



# Improving Year Over Year.



...of homes evaluated had some type of vegetation within 5' of their home down from 61% last year.

## Year to year comparisons:

**18%** of homes had trees over the structure versus 29% last year.

**12%** of homes had pine needles & tree litter on roofs and gutters versus 19% last year.

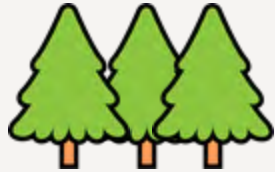
**7%** store firewood within 5' of their home versus 13% last year.

**Let's keep improving!**

*Truckee - We need everyone to create Zone 0 Defensible Space!*

# Tree Maintenance.

While progress is being made, there is still a significant amount of tree related work to accomplish within our community.



1 out of 4 homes inspected had a tree(s) that need spacing or limbing.



1 out of 5 homes had tree limb(s) overhanging the structure



1 out of 6.5 properties had a dead tree(s)

# Helping Residents Adapt to Wildfire.



Residents with a full access inspection went on to resolve items on their report.

Top items resolved in 2023



Removed dead trees



Created additional spacing between trees & shrubs



Limbed trees up to 6' or more



Cleared firewood and yard debris away from Zone 0

**As Firewise communities, we need to encourage defensible space actions on every parcel.**

# 2023 Highlights.

Residents reduced risk by taking these top actions to create defensible space.

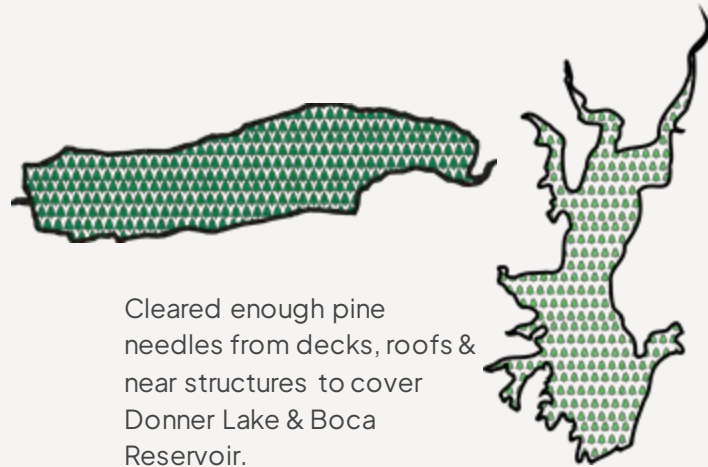
**Truckee Fire Protection District residents...**



Limbed & cleared enough trees to reach from Truckee to the state line.



Moved over 1400 pickup trucks worth of lumber and other combustibles away from structures.



Cleared enough pine needles from decks, roofs & near structures to cover Donner Lake & Boca Reservoir.

# Zone 0 Insights.

The program continues to prioritize no combustibles in Zone 0 (0'-5' from structure). This has been shown to have a significant impact in reducing structure ignitability while also preparing properties to comply with pending state laws, local ordinances, and insurance requirements.

**Zone 0 is the most important defensible space zone – make it your priority to create and maintain this area as well.**



Source: Living with Fire

## Top Zone 0 issues found in 2023:

1. Tree limbs overhang structure
2. Vegetation & shrubs
3. Leaf or needle litter on ground
4. Leaf or needle litter on roof or in gutters
5. Lumber or building materials

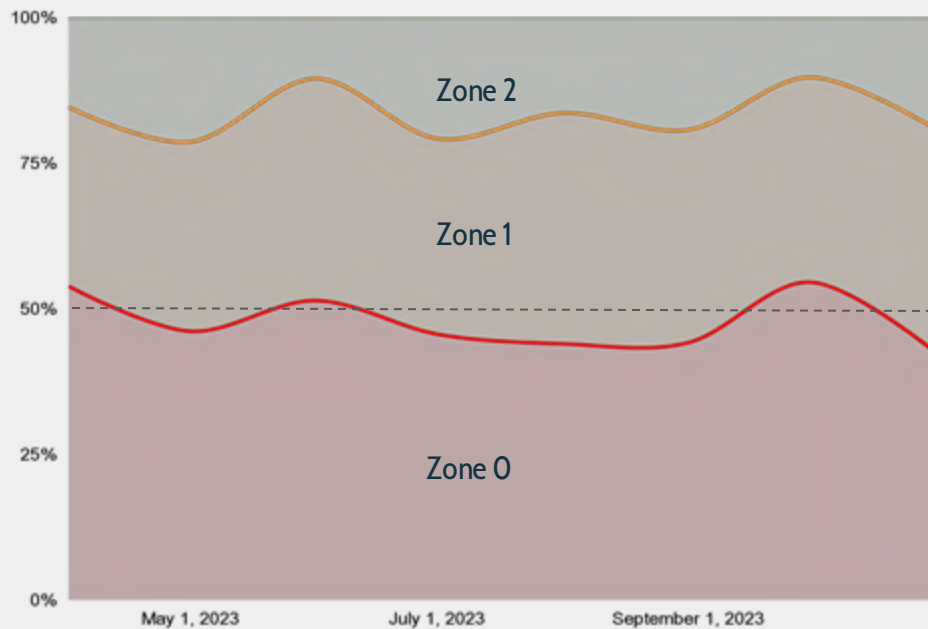
# Zone 0 Insights.

Almost 50% of all resolved issues in 2023 were in Zone 0.

## Top Zone 0 issues resolved in 2023:

1. Trees limbs overhang structure
2. Vegetation in Zone Zero
3. Leaf or needle litter on ground
4. Leaf litter or debris on roof or in gutters
5. Firewood

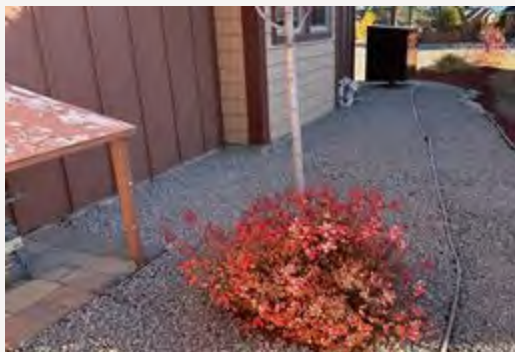
Resolved items by zone



# Creating Defensible Space.

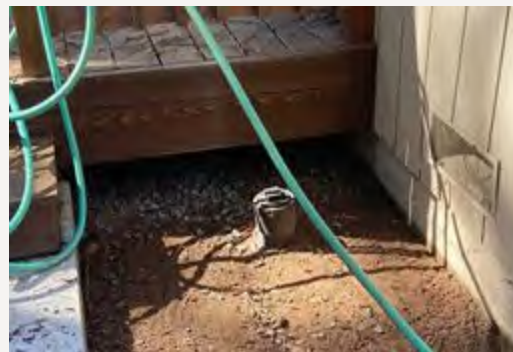
## Before and After:

Combustible mulch was replaced with gravel.



## Before and After:

Lumber under deck was removed and pine needles were cleared from around the structure.



# Creating Defensible Space.



## Before and After:

Combustible items including lumber, building materials, and propane tanks stored under the deck were removed.



## Before and After:

Tree limbs overhanging the roof were removed.



# Creating Defensible Space.

## Before and After:

Grasses were trimmed and pine needles were cleared from the roof.



## Before and After:

Vegetation overhanging deck and roof was cut back 10'.



# Home Hardening Priorities.

We continue to focus on educating homeowners on ways to harden their homes.

- Retrofitting vents to prevent ember entry remains a priority in our community.

Nearly half of homes in our community have softwood decks. These decks pose a risk, as decks can ignite and carry the flames to the structure.

## Top Home Hardening Vulnerabilities:

### Ember Entry Points



40% of homes have vents with openings greater than  $\frac{1}{8}$  inch.

17% of homes have exposed space under decks.

### Flame Pathways



45% of homes in have a softwood deck.

13% of homes have combustible fences attached to them.

# Home Hardening Rebate.

Launched in late September, this new program offers homeowners up to \$500 to help offset the cost of high priority home hardening upgrades.

**Applicants must have had a full access inspection to qualify.**

## Eligible Upgrades:

**Vents:** Installing ember resistant vents

**Tarps:** Covering exposed wood with approved fire resistant tarp

**Fences:** Replacing 5' of fencing closest to house with non-combustible materials

**Eaves:** Box in eaves to prevent ember entry

**Windows:** Replace single pane with multi-pane, tempered windows



Rebates may be available to help with 50% of the cost of this upgrade, up to \$500!

[Click here to learn more](#)

*Residents were notified in their online report of eligible items. This soft launch has enabled us to test the process and prepare to heavily promote in 2024.*

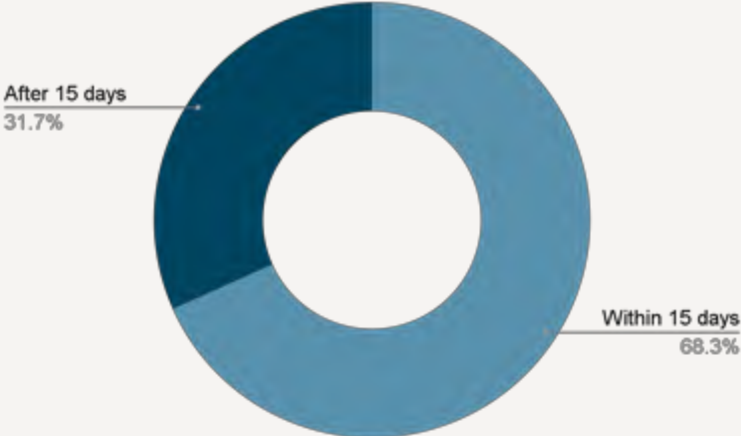
*Rebates awarded in 2023 were exclusively for **vent replacement** with an average reimbursement of **\$223**.*

# Resident Engagement.

With a high percentage of 2nd homes in the district, the majority of evaluations (65%) are conducted curbside when a resident isn't home. 8% residents not home at time of inspection requested a follow up.

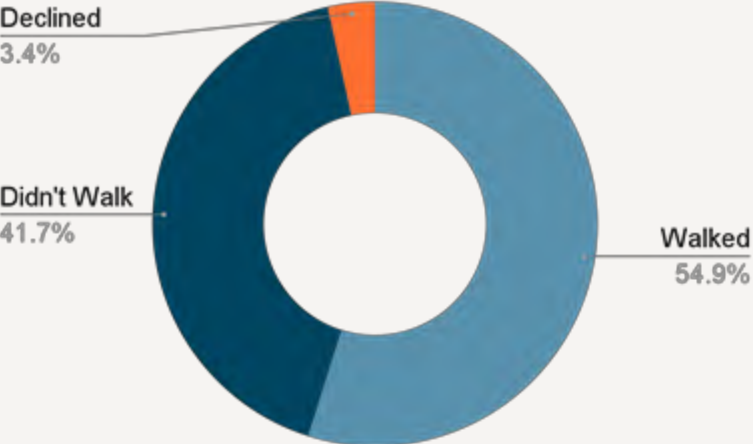
Residents are provided with a secure, customized online report following their evaluation.

46% of residents accessed their report.



55% of residents who were home at the time of inspection walked with the inspector.

Walking with an inspector provides opportunity for 1:1 defensible space and home hardening education.



# Awareness Drives Action.

When comparing resolution rates, we see a much higher rate after someone has received education\* on their specific issues.

Green waste “pile” sizes increase by 13% following an inspection.

\*“Education” refers to residents who accessed their report and/or walked with inspector.

## Residents who engage with inspectors are ...

**10** times more likely to resolve achievable Home Hardening vulnerabilities\*\*

**7** times more likely to resolve Defensible Space “High Severity” Issues.

**6** times more likely to resolve Defensible Space “Medium Severity” Issues.

\*\*“Achievable Home Hardening vulnerabilities” are items that don’t require a building permit or extensive remodeling. For example, replacing vents or replacing the first 5’ of wood fence with a noncombustible material.

# The Resident Experience.

## 5. Remove Dead Trees

Remove dead trees. Dead or dying trees are a fire and falling hazard, and should be removed immediately.

### Action Required - Please Correct

Truckee Fire Protection District Defensible Space Ordinance 02-2012; California Public Resources Code 4291

Images Map



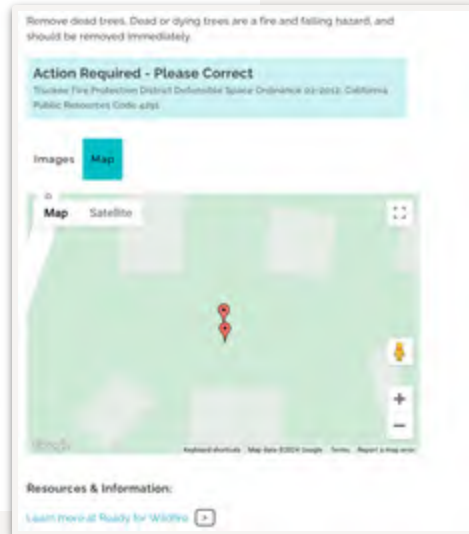
### Inspector Notes:

Remove all dead trees on property.

### Resources & Information:

[Learn more at Ready for Wildfire](#) >

Each inspection produces a customized report that describes requirements and recommendations for the resident. This includes a map showing the location of the issues, and photos to help identify them.



# Program Operations.

Truckee Fire personnel continues to work closely with their software partner, Fire Aside to improve user experience.

Fire Aside continues to improve efficiency for field evaluations, operational workflow tools, and support resident engagement.

## Notable highlights for 2023 include:


Deployment of financial assistance module to support rebate programs.

Expansion of online resident resolution tools.

**Curbside Inspection**

This inspection was completed from the public roadway, driveway, and reasonable access path to front door. A Notice of Inspection was left on-site or mailed to the registered address.

**Homeowners: want to qualify for a \$500 rebate?**



To be eligible for the **Harden Your Home Rebate**, you must have a FULL ACCESS Inspection within the last 6 months. >> [Schedule your inspection now!](#)

**Correction Checklist**

Please use this checklist to create an action plan to mitigate your property's wildfire risks and hazards. When you correct an issue, please click "Submit Resolution" to let us know it's complete. If possible, please use pictures and comments when submitting resolution.

The best way to protect your property from wildfire is a coupled-approach that includes Defensible Space & Home Hardening. Please prioritize defensible space first, and then consider the low cost home hardening recommendations.

**3 Defensible Space Issues - Action Required - Please Correct**

- 1. Remove Shrubs to Create Adequate Spacing**
- 2. Remove Trees to Create Adequate Separation and Canopy Spacing**
- 3. Remove Dead Trees**



# Local Partnerships and Piloting Programming.

In October, Truckee Fire partnered with a local non-profit, Sierra Watershed Education Partnerships (SWEP) and Tahoe Truckee Unified School District (TTUSD) to pilot a **Defensible Space Education & Assistance Program**.

Truckee Fire identified a residence in need of defensible space assistance that would qualify for access-based assistance within the Donner Summit region.

SWEP and Truckee Fire facilitated a lesson for 2nd-5th graders at Donner Trail Elementary (DTE), educating students on fire science, wildfire prevention, defensible space, service learning, and the local residents they would be assisting.



# Defensible Space Stewardship Day.

Under the guidance of SWEP and the Truckee Fire Wildfire Prevention Team, the 5th grade class of DTE filled a 30-yard dumpster in only 45 minutes.

This service-learning experience allowed students to actively help their community become more resilient to wildfire, and inspired students to take this knowledge and experience home to share with their families.

Truckee Fire was happy to engage with community partners, get their hands dirty to assist residents in need, and teach local youth the importance of defensible space!

## Quotes from Students:

“It makes me feel more safe, like I am responsible; like I am making an act on fire and helping people that can’t do this themselves. It just makes me feel happy!” - Elin, DTE

“ If we do this more often, it’ll definitely make our forests safer!” - Fletcher, DTE

**We look forward to continuing this partnership and facilitating more DSpace Stewardship Days in 2024!**



# 2024 Defensible Space & Home Hardening Planning.

## **Complete first round of inspections and start reinspections**

All properties in the District have been evaluated by the end of Summer 2024, at which point previously inspected properties will be re-inspected.

## **Increase resident engagement**

Focus on improving the resident engagement with customized reports.

## **Increase compliant properties**

Use the existing resale process and short-term rental ordinances to increase compliance rates.

**Goal:** Measure improvements and change since first inspection. Document for community risk reduction.

**Goal:** Increase number of residents accessing report to 60%.

**Goal:** Get all short-term rental and recently sold properties to have fully compliant defensible space inspections.





# **CURBSIDE GREEN WASTE PROGRAM.**



# Curbside Green Waste.

The Curbside Green Waste program is designed to increase defensible space compliance by giving residents access to resources to reduce vegetative fuel on their property without the barrier of transporting green waste to the dump.

## Program Goals:

Reduce residential fuel load community-wide with easy access to this Measure T-funded program

Deliver service to any property in the district within 2 weeks of reservation

Complement and expand existing neighborhood defensible space and Firewise programs

Efficiently increase participation and vegetation removed



# RFP Process.

A Request for Proposal (RFP) was publicly released February 2, 2023.

Contract Period: May 1, 2023 - November 1, 2023

Contractors were evaluated on the following criteria:

- License(s) & Qualification(s)
- Experience
- Equipment & Personnel
- Rate schedule
- Insurance

This competitive bid process resulted in the lowest qualified bidder being selected based on the hourly rate provided on the proposal.

Truckee Fire received bids from 4 contractors. The Board authorized the selection of Tahoe Truckee Sierra Disposal Co., Inc..

**\*TRUCKEE FIRE IS NOW ACCEPTING PROPOSALS FROM INTERESTED CONTRACTORS FOR THE 2023 CURBSIDE GREENWASTE PICK-UP PROGRAM!**



Truckee Fire is requesting proposals from qualified and licensed contractors and/or organizations to provide curbside greenwaste collection and disposal services in residential areas across our 128 square mile Fire District for the 2023 season. Our past contractors served nearly 2,500 piles equating to approximately 9,000 cubic yards of loose greenwaste removed. For 2023 we are accepting residential defensible area efforts to produce 2,000+ piles.

All proposals must be sealed and delivered enclosed in any opaque sealed envelope marked "Proposal for Truckee Fire Greenwaste Service". Proposals may be hand delivered to the administration office located at 10049 Division Ave Rd Truckee, CA, 96161, or mailed to P.O. Box 2768 Truckee, CA 96161. Any envelope opened with tops shall be rejected. Failure to meet the specifications contained herein may be cause for the rejection of a proposal.

Any questions regarding this RFP must be submitted electronically to Wildlife Prevention Manager Eric Hornum, [erhornum@truckeefire.org](mailto:erhornum@truckeefire.org) no later than 3:00PM February 21, 2023. Any questions received, and subsequent answers, may be made publicly available at the discretion of Truckee Fire if the information may be useful to all proposers, no later than February 24, 2023 on the web page. Deadline to submit proposals: March 6, 2023 3:00PM.

**2023 Curbside Greenwaste Proposal Documents:**

- [2023 Curbside Greenwaste Request For Proposals](#)
- [2023 Curbside Greenwaste Proposal Template - Final](#)
- [DEAF/EXAMPLE Curbside Greenwaste Contract \(Subject to Changes\)](#)



**GREEN WASTE CURBSIDE PICK-UP PROGRAM IS CLOSED FOR THE SEASON. CHECK BACK IN MAY 2023!**

# 2023 Curbside Green Waste Overview.

**12,174 cubic yards of flammable vegetation removed district-wide\***

44% increase in volume removed compared to last year.

Residents cited this program as the motivator to remove almost 8,801 cubic yards.

**2,388 piles serviced district-wide\***

66% of participants were new to the program.

## Driving Resident Investment

For every \$100 spent on this program, the community invested \$129 and 4.4 hours.

## Green Waste Dumpster Support

Truckee Fire offered \$75 rebates for 6-yard green waste dumpsters, and processed 327 Rebates.



*\*Excludes Tahoe Donner, Martis Camp, & Lahontan communities which ran their own programs*



# Program Offerings.



## Year 2

2023 built on lessons learned from the previous year. A notable change was the elimination of chipping and exclusive use of a pick-up service. This change created efficiency per stop and ability to handle larger pile sizes, and remove more green waste at a lower expense.



### Registration

Registration opened in early May with notable updates to the system for residents. New features included the ability to show the location of their pile and estimate the size. This information helps crews and improves service time.



### Service Level

The goal is to meet all resident requests within 2 weeks of the request date. The crew routing was optimized daily to maximize stops per day and minimize miles driven.



### Hazardous Vegetation

Residents were allowed unlimited registrations throughout the season to align with their needs. With pre-approval for extra-large pile sizes, this helped the community remove flammable vegetation from around their homes.

# Removing Fuel from the Community: **Pick-up & Haul Away.**



# 2023 Goals & Results.

**Goal:** Eliminate any address from requesting pickup service when it is not available to them due to tight and narrow road limitations or known low-hanging overhead utilities.

**Goal:** Reduce customer service inquiries looking for updates on timing of their chipping, minimize time from request to service as possible.

**Goal:** Increase collection of pine needles & debris from community through education of options to dispose of this material- reducing individual dump trips and ground fuels.

**Goal:** Improve satisfaction scores from 4.8 to 4.9, meet all requests within the 14-day window throughout the season.

## Successful

Documented locations from 2022, worked with TTSD to utilize smaller equipment when grapple could not access.  
Software partner added ability for resident to locate piles off property at time of reservation.

## Successful

Improved timing from reservation to pickup by 35%.  
Average reservation to pick-up time was 7 days.  
96% of reservations had no customer service inquiries.

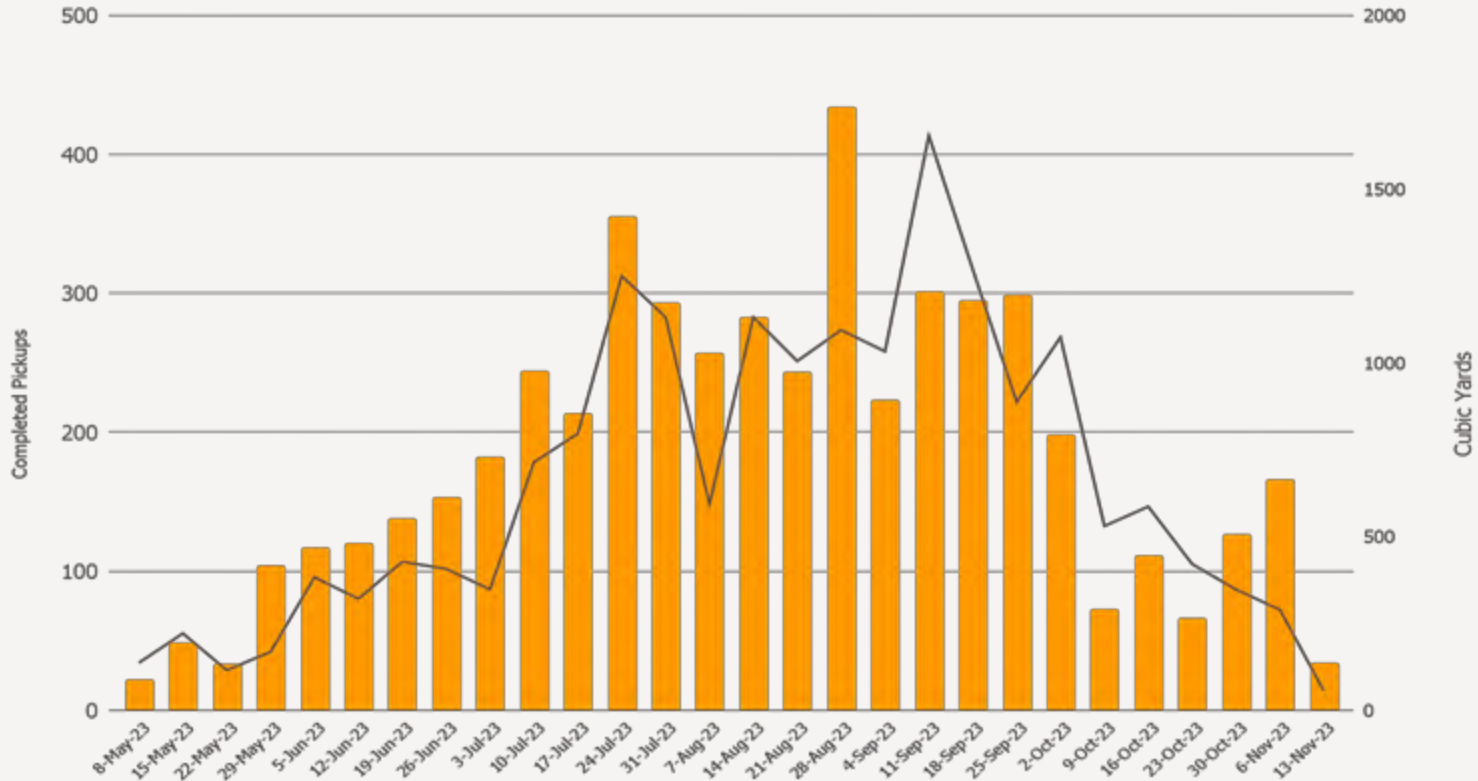
## Ongoing

Educated on availability of Town yard waste carts, free self-haul, 6-yard dumpster rebate, firewise dumpsters, and free drop-off events.  
Pine needles are an annual maintenance item that needs to be addressed by our residents.

## Successful

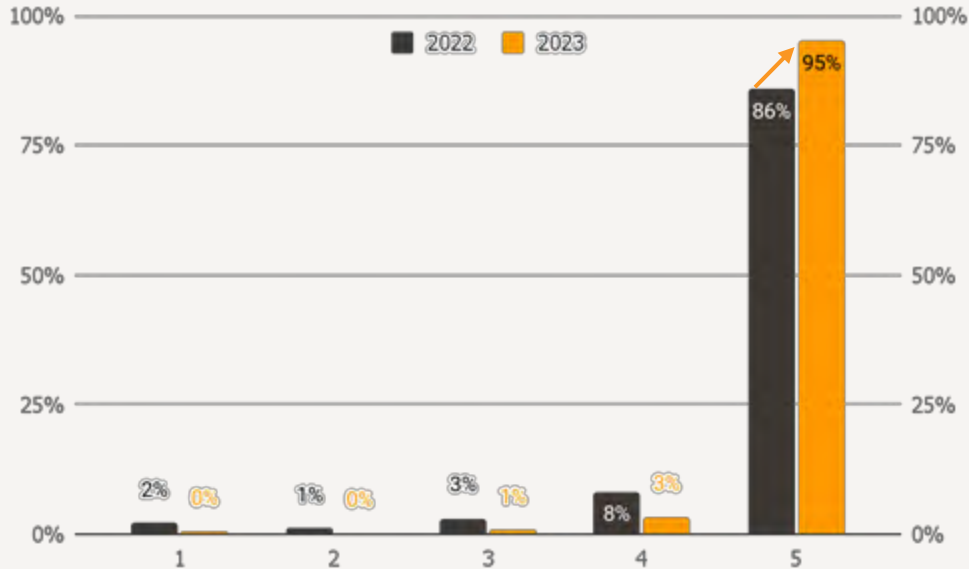
Achieved 4.9 out of 5.0!  
Successfully picked up piles within 7 days on average!

# 2023 Curbside Green Waste Activity Summary.



# Resident Satisfaction Increases by 9%.

2023 overall rating of **4.9** out of **5.0**



*This is a great program, very easy to register, the pickups were efficient, the crew very good at cleaning all up....* -**Glenshire**

*Best community program in Truckee -*  
**Downtown**

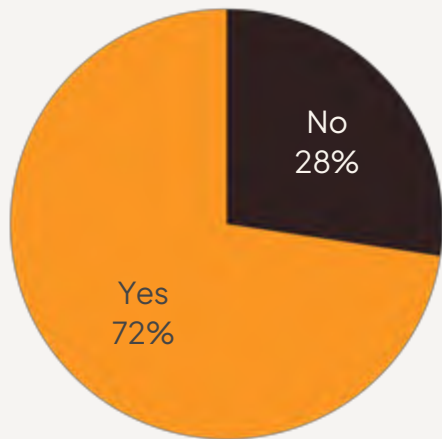


*This was rad* -**Sierra Meadows**

# Motivating the Community.

Curbside program reservation system opened in May and closed in late October. A final canvas was made, and any remaining piles were picked up in early November.

Did the green waste program cause you to remove the vegetation?\*



*“Great program. Motivates you to actively remove green waste and get it to the curbside pile.”*  
-Prosser Lakeview

# Reservation Pickup Performance.

## 7 days

Average time from reservation to pick up (improvement from 11 days in 2022).

## 78%

Of reservations were picked up within 2 weeks.

Time from reservation to pickup year over year.

	2023	2022
1 week	33%	34%
2 weeks	45%	39%
3 weeks	19%	18%
4 weeks	3%	9%



# Green Waste Pickup Program Reduced the Impact of Individual Dump Runs.

51% of participants indicated the program prevented individual trips to the dump. By eliminating these trips with the efficiency of a large scale trucks, we estimate this **eliminated\* over 28,000 kg of CO2.**

This is equivalent to the amount of CO2 that 3 passenger vehicles\*\* produce in a year.

\*Source: EPA.gov. Average consumption of gasoline powered passenger vehicle

\*\*Source EPA.gov - GHG emissions from a typical passenger vehicle



*This was really tremendous. It saved a lot of time, effort and was safer than me using a chipper myself. Also since I didn't have to burn the the material, we saved the air. -*

**Prosser Heights**


# Firewise Activity.

With the addition of more Firewise communities in the District, 80% of participation (up from 60% last year) came from recognized FireWise communities.

	Pickups	Cubic Yards
Coyote Run*	2	9
Donner Crest Owners Assoc.	3	10
ECBRT Summit	27	182
Floriston	7	35
Glenshire Devonshire	528	1823
Grays Crossing	13	51
Juniper Hill	23	254
Kingvale	13	242
Martis Peak	3	29

Excludes Tahoe Donner, Lahontan & Martis Camp FW communities.

\*indicates Firewise application is pending

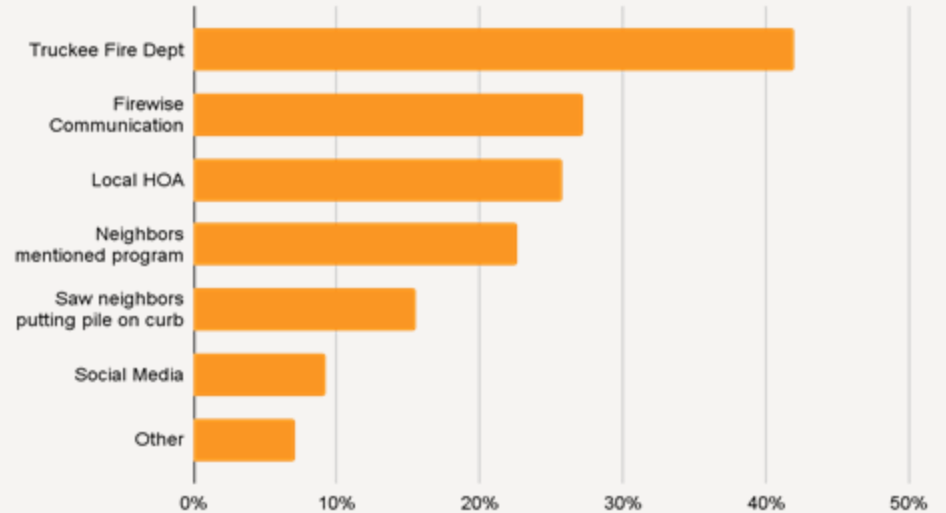
<i>continued</i>	Pickups	Cubic Yards
Old Greenwood	13	60
Pannonia Ranchos*	46	532
Pine Forest	4	14
PlaVada	82	290
Ponderosa Palisades	26	121
Ponderosa Ranchos	70	375
Prosser Lakeview	148	777
Schaffer's Mill	7	31
 <b>Serene Lakes</b>	<b>682</b>	<b>3447</b>
Sierra Meadows	141	634
Towle Mtn	1	5
West End Donner Lake	81	391

# Program Awareness.

We continue to focus on increasing awareness of the green waste program. Compared to 2022, local awareness (neighbors, HOA) increased the most.



Where did you learn about the program?



Respondents can select as many as apply.

# Resident Feedback.

28% of residents filled out the post pick-up survey.

## Pickup Timing Feedback

*“It would have been nice to have an exact date of service. The website says it will be two weeks, but it came within a few days. This would be fine, but we don’t have a good staging area for our pile because of a drainage ditch in front of our house. We missed our first appointment, because we would have had to put the pile in our driveway and were hoping to wait until we were closer to our date to make the pile. Luckily our neighbor allowed us to use his property for the second appointment. Still very grateful to have this great free service!”*

*“If you can offer less than two week window for pickup would be great. My driveway was blocked with green waste until pickup. Thx.”*

*“It would be nice to know which day you are coming to pickup. The eta is very ambiguous”*

*“Receiving a text the day of pickup would be helpful”*

## Summary of requests for improvements for future pickups

- 1) More precise day (and even time) of pickup vs. 2 week window. (consistent with 2022 feedback)
- 2) Remove additional material, especially pine needles!

## Feedback Requesting Pick Up of other flammable material

*“Hoping the program is here to stay! One improvement would be to help dispose of bigger logs/ petrified wood that can’t be burned.”*

*“Take pine needles”*

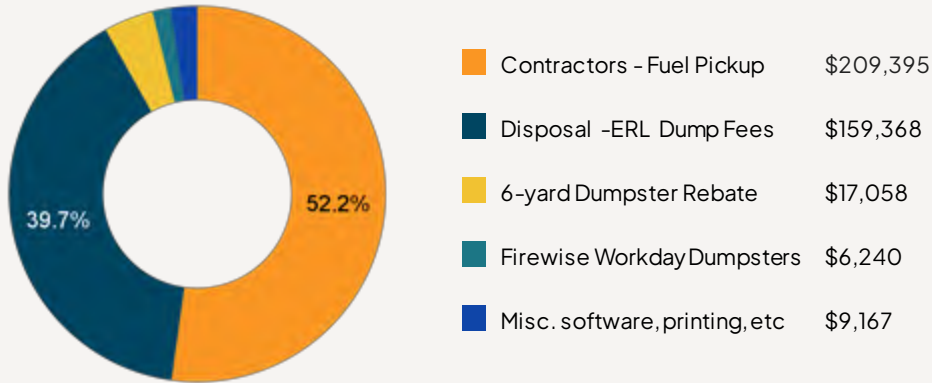
*“Please add pine needle trash bins”*

*“Arrange for pick up of Pine Needles”*

# Program Budget.

The green waste program represented an excellent return on taxpayer dollars, delivering the desired results in an efficient and cost-effective manner.

Total green waste program expenditures during the 2023 fire season totaled **\$401,228**.



\*TFPD staff time for program administration & management was not included. These are direct program implementation costs only. These costs represent the program costs for the 2023 fire season and span two FY budgets.

*“Well run program. I appreciate getting something measurable for the money I pay into Measure T”* -**Armstrong Tract**

*I’ve needed this program so badly. Thank you.* -**Cisco Grove**

*“It motivates me to do more on my property.”* -**Sierra Meadows**

# Public Feedback.

"It's brilliant please keep it going next season. Thank for all your help."

- Prosser Lakeview Resident

"Excellent program! Made it easy to clear more brush and trees."

- Glenshire Resident

"It was great and greatly appreciated. I encouraged my neighbors to do some cleanup too."

- Serene Lakes Resident

"Simple and effective! Encouraged us to do more to create defensible space, resulting in more fire-resistant neighborhood."

- Donner Lake Resident

"I can't imagine this being any better than it is. Thank you."

- Serene Lakes Resident

"We've scheduled 4 pickups and are just really impressed. Piles are picked up within a few days and crews have been really great."

- Kingvale Resident

# 2024 Green Waste Planning.

## **Pick-up only service is effective & efficient**

2023 was a trial of offering only pick-up service (no chipping).

## **Pine Needles**

Continue to educate the community and increase awareness of pine needle disposal options.

## **Maintain Customer Service excellence**

Build on 2023 results to continue delivering excellent service for the community. Shoot for 5 stars!

## **Disposal costs and biomass utilization**

A large cost in the program is disposal fees. Explore opportunities for other biomass utilization options.

**Goal:** Secure a professional contractor to provide green waste services for a 3-year period (2024-2026). Work with selected contractor to map known hard-to-service areas and increase efficiencies.

**Goal:** Partner with Firewise Community Workdays to promote community dumpsters for pine needles and other green waste. Reduce pine needles as an unmet need from feedback surveys.

**Goal: Aim** for 5 stars satisfaction score and continue improvement on the pickup timing and communication to residents throughout the season.

**Goal:** Create flexibility and control over biomass disposal methods to allow for cost-effective biomass utilization pilot ideas and options.



An aerial photograph of a mountain valley. In the center, a large, dark blue lake is surrounded by dense evergreen forests. A light-colored, winding road or path curves around the lake and extends into the distance. The background shows rolling hills and mountains under a clear sky. The foreground features a mix of forest and open, sandy areas.

**Community Wildfire Prevention Grants  
&  
Fuels Projects.**

# Measure T Community Wildfire Prevention Grants.

Truckee Fire released the CWPG program in Spring 2023 to landowners and land managers in our District.

\$1 million dollars was budgeted for this program in 2023.

This new program makes competitive funding available to support implementation of a suite of project activities, effectively increasing capacity, pace, and scale through an all-hands-on-deck approach to community risk reduction.

Major project types that are eligible for funding include:

- **Forest Fuels Reduction**
  - Catch-all for vegetation management projects that remove hazardous fuels and reduce the risk of wildfire
- **Forest Health & Resiliency**
  - Investing in multi-objective projects that promote forest and wildfire resilience
- **Community Wildfire Preparedness**
  - Community & critical infrastructure defensible space, structure hardening, Firewise efforts, early fire detection, evacuation planning & improvement
- **Wildfire Prevention Education**
  - Outreach, education, public relations, etc.

# Projects Awarded in 2023.

## Forest Fuel Reduction

- West End Donner Lake Community Wildfire Prevention Project
  - 25 acre fuel reduction project on HOA-owned open space
- Northwest End Royal Gorge Fuel Reduction
  - 130 acre commercial timber harvest in the Royal Gorge area (west of Serene Lakes)
- SBSTA Forest Fuels Reduction
  - 12 acre fuel reduction project adjacent to the Sugar Bowl Ski Team & Academy
- Tahoe Donner Forestry mastication Equipment
  - Purchase new forestry mastication equipment for TD forestry, Plan to treat 705 acres with equipment over next 5 years.

## Wildfire Preparedness

- Kingvale Plavada Community Wildfire Preparedness
  - Improve emergency response and ingress/egress in the Kingvale and Plavada communities through installation of reflective street, address, bridge and emergency egress signs.
- Fire Detection and Confirmation Camera - Serene Lakes
  - Purchase and install one Alert Wildfire Camera at the top of Soda Springs Ski Resort.





**Projects Completed Calendar Year 2023.**

# 2023 Cost Breakdown - Forestry and Fuels Projects.



Measure T funding  
expended in 2023  
= **\$1,030,519.59**



Matching  
contributions from  
grantees/partners  
in 2023 =  
**\$397,191.88**



Total expenditures for  
Forest and Fuels  
Projects  
in 2023 =  
**\$1,427,711.47**

# Calendar Year 2023 Summary.

Acres Treated with Measure T funding in  
2023: 205 acres

Total acres treated in 2023: 296 acres

Total acres treated to date (2022-2023)  
with Measure T funding: 276 acres

Total acres treated to date (2022-2023)  
(all funding sources): 900 acres



# **Pine Forest/Old Greenwood Fuels Reduction.**



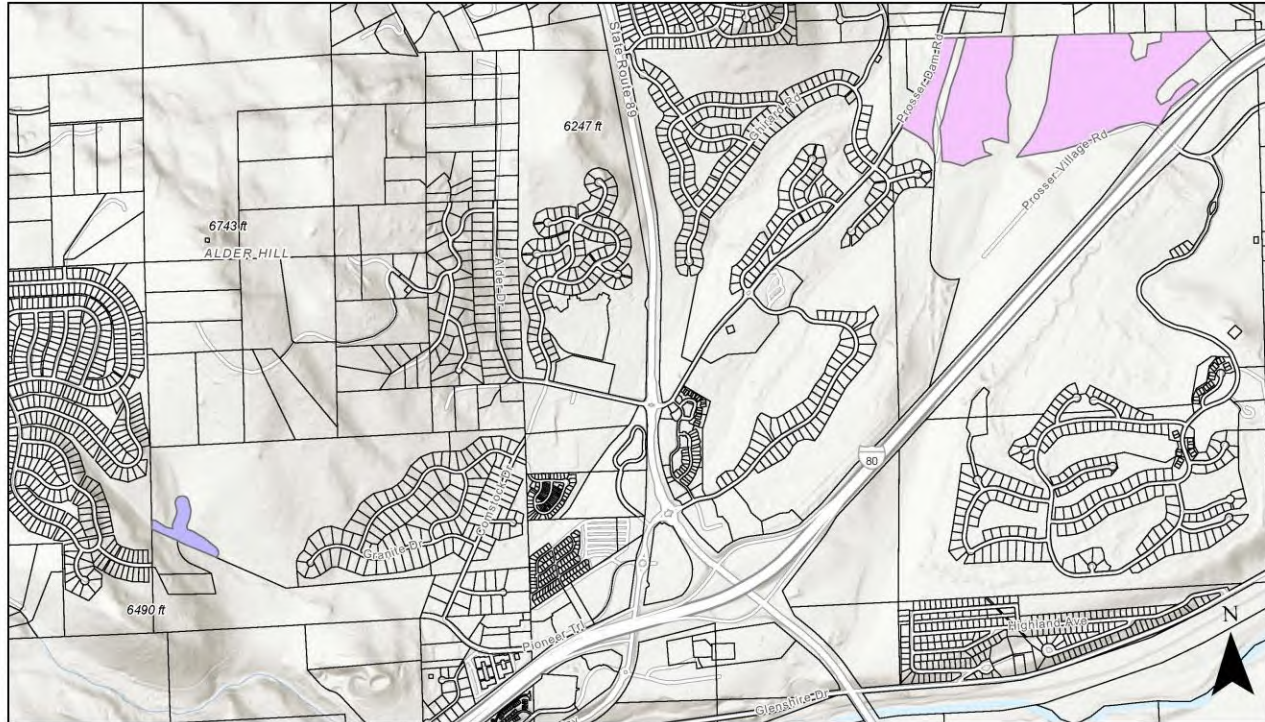
# Community Wildfire Prevention Grants (Measure T).

## Pine Forest Fuels Reduction Project (#01-2022)

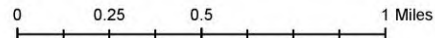
<b>Grantor</b>	Truckee Fire Protection District		
<b>Grantee:</b>	Truckee Donner Land Trust		
<b>Project Cost:</b>	\$252,907.05	Source:	Truckee Fire – Measure T
<b>Match Amount:</b>	\$0.00	Match Source:	
<b>Project area:</b>	Pine Forest and "Old Greenwood" properties owned by the Truckee Donner Land Trust		
<b>Purpose:</b>	Reduce Hazardous fuel accumulations and improve forest health and resilience within the WUI and adjacent to private property		
<b>Deliverables:</b>	Mechanical thinning, mastication, and biomass removal on at least 70 acres		
<b>Permitting strategy:</b>	Forest Fire Prevention Exemption (14 CCR1038.3), Filed by RPF Danielle Bradfield (Consulting Forester for TDLT)		
<b>Project Status:</b>	Project is fully completed and closed out as of June 30, 2023. Total of 77 acres treated.		



# Pine Forest/Old Greenwood Fuels Reduction



Measure T Grant #01-2022







# **Sugar Bowl Forestry and Fire Fuels Reduction.**

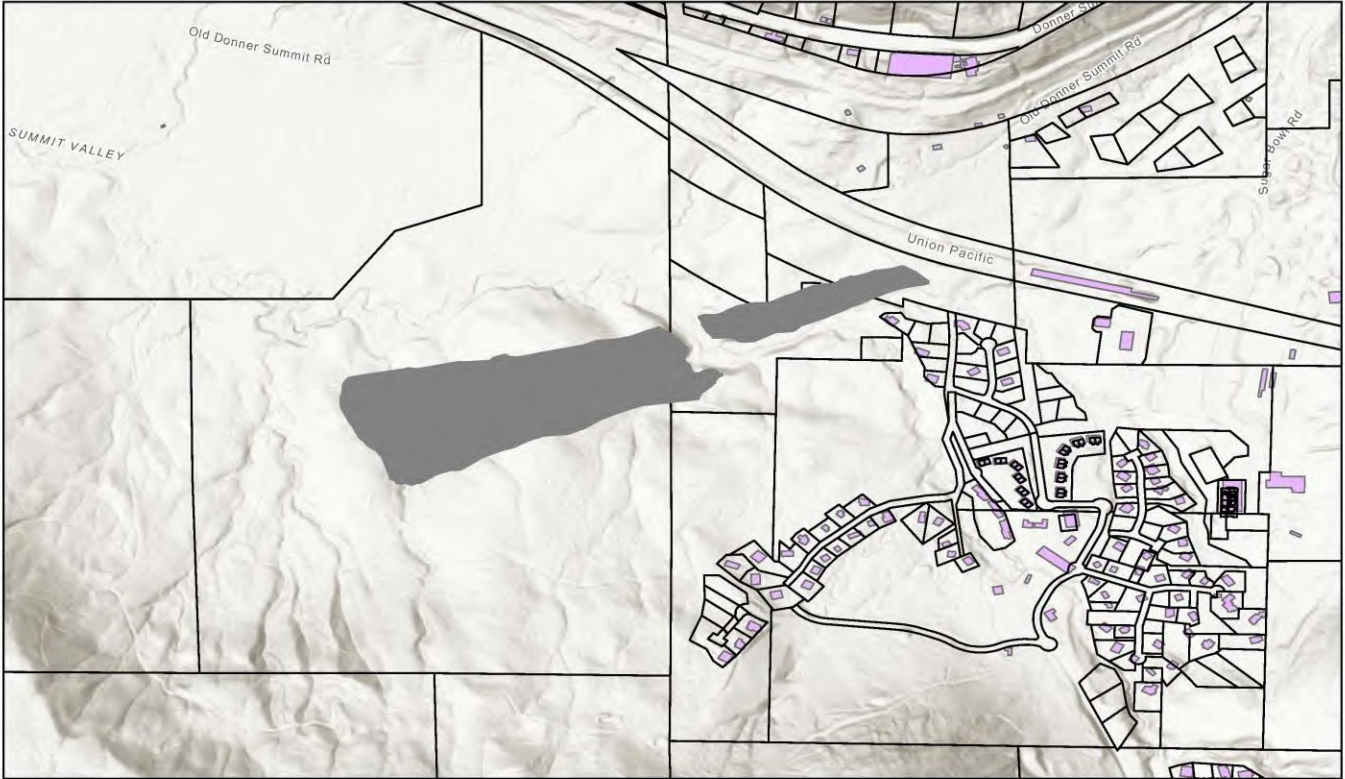
# Community Wildfire Prevention Grants (Measure T).

## Sugar Bowl Forestry and Fire Fuels Reduction Project (#03-2022)

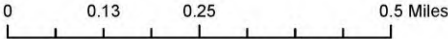
<b>Grantor</b>	Truckee Fire Protection District		
<b>Grantee:</b>	Sugar Bowl Corporation		
<b>Project Cost:</b>	\$110,400.00		Source: Truckee Fire – Measure T
<b>Match Amount:</b>	\$331,200.00		Match Source: Sugar Bowl Corporation
<b>Project area:</b>	Private property owned by Sugar Bowl Corp., North of developed residential areas and adjacent to the PG&E right of way.		
<b>Purpose:</b>	Reduce forest density and remove dead hazard trees to improve forest health and reduce wildfire hazards adjacent to developed properties		
<b>Deliverables:</b>	With Measure T funding, Treat an additional 32 acres to build upon completed and ongoing forest management work in the area. Treatments include manual and mechanical thinning, mastication, and biomass removal.		
<b>Permitting strategy:</b>	10% Dead and Dying Timber Harvest Plan exemption (14 CCR1038(b))		
<b>Project Status:</b>	Project is fully completed and closed out as of November 1, 2023. <b>Total of 32 acres treated using measure T funding.</b> Sugar bowl completed an additional 64 acres of treatments with matching contributions. Total 96 acres treated.		



# Sugar Bowl Grant Project Accomplishments



- TFPD Accomplishments
- Structures



# Additional Sugar Bowl Fuels Reduction Photos.





# West End Donner Lake Community Wildfire Prevention Project.



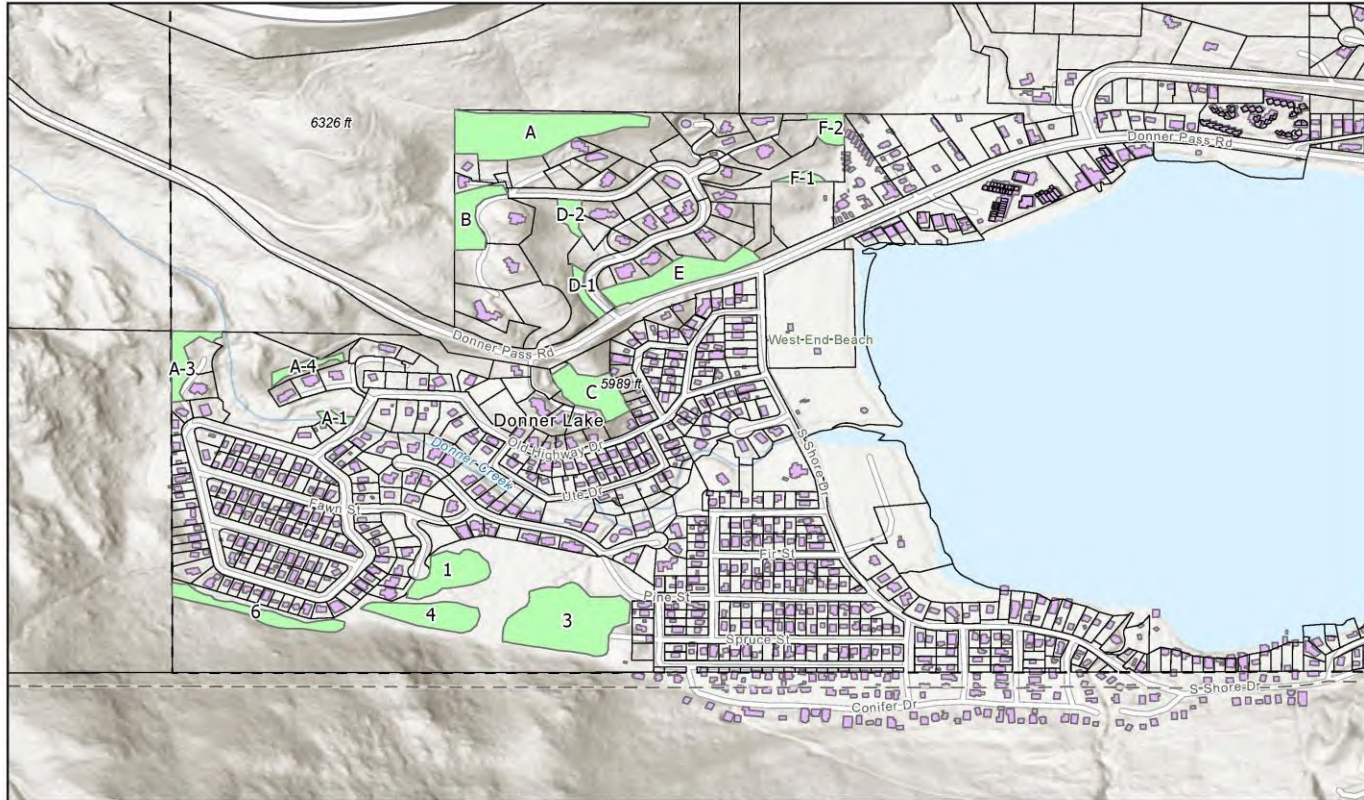


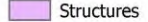
# Community Wildfire Prevention Grants (Measure T).

## West End Donner Lake Community Wildfire Prevention Project (#04-2023)

<b>Grantor</b>	Truckee Fire Protection District	
<b>Grantee:</b>	West End Donner Lake Firewise Community (501 3(b))	
<b>Project Cost:</b>	\$183,105.00	Source: Truckee Fire – Measure T
<b>Match Amount:</b>	\$36,245	Match Source: HOA funding
<b>Project area:</b>	HOA owned open space in West End Donner Lake and Wolfe Estates	
<b>Purpose:</b>	The project will coordinate fuel reduction activities across multiple HOA's in the West End Donner Lake area to protect homes and properties adjacent to these open space areas by removing heavy ground fuels, small diameter and dead/downed trees.	
<b>Deliverables:</b>	Hand thinning, pruning, chipping and/or complete removal of residual material on 25 acres.	
<b>Permitting strategy:</b>	CEQA Notice of exemption (15304 – minor alteration to land), Truckee fire assumed lead agency.	
<b>Project Status:</b>	Project is fully completed and closed out as of November 11, 2023. Total of 20 acres treated.	

# WEDL Community Wildfire Prevention



-  In Progress
-  Completed
-  <all other values>
-  Structures



0 0.11 0.22 0.44 Miles





# Tahoe Donner Forestry Mastication Equipment.

# Community Wildfire Prevention Grants (Measure T).

## Tahoe Donner Forestry Mastication Equipment (#10-2023)

<b>Grantor</b>	Truckee Fire Protection District		
<b>Grantee:</b>	Tahoe Donner Association		
<b>Project Cost:</b>	\$118,987.54	Source:	Truckee Fire – Measure T
<b>Match Amount:</b>	\$29,746.88	Match Source:	Tahoe Donner Forestry
<b>Project area:</b>	Tahoe Donner Association		
<b>Purpose:</b>	This project will support the purchase of forestry mastication equipment to enable Tahoe Donner Forestry Dept. To complete approximately 705 acres of fuel reduction projects as part of their 5-year forest management plan. Having an association owned masticator will allow TDA to treat land for a fraction of the cost of contracting the work. It will also allow greater flexibility and efficiencies in project planning and execution.		
<b>Deliverables:</b>	Purchase mastication equipment from local supplier.. TFPD and TDA to establish an agreement for use over the lifetime of the equipment. Total of 705 acres will be treated over the next 5 years.		
<b>Permitting strategy:</b>	Not applicable		
<b>Project Status:</b>	Equipment has been purchased and delivered to TDA. Mastication work will begin in 2024. This grant is fully closed out.		



# South Tahoe Donner Fuel Reduction.



# Community Wildfire Prevention Grants (Measure T).

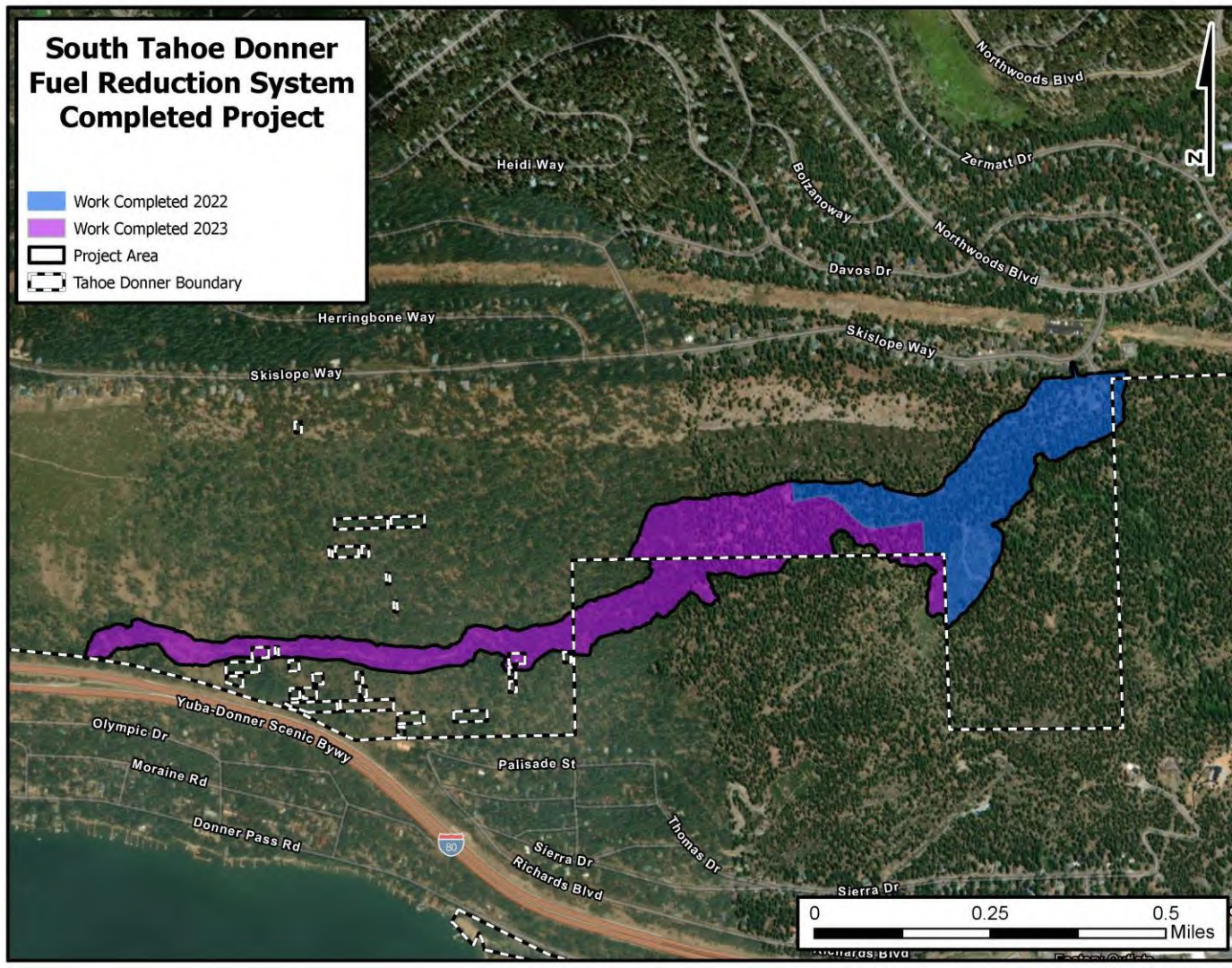
## South Tahoe Donner Fuel Reduction System (#02-2022)

<b>Grantor</b>	Truckee Fire Protection District		
<b>Grantee:</b>	Tahoe Donner Association		
<b>Project Cost:</b>	\$230,120	Source:	Truckee Fire – Measure T
<b>Match Amount:</b>	\$0.00	Match Source:	
<b>Project area:</b>	South Tahoe Donner (Bermgarten Rd.).		
<b>Purpose:</b>	Reduce Hazardous Fuels and create a shaded fuelbreak along Bermgarten Road from Ski slope way down to Interstate 80 to reduce fire intensity and severity downhill from developed properties.		
<b>Deliverables:</b>	Manual and mechanical thinning, limbing, mastication, and tracked chipping on 82.5 acres.		
<b>Permitting strategy:</b>	CEQA Notice of exemption (15304 – minor alteration to land), Truckee fire assumed lead agency.		
<b>Project Status:</b>	Project is fully completed and closed out as of August 25, 2023, total of 76.4 acres treated. Of that total, 30 acres was completed in 2022. <b>The remaining 46.4 acres was completed in 2023. 106 dead trees removed.</b>		



# South Tahoe Donner Fuel Reduction System Completed Project

- Work Completed 2022
- Work Completed 2023
- Project Area
- Tahoe Donner Boundary







## **Juniper Hill Roadside Shaded Fuel Break Project.**

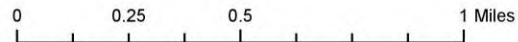
# CWPP Priority Implementation Projects.

## Juniper Hill Roadside Shaded Fuel Break Project

<b>Responsible Agency:</b>	Truckee Fire Protection District	
<b>Contractor:</b>	Sierra Land Improvement Inc.	
<b>Project Cost:</b>	\$135,000	Source: Measure T – CWPP Implementation Fund
<b>Match Amount:</b>	\$5,000	Match Source: Juniper Hill POA
<b>Project area:</b>	Juniper Hill Subdivision – 7.9 miles of private road (high priority CWPP project area)	
<b>Purpose:</b>	Establish a roadside shaded fuel break in partnership with Liberty Utilities to improve ingress and egress, reduce powerline ROW hazards, and to provide a tactical advantage to suppression resources in the event of a wildfire.	
<b>Deliverables:</b>	Hand thinning, chipping, and mastication treatments along 7.9 miles of private roadways, 30' from edge of pavement on both sides. Total of 57 acres of treatments. Truckee Fire to treat 30 acres with measure T funding, Liberty utilities to treat 27 acres with private funding	
<b>Permitting strategy:</b>	CEQA Notice of exemption (15304 – minor alteration to land), Truckee fire assumed lead agency.	
<b>Project Status:</b>	Project is fully completed as of 10/21/2023. Total of 57 acres treated. <b>30 acres treated with Measure T Funding.</b>	



# Juniper Hill Roadside Fuelbreak Project - 57 acres



# **Additional Juniper Hill Roadside Shaded Fuel Break Project Photos.**





# Improving Evacuation Planning

An aerial photograph of a town nestled in a valley. A river flows through the center, crossing a concrete bridge with several cars. The town features a mix of residential houses and commercial buildings, including a large parking lot and a building with a prominent sign. In the background, there are dense evergreen forests covering hills and mountains under a blue sky with scattered white clouds.

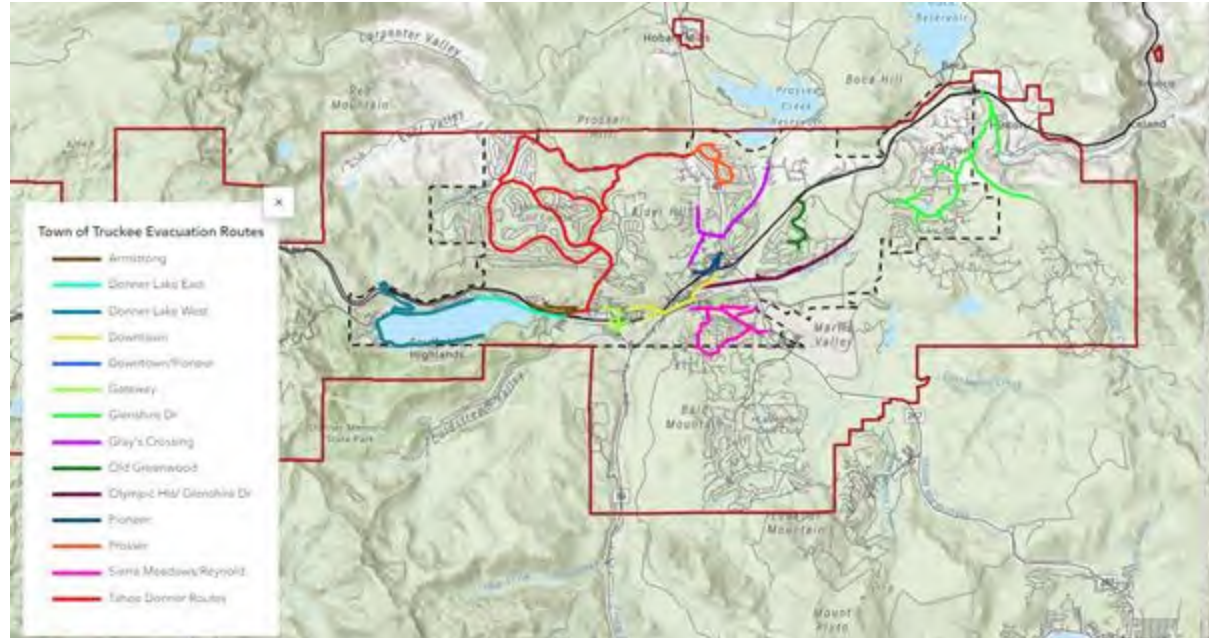


# Fire Evacuation Planning Software.

Truckee Fire has continued to coordinate with Town of Truckee and Nevada County, and work with Genasys Protect & Ladriss to simulate and model evacuation scenarios.

Modeling outputs will be incorporated into the Community Wildfire Protection Plan to better prioritize evacuation route improvement projects:

- Roadside fuel reduction
- Fuel breaks along critical and primary evacuation routes
- Evacuation route signage



# Emergency Preparedness.

Evacuation remains a major topic of concern for Truckee residents.


Truckee Fire will continue educating residents and working with evacuation partners at the Town and Counties.

THE SIX P'S

**REMEMBER THE SIX "P's"**  
**KEEP THESE SIX "P's" READY IN CASE IMMEDIATE EVACUATION IS REQUIRED:**

- People and pets
- Papers, phone numbers, & important documents
- Prescriptions, vitamins, and eyeglasses
- Pictures and irreplaceable memorabilia
- Personal computer hard drive and disks
- "Plastic" (credit cards, ATM cards) and cash



UNDERSTAND EMERGENCY ALERTS		
TYPE OF EMERGENCY ALERT	DESCRIPTION	HOW TO GET IT
<b>CodeRED Emergency Alert</b>	 Landline and cell calls, emails, texts for emergencies impacting your home address.	<b>Registration required.</b> Register online at <a href="http://ReadyNevadaCounty.org">ReadyNevadaCounty.org</a> on the Emergency Alerts tab or call 2-1-1 or 1-833-DIAL211.
<b>CodeRED Mobile Alert App</b>	 Push notifications to your smartphone for emergencies within 25 miles of your current location.	<b>Download required.</b> Visit your app store and search for CodeRED Mobile Alert.
<b>Genasys Protect App</b>	 With the Genasys Protect mobile app, follow a zone or turn on your location to get notified about danger wherever you are.	<b>Download required.</b> Visit your app store and search for Genasys Protect.
<b>Wireless Emergency Alert</b>	 Notification to your cellphone based on location.	<b>No registration required.</b> This alert is issued by local government as part of the Integrated Public Alert & Warning System.
<b>Emergency Alert System</b>	 Alerts radio listeners and TV viewers.	<b>No registration required.</b> This alert is issued by local government as part of the Integrated Public Alert & Warning System.
<b>Hi-Lo Siren</b>	 Alerts neighborhoods of an Evacuation Order using a European-style, two-tone siren.	Law enforcement will go door to door when Evacuation Orders have been issued.

Find more wildfire preparedness tips at:

[ReadyNevadaCounty.org](http://ReadyNevadaCounty.org)







# Community Wildfire Protection Plan (CWPP)

# CWPP Process.

- Truckee Fire entered into agreements with SWCA Environmental Consultants and Vibrant Planet Land Tender and picked up early momentum during winter 2022/23.
- Project Team was formed with key agency partners to facilitate, guide and provide input on the CWPP effort. This team met 1-2x each month throughout 2023.
- Hazard Assessment and Risk Assessment was conducted by SWCA utilizing the best available data and Land Tender decision support tool.
- Evacuation modeling was conducted by the Town utilizing Ladriss software.
- Complete consensus on prioritized fuel reduction areas were determined with Land Tender.
- Major Stakeholders were engaged to capture feedback, information, and priority mitigation actions.
- CWPP document was further refined, an online story map produced, and the Project Team prepared for the public community feedback period.

# CWPP Next Steps.

- **Community Feedback** - Truckee Fire planned four public meetings to take place in February 2024. Two of these were in-person and two were virtual to allow for public education, participation, and to receive feedback & comments.

**Landing Site** - All draft documents, storymap, and other info will be made

- available on [www.truckeefire.org/cwpp](http://www.truckeefire.org/cwpp).

- **Document Revision** - Following the community feedback process, the Project Team and stakeholders will meet to review feedback and revise the CWPP to incorporate the community's priorities.
- **Final Certification & Sign-off Signatures**





# 2024 Goals & Planning.

# Maintain, Expand, and Align New Programs.

## Maintain & Refine Existing Core Programs:

- Defensible Space & Home Hardening Inspections & Education
- Curbside Green Waste Pick-Up
- Forest Management & Fuel Reduction Projects
- Community Wildfire Prevention Grants
- Finalize Community Wildfire Protection Plan

## Expand & Develop New Programs:

- Home Hardening Rebates
- Dead Tree Removal
- Elderly, Disabled & Low Income Defensible Space Assistance
- Explore state and federal grant opportunities to increase pace and scale

## Align:

- Align Wildfire Prevention Division Programs with the Community Wildfire Protection Plan to achieve prioritized wildfire mitigation throughout the Fire District.



# Thank You, Truckee!



Building wildfire resilience in our mountain communities is a collective effort. Let's continue the hard work and efforts to make sure every resident is informed, educated, prepared, and committed to taking action to protect our community and the natural beauty of this mountain town.

Together we can make a **Wildfire Resilient Truckee!**



- Eric Horntvedt, Wildfire Prevention Manager  
- Dillon Sheedy, Forester  
& Wildfire Prevention Team





# STAFF REPORT

## Citizen Oversight Committee

### March 15, 2024

**STAFF CONTACT:** Niki Holoday  
**AGENDA TITLE:** Measure T Annual Audit FYE 6/30/23

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The Truckee Fire Protection District contracts with James Marta & Company LLP to provide independent, financial audit services for the Fire District. This auditor performs an audit of the District general fund, as well as a separate audit specifically related to the revenue and expenditures for Measure T.

During the year, financial data is supplied to the audit firm and the transactions are tested/validated in accordance with audit practices as well as compliance with the Measure T Ballot Text.

The audit firm's opinion can be found on page 1 of the Independent Auditor's Report and reads as follows:

In our opinion, the fund financial statements referred to above present fairly, in all material respects, the financial position of the Truckee Fire Protection District Measure T Funds as of June 30, 2023, and the results of its operations the year then ended in conformity with accounting principles generally accepted in the United States of America.

As you can see from the Statement of Revenues, Expenditures and Changes in Fund Balance the Wildfire Prevention Division's (Measure T) expenditures demonstrate the fiscal responsibility of the District and the use of Measure T funds.

As of February 29, 2024, the Measure T Fund Balance is \$1.310m which is currently being expended during the 2023-2024 fiscal cycle.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**NEVADA AND PLACER COUNTIES  
TRUCKEE, CALIFORNIA**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

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**James Marta & Company LLP**

*Certified Public Accountants*

*Accounting, Auditing, Consulting, and Tax*

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## INDEPENDENT AUDITOR'S REPORT

Citizen's Oversight Committee  
and Governing Board  
Truckee Fire Protection District  
Truckee, California

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the Statement of Net Position of Truckee Fire Protection District (the District), Measure T Funds, and the related statement of revenues, expenditures, and changes in fund balance as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the fund financial statements referred to above present fairly, in all material respects, the financial position of the Truckee Fire Protection District Measure T Funds as of June 30, 2023, and the results of its operations the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Truckee Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Other Matters***

As discussed in Note 1, the financial statements referred to above present only the individual Measure T Funds and are not intended to present fairly the financial position and results of operations of the District in conformity with generally accepted accounting principles generally accepted in the United States of America.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 11, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

*James Marta & Company LLP*

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
December 11, 2023

## **BASIC FINANCIAL STATEMENTS**

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**BALANCE SHEET**

**AS OF JUNE 30, 2023**

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**ASSETS**

Cash and equivalents	\$	976,254
Accounts receivable		<u>153,323</u>
Total Assets		<u><u>1,129,577</u></u>

**LIABILITIES**

Accounts payable	\$	<u>-</u>
Total Liabilities		<u>-</u>

**FUND BALANCE**

Fund balances		
Restricted for Measure T projects		<u>1,129,577</u>
Total Fund Balances		<u>1,129,577</u>
Total liabilities and fund balances	\$	<u><u>1,129,577</u></u>



**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**REVENUES**

Property taxes and assessments	\$ 3,608,172
Interest	17,553
Miscellaneous income	55,729
Total revenues	<u>3,681,454</u>

**EXPENDITURES**

Salaries and benefits	821,847
Communications	9,856
Household	725
Repairs and maintenance	7,742
Memberships	885
Office expense	13,489
Professional and special services	200,816
Prevention/Green waste	344,883
Training and travel	9,711
Certification team expense	(92)
Fuel	2,265
Community wildfire grants	525,737
Clothing	5,037
Equipment	17,052
Total expenditures	<u>1,959,953</u>
Excess of revenues over expenditures	1,721,501
Fund balances, July 1, 2022	<u>(591,924)</u>
Fund balances, June 30, 2023	<u>\$ 1,129,577</u>

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The accounting policies of the Measure T Funds of the Truckee Fire Protection District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

The Truckee Fire Protection District of Nevada County (the District) was founded in 1894. Through annexations and acquisitions, it is home to 30,000 full time residents which expands to 60,000 during peak tourist season. The District is a bi-county district serving Nevada and Placer Counties as well as the Town of Truckee. The District is located in a designated very high fire severity zone with significant exposure to wildland/urban interface. Interstate 80, Highways 89 North/South and 267, and Union Pacific Railroad intersect the District. The Truckee Fire Protection District acquired the EMS transport business from the Tahoe Forest Hospital in 1988. This acquisition has increased the level of service to the community.

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.

This special tax will create an annual \$3.7 million dollar Community Wildfire Prevention Fund that will be spent on various fuel reduction and wildfire prevention projects to reduce the threat of wildfire in the Truckee and Donner Summit wildland urban interface areas.

The Board of the District shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to this Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

The fund financial statements presented are for the Measure T Funds. Since this is just one component of the District, these financial statements are not intended to be a complete presentation of the District's financial position or results of operations. Accordingly, these fund statements do not include a government wide financial statement, management discussion and analysis or related organizational disclosures. The audited financial statements of Truckee Fire Protection District include the Measure T Funds activities, related debt and disclosures as well as management's discussion and analysis.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**C. ACCOUNTING POLICIES**

The District prepares its financial statements in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. ENCUMBRANCES**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

**G. CAPITAL AND LONG-TERM DEBT**

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Measure T Funds is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and liabilities are generally included on the balance sheet.

The reported fund balances are considered a measure of “available spendable resources”. Thus, any capital assets and long-term liabilities associated with the Measure T Funds are accounted for in the basic financial statements of the District.

**H. FUND BALANCE – GOVERNMENTAL FUNDS**

As of June 30, 2023, fund balances of the Measure T Fund are classified as restricted. Restricted funds can only be spent for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**2. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents as of June 30, 2023 consist of cash in the Local Agency Investment Fund in the amount of \$976,254.

*Local Agency Investment Fund*

The District is a voluntary participant in Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer’s Office pools these funds with those of other governmental agencies in the State and invests the cash. The fair value of the District’s investment in this pool, which approximates cost, is reported in the accompanying financial statements based upon the District’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account with twenty-four-hour notice. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity, and yield are not jeopardized.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**2. CASH AND INVESTMENTS (CONTINUED)**

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset backed securities, and floating rate securities issued by Federal Agencies, government-sponsored enterprises and corporations. The monies held in the LAIF are not subject to categorization by risk category. It is also not rated as to credit risk by a nationally recognized statistical rating organization. LAIF is administered by the State Treasurer and audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall, Sacramento, California 95814.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The monies held in the LAIF investment pool are not subject to categorization by risk category. It is also not rated as to credit risk by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

**3. SUBSEQUENT EVENTS**

The District's management evaluated its June 30, 2023 financial statements for subsequent events through December 11, 2023, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.



## **SUPPLEMENTARY INFORMATION**

# TRUCKEE FIRE PROTECTION DISTRICT

## MEASURE T FUNDS

### FULL BALLOT TEXT

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FULL BALLOT TEXT  
TRUCKEE FIRE PROTECTION DISTRICT  
Wildfire Protection Measure  
Measure T

#### BALLOT QUESTION

To reduce the risk of wildfire/improve wildfire prevention, including removing dry brush, dead trees, fuels and fire hazards; improving emergency evacuation systems, routes and procedures; supporting defensible space around homes, neighborhoods and critical infrastructure providing more green waste disposal options; shall the Truckee Fire Protection District measure levying \$179 per parcel for eight years be adopted, providing \$3,700,000 annually in locally-controlled funding for wildfire protection, with independent audits, exemptions for low-income residents, and citizen oversight?

#### A. Findings

The Truckee Fire Protection District ("District") Board of Directors ("Board") is authorized and charged to provide fire protection and prevention services, including reducing the risk of wildfire and improving local wildfire prevention.

The Truckee and Donner Summit areas' scenic forests and lush vegetation make it a desirable place to live, work and visit, it also makes our residents, businesses and natural environment vulnerable to wildfire.

Truckee and Donner Summit area forests are now experiencing a 100-year buildup of dry brush and dead trees, and removing these materials in an environmentally responsible way would help reduce the risk of wildfire and improve the health of our forests and watersheds by restoring a more natural balance.

As wildfires continue to get larger, faster, and more destructive, additional resources are needed to clear dry brush, remove fire hazards and better protect against wildfire emergencies.

In 2016, the District collaborated with the community to develop the first Truckee area Community Wildfire Protection Plan ("CWPP").

The CWPP is a comprehensive, scientifically based assessment of the wildfire hazards and risks within District, which has been identified as a Very High Fire Severity Zone by Cal Fire.

The CWPP identifies the risks facing our community and helps the District develop short-term and long-term strategies to reduce the risk of wildfire and improve emergency preparedness.

The District has already been able to complete some of the priority projects identified in the CWPP; however, the full scope of needs cannot be addressed without an additional funding source.

The Board has determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the Wildfire Protection Measure, a proposed special tax that would provide a stable, dedicated source of local funding to be used for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District.

# TRUCKEE FIRE PROTECTION DISTRICT

## MEASURE T FUNDS

### FULL BALLOT TEXT

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The Wildfire Protection Measure would provide local funding to remove dry brush, dead trees and other fire hazards, add firebreaks where needed to help prevent or slow the spread of wildfire, and provide homeowners with easy and inexpensive disposal options for trimmings and green waste.

The Wildfire Protection Measure would enable the District to invest more in early fire detection, emergency warning systems and fire-safe evacuation routes to help ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out.

All money raised by the Wildfire Protection Measure would be spent locally, with preference given to local bidders in accordance with District policy as appropriate, to provide fire protection and prevention services and could not be taken by the State.

An independent citizens' oversight committee would review expenditures to ensure funds are spent as set forth in this Measure.

An exemption from the Wildfire Protection Measure will be available for low-income residents of single-family homes to ensure that this Measure is not a burden to local homeowners on fixed or limited incomes.

The Wildfire Protection Measure would automatically expire after eight (8) years and cannot be renewed without voter approval.

Pursuant to its rights and authority under State law, the Board may call an election for the purpose of submitting a ballot measure to the voters of the District.

Pursuant to the authority of Sections 13911 and 13913 of the California Health and Safety Code and Sections 53978 and 50075 et seq. of the California Government Code, the District may levy a special tax on all parcels of real property in the District for the purpose of reducing the risk of wildfire and improving local wildfire prevention, subject to the approval by a two-thirds (2/3) vote of the qualified voters of the District voting in an election on the issue.

If approved by the voters, the special tax will be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention within the District.

If this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution.

In the judgment of the Board, it is advisable to call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose reducing the risk of wildfire and improving local wildfire prevention within the District.

Pursuant to the Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

Sections 9160 and 9313 of the Elections Code authorize the filing of an impartial analysis, and Section 9600 et seq. of said code authorizes the filing of written arguments for or against any ballot proposition and rebuttal arguments.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**FULL BALLOT TEXT**

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**B. Amount and Basis of Special Tax**

This Measure shall authorize the District to annually levy a special tax of \$179 per parcel on parcels within the District’s boundaries beginning with the FY 2022-23 tax year and continuing for a period of eight (8) years. This special tax is estimated to raise \$3,700,000 in annual local funding for the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

**C. Use of Special Tax Proceeds**

The special tax shall be used solely for the purpose of reducing the risk of wildfire and improving local wildfire prevention, providing a stable, dedicated source of local funding for wildfire prevention and mitigation. Types of projects may include investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would ensure residents are notified quickly and have safe ways to escape danger if a wildfire does break out, removing dry brush, dead trees, fuel and other fire hazards, adding firebreaks where needed to help prevent or slow the spread of wildfire, providing homeowners with easy and inexpensive disposal options for trimmings and green waste, updating the Community Wildfire Protection Plan, home hardening, investing in future green waste systems, investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire, improving inspection programs, expenses related to management of these types of programs, and providing for any incidental expenses related to the collection of the tax and managing of exemptions. Where appropriate, preference in contracting to accomplish the above-stated purposes will be given to local bidders in accordance with the District’s local bidder preference policy, as it may be amended or revised by the Board.

**D. Exemptions**

The Measure authorizes an exemption for a property owner who owns and occupies a single-family home as their principal residence and qualifies as low income as defined by the United States Department of Housing and Urban Development ("HUD"). Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by a qualified property owner. To qualify for the low-income exception, the applicant must meet the following specific criteria:

1. Own and occupy the single-family residence as their primary residence.
2. Combined family income in the calendar year prior (from all sources from January 1 to December 31 to the property tax year (July 1 to June 30) that is at or below the income level qualifying as "low income" for a family of such size as defined by HUD. A low-income property owner, as defined HUD is the owner of the property and has an income of 80% of the median income for either Nevada County or Placer County. For example, if a family of four makes less than \$68,800 in the 2020 calendar year (January 1 - December 31), they would qualify as low income and would be eligible for the low-income exemption for the following property tax year (July 1 - June 30). For the purposes of defining median income, the household size shall be presumed to be: one person in a studio unit, two persons in a one-bedroom unit, three persons in a two-bedroom unit, and one additional person for each additional bedroom thereafter.

**TRUCKEE FIRE PROTECTION DISTRICT**

**MEASURE T FUNDS**

**FULL BALLOT TEXT**

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FY 2020 Low Income Limit (80%)  
California Department of Housing and Urban Development  
Nevada County, CA  
Median Family Income - \$92,400  
Effective April 1, 2020

Persons in Family: Low Income Limit (\$)

- 1: \$48,200
- 2: \$55,050
- 3: \$61,950
- 4: \$68,800
- 5: \$74,350
- 6: \$79,850
- 7: \$85,350
- 8: \$90,850

FY 2020 Low Income Limit (80%)  
California Department of Housing and Urban Development  
Placer County, CA  
Median Family Income - \$86,300  
Effective April 1, 2020

Persons in Family: Low Income Limit (\$)

- 1: \$48,350
- 2: \$55,250
- 3: \$62,150
- 4: \$69,050
- 5: \$74,600
- 6: \$80,100
- 7: \$85,650
- 8: \$91,150

The District shall annually review and update as appropriate the median family income and low-income limits for Nevada and Placer Counties for purposes of qualifying for the low-income exemption. The District shall annually provide to the Nevada and Placer County Tax Collectors or other appropriate County official a list of parcels that the District has approved for an exemption.

**E. Claims / Exemption Procedures**

With respect to all general property tax matters within their respective jurisdictions, the Nevada County Tax Collector and the Placer County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the exemptions, the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.



# TRUCKEE FIRE PROTECTION DISTRICT

## MEASURE T FUNDS

### FULL BALLOT TEXT

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#### F. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

#### G. Levy, Collection, and Deposit of the Special Tax.

Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada and the County of Placer property tax bills in the same manner and subject to the same penalty as the county property taxes are collected. The Board shall annually take such steps as are necessary to have the special tax collected through the property tax bills and shall coordinate with the County Auditors and Tax Collectors in this regard. The Counties shall be entitled to deduct their reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

#### H. Reporting and Oversight

a) Specific Purpose. The proceeds of the special tax shall be applied only to the specific purposes identified in this Measure as required by Government Code section 50075.1. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

b) Annual Report. No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

c) Independent Citizens' Oversight Committee. The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to this Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation.

**OTHER INDEPENDENT AUDITOR'S REPORTS**



**James Marta & Company**

*Certified Public Accountants*

*Accounting, Auditing, Consulting, and Tax*

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT**

Citizen's Oversight Committee  
and Governing Board  
Truckee Fire Protection District  
Truckee, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund financial statements of the Measure T Funds of Truckee Fire Protection District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Measure T funds' financial statements, and have issued our report thereon dated December 11, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Measure T Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Measure T Fund's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

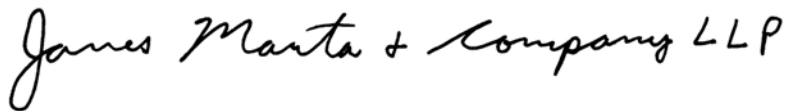
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Measure T Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. This report is intended solely for the information and use of management, and the Citizen's Oversight Committee and Governing Board of Truckee Fire Protection District, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
December 11, 2023



**James Marta & Company**

*Certified Public Accountants*

*Accounting, Auditing, Consulting, and Tax*

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**INDEPENDENT AUDITOR’S REPORT  
ON MEASURE T FUNDS PERFORMANCE**

Citizen’s Oversight Committee  
and Governing Board  
Truckee Fire Protection District  
Truckee, California

We have audited the financial statements of the Measure T Funds of the Truckee Fire Protection District (the “District”) as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated December 11, 2023. Our audit was made in accordance with auditing standards generally accepted in the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

**Management’s Responsibility**

The design, implementation and maintenance of internal controls relevant to the financial process and compliance with the requirements of state laws and regulations is the responsibility of management.

Our responsibility is to determine that the District complied with the Measure T funds in accordance with the Measure T ballot text.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the State Controller’s Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objects. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The results of the procedures performed indicate that the District complied with the requirements identified in Measure T ballot text for the Measure T funds for the year ended June 30, 2023.

**Objectives**

The objectives of our performance audit was to determine that the District expended the Measure T funds for the year ended June 30, 2023 only for purposes approved by voters and only for specific projects adopted by the District’s Board of Directors.



## **Scope of the Audit**

The scope of our performance audit covered the fiscal year ended June 30, 2023. The expenditures included all account and project codes associated with the Measure T projects. Expenditures before July 1, 2022 and after June 30, 2023 were not reviewed as they were not within the scope of our audit.

## **Methodology**

1. We obtained the general ledger for the fiscal year ended June 30, 2023.
2. We selected expenditures to ensure compliance with Measure T funding.
3. We verified the mathematical accuracy of the expenditures included in the Measure T Fund detailed general ledger for the fiscal year ended June 30, 2023.
4. We verified that the funds were generally expended for the purpose of reducing the risk of wildfire and improving local wildfire prevention, providing a stable, dedicated source of local funding for wildfire prevention and mitigation
5. Solely to assist us in planning and completing our performance audit, we obtained an understanding of the internal controls of the District.
6. We selected a sample of expenditures and performed the following:
  - a. Reviewed the invoices, contracts, warrant copies and other supporting documents to verify the funds were spent in accordance with list of projects defined in the full Measure T ballot text.
  - b. For any expenditures that were subject to the bid process, we reviewed supporting documentation to verify that all applicable bid process requirements were satisfied.
  - c. We verified that any change orders for the selected projects were approved by the Board of Directors.

## **Conclusion**

Based on the procedures performed, we found that the Truckee Fire Protection District has properly accounted for the expenditures of Measure T funds. Further, it was noted that the Truckee Fire Protection District has properly accounted for the expenditures of Measure T funds in accordance with the full ballot measure text. Our audit does not provide a legal determination on the District's compliance with specific requirements.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our performance audit and the results of that testing. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's compliance. This report is intended solely for the information and use of management and Governing Board of Truckee Fire Protection District, the Citizens Oversight Committee, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

*James Marta & Company LLP*

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
December 11, 2023



# STAFF REPORT

## Citizen Oversight Committee

### March 15, 2024

**STAFF CONTACT:** Niki Holoday  
**AGENDA TITLE:** Measure T Financial Report – Calendar Year 2023

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A recommendation from the Measure T Citizens' Oversight Committee to the Truckee Fire Board of Directors in 2023 following the first operational COC meeting was:

- Provide more clear financial expenditure alignment that coincides with the annual report.
  - This can be accomplished by having the COC review three reports: (Audited Expenditures for the fiscal year, Annual Accomplishment Report, and Calendar Year Financial Report that coincides with the Annual Report)

The COC met in August 2023 and staff provided some calendar year financial reporting options for the COC to consider. The report attached below is generated from the District's financial accounting software program, Sage 50, and is the reporting option that worked best for staff to produce. This report meets the recommendation by providing an overview of the 2023 calendar year (January 1, 2023-December 31, 2023) so that COC members can better view the expenses carried out that coincide with the 2023 Annual Accomplishment Report. Staff annotated some of these expenses for further clarity and transparency of what these expenses are.

Truckee Fire Protection District  
Measure T General Fund  
Annual Report COC

**Revenues**

Taxes	3,608,996.88
Interest	27,085.30
Miscellaneous	160.00
Administrative Billing	0.00
Grant Funds	0.00
Reserve Transfer	0.00
 Total Revenues	 3,636,242.18

**Expenses**

Permanent & PT Salaries	793,806.51
Retirement	69,641.34
Employee Insurance/457 Benefits	192,436.94
Post Retirement Health Benefits	3,450.00
Uniforms	3,800.65
Maintenance Equipment	0.00
Maintenance Vehicles	12,993.99
Maintenance Structures	5,865.67
Memberships	3,199.00
Communications	8,090.02
Public Education/Outreach	0.00
Office Expense	10,708.88
<b>1</b> Professional Services	312,666.43
Fuel	6,651.33
Training & Travel	10,694.45
<b>2</b> Forest Fuels Projects	135,000.00
Wildfire Prevention Programs	1,670.34
Green Waste	399,377.73
<b>3</b> Equipment	14,821.42
New Vehicles	104,886.86
<b>4</b> Community Wildfire Grants	808,197.07
<b>5</b> Reserve Transfer	591,924.00
 Total Expenses	 3,489,882.63

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<b><u>1</u></b> Legal fees	<b><u>2</u></b> Sierra Land - Roadside CI CWPP
Audit expense	
Professional/Consulting Services:	<b><u>3</u></b> IT Equipment
Town - Biomass Study	
Props & Measures	<b><u>4</u></b> TDLT
Fior Partners - PR	TDA
Tax administration expenses	Wilderness Forestry
Software management:	Sugar Bowl
Vibrant Planet	Kingvale
Fire Aside	Plavada
HR expenses	Grays Crossing
Service agreements:	
SWCA	<b><u>5</u></b> Transfer to TFPD for FYE22 Expenditures
Land Tender	



## **Truckee Fire Protection District**

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

**Fire Chief**  
*Kevin A. McKechnie*

**Wildfire Prevention  
Manager**  
*Eric Horntvedt*

**Forester**  
*Dillon Sheedy*

### **Measure T Citizens' Oversight Committee Report FY 2022-2023** **A report to the Truckee Fire Board of Directors**

**CONTACT** Bill Quesnel, Chair – Measure T Citizens' Oversight Committee  
Denise Gauny, Vice Chair – Measure T Citizens' Oversight Committee

#### **BACKGROUND**

In September 2021 Truckee Fire residents passed Measure T, creating the Community Wildfire Prevention Fund and a new stable source of income. A new Wildfire Prevention Division was formed in response to the increasing threat of wildfire and community desire to take proactive wildfire prevention efforts to mitigate hazards and reduce wildfire risk. This is accomplished through a special parcel tax funding mechanism for an 8-year term, and the creation of an independent Citizens' Oversight Committee (COC).

The Measure T COC ensures that funds are spent according to the purposes outlined in the Measure T Ballot Measure, and Truckee Fire Protection District Board Resolution 02-2021. The COC also follows Board-approved COC Bylaws, and COC Code of Conduct.

The new tax first appeared on the 2022/2023 tax bill, and the District received the first full year of revenues by July 2023. Since funds were not available until 2023, the District authorized borrowing funds from existing operational funds to begin Measure T implementation during the 2022 calendar year. These early expenditures were reimbursed after the first Measure T revenues were received in January 2023. In 2023, all funds spent were fully Measure T funds, however some programs were still limited as calendar years 2022 & 2023 effectively were both partially funded years.

The Measure T COC met mid-season on August 24, 2023 and received an overview from staff on the financial expenditure recommendation from the March 2023 meeting, review of YTD program accomplishments, and received an overview of the community wildfire prevention grant program.

The COC convened and conducted their main operational meeting on Friday, March 15, 2024, in the Truckee Sanitary District Boardroom located at 12304 Joerger Drive Truckee, California at 1:00 pm. Meeting minutes will be formally approved at the next COC meeting, and a summary of the meeting is included:

Attendance:

COC Members: [Insert Names Present] [Insert Names Absent]

COC Alternates: [Insert Names Present] [Insert Names Absent]



TFPD Staff: [Insert Names]

Others: [Insert Names]

#### Overview of Agenda Items:

- Approval of March 2023 & August 2023 COC Meeting Minutes
- Overview of COC Member Terms
  - 2-year Term: Scott Bower, John Manocchio, Eric Premack
  - 4-year Term: Bill Quesnel, Denise Gauny, Carol Cumming, and Frank Christopher
  - Selection of alternates [Name, Name, and Name] to replace 2-year term members starting 1/1/2025
- Appoint Chair [Insert Name] and Vice-Chair [Insert Name]
- Presentation of Measure T 2023 Annual Accomplishments Report by Staff with interaction/questions from Committee Members
- Presentation of Audited Measure T Financial Report FYE 2023 by Staff
- Presentation of Measure T Calendar Year Financial Report by Staff
- Discussion of Committee Members to review Draft COC Report to provide feedback to the District's Board of Directors and confirm consistency with the Tax Measure
- Next meeting in [Insert Month] to review mid-season progress

The purpose of this meeting was to meet to review the Measure T Annual Report and audited financial expenditures during FY 22-23 (July 1, 2022 – June 30, 2023) giving the COC the ability to provide financial oversight to ensure that funds were spent according to the guidelines of the Ballot Measure. The COC then has the responsibility to prepare a report back to the Truckee Fire Board of Directors with any recommendations related to financial oversight.

#### REPORT SUMMARY

The COC reviewed and had ample discussion around the 2023 Measure T Annual Report and reviewed the audited financials for FY 2022-2023 in the amount of \$745,247.

The COC agrees with the third-party auditor that the District complied with the requirements identified in the Measure T ballot text for funds expended for the year ending June 30, 2023, except as described below in the recommendations.

#### RECOMMENDATIONS

During this meeting, The COC nominated [Insert Name] to prepare and deliver this report as well as the following COC recommendations to the Truckee Fire Board of Directors:

1. [Insert Numbered Recommendation Here]