



Finance Committee Meeting

AGENDA

Regular Meeting

May 06, 2024 03:00 PM

180 Main St, Beckwourth, CA 96129

Board of Directors

President Richard McLaughlin • Vice-President Daniel Smith • Director Cary Curtis • Director Melissa Klundby • Director Larry Smith

REASONABLE ACCOMMODATIONS

In compliance with the American Disabilities Act (ADA), the district will make every reasonable attempt to accommodate any attendee or participant at this meeting needing special assistance beyond what is normally provided. Please contact Beckwourth Peak Fire Protection District at 530-832-1008 at least 48 hours prior to this meeting to inform us of your particular needs. Beckwourth Peak Fire Protection District will determine if your particular needs can be accommodated.

1. Call to Order

- A. Pledge of Allegiance
- B. Roll Call

2. Public Comments

Discussion [Comment](#)

Members of the public are invited to address the District on any matter of interest to the public that is not on the agenda for a period of time not to exceed 3 minutes. Pursuant to the Brown Act, the District cannot discuss or take any action on items not listed on the posted agenda but may add to a future agenda matters brought up under public comments for appropriate action at a future meeting

3. Draft Budget Discussion

Discussion [Comment](#) [View Item](#)

Discussion on the draft budget to be presented at the Special Board Meeting scheduled for May 8, 2024

4. District Insurance Update

Discussion [Comment](#)

Update on progress of obtaining insurance for the district.

5. Special Tax Ordinance Update

Discussion  [Comment](#) [View Item](#)

Information to be discussed concerning the passing of an Ordinance for Special Taxes and Special Tax Variances

A. Special Tax Ordinance


B. Special Tax Variance Ordinance

6. Finance Policy

Discussion  [Comment](#) [View Item](#)

Preliminary list of finance policies to bring to the Admin Committee.

7. Future Meetings

Discussion  [Comment](#)

Any items to include at the next Finance Committee meeting.

8. Adjournment

PROPOSED ACCOUNT STRUCTURE

Beckwourth Peak Fire Protection District
Draft Budget Fiscal Year 24/25

40000 - REVENUE	24/25	
40100 - Secured Property Taxes (ST)		
40110 - Beckwourth ST	\$546,000	
40120 - Sierra Valley ST	\$122,728	
40130 - Gold Mountain ST	\$75,000	
40140 - Portola ST (TRA annual transfer)	\$0	
40130 - Other ST (Approved Special Parcel Tax)	\$0	
40100 Total	<u>\$743,728</u>	
40200 - Secured Parcel Tax	\$0	
40300 - Other Tax Revenue		
40310 - Timber Yield Tax	\$15	
40320 - Supplemental Taxes		
40330 - Special Assessments	\$10,000	Hallelujah Junction
40300 Other Tax Total	<u>\$10,015</u>	
40400 - Other Income		
40410 - FS Grizzly Rent	\$6,200	
40420 - Fire Contract Income		
40430 - State Homeowners		
40440 - Grant Income		
40441 - FEMA		
40442 - CalOES		
40440 Total		
40450 - Donations		
40460 - MVA Fire Recovery		
40470 - Misc. Income	\$0	
40400 Other Income Total	<u>\$0</u>	
40500 - Strike Team Reimbursements		
40000 Revenue Total	<u><u>\$759,943</u></u>	

50000 - OPERATING EXPENSES

51000 - Personnel

51100 - Wages

5110 - Fire Chief	\$90,000
5120 - Fire Captains	\$53,700
5130 - Firefighters	\$24,400
5140 - Clerical Staff	\$47,440
5150 - Battalion Chief	\$22,250
5160 - Fire Calls	\$7,680
5170 - Paid call out	\$36,400
5100 Wages Total	<u>\$281,870</u>

51200 - Compensation Expense

PROPOSED ACCOUNT STRUCTURE

51210 - Payroll Taxes	\$23,029	
51210 - Unemployment Insurance	\$2,715	
51230 - Payroll Expenses (Bank fees)		
51240 - Employee Insurance		
51250 - Holiday/Vacation Pay		
51200 Compensation Other Total	\$25,744	
51300 - Other Employee Expense		
51310 - Employee Training Expense	\$5,000	
51320 - Employee Travel - In County	\$400	
51330 - Employee Travel - Out County		
51340 - Physicals/Medical	\$500	
51340 - Clothing Personal	\$8,000	
51350 - Clothing Wildland	\$1,000	
51360 - Personnel Equipment/Shelters		
51300 Other Employee Expense Total	\$14,900	
51000 Personnel Total		
52000 Services and Supplies		
52100 - Legal Services	\$30,000	
52124 - Tools & Equipment	\$2,500	
52140 - Snow removal	\$8,000	
52170 - Misc.	\$11,200	Includes E&F Election
52190 - Professional Services	\$40,000	
52200 - Audit Services		
52300 - IT Services		
52400 - Professional Services Other		
52500 - Insurance		
52510 - Liability		
52520 - Property		
52530 - Vehicle		
52500 Insurance Total	\$78,000	
52574 - Fire Prevention	\$1,000	
52600 - Communications Services	\$13,450	
52700 - Office Expense	\$5,400	
52710 - Medical Supplies	\$3,000	
52745 - Meetings and Meals	\$2,000	
52800 - Memberships/Publications	\$2,850	
52900 - Household Expense	\$2,000	
52000 Services and Supplies Total	\$199,400	
53000 Administration		
53100 - Debt Service (Lease Purchase)	\$1,200	
53200 - Reconciliation		
53300 - Tax Administration	\$2,300	

PROPOSED ACCOUNT STRUCTURE

53400 - Property Tax	\$2,000
53500 - Utilities	
53510 - Electrical	
53420 - Water	
53530 - Propane	
53500 Utilities Total	\$40,000
53000 Administration Total	\$45,500

54000 Building/Equipment

54100 - Maintenance	
54110 - Building	\$7,500
54120 - Equipment	\$8,800
54130 - Grounds	\$6,000
54100 Maintenance Total	\$22,300
54200 - Vehicle	
54210 - Vehicle Maintenance	\$17,000
54220 - Vehicle Fuel	\$25,000
54230 - Upgrades	
54200 Vehicle Total	\$42,000
54000 Building/Equipment Total	\$64,300

55000 Strike Teams

		Revenue Totals	Balance
Total Expenses 24 / 25 Budget	\$631,714	\$759,943	\$128,229



BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

Board Members

Rich McLaughlin
President

Daniel Smith
Vice-President

Cary Curtis
Director

Melissa Klundby
Director

Larry Smith
Director

Interim Fire Chief
Kenny Osburn

Admin. Officer
Heather Grant

ORDINANCE 2024 -01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE BECKWOURTH PEAK FIRE PROTECTION DISTRICT TO ADMINISTER THE SPECIAL TAX ON REAL PROPERTY LOCATED WITHIN THE DISTRICT

WHEREAS, an election was held on November 7, 2023, in accordance with the notice and hearing procedures of Government Code Section 50075 et seq. and Article XIII A of the California Constitution, and Measure E for the “formation of Beckwourth Peak Fire Protection District” and Measure F “Beckwourth Peak Fire Protection District Special Tax” was approved by the registered voters of the District by a margin greater than the 2/3rds majority required votes; and

WHEREAS, the special tax approved by the voters includes two specific exemptions that (1) allow parcels that are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax; and (2) a Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development guidelines for “very low” or “poverty level” income to apply for a partial or complete exemption from the tax; and

WHEREAS, the Plumas Local Agency Formation Commission (LAFCo), in approving the formation of the District, required that the Beckwourth Peak Fire Protection District hold duly noticed public hearings and establish procedures by ordinance to administer the special tax including the above referenced exemptions that balance the needs of the District for funding and the burdens on property owners and file such ordinance with LAFCo.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE BECKWOURTH PEAK FIRE PROTECTION DISTRICT AS FOLLOWS;

SECTION 1: PURPOSE AND INTENT

The purpose and intent of the Beckwourth Peak Fire Protection District (BPFDP) Board of Directors with respect to the special tax is as follows:

“The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training.”



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

A. To provide annual funding to support ongoing fire protection services including firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of the residents of the BPPFD and the Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

B. To provide for a Reserve Fund that will increase over time by setting aside each year a percentage of total revenue placed into the District Reserve Fund, said percentage to be agreed upon and set each year at a public meeting of the BPPFD Board.

SECTION 2: TAX IMPOSED

Assessor's Parcels taxed under this Ordinance shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the BPPFD as defined by both the geographic description contained in the Plumas County LAFCo Resolution No. 23-0004, "Resolution of Approval to form the Beckwourth Peak Fire Protection District", which is the basis for the establishment of unique Tax Rate Area numbers, assigned by the State Board of Equalization, that represent the BPPFD boundary and where Tax Rate Area numbers shall be assigned by Plumas County to each Assessor's Parcel Number within the BPPFD boundary. The initial special tax amount, as approved by the District voters on March 7, 2023, shall be apportioned to property at a base rate of \$110 for improved single family residential parcels under 1,800 square feet, and parcels with other uses will be charged at various rates based on usage, raising an estimated \$405,000 annually until repealed by voters,

EXEMPTIONION 3: EXEMPTION FROM SPECIAL TAX

Assessor's Parcels that are partially or wholly exempt from property tax shall be identified by the Assessor's Office for the BPPFD and include public owned parcels (United States of America and State of California, or other local agencies) and other exemptions established by state law. Two additional specific exemptions from the special tax were approved by the District voters on November 7, 2023:

A. A Contiguous Parcel Exemption, for Assessors Parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the BPPFD Board, to be treated as a single parcel for purposes of this special tax. The owners of such Assessors Parcels shall submit to the BPPFD Board annually an application form, as established in ATTACHMENT A to this Ordinance, for each year the exemption is claimed, providing the

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

owner(s) name and address, property maps, and deed and title information that sufficiently demonstrate that the applicant is the owner of record or trustee of the owner of record with Power of Attorney for the owner of record for all the contiguous property(ies). Policies and procedures and revisions to the application form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the BPPFD Board.

B. A Hardship Exemption, to allow landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for “very low”; or “poverty level” income, to apply to the BPPFD Board for a partial or complete exemption from the tax. The owners of such parcels shall submit an application form annually, for each year the exemption is claimed, as established in ATTACHMENT B, to this Ordinance, to the BPPFD Board, providing the owner(s) name and address, number of household members, income verification for the previous year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of that the applicant(s) qualify for the exemption per HUD Guidelines. Policies and procedures and revisions to the application form that may be necessary to carry out this exemption, shall be approved by Resolution at a public meeting by the BPPFD Board.

SECTION 4: ANNUAL ADJUSTMENT

Adjustments to the special tax may be approved at the beginning of each fiscal year, commencing July 1, 2025, through the adoption of a Resolution by the BPPFD Board at a public meeting, and may be no more than the cost of living as determined by the Consumer Price Index (CPI) prepared by the United States Bureau of Labor Statistics or similar indicator of inflation that may come into common and widespread use, not to exceed three percent in any one year. The specific Index to be used is published by the California Department of Finance, Financial and Economic Data, CPI - California Monthly (All Items): from 1965, readily available on the web at <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>. In adjusting the special tax imposed as specified in Section 2 of this Ordinance, the BPPFD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the BPPFD will not be able to ensure that the same level of service will be available to people and property within District without applying the annual adjustment approved by the voters.

SECTION 5: SPECIAL TAX ROLL

Each year, prior to August the due date imposed by the Plumas County Auditor-Controller, the Beckwourth Peak FPD Board of Directors shall adopt a resolution approving the special tax roll and specifying the special tax amount for each taxable parcel, pursuant to Sections 2 through 4 above. The special tax roll shall contain the

“The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training.”



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

Assessor's Parcel Number, owner name, and special tax amount, and any additional information specified by the BPPFD Board of Directors. The resolution shall include at a minimum the authority under which the special tax is imposed and the information required by the Plumas County Auditor-Controller. An electronic file containing the information from the special tax roll and in the form that is required by the Plumas County Auditor-Controller, along with a copy of the adopted resolution and any other forms or documents required by the Plumas County Auditor Controller, shall be delivered to the Plumas County Auditor Controller on or before the August due date to be included with the County property tax bills.

SECTION 6: METHOD OF COLLECTION

The special tax imposed by this ordinance is due from every person or persons who owns a taxable parcel or parcels within the BPPFD and is reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Plumas County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Ordinance shall constitute a debt to the BPPFD. Plumas County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to the BPPFD.

SECTION 7: DELINQUENCY

Should any amount of the special tax created by this Ordinance become delinquent, the Plumas County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

SECTION 8: EFFECTIVE DATE

Pursuant to California Government Code 25123(c), this Ordinance shall become effective thirty (30) days from the date of final approval by the BPPFD Board of Directors.

SECTION 9: ANNUAL REPORT

The BPPFD shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3. The annual report shall include, but is not limited to, all of the following:

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

- A statement indicating the specific purposes of the special tax.
- A statement that the proceeds were applied only for the provision of fire protection services by the BPPFD as stated in the Fire Protection Law of 1987.
- Enumeration of the account into which the proceeds have been deposited.
- The amount of funds collected and expended.
- The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

SECTION 10: INVALIDITY

If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the BPPFD Board of Directors hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

SECTION 11: ADOPTION AND PUBLICATION

This ordinance shall take effect and be in force thirty (30) days from the date of its passage. A summary shall be published at least five (5) days before the date set for adoption the names of the Directors voting for and against the ordinance in a newspaper of general circulation published in the County of Plumas, State of California. Copies are available through the Beckwourth Fire Protection District, Board Secretary, 180 Main St, Beckwourth, CA 96129.

SECTION 12: POSTING

The District Board Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, within 15 days of its passage, per California Government Code 25124, along with the names of the board members voting for and against the Ordinance.

This ordinance was introduced at a duly noticed meeting held on _____, 2024___ and was PASSED, APPROVED, AND ADOPTED on _____ by the following vote:

AYES:

NOES:

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

ABSTAINED:

ABSENT:

Rich McLaughlin, President Board of Director

Beckwourth Peak Fire Protection District

I, Heather Grant, Secretary to the Board, do hereby certify that the foregoing Ordinance No. 2024-01 was duly published in the Independent, a newspaper of general circulation, after passage on ; and I further certify the compliance with the Codified Ordinances and the laws of the State of California, pertaining to Public Meetings.

_____, Secretary to the Board

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

ATTACHMENT A: CONTIGUOUS PARCEL EXEMPTION BECKWOURTH PEAK FIRE PROTECTION DISTRICT

POLICY: The Beckwourth Peak Fire Protection District has established by Ordinance 2024-01, Section 3.A., Contiguous Parcel Exemption for "Assessor's parcels which are contiguous, undeveloped, held under identical ownership and used solely for timber production or agricultural grazing, upon approval of an application of the owners thereof to the District Board, to be treated as a single parcel for purposes of this special tax."

Definitions:

Contiguous: Parcels which share a common border. They need not share a common access, although they usually would.

Undeveloped: No habitable structures.

Identical Ownership: The District Board will allow substantial latitude in determining ownership and control of contiguous parcels, as spelled out in this initial Ordinance, subsequently by an annual resolution. In the event that the owner of record of two properties is not identical, the applicant must demonstrate to the satisfaction of the District Board that they have a controlling interest in the properties claimed as contiguous. Such properties may include parcels owned by corporations, trusts, or estates.

Map Attached: Suitable maps include Assessor Parcel maps representing all contiguous parcels, which are available at the Plumas County Assessor's Office (1 Crescent Street, Quincy, CA. 95971) or on-line.

Proof of Deed or Title: Suitable items of proof include recent property tax bill with parcel number or copy of first page of Deed or Title.

Please submit by March 1 of each year to: Beckwourth Peak Fire Protection District, 180 Main St. Beckwourth, CA. 96129

BPPFD Ordinance 2024-01, Attachment A, Approved on _____, 2024

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
 Fax: (530) 832-5828
 fireprotectplumas@gmail.com
 180 Main St. Beckwourth, CA 96129

CONTIGUOUS PARCEL EXEMPTION APPLICATION FORM BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Applicant(s) Name	Date
	Phone
Owner(s) Name of Record	Other Name(s) on Record
Address of Record	Additional address if required

Map(s) attached?

Proof of Deed or title attached?

Assessor's Parcel # (APN)	Owner's Name as shown on Deed	APN Contains Dwelling (Y/N)	Describe Use of Parcel and Improvements	Address Associated with APN

declare under penalty of perjury that the foregoing is true and correct. I also understand that that this form must be submitted each year the exemption is claimed.

Signature (Only one applicant needs to sign)

For District Use Only: Map and Title Verification Approved Date: _____

_____ Meets Requirement for Exemption

_____ Does Not Meet Requirements for Exemption

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

ATTACHMENT B: HARDSHIP EXEMPTION APPLICATION FORM BECKWOURTH PEAK FIRE PROTECTION DISTRICT

POLICY: The Beckwourth Peak Fire Protection District has established by Ordinance 2024-01, Section 3.B., a Hardship Exemption to allow: "Landowners who fall within the U.S. Department of Housing and Urban Development (HUD) Guidelines for "very low" or "poverty level" income, to apply to the BPPFD Board for a partial or complete exemption from payment of the tax by submitting this Hardship Exemption Form. This form must contain the owner(s) name, number of family members, income for the preceding year, the most recent property tax bill to demonstrate property ownership, and declaration under penalty of perjury that the applicant(s) qualify for this exemption per income limit guidelines. Income limits are revised annually in July to reflect changing HUD guidelines."

Guidelines: The official State Income Limits for all counties are posted at the Department of Housing and Community Development's (Department) website <https://dof.ca.gov/forecasting/economics/economic-indicators/inflation/>.

I declare that my income meets the "very low" or "poverty level" guidelines and for that reason I wish to apply for an exemption of payment of the Beckwourth Peak Fire District parcel tax for the tax year 20____.

Property Owner legal Name(s) _____

Number of Family Members _____

Income for Previous Year \$ _____

Assessor Parcel Number(s) _____

I have attached a copy of my most recent property tax bill for my parcel.

I have attached a copy of my previous year's tax form or other form of income.

I declare under penalty of perjury that the foregoing is true and correct. I also understand that verification of income may be required, and that this form must be submitted each year the exemption is claimed.

Signature (Only one owner needs to sign) _____

Date _____

Please submit by March 1 of each year to:

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."



BECKWOURTH PEAK

FIRE PROTECTION DISTRICT

Phone: Station 1 (530) 832-1008
Fax: (530) 832-5828
fireprotectplumas@gmail.com
180 Main St. Beckwourth, CA 96129

Beckwourth Peak Fire Protection District

180 Main St, Beckwourth, CA. 96129

BPPFD Ordinance 2024-01, Attachment B, Approved _____, 2024

"The Beckwourth Peak Fire Protection District is committed to the protection of life and property, using as our model, safety, teamwork, continued education and training."

Beckwourth Fire District

POLICIES AND PROCEDURES

POLICY TITLE: Reimbursement Policy

POLICY NUMBER: 3040

3040.1 PURPOSE

The Purpose of this Reimbursement Policy (“Policy”) is to reimburse employees of the Beckwourth Fire District (“Employees”) Board of Directors (“Board members”) and Fire Department Members (Staff) for actual and necessary expenses incurred in the performance of their official duties of the Beckwourth Fire District (“District”).

3040.2 CERTIFICATIONS

- 3040.2.1** The District shall reimburse fees for successful completion of certifications.
- 3040.2.2** Recertification fees shall either be reimbursed or handled on line directly through office application. Reimbursable certifications shall include:
 - 3040.2.2.1** Nor Cal EMS Certification and Re-certification fees
 - 3040.2.2.2** NREMT Certification and Re-certification fees
 - 3040.2.2.3** CA State Certification and Re-certification fees
 - 3040.2.2.4** Live scan fees
 - 3040.2.2.5** CPR Certification and Re-certification fees
 - 3040.2.2.6** Other Certification and Re-certification fees that are approved as vital to education, training or holding a license that pertains to the job.
- 3040.2.3** DMV that are directly related to the services provided by the Fire District. Reimbursable certifications shall include:
 - 3040.2.3.1** DMV license/Firefighter Endorsement
 - 3040.2.3.2** DMV Physical

3040.3 CONFERENCES AND OTHER MEETINGS

The District shall reimburse authorized expenses incurred for tuition, travel, mileage, lodging, and meals as a result of training, educational courses, participation in professional organizations, and attendance at conferences associated with the interests of the District. No other occurrence will be reimbursed.

Note: Mileage is based off of current IRS reimbursement rates at the time of occurrence.

3040.4 PRIOR APPROVAL

Attendance by Board members, Employees and staff at seminars, workshops, and conferences shall be approved by the Board prior to incurring any reimbursable costs, except those held locally that cost less than \$200.00. All travel by District personnel on official business outside the District’s service

area will require approval from the Board. Expenses that do not fall within this Policy or the Internal Revenue Service reimbursable rates must also be approved by the Board of Directors in a public meeting before the expense is incurred.

3040.4.1 Use of Personal Vehicle. The District shall reimburse Board members, Employees and Staff, for mileage incurred when they use their vehicles to attend conferences or other meetings in furtherance of the District's affairs. The District will reimburse mileage for travel to and from the destination based upon the approved Internal Revenue Service rate in effect.

3040.4.2 Shuttle, Bus, Taxi, and Public Transportation. Shuttle, bus, taxi, and public transportation may be used between an airport, hotel and conference site whenever it is available. Board members, Employees and Staff are encouraged to use the most efficient mode of transportation available.

3040.4.3 Air or Other Common Carrier Transportation. As necessary for the performance of their official duties, Board members, Employees and Staff may use air travel or other mode of common carrier transportation to and from the destination. Board members, Employees and Staff are encouraged to use the most efficient means available.

3040.5 LODGING

Lodging costs will be reimbursed or paid for when official business reasonably requires an overnight stay. Such costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available. If a group rate is not available, the government rate of the provider of lodging shall be used. If neither the group nor governments rates are available, the most economical rate shall be obtained.

3040.6 MEALS

Meal expenses should be moderate, taking into account community standards and restaurant costs of the area. The actual costs of meals incurred while attending conferences or other meetings in furtherance of the District's affairs are reimbursable provided District staff is given a receipt. If no receipt is available, meal costs shall be reimbursed at an amount not exceeding the applicable Internal Revenue Service per diem rate.

3040.7 PERSONAL EXPENSES AND OTHER EXPENSES NOT REIMBURSABLE

The District shall not reimburse the cost of transportation, lodging, meals, or other costs of travel when such costs are of a personal nature incurred in conjunction with the performance of District official duties. Personal costs, not reimbursable by the District, shall include, but not be limited, to the following: (i) alcoholic beverages; (ii) parking and traffic violations; (iii) entertainment; (iv) services provided by the provider of lodging; and (v) expenses incurred on behalf of a spouse, dependent, or traveling companion.

3040.8 EXPENSE REPORTS

The District shall not reimburse any expenses until an expense form, 3040a is submitted to the District's administrative office, which must take place no later than 45 days after the expenditure. Reimbursable expenses shall be limited to actual and necessary expenses incurred in attending conferences or other meetings in furtherance of the District's affairs. Expense reports must document that the expense in question met the requirements of the policy. In addition, expense forms shall be accompanied by receipts documenting each expense. If no receipt is available, a written explanation of

the expenditure is required. No receipt is required for gratuities and tolls under \$5. Inability to provide sufficient documentation in a timely fashion may result in the expense being borne by the official. All expenses are subject to verification of compliance with the Policy.

Furthermore, Board members, Employees and Staff will be required to provide a brief report on the conference, seminar, workshop, or meeting attended at the next regular meeting of the Board. If multiple officials attended, a joint report may be made. Staff should either prepare a written report for distribution to the Board or make a verbal report at the next regular meeting. A report should detail what was learned at the session that will be of benefit to the District. All agency expenditures are public records subject to disclosure under the Public Records Act and other applicable laws.

3040.9 CANCELLED TRAVEL

If expenses are prepaid by the District and are not used, the District shall require reimbursement unless the reason for not attending was due to personal illness or an event that impeded good faith efforts to attend. The Board of Directors will review all cancelled travel and determine whether reimbursement is due.

3040.10 VIOLATION OF THIS POLICY

Falsifying expense reports or use of public resources in violation of the Policy may result in any or all of the following: (1) loss of reimbursement privileges, (2) a demand for restitution to the District, and (3) prosecution for misuse of public resources.

3040.11 MODIFICATIONS

The forgoing provisions may be reviewed and amended by the Board of Directors.

Beckwourth Fire District

POLICIES AND PROCEDURES

POLICY TITLE: Budget Preparation

POLICY NUMBER: 3020

3020.1 An annual budget proposal shall be prepared by the Deputy Chief and Administrative Secretary, along with input from the budget adhoc committee consisting of the Chief, Secretary, two Board Members and two members of the Department; including an itemized list of proposed large expenditures.

3020.2 The proposed annual budget shall be reviewed by the Board at its regular meeting in May.

3020.3 The proposed annual budget as amended by the Board during its review shall be adopted at its regular meeting in June.

3020.3.1 Pursuant to the Fire Protection District Law of 1987 (H & S Code 13890-13895) the district board shall adopt a preliminary budget on or before June 30 of each year.

3020.3.2 On or before June 30 a district board shall publish a notice stating the following:

That it has adopted a preliminary budget which is available for inspection at a time and place within the district that is specified in the notice.

The date, time, and place when the board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

The notice must be published in at least one newspaper of general circulation in the district.

The first publication must be at least two weeks before the date of the meeting.

3020.4 After making any changes in the preliminary budget, the board shall adopt a final budget, no later than the regular meeting of the Board of Directors in September. The final budget shall establish the districts appropriation limit

3020.5 On or before October 1 of each year, a copy of the final budget shall be forwarded to the County Auditor.

Beckwourth Fire District

POLICIES AND PROCEDURES

POLICY TITLE: Fixed-Asset Accounting Control

POLICY NUMBER: 3030

3030.1 The purpose of this policy is to ensure proper accounting control resulting in the maintaining of accurate financial reports of fixed assets.

3030.2 An accounting, or inventory, of all fixed assets shall be conducted on an annual basis. After the conclusion of said inventory, the Deputy Chief shall certify its completeness and report the results thereof to the Board of Directors at its next regular monthly meeting.

3030.3 Applicable purchases for inclusion in said accounting shall be the following:

3030.3.1 Equipment, tools, and vehicles that individually have an original total cost of more than \$300;

3030.3.2 All land and building acquisitions regardless of price; and,

3030.3.3 Additions or major improvements to the District's service infrastructure.

3030.4 When any item defined in Section 3030.3.1 above is received, a tag with a unique identification number shall be affixed to said item, and the number recorded in the permanent inventory records.

3030.5 Permanent inventory records shall be maintained in either a paper file or electronic (computer data base) format. Said records shall be updated whenever a change in the status of a particular fixed asset occurs (e.g., original purchase, sale, destruction, loss, theft, etc.).

3030.6 Information to be maintained in said inventory records shall include at least the following:

3030.6.1 Asset number;

3030.6.2 Description;

3030.6.3 Manufacturer's serial number;

3030.6.4 Storage location;

3030.6.5 Original cost;

3030.6.6 Acquisition date;

3030.6.7 Life expectancy; and,

3030.6.8 Classification code (e.g., office equipment, vehicle, etc.).

Beckwourth Fire District

POLICIES AND PROCEDURES

POLICY TITLE: Credit Card Usage

POLICY NUMBER: 3075

3075.1 Purpose. The purpose of this policy is to prescribe the internal controls for management of District credit cards.

3075.2 Scope. This policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

3075.3 Implementation. A credit card shall be issued to the Chief. Credit cards shall not be issued or used by members of the Board of Directors.

3075.3.1 All credit card bills shall be paid in a timely manner to avoid late fees and finance charges.

3075.3.2 All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal *expenses* shall be charged on a District credit card. If there is an overlap on a transaction between personal and District business, the employee shall pay for the transaction personally and then request reimbursement by the District.

3075.3.3 All credit-card *transactions* shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.

Beckwourth Fire District

POLICIES AND PROCEDURES

POLICY TITLE: Disposal of Surplus Property or Equipment
POLICY NUMBER: 3085

3085.1 Sale of Surplus Equipment.

3085.1.1 Board of Directors takes action to declare equipment surplus.

3085.1.2 Item is advertised for sale with notation of location/hours/days it can be seen and deadline date for submission of sealed bids. (Advertisement also notes that the District reserves the right to reject any or all bids, equipment sold AS IS.)

3085.1.3 A check must be provided with a sealed bid to the department and all sealed bids will be opened at the next Regular Board Meeting and if action is taken by the Board to accept or reject highest bid and confirmation of sufficient funds for the check to clear are confirmed.

3085.1.4 Bidders will be notified of the Board's action. Any and all bids not accepted will have the checks returned to them within 10 days.

3085.1.5 Junked Certificates and /or DMV release of liability are obtained for vehicles that are sold prior to delivery of said vehicle to protect the District from liability.

3085.2 Sale of Real Estate:

3085.2.1 Board takes action to declare property surplus and authorizes District staff to obtain appraisal.

3085.2.2 Property is offered to public agencies at the appraised price. (State law requires that public agencies have the opportunity to purchase property prior to advertisement to the general public.)

3085.2.3 If property is not purchased by a public agency, it is advertised in the newspaper with a request that sealed bids be submitted to the District.

3085.2.4 Board takes action at the next regular Board Meeting to accept or reject highest bid.

3085.2.5 Bidders are notified of the Board's action.