

NORTH TAHOE FIRE PROTECTION DISTRICT
Regular Meeting of the Board of Directors
NTFPD Station 51 Public Safety Center
222 Fairway Drive
Tahoe City, California

Tuesday
February 27, 2024 – 3:30 p.m.

MINUTES

Administer Oath of Office

President Baffone administered the oath of office to new employees Malone and Parker.

1. **Call to Order** - *The meeting was called to order at 4:20 p.m. by President Baffone.*

Roll Call

Attending:

Board Present

Directors Baffone, Loverde, and Ragan. A quorum was established.

Staff Present

Fire Chief Steve Leighton

Legal Counsel Steve Gross

Division Chief Alan Whisler

Division Chief Brent Armstrong

Captain Paul Moen

Engineer Dustin Hollingsworth

Director of Finance and Administration Kim Eason

Administrative Assistant II Melissa Daniels

Public

Kendall Galka, McClintock's Accountancy (left at 4:45 p.m.)

Jamie Gignoux, McClintock's Accountancy (left at 4:45 p.m.)

2. **Additions to Agenda/Approval of Agenda**

The agenda was approved as presented. There was no public comment.

3. **Pledge of Allegiance**

4. **Public Comment**– There was no public comment.

5. Approval of Minutes from the regular Board meeting held January 23, 2024

No change was requested from the Board. There was no comment from the public.

Upon motion by Director Loverde, seconded by Director Ragan, the Board approved the Minutes from the Regular Board meeting held on January 23, 2024. The vote was three in favor.

6. Correspondence

President Baffone went over the thank you note received since the last Board meeting.

7. Presentation by Independent Auditors and Acceptance of the 2022-2023 Annual Audit

Kendall Galka presented and Jaime Gignoux was the manager overseeing the audit from McClintock’s Accountancy. They conducted the annual audit report and 53-page financial statement dated June 30, 2023. The auditors reported an unmodified or clean opinion on the financial statements, which means the documents provided in the packet are true and without misstatements. There were no material findings this year.

There were also no audit adjustments needed. Ms. Galka stated that there were zero changes to the adjusting journal entries, and she appreciated the good working relationship they have with the North Tahoe Fire staff.

There were no significant deficiencies encountered. The Internal Control Report provides comments on material weaknesses or things to improve upon. The only improvements necessary are to continue developing written processes and segregation of duties.

Chief Leighton thanked Ms. Galka and Ms. Gignoux for coming and presenting to the Board, and congratulated Kim and her staff for working hard on getting this year’s audit together.

There was a discussion between Board and staff. There was no public comment.

Upon motion by Director Ragan, seconded by Director Loverde, the Board accepted the 2022-2023 annual audit as presented by McClintock’s Accountancy. A roll call vote was taken. The vote was three in favor:

*Ayes: Directors Baffone, Loverde, and Ragan
Noes: None
Abstain: None
Absent: Director Correa and Doyle*

8. Future planning with Meeks Bay Fire Protection District

Chief Leighton presented this item to the Board. There have been five meetings with the negotiation team over the last couple of months, and we have come to a final and best offer that El Dorado County Board of Supervisors approved. The offer comes in four parts:

1. Station 67 or a station that will meet standards of coverage will continue to be staffed and operated at the current level of service to be negotiated between County staff and Placer Local Agency Formation Commission.
2. Tax Increment: Bring all TRAs in Meeks Bay up to at least the average for all TRAs in North Tahoe.
 - Four TRAs increase to 10.913%.
 - Two TRAs stay at 13%.
 - New average for entire are becomes 11.61%.
3. Meeks Bay special taxes and assessments remain at current levels for at least five years. Chief Leighton added that staff suggests that the Boards consider equalizing the tax instead, which is also the recommendation from Michelle McIntyre who is Placer LAFCO's Executive Officer.
4. One-time lump sum payment: Equivalent of 3 years of TOT funding for tourism-related calls at the FY 2023-24 amount of \$264,000 per year, plus an additional \$200,000, for a total of \$992,000.
 - Represents payment for each fiscal year since the policy changed to include mitigation of tourism impacts and in which Meeks Bay did not receive reimbursement for tourism-related calls (FYs 2020-21, 2021-22, 2022-23). The Board approved adding \$200,000 from the TOT designation for special projects.

Chief Leighton added that on January 24th, El Dorado County Board of Supervisors opened up TOT funding again for the calendar year 2023. The application is due on March 1st and staff is currently working on our application and are looking to submit it either this Friday or next Monday.

At this Board meeting, Chief Leighton wanted to explain to the Board what this offer entailed. At next month's Board meeting, Chief Leighton is going to ask the Board for a motion to vote on whether the Board agrees to the terms of the offer and that they want to continue to go forward with the annexation process. He will be doing the same thing for the Meek Bay Fire Board of Directors meeting the week before North Tahoe Fire's next Board meeting. These motions are the next step in the process. From there, these motions will be sent to El Dorado County's and Placer County's Board of Supervisors who will then vote on a resolution stating that they also agree to the terms of the offer. After that, those resolutions will go to Placer LAFCO who will go through their processes. Chief Leighton added that he will also be asking for the Board to make a motion to reaffirm the Board makeup after annexation.

There was a discussion between Board and staff. This was for informational purposes. No Board action is required. There was no public comment.

9. Finance Report

- 9.1 [Purchases Journal](#)
- 9.2 [Breakdown of CalCard purchases](#)
- 9.3 [Gross payroll totals](#)
- 9.4 [Account Detail Report](#)

Finance and Administration Director Kim Eason presented this item. She reminded the Board to complete their Form 700 by April 1, 2024.

There was a discussion between the Board and staff. There was no public comment.

Upon motion by Director Loverde, seconded by Director Ragan, the Board approved the finance report dated February 27, 2024 and the supporting Items 9.1-9.4, as presented. The vote was three in favor.

10. Staff Reports

- 10.1 [Fire Chief](#)
- 10.2 [Division Chief – Operations / Training](#)
- 10.3 [Division Chief – Fire Marshal/ Forest Fuels / PIO / Facilities](#)
- 10.4 [A Shift Battalion Chief - Emergency Medical Services](#)
- 10.5 [B Shift Battalion Chief - Safety](#)
- 10.6 [C Shift Battalion Chief - Logistics](#)

Staff reports were reviewed and no action was taken. There was no public comment. There was a discussion between Board and staff.

11. Next Board Meeting and Other Important Dates

- *March 26, 2024 – regular Board meeting*
- *April 23, 2024 – regular Board meeting (canceled)*
- *April 30, 2024 – special Board meeting*
- *May 28, 2024 – regular Board meeting*

The Board agreed to cancel the April 23rd regular Board meeting and hold a special Board meeting on April 30th. There was a discussion between Board and staff. There was no public comment.

12. Board Comments/Information Item

There were no board comments or information items.

13. Adjournment

There being no further business to come before the Board, the meeting was adjourned by President Baffone at 5:57 p.m.