

# *Rescue Fire Protection District*

## **BOARD OF DIRECTORS AGENDA**

**Regular Meeting May 11, 2022**

**6:00 P.M.**

**5221 Deer Valley Road, Rescue, CA 95672**

**(P.O. Box 201)**

**(530) 677-1868**

### **ATTENTION**

*Residents planning to address the Board of Directors at this Board meeting: due to the concerns about the COVID-19 virus, we respectfully ask if you are feeling ill for any reason not to attend in person.*

*Please submit your comments in writing to [admin@rescuefiredepartment.org](mailto:admin@rescuefiredepartment.org) and they will be entered into the public record. If you are healthy and chose to attend the meeting, we ask that you wear a mask and maintain a six-foot buffer between you and others, as suggested by the State Department of Public Health.*

*Thank you for your understanding during these challenging times.*

### **NOTE**

*If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the Board Clerk at 916-933-6623; ext. 1038, at least two (2) days prior to the meeting.*

1. **CALL TO ORDER**
2. **ROLL CALL/ESTABLISH QUORUM**
3. **FLAG SALUTE**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENTS and PUBLIC FORUM**

This item is for the public to discuss matters not on the agenda and within the jurisdiction of the District or to discuss the closed executive session item. Comments shall be limited to five minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.
6. **CHIEF'S REPORT**
7. **CORRESPONDENCE and COMMUNICATIONS**
8. **CONSENT CALENDAR**
  - A. **Approve Minutes from the April 13, 2022 Board Meeting**
  - B. **Approve Minutes from the April 20, 2022 Special Board Meeting**
  - C. **Approve Financial Statements and Warrants Report for April 2022**
  - D. **Approve Intern Hours Report for April 2022**
9. **BOARD COMMITTEES**
  - A. **Personnel Committee: Report**
  - B. **Budget Committee: Report**
  - C. **Buildings and Grounds: Report**
  - D. **JPA Committee: Report**
  - E. **LAFCO: Report**
  - F. **Annexation Committee: Report**

# *Rescue Fire Protection District*

10. **RVFA REPORT**
11. **OLD BUSINESS**
12. **FISCAL ITEMS**
  - A. **Public Hearing: Review and approve Resolution 2022-03 ordering the levy and collection or annual assessments related to fiscal year 2022-2023**
13. **NEW BUSINESS**
  - A. **Review and approve updated salary schedule**
  - B. **Review and approve updated job descriptions for the Fire Chief and Administrative Assistant positions**
  - C. **Review and approve the Capital Asset policy**
  - D. **Review and approve Resolution 2022-04 approving the surplus and disposal of the SCBAs and Hose no longer in use**
14. **GOOD TO THE ORDER**
15. **NEXT SCHEDULED MEETING/AGENDA ITEMS**

May 11, 2022
16. **ADJOURNMENT**

# Rescue Fire Protection District

Rescue, CA

This report was generated on 5/2/2022 5:32:54 PM



## Incident Count for Zone for Date Range

Zone: All Zones | Start Date: 04/01/2022 | End Date: 04/30/2022

ZONE	NUMBER OF CALLS
19 - Pleasant Valley	1
25 - Placerville	7
27 - Gold Hill	1
28 - Shingle Springs	2
46 - El dorado	1
47 - Sleepy Hollow	10
48 - Missouri Flat	5
61 - Georgetown	1
74 - Coloma	5
81 - North Rescue	8
82 - West Rescue	5
83 - Central Rescue	15
87 - South Eldorado hills	1
88 - North Cameron Park	12
89 - South Cameron Park	5
<b>TOTAL:</b>	<b>79</b>

Zone information is defined on the Basic Info 3 screen of an incident. This report counts each exposure. Only REVIEWED incidents included.



# *Rescue Fire Protection District*

## **BOARD OF DIRECTORS MINUTES**

**Regular Meeting April 13, 2022**

**6:00 P.M.**

**5221 Deer Valley Road, Rescue, CA 95672**

**(P.O. Box 201)**

**(530) 677-1868**

**1. CALL TO ORDER 1800**

**2. ROLL CALL/ESTABLISH QUORUM**

Directors in attendance: Araujo, Humphreys, Koht, Smith and Thorne.

**3. FLAG SALUTE**

**4. APPROVAL OF AGENDA**

*Director Humphreys made a motion to approve the agenda, seconded by Director Smith, and motion unanimously carried.*

**5. PUBLIC COMMENTS and PUBLIC FORUM**

None

**6. CLOSED SESSION**

**A. Closed Session pursuant to Government Code Section 54956.9(d)(4); Anticipated litigation: one matter**

**B. Closed session pursuant to Government Code Section 54957(b)(1); Public Employee Appointment; Position under Consideration: Fire Chief**

*The Board adjourned to closed session at 1803.*

*The Board returned to open session at 1921. No action was taken in Closed Session.*

**7. CHIEF'S REPORT**

Chief Johnson reported the following to the Board:

- The burning ban is expected to be lifted but will likely not last long as the temperatures increase.
- The fire season is expected to be very busy.

**8. CORRESPONDENCE and COMMUNICATIONS**

**A. Letter from Chief Johnson regarding rescinding the Letter of Intent to Annex and the termination of the Shared Services Agreement**

**9. CONSENT CALENDAR**

**C. Approve Minutes from the March 9, 2022 Board Meeting**

**D. Approve Minutes from the March 30, 2022 Special Board Meeting**

**E. Approve Financial Statements and Warrants Report for March 2022**

**F. Approve Intern Hours Report for March 2022**

*Director Smith made a motion to approve the consent calendar, seconded by Director Humphreys, and motion unanimously carried.*

# *Rescue Fire Protection District*

## 9. BOARD COMMITTEES

- A. **Personnel Committee:** No report.
- B. **Budget Committee:** No report.
- C. **Buildings and Grounds:** No report.
- D. **JPA Committee:** Chief Johnson reported that the JPA initiated an IFT pilot program to make more ambulances available in the County and also noted that the JPA is working on a Strategic Plan.
- E. **LAFCO:** Chief Johnson stated that LAFCO is reviewing the MSRs and is looking to find a permanent executive officer.
- F. **Annexation Committee:** No report.

## 10. RVFA REPORT

Director Thorne reported that there would be a pancake breakfast on April 16.

## 11. OLD BUSINESS

## 12. FISCAL ITEMS

- A. **Receive and File 2020/21 Final Audit Report, Management Letter and SAS 114 Governance Letter**  
Brian Nash with Richardson and Company gave a presentation on the final Audit report, management letter, and governance letter.
- B. **2022/23 Preliminary Budget Update**  
Director of Finance Braddock stated that internal staff has completed a draft Preliminary Budget for fiscal year 2022/23 and will schedule a meeting with the Budget Committee before the June regular meeting.

## 13. NEW BUSINESS

- A. **Review and Discuss FASIS Board of Directors Election ballot**  
Continued to the Special Board Meeting on April 20.
- B. **Review and Approve Resolution 2022-02 for Rescue Fire Protection District Declaring an Election be Held in its Jurisdiction, Consolidation with other Districts Requesting Election Services**  
Director of Finance Braddock presented Resolution 2022-02 stating the District has 3 positions up for election.

*Director Humphreys made a motion to approve Resolution 2022-02 for Rescue Fire Protection District Declaring an Election be Held in its Jurisdiction, Consolidation with other Districts Requesting Election Services, seconded by Director Thorne, and motion unanimously carried. (Roll Call: Ayes: 5; Noes: 0)*

- C. **Review and Discuss Shared Services Agreement with El Dorado Hills Fire Department**  
Director Koht recommended the annexation committee discuss a transition plan.
- D. **Discuss rescindment of Letter of Intent to Annex with El Dorado Hills Fire Department**  
Director Koht reported that El Dorado Hills voted to rescind the letter on intent to annex and he recommended that Rescue do the same.

*Director Humphreys made a motion to rescind of Letter of Intent to Annex with El Dorado Hills Fire Department, seconded by Director Smith, and motion unanimously carried.*

# *Rescue Fire Protection District*

**14. GOOD TO THE ORDER**

Director Koht requested a moment of silence for Ken Humphreys.

Chief Johnson reassured the Board that El Dorado Hills Fire Department would not abandon the District and will be a good partner going forward.

**15. NEXT SCHEDULED MEETING/AGENDA ITEMS**

May 11, 2022 – Director Koht requested a Special Meeting on April 20.

**17. ADJOURNMENT**

The meeting was adjourned at 2024.

*Prepared By:*

*Approved By:*

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Megan Selling, Board Clerk  
Rescue Fire Protection District

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Matt Koht, Board President  
Rescue Fire Protection District

# *Rescue Fire Protection District*

## **BOARD OF DIRECTORS MINUTES**

**Special Meeting April 20, 2022**

**5:30 P.M.**

**5221 Deer Valley Road, Rescue, CA 95672**

**(P.O. Box 201)**

**(530) 677-1868**

**1. CALL TO ORDER 1730**

**2. ROLL CALL/ESTABLISH QUORUM**

Directors in attendance: Araujo, Humphreys, Koht, Smith and Thorne.

**3. FLAG SALUTE**

**4. APPROVAL OF AGENDA**

*Director Humphreys made a motion to approve the agenda, seconded by Director Thorne, and motion unanimously carried.*

**5. PUBLIC COMMENTS and PUBLIC FORUM**

None

**6. CLOSED SESSION**

**A. Closed session pursuant to Government Code Section 54957(b)(1); Public Employee Appointment; Position under Consideration: Fire Chief**

*The Board adjourned to closed session at 1731.*

*The Board returned to open session at 1820. The Board gave direction to Staff, but no action was taken.*

**7. BOARD COMMITTEES**

**A. Personnel Committee**

**1) Review and approve revised job descriptions for Captain/Paramedic and Engineer/Paramedic**

Chief Johnson stated that the committee reviewed the proposed job descriptions and is recommending the Board adopt them.

*Director Humphreys made a motion to approve revised job descriptions for Captain/Paramedic and Engineer/Paramedic, seconded by Director Araujo, and motion unanimously carried.*

**8. NEW BUSINESS**

**A. Review and Discuss FASIS Board of Directors Election ballot**

The board opted not to vote in the FASIS Board of Directors Election.

**9. GOOD TO THE ORDER**

**10. NEXT SCHEDULED MEETING/AGENDA ITEMS**

May 11, 2022

# *Rescue Fire Protection District*

## 11. ADJOURNMENT

The meeting was adjourned at 1827.

*Prepared By:*

*Approved By:*

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Megan Selling, Board Clerk  
Rescue Fire Protection District

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Matt Koht, Board President  
Rescue Fire Protection District





**Rescue Fire Protection District**  
**Monthly Budget Report**  
**For the Period Ending April 30, 2022**

(Target 83%)

	Actual Jul 2021	Actual Aug 2021	Actual Sept 2021	Actual Oct 2021	Actual Nov 2021	Actual Dec 2021	Actual Jan 2022	Actual Feb 2022	Actual Mar 2022	Actual Apr 2022	Total YTD April 30, 2022	Full Year FINAL Budget 2021/22	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
<b>REVENUE</b>															
<b>Property Tax Revenue</b>															
0100 Secured Tax Revenue	\$ -	\$ -	\$ 1,822	\$ 4,165	\$ 109,492	\$ 485,412	\$ 29,488	\$ 24,336	\$ 26,127	\$ 440,393	\$ 1,121,235	\$ 1,164,705	\$ (43,470)	96%	
0110 Unsecured Tax Revenue	\$ -	\$ -	\$ 14,962	\$ 1,924	\$ 2,397	\$ 415	\$ 127	\$ 117	\$ 87	\$ 210	\$ 20,240	\$ 20,329	\$ (89)	100%	
0140 Supplemental Tax Revenue	\$ -	\$ 2,636	\$ 3,103	\$ 1,174	\$ 1,946	\$ 247	\$ 4,009	\$ 2,613	\$ 3,237	\$ 4,223	\$ 23,188	\$ 29,089	\$ (5,901)	80%	Property tax revenue on target to budget
0175 Special Tax (633)	\$ -	\$ -	\$ 575	\$ 350	\$ 12,900	\$ 57,325	\$ 3,250	\$ 73	\$ 3,125	\$ 48,525	\$ 126,123	\$ 133,400	\$ (7,277)	95%	
0820 Homeowners Property Tax Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,351	\$ 3,152	\$ (0)	\$ (0)	\$ (0)	\$ 4,503	\$ 8,802	\$ (4,299)	51%	
0360 Penalty and Costs	\$ -	\$ -	\$ 311	\$ 82	\$ 79	\$ 87	\$ 90	\$ 15	\$ 25	\$ 26	\$ 715	\$ 2,079	\$ (1,364)	34%	
<b>Subtotal Property Tax Revenue</b>	\$ -	\$ 2,636	\$ 20,773	\$ 7,695	\$ 126,813	\$ 544,837	\$ 40,116	\$ 27,155	\$ 32,601	\$ 493,378	\$ 1,296,004	\$ 1,358,404	\$ (62,400)	95%	
<b>Other Revenue</b>															
0001 Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ (300,000)	0%	
0400 Interest	\$ -	\$ 308	\$ 311	\$ 238	\$ 189	\$ 175	\$ 222	\$ 379	\$ 358	\$ 246	\$ 2,425	\$ 5,000	\$ (2,575)	48%	Interest rates lower than budgeted
0420 Rents & Leases	\$ -	\$ 2,112	\$ 2,112	\$ -	\$ 2,112	\$ -	\$ 2,112	\$ 1,056	\$ 1,056	\$ 1,056	\$ 11,613	\$ 12,669	\$ (1,056)	92%	
1060 Grant Revenue	\$ 2,112	\$ 45,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,599	\$ 714,111	\$ 0	\$ 835,182	\$ 761,583	\$ 73,599	110%	Received FEMA grant revenue for SCBAs and EKG Monitors Classification - Grant share collections from other agencies coded to 1060
1200 Revenue Other Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,258	\$ (66,258)	0%	Benefit Assessment on target to budget
1310 Benefit Assessment (641)	\$ -	\$ -	\$ 1,026	\$ 684	\$ 25,277	\$ 113,179	\$ 6,929	\$ 2,301	\$ 6,127	\$ 96,651	\$ 252,174	\$ 263,552	\$ (11,378)	96%	
1742 Misc. Copy Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
1940 Misc. Revenue	\$ 6,790	\$ -	\$ 13,550	\$ -	\$ 65	\$ -	\$ 3,551	\$ 5,882	\$ 9,067	\$ 3,267	\$ 42,171	\$ 35,000	\$ 7,171	120%	Donation for Mobile Radios (\$10k); Workers' Compensation reimbursements; Mutual Aid reimbursement
2000 Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
<b>Subtotal Other Revenue</b>	\$ 8,901	\$ 47,780	\$ 16,998	\$ 921	\$ 27,642	\$ 113,354	\$ 12,813	\$ 83,216	\$ 730,719	\$ 101,220	\$ 1,143,566	\$ 1,444,062	\$ (300,496)	79%	
<b>TOTAL REVENUE</b>	\$ 8,901	\$ 50,416	\$ 37,771	\$ 8,616	\$ 154,455	\$ 658,191	\$ 52,930	\$ 110,371	\$ 763,320	\$ 594,598	\$ 2,439,570	\$ 2,802,466	\$ (362,896)	87%	
<b>EXPENDITURES</b>															
<b>Salaries &amp; Benefits</b>															
3000 Regular Employees	\$ 18,271	\$ 30,498	\$ 34,416	\$ 53,660	\$ -	\$ 35,354	\$ 35,354	\$ 34,404	\$ 35,354	\$ 63,500	\$ 396,693	\$ 460,115	\$ 63,422	86%	
3001 Extra Help	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424	\$ -	\$ -	\$ 509	\$ 7,000	\$ 6,491	7%	
3002 Overtime	\$ 13,992	\$ 23,442	\$ 16,613	\$ 30,553	\$ 15,221	\$ 15,573	\$ 8,390	\$ 19,661	\$ 10,623	\$ 24,559	\$ 178,627	\$ 143,546	\$ (35,081)	124%	Timing of hire of Firefighter/Paramedic; Long-term vacancy
3004 Other Compensation	\$ 664	\$ 941	\$ 1,041	\$ 2,872	\$ 1,782	\$ 1,682	\$ 1,682	\$ 1,882	\$ 2,132	\$ 7,188	\$ 21,864	\$ 49,473	\$ 27,609	44%	Holiday/Longevity Pay coded to GL 3000
3020 Retirement	\$ 152,647	\$ 6,444	\$ 6,525	\$ 10,209	\$ 11,378	\$ 7,046	\$ 7,046	\$ 6,935	\$ 7,046	\$ 13,351	\$ 228,629	\$ 254,121	\$ 25,492	90%	CalPERS UAL lump sum payments made in Jul-21
3021 Social Security	\$ 19	\$ 12	\$ 19	\$ 40	\$ 19	\$ 12	\$ 12	\$ 51	\$ 40	\$ 56	\$ 281	\$ -	\$ (281)	N/A	
3022 Medicare	\$ 437	\$ 742	\$ 748	\$ 1,234	\$ 1,050	\$ 712	\$ 587	\$ 745	\$ 626	\$ 1,330	\$ 8,211	\$ 9,692	\$ 1,482	85%	
3040 Health Insurance	\$ 32,793	\$ (478)	\$ 1,017	\$ 32,638	\$ 16,900	\$ 1,196	\$ 49,471	\$ 17,553	\$ 18,453	\$ 15,931	\$ 185,473	\$ 210,292	\$ 24,818	88%	April payment made in March



**Rescue Fire Protection District**  
**Monthly Budget Report**  
**For the Period Ending April 30, 2022**

														(Target 83%)			
	Actual Jul 2021	Actual Aug 2021	Actual Sept 2021	Actual Oct 2021	Actual Nov 2021	Actual Dec 2021	Actual Jan 2022	Actual Feb 2022	Actual Mar 2022	Actual Apr 2022	Total YTD April 30, 2022	Full Year FINAL Budget 2021/22	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments		
3042 Long-Term Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,088	\$ -	\$ -	\$ 2,088	1,638	(450)	127%	Annual LTD premium unfavorable to budget		
3043 Deferred Comp Employer Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,712	\$ 1,712	-	(1,712)	N/A	Employer contribution to employee 457 accounts		
3060 Workers' Compensation	\$ 14,918	\$ -	\$ -	\$ 14,918	\$ -	\$ -	\$ 14,918	\$ -	\$ (13,366)	\$ 14,918	\$ 46,306	70,000	23,694	66%	Favorable rate for 2022; Payroll audit refund received in Mar-22		
<b>Subtotal Salaries &amp; Benefits</b>	<b>\$ 233,827</b>	<b>\$ 61,601</b>	<b>\$ 60,378</b>	<b>\$ 146,124</b>	<b>\$ 102,231</b>	<b>\$ 61,575</b>	<b>\$ 117,459</b>	<b>\$ 83,743</b>	<b>\$ 60,908</b>	<b>\$ 142,545</b>	<b>\$ 1,070,393</b>	<b>\$ 1,205,876</b>	<b>\$ 135,483</b>	<b>89%</b>			
<b>Services &amp; Supplies</b>																	
4020 Clothing	\$ -	\$ 482	\$ 1,138	\$ 7,236	\$ (0)	\$ 39	\$ (0)	\$ 222	\$ 937	\$ 614	\$ 10,669	\$ 24,568	\$ 13,899	43%	Timing of purchases		
4040 Communications	\$ -	\$ 264	\$ 558	\$ 443	\$ 912	\$ 1,664	\$ 3,055	\$ 403	\$ 2,535	\$ 116	\$ 9,949	\$ 15,318	\$ 5,369	65%	Timing of invoices		
4060 Inservice Food	\$ -	\$ 319	\$ -	\$ -	\$ 22	\$ -	\$ 97	\$ -	\$ -	\$ -	\$ 437	\$ 1,000	\$ 563	44%			
4080 Household Expense	\$ -	\$ 194	\$ 364	\$ 259	\$ 168	\$ 257	\$ 127	\$ 481	\$ 366	\$ -	\$ 2,216	\$ 3,300	\$ 1,084	67%			
4100 Insurance	\$ -	\$ -	\$ -	\$ 21,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,916	\$ 18,000	\$ (3,916)	122%	Renewal in Oct-21 higher than budget		
4140 Equipment Maintenance	\$ -	\$ -	\$ 386	\$ -	\$ -	\$ 696	\$ (0)	\$ 1,457	\$ 1,290	\$ (0)	\$ 3,829	\$ 6,928	\$ 3,099	55%			
4142 Radio Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0%			
4162 Vehicle Maintenance	\$ -	\$ -	\$ 2,540	\$ 1,232	\$ 27	\$ 1,179	\$ -	\$ 10,625	\$ 3,521	\$ 278	\$ 19,402	\$ 55,000	\$ 35,598	35%	Timing of maintenance		
4180 Maintenance of Structures	\$ -	\$ -	\$ 240	\$ -	\$ 65	\$ 44	\$ 65	\$ -	\$ 65	\$ 4,566	\$ 5,045	\$ 15,480	\$ 10,435	33%			
4200 Medical Supplies	\$ 277	\$ 1,221	\$ 282	\$ 656	\$ 957	\$ 8	\$ 198	\$ 1,104	\$ 1,038	\$ 31	\$ 5,773	\$ 7,000	\$ 1,227	82%			
4220 Memberships	\$ 112	\$ -	\$ 188	\$ -	\$ -	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ 809	\$ 788	\$ (22)	103%	FDAC, CSFA Annual Memberships paid		
4260 Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ 194	\$ (0)	\$ 236	\$ 2,910	\$ 2,674	8%			
4261 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 35	\$ -	\$ (35)	N/A			
4300 Professional Services	\$ 1,500	\$ 75,000	\$ 2,563	\$ 4,416	\$ -	\$ 3,045	\$ 2,307	\$ -	\$ 34,040	\$ -	\$ 122,872	\$ 150,294	\$ 27,422	82%			
4400 Publications & Legal Notices	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 450	\$ 301	33%			
4420 Rents & Leases/Equipment	\$ -	\$ -	\$ 1,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,623	\$ 1,623	\$ -	100%	Pine Hill Radio Vault/PO Box paid for year		
4460 Small Tools	\$ -	\$ 76	\$ -	\$ 1,034	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 1,110	\$ 2,200	\$ 1,090	50%			
4461 Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ -	\$ (382)	N/A			
4500 Special Department Expense	\$ -	\$ -	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ 1,251	\$ 1,833	\$ 581	68%			
4507 Fire Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640	\$ 640	0%			
4515 Fuel Purchases	\$ 1,125	\$ -	\$ 534	\$ 2,154	\$ 759	\$ 895	\$ 699	\$ -	\$ 3,808	\$ -	\$ 9,975	\$ 21,000	\$ 11,025	47%	Fuel usage favorable to budget		
4539 Software License	\$ 1,440	\$ 2,368	\$ -	\$ 344	\$ -	\$ 1,633	\$ 20	\$ -	\$ 720	\$ -	\$ 6,525	\$ 10,158	\$ 3,633	64%	Travel favorable to budget due to timing of training		
4600 Transportation & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ 42	\$ 2,500	\$ 2,458	2%			
4609 Educational Training	\$ -	\$ -	\$ -	\$ -	\$ 640	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ 785	\$ 5,980	\$ 5,196	13%	Timing of Training		
4617 Staff Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0%			
4700 Utilities	\$ -	\$ 1,247	\$ 1,724	\$ 1,500	\$ 2,192	\$ 1,555	\$ 1,088	\$ 3,380	\$ 2,402	\$ 1,083	\$ 16,170	\$ 22,500	\$ 6,330	72%			
<b>Subtotal Services &amp; Supplies</b>	<b>\$ 4,454</b>	<b>\$ 81,171</b>	<b>\$ 13,510</b>	<b>\$ 41,190</b>	<b>\$ 6,124</b>	<b>\$ 11,671</b>	<b>\$ 7,698</b>	<b>\$ 17,779</b>	<b>\$ 50,915</b>	<b>\$ 6,687</b>	<b>\$ 241,200</b>	<b>\$ 370,470</b>	<b>\$ 129,270</b>	<b>65%</b>			



**Rescue Fire Protection District**  
**Monthly Budget Report**  
**For the Period Ending April 30, 2022**

														(Target 83%)		
	Actual Jul 2021	Actual Aug 2021	Actual Sept 2021	Actual Oct 2021	Actual Nov 2021	Actual Dec 2021	Actual Jan 2022	Actual Feb 2022	Actual Mar 2022	Actual Apr 2022	Total YTD April 30, 2022	Full Year FINAL Budget 2021/22	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments	
<b>Fixed Assets</b>																
6020 Structures & Improvements	\$ -	\$ -	\$ 9,180	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,200	\$ 300,000	\$ 289,800	3%	Timing of Station 83 remodel	
6040 Equipment	\$ 99,692	\$ -	\$ 15,348	\$ 23,606	\$ -	\$ -	\$ -	\$ -	\$ 777,388	\$ -	\$ 916,034	925,811	9,777	99%	SCBAs purchased in Jul-21; Grant EKG Monitors paid for in Mar-22	
<b>Subtotal Fixed Assets</b>	\$ 99,692	\$ -	\$ 24,528	\$ 24,626	\$ -	\$ -	\$ -	\$ -	\$ 777,388	\$ -	\$ 926,234	\$ 1,225,811	\$ 299,577	76%		
<b>TOTAL EXPENDITURES</b>	\$ 337,972	\$ 142,772	\$ 98,416	\$ 211,941	\$ 108,355	\$ 73,246	\$ 125,158	\$ 101,522	\$ 889,212	\$ 149,232	\$ 2,237,827	\$ 2,802,157	\$ 564,330	80%		
<b>TOTAL REVENUE LESS EXPENDITURES</b>	\$ (329,071)	\$ (92,356)	\$ (60,645)	\$ (203,325)	\$ 46,100	\$ 584,945	\$ (72,228)	\$ 8,849	\$ (125,892)	\$ 445,365	\$ 201,743	\$ 309	\$ 201,434			



**Rescue Fire Protection District**  
**Warrants Report**  
**April 2022**

Invoice Number	Vendor	Description	GL Code/ Object	Journal Year	Journal Period	Net Amount	Invoice Date	Received Date
D449620	AMERICAN FIDELITY ASSURANCE COMPANY	RFPD Inv: D49620; Supplemental Insurance	3040	2022	10	251.18	04/25/2022	04/26/2022
FDAC 5/1/22	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	RFPD Inv: 4/1/22; Health Insurance - May	3040	2022	10	16,465.37	04/25/2022	04/26/2022
FASIS-2022-1086	FIRE AGENCIES SELF INSURANCE SYSTEM	RFPD Inv: FASIS-2022-1086; Worker's Comp Contribution	3060	2022	10	14,918.00	04/07/2022	04/08/2022
INV575939	LN CURTIS & SONS	RFPD Inv: INV575939; PPE Clothing	4020	2022	10	613.85	04/25/2022	04/26/2022
18014118	PACIFIC BELL TELEPHONE COMPANY	RFPD Inv: 000018014118; Phone Lines	4040	2022	10	115.63	04/25/2022	04/26/2022
461594	RIEBES AUTO PARTS LLC	RFPD Inv: 461594; Vehicle parts	4162	2022	10	5.90	04/07/2022	04/08/2022
465018	RIEBES AUTO PARTS LLC	RFPD Inv: 465018; Vehicle parts	4162	2022	10	27.39	04/07/2022	04/08/2022
450031	RIEBES AUTO PARTS LLC	RFPD Inv: 450031; Vehicle parts	4162	2022	10	28.94	04/07/2022	04/08/2022
450027	RIEBES AUTO PARTS LLC	RFPD Inv: 450027; Vehicle parts	4162	2022	10	42.74	04/07/2022	04/08/2022
468656	RIEBES AUTO PARTS LLC	RFPD Inv: 468656; Vehicle parts	4162	2022	10	54.76	04/07/2022	04/08/2022
491646	RIEBES AUTO PARTS LLC	RFPD Inv: 491646; Coolant	4162	2022	10	55.68	04/07/2022	04/08/2022
492937	RIEBES AUTO PARTS LLC	RFPD Inv: 492937; Vehicle parts	4162	2022	10	62.41	04/07/2022	04/08/2022
24456	ADVANCED ROOF DESIGN INC	RFPD Inv: 24456; Roof Repairs	4180	2022	10	4,566.00	04/25/2022	04/26/2022
1190869	LIFE ASSIST INC	RFPD Inv: 1190869; Medical Supplies	4201	2022	10	15.12	04/07/2022	04/08/2022
1192089	LIFE ASSIST INC	RFPD Inv: 1192089; Medical Supplies	4201	2022	10	15.64	04/07/2022	04/08/2022
1612-062860 4/6/22	SUBURBAN PROPANE LP	RFPD Inv: 1612-062860; Propane	4700	2022	10	1,083.03	04/25/2022	04/26/2022
<b>TOTAL APRIL 2022</b>						<b>\$ 38,321.64</b>		



**Rescue Fire Protection District**  
**Intern Hours Report**  
**1/1/22-4/30/22**

Name	WorkCode Payroll	Date	Shift	Position	Hours
VanLeuven, Justin	RIOD	1/30/22	C	1//Engine 83/Rescue Intern (RFD)	24

Row Labels	Sum of Hours
VanLeuven, Justin	24
<b>Grand Total</b>	<b>24</b>

# *Rescue Fire Protection District*

5221 Deer Valley Road  
P.O. Box 201  
Rescue, CA 95672  
(530) 677-1868  
FAX (530) 677-9609

## **RESOLUTION #2022-03**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESCUE FIRE PROTECTION DISTRICT ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO FISCAL YEAR 2022-2023**

Upon approval by the property owners within the Rescue Fire Protection District, the Board of Directors has by previous Resolution(s) ordered the levy of special benefit assessments against parcels of land within the Rescue Fire Protection District service area pursuant to the provisions of *Title 5, Division 1, Part 1, Article 3.6 of the Government Code of California, beginning with Section 50078* (hereafter referred to as the Code), and *California Constitution Articles XIII C and XIII D* to pay costs and expenses of operating, maintaining and servicing fire suppression services and appurtenant equipment located within the Rescue Fire Protection District service area; and,

The Engineer has prepared and filed with the Board Secretary of the Rescue Fire Protection District such a report entitled "Engineer's Report, Fire suppression Assessment, Rescue Fire Protection District" (Report); and

The maximum assessment amount, including the application of an annual inflation factor of two percent (2.0%). The report states that the Board will apply an inflation factor of (2.0%) to the annual maximum assessment amounts. It also states that if the District does not need to levy the maximum assessment amount, it can choose not to levy the maximum assessment amount in any given fiscal year, however, for accounting purposes, the maximum annual assessment will be adjusted each year by the 2.0% annual inflation factor regardless of the levy amount.

# Rescue Fire Protection District

5221 Deer Valley Road  
P.O. Box 201  
Rescue, CA 95672  
(530) 677-1868  
FAX (530) 677-9609

The Rescue Fire Protection District Board of Directors orders the following:

- Section 1 The above recitals are all true and correct.
- Section 2 The maximum assessment amount for the 2022-2023 tax year shall be increased by 2.0% to **\$104.15** per each improved parcel and **\$7.55** per acre for each unimproved parcel, as defined in the Report.
- Section 3 The assessment amount to be levied for the 2022-2023 tax year shall be **\$104.14** per each improved parcel and **\$7.55** per acre (maximum of 50 acres) for each unimproved parcel, as defined in the Report and by prior Resolution(s) adopted by the Board.
- Section 4 The El Dorado County Auditor-Controller is authorized to place this assessment on the 2022-2023 Tax Roll and is to collect this assessment, each and every year after, until rescinded by a Resolution of the Rescue Fire Protection District Board of Directors.

Passed and Adopted by the Board of Directors of the Rescue Fire Protection District at a special meeting of said Board, held on May 11, 2022 by the following:

BOARD MEMBER – M. Koht	( ) AYE ( ) NAY ( ) ABSENT
BOARD MEMBER – C.J. Smith	( ) AYE ( ) NAY ( ) ABSENT
BOARD MEMBER – P. Humphreys	( ) AYE ( ) NAY ( ) ABSENT
BOARD MEMBER – S. Thorne	( ) AYE ( ) NAY ( ) ABSENT
BOARD MEMBER – J. Araujo	( ) AYE ( ) NAY ( ) ABSENT

ATTEST:

\_\_\_\_\_  
Jessica Braddock, Clerk to the Board  
Rescue Fire Protection District

\_\_\_\_\_  
Matt Koht, Chair  
Rescue Fire Protection District



**Rescue Fire Protection District**  
**Public Salary Schedule**  
**5/11/2022**

CLASSIFICATION		STEPS			
		1	2	3	4
ADMINISTRATIVE ASSISTANT (PT)	Hourly	\$ 21.60	\$ 22.68	\$ 23.81	\$ 25.00
	Monthly	\$ 3,744	\$ 3,931	\$ 4,128	\$ 4,334
CAPTAIN/ EMT	Hourly	\$ 25.05	\$ 26.30	\$ 27.61	\$ 29.00
	Monthly	\$ 6,078	\$ 6,382	\$ 6,701	\$ 7,036
CAPTAIN/ PARAMEDIC	Hourly	\$ 26.32	\$ 27.57	\$ 28.89	\$ 30.27
	Monthly	\$ 6,387	\$ 6,691	\$ 7,010	\$ 7,345
ENGINEER/ EMT	Hourly	\$ 21.29	\$ 22.35	\$ 23.47	\$ 24.64
	Monthly	\$ 5,166	\$ 5,424	\$ 5,696	\$ 5,980
ENGINEER/ PARAMEDIC	Hourly	\$ 22.56	\$ 23.63	\$ 24.74	\$ 25.92
	Monthly	\$ 5,475	\$ 5,733	\$ 6,005	\$ 6,289
FIRE CHIEF	Hourly	\$ 36.06			
	Monthly	\$ 6,250			
FIREFIGHTER	Hourly	\$ 17.34	\$ 18.21	\$ 19.12	\$ 20.08
	Monthly	\$ 4,209	\$ 4,419	\$ 4,640	\$ 4,872
FIREFIGHTER/ EMT	Hourly	\$ 18.21	\$ 19.12	\$ 20.08	\$ 21.08
	Monthly	\$ 4,419	\$ 4,640	\$ 4,872	\$ 5,116
FIREFIGHTER/ PARAMEDIC	Hourly	\$ 19.48	\$ 20.39	\$ 21.35	\$ 22.35
	Monthly	\$ 4,728	\$ 4,949	\$ 5,181	\$ 5,425





PART: ADMINISTRATION

NAME: JOB DESCRIPTION  
ADMINISTRATIVE ASSISTANT

SECTION: 100-024

DATE: 05/11/2022

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## ADMINISTRATIVE ASSISTANT

### Education and Experience

- Possess a high school diploma, G.E.D. equivalency, or a high school proficiency certificate.
- One (1) year of clerical or administrative experience.

### Licenses; Certificates; Special Requirements:

- Possession of and ability to maintain a valid California Class C Driver's License is required.
- Must be at least 18 years of age.
- Must be able to provide proof of eligibility to work in the United States.

### OBJECTIVE

To provide a standard for the employment and evaluation of the position of Administrative Assistant for the Rescue Fire Protection District.

### POSITION SUMMARY

The Fire Administrative Assistant reports to the Fire Chief; provides a variety of responsible, confidential, and complex clerical and administrative support to the Chief and management staff; handles differing situations, problems, and deviations according to department priorities, duties, policies and program goals.

### ESSENTIAL RESPONSIBILITIES AND DUTIES

- Provides clerical and administrative support to the Fire Chief and management staff.
- Composes, types, and edits a variety of correspondence, reports, memoranda, and other department projects requiring judgment as to content, accuracy, and completeness.
- Facilitates projects, programs, conferences, meetings, research, records meetings, and prepares minutes, media reports, and other reports including the Annual Report.
- Assists with ensuring that all the organization's patient information privacy policies and procedures are followed.
- Interprets department regulations, policies, and procedures; makes decisions using independent judgment and requiring specialized knowledge of department practices, programs, and operations; and analyzes situations and makes appropriate decisions.
- Collects and compiles material for review and analysis, provides recommendations for changes, and coordinates consultation, information exchange, and necessary approvals.

Written By: Fire Chief

Approved By: BOD

Date:  
05/11/2022

Page: 1/2



PART: ADMINISTRATION

NAME: JOB DESCRIPTION  
ADMINISTRATIVE ASSISTANT

SECTION: 100-024

DATE: 05-11-2022

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### ADMINISTRATIVE ASSISTANT

- Assists with the updates and maintains the department website.
- Initiates, maintains, and updates a variety of files and records including financial, budget, personnel, resource materials, operational and administrative.
- Provides and ensures quality control of all fire and medical related reports to include data entry, tracking, facilitation of case log, missing or incomplete reports.
- Prepares payroll to include gathering and logging time sheets and daily logs, determining applicable FLSA and other special payroll applications, and maintaining accurate payroll related records.
- Processes Workers' Compensation claims and reports. Coordinates with third party administrator to manage claims for employee injuries; provide information to assist in the investigation of claims.
- Administers employee benefit programs to include health, dental, vision, life, short and long-term disability, and 125 flexible benefit plans. Organizes and implements insurance open enrollment and health/wellness fair; monitors billings, claims issues, and employee eligibility.
- Participates in the preparation of deposits, annual direct charges, accounts payable and accounts receivable.
- Maintains department employee telephone and address book; assists in the preparation and monitoring of assigned budget accounts.
- Assists with the annual financial audit.
- Orders, receives, inventories, stores, and distributes supplies, soft uniforms, reports, forms, and related items.
- Prepares purchase orders.
- Contacts vendors and suppliers as needed.
- Serves as primary information source regarding department policies, procedures, objectives, and operational functions.
- Receives and interviews office visitors and telephone callers.
- Answers questions and provides information where judgment, knowledge and interpretations are utilized, especially in the proper handling of confidential information or files.
- Resolves complaints.
- Serves as the Clerk of the Board.
- Other duties as assigned.

Written By: Fire Chief

Approved By: BOD

Date:  
05/11/2022

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PART: ADMINISTRATION

NAME: JOB DESCRIPTION: FIRE CHIEF

SECTION: 100-022

DATE: 05/11/2022

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## FIRE CHIEF

### Education and Experience

- Graduation from college with a Bachelor's Degree in Public Administration, Political Science, or the equivalent.
- Six (6) years municipal firefighting experience, including four (4) years of which must be as a Battalion Chief or higher.
- California Fire Officer Certification.
- California EMT, or able to obtain.

### License

Possession and maintenance of a valid and unrestricted California driver's license is required.

### Distinguishing Characteristics

The incumbent is responsible for the efficient operation of the District, utilizing effective business techniques, and reports directly to the Board of Directors. To be successful in this position, an incumbent must be knowledgeable of, and keep current with, state and national issues affecting fire department operations. The position requires a demonstrated ability to work effectively with employees at all levels of the District, represented labor groups, customers, the business community, professionals, managers, and elected officials from the District and other agencies. The incumbent must be able to develop and maintain excellent labor/management relations. The incumbent is required to represent the District's interest before legislative and regulatory committees and at Regional, State, and/or Federal levels of government. An incumbent in this classification demonstrates strong ethical, professional, and service-oriented leadership and interpersonal skills, sets a good example, and correctly applies the tenets of the Districts Code of Ethics and Values.

### Typical Duties Under General Direction:

- Plans, organizes, directs, and coordinates the activities of Fire Department personnel providing fire department services to the Community.
- Responds to fires and other emergencies and exercises over-all supervision of the emergency operations.
- Assumes immediate supervision of rescue, firefighting, and other emergency activities as required.
- Oversees and handles collective bargaining contract negotiations, grievances, benefit plans, and retirement plans.

Written By: FIRE CHIEF

Approved By: BOD

Date:  
05/11/2022

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PART: ADMINISTRATION

NAME: JOB DESCRIPTION: FIRE CHIEF

SECTION: 100-022

DATE: 05/11/2022

### FIRE CHIEF

- Interviews and advises on the hiring, promotion, layoff, or discharge of employees and investigates human resources problems, recommends taking disciplinary action as necessary.
- Evaluates employee performance.
- Shapes and executes an employee development program for the District.
- Develops departmental personnel rules, procedures, and policies, and sees that they are enforced.
- Directs the organization, training, and direction of the volunteer/intern firefighters.
- Coordinates the services of regular and volunteer/intern firefighting crews.
- Has oversight responsibility for the requisitioning, maintenance, and operation of firefighting equipment, preparing specifications for firefighting equipment; and maintaining records of all fire department activities.
- Recommends location of fire stations.
- Attends conferences and conventions on fire protection matters.
- Directs, plans, and organizes the development and administration of the District's annual budget.
- Directs, plans, and organizes the District's annual financial audit process.

#### Abilities, Skills, and Knowledge of:

- Effective leadership and management principles and practices.
- Applicable laws and regulations affecting municipal firefighting.
- Principles and practices of budgeting (operating and capital), communication, contracting, human resources, information technology, public relations, project management, risk management, outreach, performance standards, telecommunications, records management, and resources to achieve outcomes and expectations.
- Important developments in local area, State and Federal government agencies as they relate to the District's fire service.
- Fire protection, EMS, Haz-Mat, fire prevention, and other emergency operations.

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Written By: FIRE CHIEF

Approved By: BOD

Date:  
05/11/2022

Page: 2/3



PART: ADMINISTRATION

NAME: JOB DESCRIPTION: FIRE CHIEF

SECTION: 100-022

DATE: 05/11/2022

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### FIRE CHIEF

#### Ability to:

- Provide the leadership and management of the department through coaching, enabling, and facilitating employees working in a team environment.
- Develop and maintain excellent labor/management relations through meeting regularly to discuss appropriate issues with the leaders of represented groups and by cultivating ideas and/or suggestions from employees at all levels of the organization within the District in order to establish trust and enhance communication on an on-going basis.
- Create a culture that is conducive to change and one that is able to select, recruit, retain, develop and motivate a skilled and talented workforce where all employees know their mission, role, job; goals and objectives are clear in order to create an organization that delivers excellent customer service through ethical leadership standards, establishes an atmosphere of respect for employees consistent with the District's Code of Ethics and Values.
- Manage complex projects that further the long-term objectives of the department and the District by identifying which quality standards are relevant to the project and determining how to satisfy them by evaluating overall project performance on a regular basis to provide confidence that the project will satisfy the relevant quality standards, and by monitoring specific project results.
- Build constructive relationships by promoting effective partnerships with department peers, the public, employees, and State and local officials.
- Represent and speak on behalf of the department and its work, e.g., presenting, explaining, promoting, defining, and negotiating to those within and outside the department by making clear and convincing oral presentations to individuals and groups, by listening effectively and clarifying information and by facilitating an open exchange of ideas.
- Plan, train, and manage the work of Fire District personnel.

#### Supervision Received

Works under the administrative direction of the Board of Directors.

#### Supervision Exercised

Provides direct supervision to Fire Captains and general supervision of other professional, technical, and administrative support staff.

Written By: FIRE CHIEF

Approved By: BOD

Date:  
05/11/2022

Page: 3/3

## **CAPITAL ASSET POLICY**

### I. Purpose

The purpose of this policy is to define the process for acquisition, valuation and disposal of capital assets for the Rescue Fire Protection District (“the District”). Proper accounting for capital assets in accordance with the requirements of the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) ensures the District can prepare accurate financial reports and appropriately safeguard its assets.

### II. Definitions

1. District – Rescue Fire Protection District (Fire Department)
2. Capital Assets – Capital assets include all tangible and intangible assets acquired, fabricated or constructed for use in the District’s operations and have a useful life longer than one year. The District classifies its capital assets into the following categories for reporting purposes:
  - a. Land & Easements
  - b. Buildings/Improvements
  - c. Construction in Progress
  - d. Office/IT Equipment
  - e. Fire Equipment
  - f. Apparatus/Vehicles
  - g. Furniture/Fixtures/Tools
  - h. Radio Communications Equipment
3. Depreciation – Allocation of the cost of a capital asset over its useful life using an acceptable basis.
4. Useful Life – Period of time a capital asset will be of value and use to the District.
5. Salvage Value – Remaining value of a capital asset at the end of its useful life.
6. Historical Cost – Value placed on an asset at the time of acquisition, including ancillary costs required to place an asset in service, such as shipping and installation costs.
7. Acquisition Date – The date the District took ownership of the capital asset.
8. Net Book Value – The original cost of an asset minus any accumulated depreciation.
9. Capitalization Threshold – Required minimum value of an asset as defined by the District to qualify it as a capital asset or expense for accounting purposes.

III. Overview

Capital assets are recorded at historical cost, or if cost is not determinable, at estimated fair market value at the acquisition or in-service date. Although capital assets are broadly defined as having a useful life of greater than one year, the District's policy is to capitalize only assets with a useful life of 3 years or greater. In addition, the District defines the minimum capitalization threshold by category as follows:

Capital Asset Category	Capitalization Threshold
Land & Easements	\$0
Buildings/Improvements	\$50,000
Fire Equipment (SCBA's)	\$1,000
Fire Equipment (Other)	\$3,000
Hose	\$3,000
Office Equipment	\$3,000
Radio Communications Equipment	\$3,000
Apparatus/Vehicles	\$3,000
Furniture/Fixtures/Tools	\$3,000

Assets purchased with an individual unit cost below the dollar threshold defined above or with a useful life of less than 3 years will be expensed in the period acquired.

IV. Depreciation

The District's policy is to depreciate its capital assets using the straight-line method of depreciation. The straight-line method expenses an asset evenly over its estimated useful life. The formula used to calculate depreciation expense is as follows:

$$(\text{Cost} - \text{Salvage Value}) / \text{Estimated Useful Life in Years} = \text{Annual Depreciation Expense}$$

Capital Asset useful lives are defined as follows:

Capital Asset Category	Estimated Useful Life
Land & Easements	N/A
Buildings/Improvements	39.5 years
Fire Equipment (SCBA's)	8-15 years
Fire Equipment (Other)	5-15 years
Hose	15-20 years
Office Equipment	3-7 years
Radio Communications Equipment	5 years
Fire Apparatus	15 years
Vehicles	5-7 years
Furniture/Fixtures/Tools	3-7 years

Any useful life determinations that vary from the table above must be approved by the Fire Chief.

V. Tracking and Inventory

Capital assets are recorded and tracked from the date of acquisition to the date of sale or disposal. At the end of each fiscal year, Administration will provide the Fire Chief with the most current inventory list of capital assets. The Fire Chief will distribute the list as appropriate to various program managers to conduct a physical inventory. Results of the physical inventory must be reviewed and signed off on by the Fire Chief and returned to Administration within 10 business days.

VI. Disposals/Sales

Capital Assets that are no longer needed in service by the District are submitted to the Board of Directors for approval to surplus. If approved, the assets are then evaluated for sale or disposal. All sales and disposals shall be approved by the Fire Chief or designee.

Sales are made in the form of public sale, auction or donation to a public agency. Any proceeds collected are deposited into the District's General Fund. If the asset was purchased with development impact fees, proceeds from the sale of the asset shall subsequently be transferred back to the Development Fee Fund at the same ratio used for the purchase (i.e. if 75% of the cost of the asset was funded with development fees, 75% of the sale proceeds will be returned to the Development Fee Fund).

Assets determined to be missing during the physical inventory process will be reported to the Fire Chief and written off. Asset write-offs with a remaining net book value shall be submitted to the Board of Directors for approval.



**RESCUE FIRE PROTECTION DISTRICT  
RESOLUTION 2022-04  
AUTHORIZING THE SURPLUS AND DISPOSAL OF CAPITAL ASSETS**

**WHEREAS**, the Rescue Fire Protection District owns SCBAs and hose that are no longer in use; and

**WHEREAS**, the District Capital Asset Policy provides that assets no longer needed in service by the District are to be submitted to the Board of Directors for approval to surplus; and

**WHEREAS**, the District Capital Asset Policy provides that the Sale and Disposal of Surplus Assets are approved by the Fire Chief or Designee; and

**WHEREAS**, the District Capital Asset Policy provides that asset sales are made in the form of public sale, auction or donation to a public agency; and

**WHEREAS**, Staff recommends that the Board of Directors approve the surplus of the identified SCBAs and hose no longer in use; and

**WHEREAS**, Staff further recommends that the Board of Directors approve the donation of the identified SCBAs and hose to a public agency in Mexico;

**NOW, THEREFORE, BE IT RESOLVED** that the Rescue Fire Protection District Board of Directors hereby approves the surplus of SCBAs and hose and authorizes the Fire Chief to donate the items to a public agency in Mexico.

**PASSED, APPROVED AND ADOPTED** by the Board of Directors of the Rescue Fire Protection District at a regular meeting held on the 11th day of May, 2022 by the following vote:

AYES:  
NOES:  
ABSENT:

ATTEST:

\_\_\_\_\_  
Jessica Braddock, Secretary

\_\_\_\_\_  
Matt Koht, President