

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

RESOLUTION #05-2025

A RESOLUTION TO APPROVE ESTABLISHING AN INTERNAL SERVICE FUND TO DEPOSIT FUNDS FOR ADMINISTERING PAYMENTS FOR HEALTH INSURANCE CLAIMS AND ASSOCIATED COSTS DUE TO SELF INSURED HEALTH PLAN

WHEREAS the Tahoe Douglas Fire Protection District (hereinafter referred to as the "Governing Body") desires to establish an internal service fund for the purpose of meeting the requirements of NRS 287.010

WHEREAS the activities to be included in this internal service fund are related to health insurance costs for employees of the district and associated costs.

WHEREAS NRS 354.543 states an internal service fund means a fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

WHEREAS the district has maintained a separate internally budgeted fund for paying health insurance premiums and related expenses in the past.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Body hereby establishes an internal service fund, to be known as the Health Benefits Internal Service Fund

FURTHER BE RESOLVED that the purpose of this fund shall be to pay for employee health benefits and related costs and

FURTHER BE RESOLVED that the Internal Service Fund shall be initially funded by money in the ending fund balance of the current Health Insurance Fund and in the future funded by assessments charged to the General, Fire Safe Community Fund and Ambulance Fund based on employees (and beneficiaries) assigned to each fund.

FURTHER BE RESOLVED that all revenue collected by the Internal Service Fund shall be deposited into the fund and shall be used solely to cover the costs of the activities included within the Internal Service Fund.

FURTHER BE IT RESOLVED that financial statements and other schedules required for the Internal Service Fund shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP).

FURTHER BE IT RESOLVED that the Governing Body shall provide an executed copy of this resolution to the Nevada Department of Taxation as required by NRS 354.612

FURTHER BE RESOLVED that the Fire Chief, or designee, shall be responsible for the administration of the Internal Service Fund.

FURTHER BE RESOLVED that this resolution shall take effect July 1, 2025.

Upon motion of TRUSTEE NOYES, seconded by Trustee Kruger, the foregoing Resolutions were passed and adopted this 28th day of MAY, 2025, by the following vote of the Board:

Those Voting Aye:

TRUSTEE JOHNSON

TRUSTEE NOYES

TRUSTEE BREAUX

TRUSTEE KRUGER

TRUSTEE WARD

Those Voting Nay:

Approved this 28th day of MAY, 2025.



Ben Johnson, Chairperson



Bryce Cranch, Assistant Fire Chief