



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

"Providing Quality Emergency Response And Fire Protection For The Public"

Notice and Agenda
Mi-Wuk Sugar Pine Fire Protection District
Board of Directors
Regular Meeting, 6:00 PM, Tuesday, May 14, 2024
Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108, Mi Wuk Village, California

1. Call to Order _____
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald _____
 - b. Vice President Doss _____
 - c. Treasurer Costa _____
 - d. Director Schwarz _____
 - e. Director Massman _____
 - f. Also Present:
 - i. Chief Klyn _____
 - ii. Office Manager/Board Clerk Dahlin _____
 - iii. Guests: _____
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors.
5. Approval of the Minutes of the April 9, 2024, Regular Meeting.
6. Written Communications: There were none.
7. Reports:
 - a. Auxiliary Report: Kathy Steinkamp, MWSPFPD Auxiliary Treasurer: No Action Required
 - b. CAL FIRE Report: No Action Required
 - c. Chief's Reports: James Klyn, Fire Chief. No Action Required

8. Standing Committee Reports for Discussion and Action:
 - a. District Policies & Procedures Committee: Director Doss.
 - b. Treasurers Report on Budget Committee and Financial Summary; Treasurer Costa
 - i. MWSP Budget SnapShot FY23/24
 - ii. Receive Tuolumne County Financial Reports
 1. Tuolumne County Trial Balance for Month Ending February 29, 2024
 2. Tuolumne County Budget vs Actual for Month Ending February 29, 2024
 3. Tuolumne County Trial Balance for Month Ending March 31, 2024
 4. Tuolumne County Budget vs Actual for Month Ending March 31, 2024
9. Discussion and Action Items:
 - a. Resolution 2024.05.14.1 Intention To Levy Assessments For FY 2024/25, Preliminarily Approving Engineer's Report, And Providing For Notice Of Hearing on June 11, 2024, For The Mi-Wuk/Sugar Pine Fire Protection District Fire Suppression And Protection Services Assessment; President McDonald
 - b. Review Proposals for an Independent Audit for the fiscal years ending June 30, 2023, 2024 and 2025 and determine if any firms should address the board at the June board meeting; President McDonald
 - c. Board consideration for approval of new and revised policies for the Mi-Wuk/Sugar Pine Fire Protection 2024 District Manual; Vice President Doss
 - i. New - Reproductive Loss (policy number to be determined)
 - ii. New - Chapter 2.03: Compensation And Benefits - 2.03.140 Benefits – Health Insurance
 - iii. Revised - Chapter 2.08: Member Activities - 2.08.030 Workplace Violence Prevention
 - iv. Revised - Chapter 2.01: General Administration - 2.01.145 Records Retention Schedules
 - d. Discussion regarding letter from Vertical Bridge Re: Option and Lease Agreement (“Lease”) by and between Mi-Wuk Sugar Pine Fire Protection District (“Landlord”) and VB BTS II, LLC (“Tenant”) dated June 29th, 2023; Revenue Share Fee (Parcel ID # 047-060-023) Site Name and Number: Mi-Wuk Village / US-CA-5423; Chief Klyn
 - e. Discussion regarding a community alert system; Chief Klyn
 - f. Discussion regarding “New closest resource” publications by Tuolumne County Fire; Chief Klyn
 - g. Update on AT&T application to California Public Utilities Commission (CPUC) which would remove AT&T’s obligation to provide land-line service in portions of California - Letter from AT&T “The facts about your business phone service”; President McDonald
10. Continuing Business – Discussion Only. No Action Items:
 - a. Staffing Levels and Recruitment
 - b. Fleet

11. Director’s Comments and Requests:

- Directors may report about various matters involving the District.
- Directors may request matters to be included on subsequent meeting agenda(s) for discussion and/or action. The Director may be asked to make a **brief** clarification.
- No discussion will be allowed.
- No action will be taken.

12. Final audience comments:

13. Adjournment: _____

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e., auxiliary aids or services) in order to participate in this public meeting, please contact the District at (209) 586-5256. Notification 48 hours prior to the start of the meeting will enable the District to make reasonable accommodation to ensure accessibility to this public meeting. Pursuant to the California Government Code section 54957.5, public records, including writings relating to an agenda item for open session of a meeting and distributed less than 72 hours prior to the meeting, are available for public inspection at the Mi-Wuk Sugar Pine Fire Protection District office at 24247 Highway 108, Mi Wuk Village, California.

This Notice and Agenda was posted pursuant to District Policy on May 10, 2024



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

"Providing Quality Emergency Response And Fire Protection For The Public"

Minutes

Mi-Wuk Sugar Pine Fire Protection District
Board of Directors

Regular Meeting, 6:00 PM, Tuesday, April 9, 2024

Mi-Wuk Sugar Pine Fire Protection District
24247 Highway 108, Mi Wuk Village, California

1. Call to Order 6:03 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald - Present
 - b. Vice President Doss - Present
 - c. Treasurer Costa - Present
 - d. Director Schwarz - Absent
 - e. Director Massman - Present
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin - Present
 - iii. Guests: There were none
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There were none.
5. Approval of the Minutes of the March 12, 2024, Regular Meeting.
Moved to Approve: Vice President Doss Seconded: Treasurer Costa
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
6. Written Communications: There were none.
7. Reports:
 - a. Auxiliary Report: Val Colborn, MWSPFPD Auxiliary President. No report. Treasurer Costa informed the board that the Auxiliary Rummage Sale will be held on May 24 & 25.
 - b. CAL FIRE Report: No report.
 - c. Chief's Reports: James Klyn, Fire Chief, reported that there were 46 calls in March, 22 in District and 24 out of District. He informed the board that Engineer Rimmer has resigned his fulltime position, but will stay on as a Reserve Engineer, effective May 4th. Chief Klyn will fly the position and test candidates. He also reported that on April 20th there will be a Firewise meeting at the Mi Wuk library and he will see if there is interest in the home hardening assessment class that he would like to hold at the station. He recently attended the

State’s pilot program ‘train the trainer’ class and is certified to teach it. Chief McClintock and Chief Johnson would also help put on the two-day class if at least twenty people are interested.

8. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Doss reported that the committee met and is working on 7-8 policies that they plan to have some of them ready for the board in May. Once approved, they will go to Office Manager Dahlin to add to the digital manual. He added they will then start going through certain sections of the manual each month.
- a. Treasurers Report on Budget Committee and Financial Summary; Treasurer Costa reported that the County reports were not received until the morning of this meeting so there was not time to verify them or prepare the Budget Snapshot. The committee met and is working on capital reserve and capital asset policy recommendations and are gearing up for the next fiscal year budget.
 - i. MWSP Budget SnapShot FY23/24 - Tabled
 - ii. Receive Tuolumne County Financial Reports – Tabled
 - 1. Tuolumne County Trial Balance for Month Ending February 29, 2024
 - 2. Tuolumne County Budget vs Actual for Month Ending February 29, 2024

9. Discussion and Action Items:

- a. Draft Request for Proposal for an Independent Audit for the fiscal years ending June 30, 2023, 2024 and 2025; Office Manager Dahlin asked the board to review the dates that are highlighted and the language in ‘Scope of Work’ and ‘Fees’ regarding single audits which are required when receiving federal funds of over \$750,000. Chief Klyn explained that the engine grant request was for \$750,000 and he does not expect to receive over that amount. After discussion it was decided to remove #4 of ‘Scope of Work’ and to not include the alternate ‘E’ in Fees. It was also decided to change ‘Payment for the audit will be made upon receipt of the audit reports’ to ‘...upon board approval of the audit reports’ in ‘Contractual Arrangements.’ The timeline was discussed and it was decided that the RFP issue date would be determined by Chief Klyn and Office Manager Dahlin based upon the date it could be advertised in the Union Democrat. The due date will be noon on May 14, 2024. Review of proposals will be May 14 through June 7, 2024. Evaluation and award of contract by the board will be June 11, 2024, and the finalist will be notified on June 13, 2024.

Treasurer Costa moved to approve the RFP with the discussed changes.

Seconded: Vice President Doss

Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

- b. Update on the AT&T application to the California Public Utilities Commission (CPUC) which would remove AT&T’s obligation to provide land-line service in portions of California; President McDonald reported that they held web hearings in January through March and that the CPUC has received a large number of comments opposing this. The CPUC website has timelines and information. He also reported that the president of AT&T has stated that they will not leave people without service.
- c. CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Gov. Code section 54957(b)(1).) Title: Fire - Chief - President McDonald adjourned the board to closed session at 6:48 PM.

- d. Return to Open Session – 7:34 PM
 - e. Report on Closed Session; President McDonald summarized the evaluation process and informed everyone that it was successfully completed and that he is pleased to say that Chief Klyn will still be here for the District.
10. Continuing Business – Discussion Only. No Action Items:
- a. Staffing Levels and Recruitment – Chief Klyn reported that there have been changes in volunteer staffing, Intern Engineer Colwell left for CalFire but there are two new applicants in process. He also reported that he considered hiring in-house for the upcoming Engineer position but several people are interested in it so he will advertise it.
 - b. Fleet – No comments.
11. Director’s Comments and Requests:
- Directors may report about various matters involving the District.
 - Directors may request matters to be included on subsequent meeting agenda(s) for discussion and/or action. The Director **may** be asked to make a **brief** clarification.
 - No discussion will be allowed.
 - No action will be taken.
- Treasurer Costa shared that Tuolumne County Supervisor Anaiyah Kirk has raised concerns about the impact to the fire services due to decreases in funding and that he thinks Tuolumne County will be in trouble. She would like to discuss the topic in the future. Director Doss suggested that Supervisor Kirk be invited to a future meeting. Treasurer Costa added that Debi Bautista will be invited to a future meeting.
12. Final audience comments: There were none.
13. Adjournment: 7:42 PM

Approved by the District Board of Directors in the meeting assembled May 14, 2024.

Jim McDonald, Board President

February 29, 2024
FEFS017TC Trial Balance
 Ledger: GL - General Ledger
 All Account Types
 Fiscal Period 08/2024

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Fund: 9030 - Mi-Wuk Fire District

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 10 - Assets					
100100 - Claim on Pooled Cash	92,682.22	17,922.18	110,525.79	(92,603.61)	78.61
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	57,763.88	0.00	0.00	0.00	57,763.88
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation-Structures	(410,990.00)	0.00	0.00	0.00	(410,990.00)
129200 - Accum Depreciation-Equipment	(160,274.92)	0.00	0.00	0.00	(160,274.92)
10 Type Total	974,188.14	17,922.18	110,525.79	(92,603.61)	881,584.53
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	46,336.47	46,336.47	0.00	0.00
202200 - Sales Tax Payable	(53.20)	0.00	0.00	0.00	(53.20)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(8,664.00)	0.00	0.00	0.00	(8,664.00)
203920 - Accrued Sick	(5,845.00)	0.00	0.00	0.00	(5,845.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(15,551.45)	0.00	0.00	0.00	(15,551.45)
205310 - Advances From Other Funds	0.00	0.00	17,200.00	(17,200.00)	(17,200.00)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
20 Type Total	(257,350.79)	46,336.47	63,536.47	(17,200.00)	(274,550.79)
Type - 30 - Fund Balance					
331200 - Agency Obligation	(283,478.23)	0.00	0.00	0.00	(283,478.23)
380600 - Capital Assets, Net	(638,217.37)	0.00	0.00	0.00	(638,217.37)
30 Type Total	(921,695.60)	0.00	0.00	0.00	(921,695.60)
Type - 40 - Revenues					

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
411110 - Pty Taxes-Current Secured	(123,263.69)	0.00	0.00	0.00	(123,263.69)
412110 - Pty Taxes-Current Unsecured	(4,951.92)	0.00	0.00	0.00	(4,951.92)
416110 - Pty Taxes-Supplemental	(1,409.53)	0.00	0.00	0.00	(1,409.53)
441110 - Interest Income	(1,140.13)	0.96	0.00	0.96	(1,139.17)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
458110 - State-Homeowners Property Tax	(896.02)	0.00	0.00	0.00	(896.02)
459119 - State-Emergency Fire Fighting	0.00	0.00	0.00	0.00	0.00
469840 - Other Govts-San Francisco	(613.00)	0.00	0.00	0.00	(613.00)
471211 - Benefit Assessments-Fire Assmt	(171,380.04)	0.00	0.00	0.00	(171,380.04)
474200 - IEC In-Service Training Prog	(2,628.38)	0.00	0.00	0.00	(2,628.38)
474250 - Fees-Fleet Services	0.00	0.00	0.00	0.00	0.00
496000 - Donations	(120.00)	0.00	0.00	0.00	(120.00)
496060 - Donations-Auxiliary Utilities	(1,399.65)	0.00	0.00	0.00	(1,399.65)
496065 - Donations-Auxiliary Misc	(36,354.66)	0.00	0.00	0.00	(36,354.66)
40 Type Total	(352,157.02)	0.96	0.00	0.96	(352,156.06)
Type - 50 - Expenditures					
511110 - Salaries-Reg	315,089.81	45,107.82	0.00	45,107.82	360,197.63
511115 - Salaries-Part Time	0.00	194.79	0.00	194.79	194.79
511120 - Salaries-Reserve	27,068.76	3,679.16	0.00	3,679.16	30,747.92
511125 - Salaries-Overtime	25,218.44	2,574.00	0.00	2,574.00	27,792.44
512115 - FICA	28,104.42	3,944.03	0.00	3,944.03	32,048.45
512120 - Unemployment Insurance	875.00	125.00	0.00	125.00	1,000.00
512305 - Employees Group Insurance	40,517.34	5,872.23	723.14	5,149.09	45,666.43
512325 - Life Insurance	276.75	33.75	0.00	33.75	310.50
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
512510 - Recruitment Expense	324.00	0.00	0.00	0.00	324.00
521145 - Small Tools	166.12	40.87	0.00	40.87	206.99
521150 - Expendable Equipment	4,380.40	1,049.30	0.00	1,049.30	5,429.70
521173 - Food-Other	149.98	0.00	0.00	0.00	149.98
521180 - Clothing & Personal Supplies	264.67	540.28	0.00	540.28	804.95
521190 - Household Expense	1,356.15	251.21	0.00	251.21	1,607.36

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 08/2024

Report Generated on Apr 9, 2024 12:46:40 PM

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
521310 - Communications	2,621.83	838.07	0.00	838.07	3,459.90
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	3,830.23	237.95	0.00	237.95	4,068.18
522130 - Maint-Equip Vehicles	8,112.55	1,455.56	0.00	1,455.56	9,568.11
522205 - Maint-Buildings & Improvements	4,490.11	855.19	0.00	855.19	5,345.30
522225 - Maint-Grounds	1,050.93	0.00	0.00	0.00	1,050.93
523210 - Dues & Memberships	2,774.08	0.00	0.00	0.00	2,774.08
525110 - Office Expense	654.77	224.43	0.00	224.43	879.20
525140 - Office-Photocopy	470.99	66.48	0.00	66.48	537.47
525150 - Office-Postage	5.34	27.20	0.00	27.20	32.54
526110 - PS&S-Professional Services	5,741.09	3,180.00	0.00	3,180.00	8,921.09
526124 - PS&S-Auditor-Controller	1,214.50	266.25	0.00	266.25	1,480.75
527210 - Rents-Equipment	896.75	79.25	0.00	79.25	976.00
528000 - SDE Special Department Expense	759.35	0.00	0.00	0.00	759.35
528184 - SDE-Awards & Certificates	13.69	176.50	0.00	176.50	190.19
529105 - Travel	2,844.12	0.00	0.00	0.00	2,844.12
529110 - Travel & Trans-Fuel	12,477.44	1,605.16	0.00	1,605.16	14,082.60
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	579.25	0.00	0.00	0.00	579.25
529134 - Travel & Trans-Rent Payment	0.00	22,820.54	0.00	22,820.54	22,820.54
529210 - Utilities	4,727.62	2,701.99	0.00	2,701.99	7,429.61
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
542000 - Buildings & Improvements	6,777.00	0.00	0.00	0.00	6,777.00
544400 - Misc/Specialized Equipment	21,091.37	12,578.78	0.00	12,578.78	33,670.15
50 Type Total	557,015.27	110,525.79	723.14	109,802.65	666,817.92
9030 - Mi-Wuk Fire District Total	0.00	174,785.40	174,785.40	0.00	0.00

Dept 230

Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire District

For 2024 Period Feb

Run Date: Apr 9, 2024 12:46:13 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230 - Mi-Wuk Fire District								
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	0.00	0.00	123,263.69	101,354.31	45%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	0.00	0.00	4,951.92	-23.92	0%
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	0.00	0.00	1,409.53	5,730.47	80%
Total Taxes			236,735.00	0.00	0.00	129,625.14	107,109.86	45%
9030204230	441110	Interest Income	1,500.00	-0.96	0.00	1,139.17	360.83	24%
Total Use of Money & Property			1,500.00	-0.96	0.00	1,139.17	360.83	24%
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	896.02	1,048.98	54%
Total State Revenue			1,945.00	0.00	0.00	896.02	1,048.98	54%
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	613.00	0.00	0%
Total Other Governments			613.00	0.00	0.00	613.00	0.00	0%
9030204230	471211	Benefit Assessments-Fire Assmt	314,625.00	0.00	0.00	171,380.04	143,244.96	46%
9030204230	474200	IEC In-Service Training Prog	0.77	0.00	0.00	0.00	0.77	100%
Total Charges for Services			314,625.77	0.00	0.00	171,380.04	143,245.73	46%
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%
Total Miscellaneous Revenue			659.00	0.00	0.00	0.00	659.00	100%
9030204230	496000	Donations	0.00	0.00	0.00	120.00	-120.00	
Total Other Finance Sources			0.00	0.00	0.00	120.00	-120.00	/0
Total Revenue			556,077.77	-0.96	0.00	303,773.37	252,304.40	45%
9030204230	511110	Salaries-Reg	282,181.00	21,778.22	0.00	162,401.52	119,779.48	42%
9030204230	511115	Salaries-Part Time	0.00	194.79	0.00	194.79	-194.79	
9030204230	511120	Salaries-Reserve	73,000.00	3,679.16	0.00	30,747.92	42,252.08	58%
9030204230	511125	Salaries-Overtime	35,000.00	2,574.00	0.00	27,792.44	7,207.56	21%
9030204230	512115	FICA	29,751.00	2,159.30	0.00	16,916.99	12,834.01	43%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	1,000.00	500.00	33%
9030204230	512305	Employees Group Insurance	61,000.00	5,149.09	0.00	45,666.43	15,333.57	25%
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	310.50	2,364.50	88%
9030204230	512330	Workers Comp Insurance	16,804.00	0.00	0.00	16,802.34	1.66	0%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	0.00	0.00	324.00	1,676.00	84%
Total Salaries and Benefits			504,361.00	35,693.31	0.00	302,156.93	202,204.07	40%
9030204230	521145	Small Tools	500.00	40.87	0.00	206.99	293.01	59%
9030204230	521150	Expendable Equipment	2,200.00	1,049.30	0.00	2,842.95	-642.95	-29%
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%
9030204230	521180	Clothing & Personal Supplies	1,500.00	540.28	0.00	804.95	695.05	46%
9030204230	521190	Household Expense	2,100.00	0.00	0.00	455.28	1,644.72	78%
9030204230	521310	Communications	5,400.00	838.07	0.00	3,459.90	1,940.10	36%
9030204230	521610	Insurance	17,489.00	0.00	0.00	17,489.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%
9030204230	522125	Maint-Equipment	6,000.00	47.95	0.00	3,878.18	2,121.82	35%
9030204230	522130	Maint-Equip Vehicles	25,000.00	1,433.16	0.00	9,439.02	15,560.98	62%
9030204230	522205	Maint-Buildings & Improvements	4,300.00	81.44	0.00	3,639.31	660.69	15%
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	74.05	1,425.95	95%
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%
9030204230	523210	Dues & Memberships	2,973.00	0.00	0.00	2,774.08	198.92	7%
9030204230	525110	Office Expense	1,000.00	170.07	0.00	737.86	262.14	26%
9030204230	525140	Office-Photocopy	700.00	66.48	0.00	537.47	162.53	23%
9030204230	525150	Office-Postage	400.00	27.20	0.00	32.54	367.46	92%
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	0.00	0.00	0.00	5,300.00	100%
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	0.00	0.00	0.00	4,300.00	100%
9030204230	526110	PS&S-Professional Services	14,000.00	3,180.00	0.00	8,921.09	5,078.91	36%
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	0.00	7,500.00	100%

Budget vs Actual
Tuolumne County of Tuolumne
Mi-Wuk Fire District

For 2024 Period Feb

Run Date: Apr 9, 2024 12:46:13 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	526124	PS&S-Auditor-Controller	2,500.00	266.25	0.00	1,480.75	1,019.25	41%
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	976.00	434.00	31%
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%
9030204230	528000	SDE Special Department Expense	21,200.00	0.00	0.00	759.35	20,440.65	96%
9030204230	528184	SDE-Awards & Certificates	500.00	176.50	0.00	190.19	309.81	62%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	0.00	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	1,605.16	0.00	11,412.15	13,587.85	54%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	579.25	2,920.75	83%
9030204230	529134	Travel & Trans-â€"Rent Payment	22,821.00	22,820.54	0.00	22,820.54	0.46	0%
9030204230	529210	Utilities	12,100.00	2,012.76	0.00	5,547.06	6,552.94	54%
Total Services and Supplies			199,307.00	34,435.28	0.00	99,154.53	100,152.47	50%
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	15,376.15	48.85	0%
Total Fixed Assets			15,425.00	0.00	0.00	15,376.15	48.85	0%
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,200.92	2,200.92	
Total Other Financing Uses			0.00	0.00	0.00	-2,200.92	2,200.92	/0
9030204230	691110	Appropriation-Contingencies	205,173.00	0.00	0.00	0.00	205,173.00	100%
9030204230	691114	Contingency-Employee Health Be	35,000.00	0.00	0.00	0.00	35,000.00	100%
Total Contingencies			240,173.00	0.00	0.00	0.00	240,173.00	100%
Total Expenditures			959,266.00	70,128.59	0.00	414,486.69	544,779.31	57%
Total Net Mi-Wuk Fire District			-403,188.23	-70,129.55	0.00	-110,713.32	-292,474.91	

Dept 235
Budget vs Actual
Tuolumne County of Tuolumne
Mi-Wuk Fire Special Projects

For 2024 Period Feb

Run Date: Apr 9, 2024 12:46:13 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204235 - Mi-Wuk Fire Special Projects								
9030204235	443300	Rents	8,000.00	0.00	0.00	8,000.00	0.00	0%
Total Use of Money & Property			8,000.00	0.00	0.00	8,000.00	0.00	0%
9030204235	459119	State-Emergency Fire Fighting	349,437.00	0.00	0.00	0.00	349,437.00	100%
Total State Revenue			349,437.00	0.00	0.00	0.00	349,437.00	100%
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	0.00	0.00	0.00	155,635.00	100%
Total Federal Revenue			155,635.00	0.00	0.00	0.00	155,635.00	100%
9030204235	474200	IEC In-Service Training Prog	8,800.00	0.00	0.00	2,628.38	6,171.62	70%
Total Charges for Services			8,800.00	0.00	0.00	2,628.38	6,171.62	70%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	0.00	0.00	1,399.65	3,500.35	71%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	0.00	0.00	36,354.66	35,805.34	50%
Total Other Finance Sources			77,060.00	0.00	0.00	37,754.31	39,305.69	51%
Total Revenue			598,932.00	0.00	0.00	48,382.69	550,549.31	92%
9030204235	511110	Salaries-Reg	197,838.00	23,329.60	0.00	197,796.11	41.89	0%
9030204235	511147	Salaries-Emergency Admin	16,112.00	0.00	0.00	0.00	16,112.00	100%
9030204235	512115	FICA	15,258.00	1,784.73	0.00	15,131.46	126.54	1%
9030204235	512330	Workers Comp Insurance	12,200.00	0.00	0.00	0.00	12,200.00	100%
Total Salaries and Benefits			241,408.00	25,114.33	0.00	212,927.57	28,480.43	12%
9030204235	521150	Expendable Equipment	28,780.00	0.00	0.00	2,586.75	26,193.25	91%
9030204235	521173	Food-Other	660.00	0.00	0.00	149.98	510.02	77%
9030204235	521190	Household Expense	2,200.00	251.21	0.00	1,152.08	1,047.92	48%
9030204235	522125	Maint-Equipment	0.00	190.00	0.00	190.00	-190.00	
9030204235	522130	Maint-Equip Vehicles	700.00	22.40	0.00	129.09	570.91	82%
9030204235	522205	Maint-Buildings & Improvements	11,216.00	773.75	0.00	1,705.99	9,510.01	85%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	976.88	8,023.12	89%
9030204235	525110	Office Expense	330.00	54.36	0.00	141.34	188.66	57%
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	2,750.00	0.00	0.00	2,747.55	2.45	0%
9030204235	529110	Travel & Trans-Fuel	2,975.00	0.00	0.00	2,670.45	304.55	10%
9030204235	529210	Utilities	4,900.00	689.23	0.00	1,882.55	3,017.45	62%
Total Services and Supplies			64,105.00	1,980.95	0.00	14,332.66	49,772.34	78%
9030204235	542000	Buildings & Improvements	8,000.00	0.00	0.00	6,777.00	1,223.00	15%
9030204235	544200	Fire Equipment	148,413.00	0.00	0.00	0.00	148,413.00	100%
9030204235	544400	Misc/Specialized Equipment	17,296.00	12,578.78	0.00	18,294.00	-998.00	-6%
Total Fixed Assets			173,709.00	12,578.78	0.00	25,071.00	148,638.00	86%
Total Expenditures			479,222.00	39,674.06	0.00	252,331.23	226,890.77	47%
Total Net Mi-Wuk Fire Special Projects			119,710.00	-39,674.06	0.00	-203,948.54	323,658.54	
Total Revenues			1,155,009.77	352,156.06	0.00	352,156.06	802,853.71	1.30
Total Expenditures			1,438,488.00	666,817.92	0.00	666,817.92	771,670.08	0.54
Net Total			-283,478.23	-314,661.86	0.00	-314,661.86	31,183.63	-11%

March 31, 2024
FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 09/2024

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Fund: 9030 - Mi-Wuk Fire District

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
Type - 10 - Assets					
100100 - Claim on Pooled Cash	78.61	93,646.57	93,689.02	(42.45)	36.16
100150 - Petty Cash	500.00	0.00	0.00	0.00	500.00
102900 - Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
102905 - Allowance for Uncollect Taxes	0.00	0.00	0.00	0.00	0.00
106980 - Due From Other Governments	0.00	0.00	0.00	0.00	0.00
110000 - Prepaid Expenses	0.00	0.00	0.00	0.00	0.00
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	753,846.64	0.00	0.00	0.00	753,846.64
124000 - Equipment	57,763.88	0.00	0.00	0.00	57,763.88
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation- Structures	(410,990.00)	0.00	0.00	0.00	(410,990.00)
129200 - Accum Depreciation- Equipment	(160,274.92)	0.00	0.00	0.00	(160,274.92)
10 Type Total	881,584.53	93,646.57	93,689.02	(42.45)	881,542.08
Type - 20 - Liabilities					
202100 - Accounts Payable	0.00	24,638.08	24,638.08	0.00	0.00
202200 - Sales Tax Payable	(53.20)	0.00	0.00	0.00	(53.20)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(8,664.00)	0.00	0.00	0.00	(8,664.00)
203920 - Accrued Sick	(5,845.00)	0.00	0.00	0.00	(5,845.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(15,551.45)	0.00	0.00	0.00	(15,551.45)
205310 - Advances From Other Funds	(17,200.00)	17,200.00	78,800.00	(61,600.00)	(78,800.00)
221005 - Notes Payable-Long Term	(227,237.14)	0.00	0.00	0.00	(227,237.14)
20 Type Total	(274,550.79)	41,838.08	103,438.08	(61,600.00)	(336,150.79)
Type - 30 - Fund Balance					
331200 - Agency Obligation	(283,478.23)	0.00	0.00	0.00	(283,478.23)
380600 - Capital Assets, Net	(638,217.37)	0.00	0.00	0.00	(638,217.37)
30 Type Total	(921,695.60)	0.00	0.00	0.00	(921,695.60)
Type - 40 - Revenues					

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 09/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
411110 - Pty Taxes-Current Secured	(123,263.69)	0.00	0.00	0.00	(123,263.69)
412110 - Pty Taxes-Current Unsecured	(4,951.92)	0.00	0.00	0.00	(4,951.92)
416110 - Pty Taxes-Supplemental	(1,409.53)	0.00	0.00	0.00	(1,409.53)
441110 - Interest Income	(1,139.17)	4.38	274.93	(270.55)	(1,409.72)
443300 - Rents	(8,000.00)	0.00	0.00	0.00	(8,000.00)
458110 - State-Homeowners Property Tax	(896.02)	0.00	0.00	0.00	(896.02)
459119 - State-Emergency Fire Fighting	0.00	0.00	0.00	0.00	0.00
469840 - Other Govts-San Francisco	(613.00)	0.00	0.00	0.00	(613.00)
471211 - Benefit Assessments-Fire Assmt	(171,380.04)	0.00	0.00	0.00	(171,380.04)
474200 - IEC In-Service Training Prog	(2,628.38)	0.00	0.00	0.00	(2,628.38)
474250 - Fees-Fleet Services	0.00	0.00	0.00	0.00	0.00
496000 - Donations	(120.00)	0.00	0.00	0.00	(120.00)
496060 - Donations-Auxiliary Utilities	(1,399.65)	0.00	969.08	(969.08)	(2,368.73)
496065 - Donations-Auxiliary Misc	(36,354.66)	0.00	12,883.80	(12,883.80)	(49,238.46)
40 Type Total	(352,156.06)	4.38	14,127.81	(14,123.43)	(366,279.49)
Type - 50 - Expenditures					
511110 - Salaries-Reg	360,197.63	33,127.33	0.00	33,127.33	393,324.96
511115 - Salaries-Part Time	0.00	200.00	0.00	200.00	200.00
511120 - Salaries-Reserve	30,942.71	6,640.63	0.00	6,640.63	37,583.34
511125 - Salaries-Overtime	27,792.44	3,034.67	0.00	3,034.67	30,827.11
511147 - Salaries-Emergency Admin	0.00	861.29	0.00	861.29	861.29
512115 - FICA	32,048.45	3,355.55	0.00	3,355.55	35,404.00
512120 - Unemployment Insurance	1,000.00	125.00	0.00	125.00	1,125.00
512305 - Employees Group Insurance	45,666.43	5,872.23	723.14	5,149.09	50,815.52
512325 - Life Insurance	310.50	33.75	0.00	33.75	344.25
512330 - Workers Comp Insurance	16,802.34	0.00	0.00	0.00	16,802.34
512510 - Recruitment Expense	324.00	77.00	0.00	77.00	401.00
521145 - Small Tools	206.99	0.00	0.00	0.00	206.99
521150 - Expendable Equipment	5,429.70	0.00	0.00	0.00	5,429.70
521173 - Food-Other	149.98	35.98	0.00	35.98	185.96
521180 - Clothing & Personal Supplies	804.95	0.00	0.00	0.00	804.95

FEFS017TC Trial Balance
Ledger: GL - General Ledger
All Account Types
Fiscal Period 09/2024

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
521190 - Household Expense	1,607.36	269.74	0.00	269.74	1,877.10
521310 - Communications	3,459.90	370.60	72.00	298.60	3,758.50
521610 - Insurance	17,489.00	0.00	0.00	0.00	17,489.00
522125 - Maint-Equipment	4,068.18	0.00	0.00	0.00	4,068.18
522130 - Maint-Equip Vehicles	9,568.11	16,516.43	0.00	16,516.43	26,084.54
522205 - Maint-Buildings & Improvements	5,345.30	203.59	0.00	203.59	5,548.89
522225 - Maint-Grounds	1,050.93	0.00	0.00	0.00	1,050.93
522600 - Fire Extinguisher Testing	0.00	310.00	0.00	310.00	310.00
523210 - Dues & Memberships	2,774.08	0.00	0.00	0.00	2,774.08
525110 - Office Expense	879.20	649.00	0.00	649.00	1,528.20
525140 - Office-Photocopy	537.47	75.98	0.00	75.98	613.45
525150 - Office-Postage	32.54	12.35	0.00	12.35	44.89
526110 - PS&S-Professional Services	8,921.09	0.00	0.00	0.00	8,921.09
526124 - PS&S-Auditor-Controller	1,480.75	241.50	0.00	241.50	1,722.25
527210 - Rents-Equipment	976.00	79.25	0.00	79.25	1,055.25
528000 - SDE Special Department Expense	759.35	1,247.96	0.00	1,247.96	2,007.31
528184 - SDE-Awards & Certificates	190.19	0.00	0.00	0.00	190.19
529105 - Travel	2,844.12	0.00	0.00	0.00	2,844.12
529110 - Travel & Trans-Fuel	14,082.60	1,718.15	0.00	1,718.15	15,800.75
529112 - Travel & Trans-Priv Auto	0.00	0.00	0.00	0.00	0.00
529116 - Training-Travel	579.25	0.00	0.00	0.00	579.25
529134 - Travel & Trans-Rent Payment	22,820.54	0.00	0.00	0.00	22,820.54
529210 - Utilities	7,429.61	1,503.04	0.00	1,503.04	8,932.65
532460 - Interest-Long Term Debt	(2,200.92)	0.00	0.00	0.00	(2,200.92)
542000 - Buildings & Improvements	6,777.00	0.00	0.00	0.00	6,777.00
544400 - Misc/Specialized Equipment	33,670.15	0.00	0.00	0.00	33,670.15
50 Type Total	666,817.92	76,561.02	795.14	75,765.88	742,583.80
9030 - Mi-Wuk Fire District Total	0.00	212,050.05	212,050.05	0.00	0.00

Dept 230

Budget vs Actual

Tuolumne County of Tuolumne

Mi-Wuk Fire District

For 2024 Period Mar

Run Date: Apr 26, 2024 3:54:01 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230 - Mi-Wuk Fire District								
9030204230	411110	Ppty Taxes-Current Secured	224,618.00	0.00	0.00	123,263.69	101,354.31	45%
9030204230	412110	Ppty Taxes-Current Unsecured	4,928.00	0.00	0.00	4,951.92	-23.92	0%
9030204230	414110	Ppty Taxes-Prior Unsecured	49.00	0.00	0.00	0.00	49.00	100%
9030204230	416110	Ppty Taxes-Supplemental	7,140.00	0.00	0.00	1,409.53	5,730.47	80%
Total Taxes			236,735.00	0.00	0.00	129,625.14	107,109.86	45%
9030204230	441110	Interest Income	1,500.00	270.55	0.00	1,409.72	90.28	6%
Total Use of Money & Property			1,500.00	270.55	0.00	1,409.72	90.28	6%
9030204230	458110	State-Homeowners Property Tax	1,945.00	0.00	0.00	896.02	1,048.98	54%
Total State Revenue			1,945.00	0.00	0.00	896.02	1,048.98	54%
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	613.00	0.00	0%
Total Other Governments			613.00	0.00	0.00	613.00	0.00	0%
9030204230	471211	Benefit Assessments-Fire Assmt	314,625.00	0.00	0.00	171,380.04	143,244.96	46%
9030204230	474200	IEC In-Service Training Prog	0.77	0.00	0.00	0.00	0.77	100%
Total Charges for Services			314,625.77	0.00	0.00	171,380.04	143,245.73	46%
9030204230	483450	Refunds-Insurance Premiums	659.00	0.00	0.00	0.00	659.00	100%
Total Miscellaneous Revenue			659.00	0.00	0.00	0.00	659.00	100%
9030204230	496000	Donations	0.00	0.00	0.00	120.00	-120.00	
Total Other Finance Sources			0.00	0.00	0.00	120.00	-120.00	/0
Total Revenue			556,077.77	270.55	0.00	304,043.92	252,033.85	45%
9030204230	511110	Salaries-Reg	282,181.00	33,127.33	0.00	195,528.85	86,652.15	31%
9030204230	511115	Salaries-Part Time	0.00	200.00	0.00	200.00	-200.00	
9030204230	511120	Salaries-Reserve	73,000.00	6,640.63	0.00	37,583.34	35,416.66	49%
9030204230	511125	Salaries-Overtime	40,500.00	3,034.67	0.00	30,827.11	9,672.89	24%
9030204230	512115	FICA	29,751.00	3,289.66	0.00	20,206.65	9,544.35	32%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	1,125.00	375.00	25%
9030204230	512305	Employees Group Insurance	61,000.00	5,149.09	0.00	50,815.52	10,184.48	17%
9030204230	512325	Life Insurance	2,675.00	33.75	0.00	344.25	2,330.75	87%
9030204230	512330	Workers Comp Insurance	16,804.00	0.00	0.00	16,802.34	1.66	0%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	77.00	0.00	401.00	1,599.00	80%
Total Salaries and Benefits			509,861.00	51,677.13	0.00	353,834.06	156,026.94	31%
9030204230	521145	Small Tools	500.00	0.00	0.00	206.99	293.01	59%
9030204230	521150	Expendable Equipment	2,700.00	0.00	0.00	2,842.95	-142.95	-5%
9030204230	521173	Food-Other	255.00	0.00	0.00	0.00	255.00	100%
9030204230	521180	Clothing & Personal Supplies	1,500.00	0.00	0.00	804.95	695.05	46%
9030204230	521190	Household Expense	2,100.00	98.73	0.00	554.01	1,545.99	74%
9030204230	521310	Communications	5,400.00	298.60	0.00	3,758.50	1,641.50	30%
9030204230	521610	Insurance	17,489.00	0.00	0.00	17,489.00	0.00	0%
9030204230	522120	Maint-Internal Vehicles	5,000.00	0.00	0.00	0.00	5,000.00	100%
9030204230	522125	Maint-Equipment	7,000.00	0.00	0.00	3,878.18	3,121.82	45%
9030204230	522130	Maint-Equip Vehicles	30,000.00	16,516.43	0.00	25,955.45	4,044.55	13%
9030204230	522205	Maint-Buildings & Improvements	4,300.00	63.59	0.00	3,702.90	597.10	14%
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	74.05	1,425.95	95%
9030204230	522600	Fire Extinguisher Testing	340.00	310.00	0.00	310.00	30.00	9%
9030204230	523210	Dues & Memberships	2,973.00	0.00	0.00	2,774.08	198.92	7%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	737.86	262.14	26%
9030204230	525140	Office-Photocopy	700.00	75.98	0.00	613.45	86.55	12%
9030204230	525150	Office-Postage	400.00	12.35	0.00	44.89	355.11	89%
9030204230	525200	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100%
9030204230	526106	PS&S-Tax Admin Fee	5,300.00	0.00	0.00	0.00	5,300.00	100%
9030204230	526107	PS&S-Tax Parcel Fee	4,300.00	0.00	0.00	0.00	4,300.00	100%
9030204230	526110	PS&S-Professional Services	14,000.00	0.00	0.00	8,921.09	5,078.91	36%
9030204230	526116	PS&S-Legal	7,500.00	0.00	0.00	0.00	7,500.00	100%

Budget vs Actual
Tuolumne County of Tuolumne
Mi-Wuk Fire District

For 2024 Period Mar

Run Date: Apr 26, 2024 3:54:01 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	526124	PS&S-Auditor-Controller	2,500.00	241.50	0.00	1,722.25	777.75	31%
9030204230	527210	Rents-Equipment	1,410.00	79.25	0.00	1,055.25	354.75	25%
9030204230	527310	Rents-Buildings & Improvements	135.00	0.00	0.00	0.00	135.00	100%
9030204230	528000	SDE Special Department Expense	21,200.00	1,247.96	0.00	2,007.31	19,192.69	91%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	190.19	309.81	62%
9030204230	528205	SDE-Refunds	659.00	0.00	0.00	0.00	659.00	100%
9030204230	529105	Travel	1,000.00	0.00	0.00	96.57	903.43	90%
9030204230	529110	Travel & Trans-Fuel	25,000.00	1,718.15	0.00	13,130.30	11,869.70	47%
9030204230	529112	Travel & Trans-Priv Auto	550.00	0.00	0.00	0.00	550.00	100%
9030204230	529116	Training-Travel	3,500.00	0.00	0.00	579.25	2,920.75	83%
9030204230	529134	Travel & Trans-€ Rent Payment	22,821.00	0.00	0.00	22,820.54	0.46	0%
9030204230	529210	Utilities	12,100.00	1,052.12	0.00	6,599.18	5,500.82	45%
Total Services and Supplies			205,807.00	21,714.66	0.00	120,869.19	84,937.81	41%
9030204230	544400	Misc/Specialized Equipment	15,425.00	0.00	0.00	15,376.15	48.85	0%
Total Fixed Assets			15,425.00	0.00	0.00	15,376.15	48.85	0%
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,200.92	2,200.92	
Total Other Financing Uses			0.00	0.00	0.00	-2,200.92	2,200.92	/0
9030204230	691110	Appropriation-Contingencies	184,673.00	0.00	0.00	0.00	184,673.00	100%
9030204230	691114	Contingency-Employee Health Be	35,000.00	0.00	0.00	0.00	35,000.00	100%
Total Contingencies			219,673.00	0.00	0.00	0.00	219,673.00	100%
Total Expenditures			950,766.00	73,391.79	0.00	487,878.48	462,887.52	49%
Total Net Mi-Wuk Fire District			-394,688.23	-73,121.24	0.00	-183,834.56	-210,853.67	

Dept 235

Budget vs Actual Tuolumne County of Tuolumne Mi-Wuk Fire Special Projects

For 2024 Period Mar

Run Date: Apr 26, 2024 3:54:01 PM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204235 - Mi-Wuk Fire Special Projects								
9030204235	443300	Rents	8,000.00	0.00	0.00	8,000.00	0.00	0%
Total Use of Money & Property			8,000.00	0.00	0.00	8,000.00	0.00	0%
9030204235	459119	State-Emergency Fire Fighting	349,437.00	0.00	0.00	0.00	349,437.00	100%
Total State Revenue			349,437.00	0.00	0.00	0.00	349,437.00	100%
9030204235	464115	Fed-Assist Firefighters SCBA	155,635.00	0.00	0.00	0.00	155,635.00	100%
Total Federal Revenue			155,635.00	0.00	0.00	0.00	155,635.00	100%
9030204235	474200	IEC In-Service Training Prog	8,800.00	0.00	0.00	2,628.38	6,171.62	70%
Total Charges for Services			8,800.00	0.00	0.00	2,628.38	6,171.62	70%
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	969.08	0.00	2,368.73	2,531.27	52%
9030204235	496065	Donations-Auxiliary Misc	72,160.00	12,883.80	0.00	49,238.46	22,921.54	32%
Total Other Finance Sources			77,060.00	13,852.88	0.00	51,607.19	25,452.81	33%
Total Revenue			598,932.00	13,852.88	0.00	62,235.57	536,696.43	90%
9030204235	511110	Salaries-Reg	197,838.00	0.00	0.00	197,796.11	41.89	0%
9030204235	511147	Salaries-Emergency Admin	16,112.00	861.29	0.00	861.29	15,250.71	95%
9030204235	512115	FICA	15,258.00	65.89	0.00	15,197.35	60.65	0%
9030204235	512330	Workers Comp Insurance	12,200.00	0.00	0.00	0.00	12,200.00	100%
Total Salaries and Benefits			241,408.00	927.18	0.00	213,854.75	27,553.25	11%
9030204235	521150	Expendable Equipment	28,780.00	0.00	0.00	2,586.75	26,193.25	91%
9030204235	521173	Food-Other	660.00	35.98	0.00	185.96	474.04	72%
9030204235	521190	Household Expense	2,200.00	171.01	0.00	1,323.09	876.91	40%
9030204235	522125	Maint-Equipment	0.00	0.00	0.00	190.00	-190.00	
9030204235	522130	Maint-Equip Vehicles	700.00	0.00	0.00	129.09	570.91	82%
9030204235	522205	Maint-Buildings & Improvements	11,216.00	140.00	0.00	1,845.99	9,370.01	84%
9030204235	522225	Maint-Grounds	9,000.00	0.00	0.00	976.88	8,023.12	89%
9030204235	525110	Office Expense	330.00	649.00	0.00	790.34	-460.34	-139%
9030204235	526110	PS&S-Professional Services	7,500.00	0.00	0.00	0.00	7,500.00	100%
9030204235	528000	SDE Special Department Expense	594.00	0.00	0.00	0.00	594.00	100%
9030204235	529105	Travel	2,750.00	0.00	0.00	2,747.55	2.45	0%
9030204235	529110	Travel & Trans-Fuel	2,975.00	0.00	0.00	2,670.45	304.55	10%
9030204235	529210	Utilities	4,900.00	450.92	0.00	2,333.47	2,566.53	52%
Total Services and Supplies			71,605.00	1,446.91	0.00	15,779.57	55,825.43	78%
9030204235	542000	Buildings & Improvements	8,000.00	0.00	0.00	6,777.00	1,223.00	15%
9030204235	544200	Fire Equipment	148,413.00	0.00	0.00	0.00	148,413.00	100%
9030204235	544400	Misc/Specialized Equipment	18,296.00	0.00	0.00	18,294.00	2.00	0%
Total Fixed Assets			174,709.00	0.00	0.00	25,071.00	149,638.00	86%
Total Expenditures			487,722.00	2,374.09	0.00	254,705.32	233,016.68	48%
Total Net Mi-Wuk Fire Special Projects			111,210.00	11,478.79	0.00	-192,469.75	303,679.75	
Total Revenues			1,155,009.77	366,279.49	0.00	366,279.49	788,730.28	1.32
Total Expenditures			1,438,488.00	742,583.80	0.00	742,583.80	695,904.20	0.48
Net Total			-283,478.23	-376,304.31	0.00	-376,304.31	92,826.08	-33%

March 2024 Financial Summary

- Overall Salaries and Benefits (Dept 230) is under budget with 31% remaining as of March 31st, 2024
- Overall Services and Supplies (Dept 230) is under budget with 41% remaining as of March 31st, 2024

Cash Balance History

	FY 23/24	FY 22/23	FY 21/22	FY 20/21	FY 19/20	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$211,909.63	\$167,585.32	\$253,303.84	\$ 139,966.78	\$ 202,670.42	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$170,995.54	\$38,504.33	\$ 186,690.69	\$ 109,571.47	\$ 158,568.34	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$60.66	\$55.08	\$ 93,563.21	\$ 94.93	\$ 97,354.43	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31	\$52.08	\$77.12	\$ 22,257.21	\$ 73.81	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30	\$53.27	\$53.41	\$ 1,691.61	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31	\$123,592.42	\$18,798.99	\$ 215,046.09	\$ 89.36	\$ 140,891.71	\$ 185,032.02	\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31	\$92,682.22	\$397,360.54	\$ 364,986.75	\$ 41.62	\$ 87,320.27	\$ 172,709.26	\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28	\$78.61	\$336,726.55	\$ 270,328.59	\$ 47.06	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31	\$36.16	\$222,690.02	\$ 270,259.11	\$ 66,178.68	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30		\$378,793.20	\$ 393,006.91	\$ 406,275.87	\$ 264,014.83	\$ 275,251.54	\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$330,825.40	\$ 308,662.07	\$ 285,520.93	\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$290,144.00	\$ 259,482.59	\$ 326,741.77	\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

"Providing Quality Emergency Response And Fire Protection For The Public"

RESOLUTION NO. 2024.05.14.1

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT**

**A RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2024-25,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT
FIRE SUPPRESSION AND PROTECTION SERVICES ASSESSMENT**

WHEREAS, The Mi-Wuk/Sugar Pine Fire Protection District (the "District") was established in 1959 as a primarily volunteer fire department; and

WHEREAS, the mission of the District is to provide fire prevention, emergency response and emergency medical services throughout its boundaries; and

WHEREAS, the Mi-Wuk/Sugar Pine Fire Protection District is authorized, pursuant to the authority provided in California Government Code Section 50078 et seq. and Article XIID of the California Constitution, to levy assessments for fire suppression services; and

WHEREAS, an assessment for fire suppression and protection services has been given the distinctive designation of the "Fire Suppression and Protection Services Assessment" ("Assessment"), and is primarily described as encompassing the District jurisdictional boundaries of the Mi-Wuk/Sugar Pine Fire Protection District; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2010 and approved by 76.19% of the weighted ballots returned by property owners, and such assessments were levied in fiscal year 2010-11 by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District by Resolution No. 2010.07.13.02 passed on July 13, 2010;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District that:

SECTION 1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIID of the California Constitution. The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 2. It is the intention of this Board to continue and collect the assessment for the Fire Suppression and Protection Services Assessment for fiscal year 2024-25. Within the Mi-Wuk/Sugar Pine Fire Protection District, the proposed projects and services are generally described as obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.(the "Services").

SECTION 3. The estimated fiscal year 2024-25 cost of providing the Services is \$327,265. This cost results in a proposed assessment rate of TWO HUNDRED FIFTY-SEVEN DOLLARS AND SIXTY FIVE CENTS (\$257.65) per single-family equivalent benefit unit for fiscal year 2024-25. The Assessments include a provision for an annual increase equal to the change in the San Francisco Bay Area Consumer Price Index ("CPI"), not to exceed 4% (four percent) per year without a further vote or balloting process. The change in the CPI in from December 2022 to December 2023 was 2.62% and the Unused CPI carried forward from the previous fiscal year is 1.13%. Therefore, the maximum authorized assessment rate for fiscal year 2024-25 is increased by 3.75% which equates to \$257.65 per single family equivalent benefit unit. Therefore, the maximum authorized assessment rate for fiscal year 2024-25 is \$257.65 per single family equivalent benefit unit.

SECTION 4. Notice is hereby given that on June 11, 2024, at the hour of SIX (6:00) p.m. at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95346, the Board will hold a public hearing to consider the ordering of the Services, and the levy of the assessments for fiscal year 2024-25.

SECTION 5. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED and ADOPTED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District at a regular meeting thereof held on May 14, 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

Jim McDonald, President, Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District

ATTEST:

Bonnie Dahlin, Clerk, Board of Directors,
Mi-Wuk/Sugar Pine Fire Protection District

FY 24-25

ENGINEER'S REPORT

Mi-Wuk/Sugar Pine Fire Protection District Fire Protection and Emergency Response Services Assessment

May 2024
Preliminary Report

Engineer of Work:


SCI Consulting Group
Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Mi-Wuk/Sugar Pine Fire Protection District

Board of Directors

- President – Jim McDonald
- Vice President – Ron Doss
- Treasurer – Pauline Costa
- Director – Mark Massman
- Director – William Schwarz
- Clerk to the Board – Bonnie Dahlin

Mi-Wuk/Sugar Pine Fire Chief

- James Klyn

Engineer of Work

- SCI Consulting Group

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Introduction

The Mi-Wuk/Sugar Pine Fire Protection District (the "District") was formed in 1959 as a volunteer fire department. In 1974, the Mi-Wuk Fire Protection District consolidated with the Sugar Pine Fire Protection District to form, the Mi-Wuk/Sugar Pine Fire Protection District.

Over the years, the District has augmented its staff with paid professional firefighters, interns, volunteers, and a support employee. The District currently employs 4 full-time professional firefighters and one full-time staff person, with up to nine volunteer intern firefighters, and several volunteer firefighters and support staff. One of the full-time professional firefighter positions and health benefits for all 5 full-time employees are contingent upon prior year additional funding.

The District provides fire suppression and prevention, emergency response and emergency services, as well as basic hazardous materials response, and other services relating to the protection of lives and property.

The Fire District serves approximately 1,500 residences within the communities of Mi-Wuk Village and Sugar Pine along the Highway 108 corridor, and provides additional fire protection and emergency services through its automatic and mutual aid agreement with the Tuolumne County Fire Department and other surrounding Fire Districts.

The District is governed by a five member Board of Directors. Directors are elected by the registered voters within the District boundaries and serve four-year terms.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the continuation of the assessments in 2024-25
- Determine the benefits received from the Services by property within the Mi-Wuk/Sugar Pine Fire Protection District Assessment (the "Assessment District"), and
- Describe the method of assessment apportionment to lots and parcels within the Assessment District.

This Report and the proposed assessments have been made pursuant to the California Government Code Section 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that directly receive the additional fire protection services provided by the assessment funds and specially benefit from such Services. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association V. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* and *Greater Golden Hill* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

Assessment Process

In Fiscal Year 2009-10, the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors (the "Board") by Resolution No. 2010.04.13.1 passed on April 13, 2010, called for an assessment ballot proceeding and public hearing on the proposed establishment of a fire suppression and protection services assessment district.

On April 30, 2010 a notice of assessment and assessment ballot was mailed to property owners within the proposed Assessment District boundaries. Such notice included a description of the Services to be funded by the proposed assessments, a proposed assessment amount for each parcel owned, and an explanation of the method of voting on the assessments. Each notice also included a postage prepaid ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments as well as affix his or her signature.

After the ballots were mailed to property owners in the Assessment District, the required minimum 45 day time period was provided for the return of the assessment ballots. Following this 45 day time period, public hearings were held on July 13, 2010 for the purpose of allowing public testimony regarding the proposed assessments. At the public hearing, the public had the opportunity to speak on the issue.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIIC and XIID of the California Constitution, the proposed assessments could be levied for fiscal year 2010-11, and continued in future years, only if the ballots submitted in favor of the assessments were greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

After the conclusion of the public input portion of the Public Hearing held on July 13, 2010, all valid received ballots were tabulated by representatives from SCI Consulting Group overseen by the League of Women Voters. At the conclusion of the public hearing on July 13, 2010, after the ballots were tabulated, it was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted). Of the ballots received, 76.19% were in support of the proposed assessments.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2010-11 and continue the assessment in future years. The Board took action, by Resolution No. 2010.07.13.02 passed on July 13, 2010, to approve the first year levy of the assessments for fiscal year 2010-11.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$170.00 per single family home, increased each subsequent year by the San Francisco Bay Area Consumer Price Index (CPI) not to exceed 4% per year. In the event that the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%.

In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

If the assessments are so confirmed and approved, the levies would be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2024-25. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2024-25 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2024-25 and the assessments by Resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2024-25.

The public hearing is currently scheduled for June 11, 2024. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2024-25. If so confirmed and approved, the assessments would be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2024-25.

Description of Services

The Mi-Wuk/Sugar Pine Fire Protection District provides a range of fire suppression protection, prevention, and other fire and emergency related services to properties within its boundaries. The Services undertaken by the District and the cost thereof that are paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Following is a description of the Services that are provided for the special benefit of property in the Assessment District.

Due to inadequate funding compared with significant increases in costs and responsibilities, the level of fire protection services in the Assessment District was below the desired level of service. Moreover, an existing special tax and an existing assessment both expired in June of 2010 resulting in a significant decrease in the funding and corresponding level of service. These two elements combined to create the projected baseline level of service which was far below the desired service level. The formula below describes the relationship between the final level of services, the baseline level of service if the assessment had not been instituted, and the enhanced level of services funded by the assessment.

$$\begin{array}{r} \text{Final Level of Service} = \\ \\ \\ \text{Baseline level of Service} \\ \\ + \\ \\ \text{Enhanced Level of Service} \end{array}$$

In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment District also contributes to cover the general costs of administering the District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.

Cost and Budget

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2024-25.

Table 1 - Cost and Budget

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT Improved Fire Protection and Emergency Response Assessment Estimate of Costs Fiscal Year 2024-25		Total Budget
Beginning Fund Balance		\$283,478
Services Costs		
Staffing, Salaries and Benefits		504,361
Equipment Purchase and Maintenance		50,485
Supplies, Insurance, and Small Items		115,222
Appropriations for Contingencies		206,746
Totals for Servicing		\$876,814
Incidental Costs:		
District Management, Project Management and County Collection		\$33,600
Total Benefit of Services		\$910,414
Single Family Equivalent Units (SFEs)		1,270.19
Benefit Received per SFE Unit		\$717
Less		
District Contribution for General Benefits		(45,521)
District Contribution Toward Special Benefits		(254,149.82)
Beginning Fund Balance and Fund Income		(283,478)
		(\$583,149)
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)		\$327,265
Assessment District Budget Allocation to Parcels		
Total Assessment Budget		\$327,265
Single Family Equivalent Benefit Units in District		1,270.19
Assessment per Single Family Equivalent Unit (SFE)		\$257.65

Notes to Cost and Budget:

1. As determined in the following section, at least 5% of the cost of the Services must be funded from sources other than the assessments to cover any general benefits from the Services. Therefore, out of the total cost of Services of \$910,414, the District must contribute at least \$45,521 from sources other than the assessments. The District will actually contribute over \$254,149 which is over 27% of the cost of the Services, and more than covers any general benefits from the Services.
2. Incidental expenses include the administrative costs of the annual administration of the assessment and County fees for collection.

Method of Apportionment

Method of Apportionment

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the Mi-Wuk/Sugar Pine Fire Protection District. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be derived by the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Discussion of Benefit

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as the Mi-Wuk/Sugar Pine Fire Protection District, to levy assessments for fire suppression services. Section 50078 states the following:

"Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article."

In addition, California Government Code Section 50078.1 defines the term "fire suppression" as follows:

"(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard."

Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessments can only be levied based on the special benefit to property. Special benefit means a particular and distinct benefit received by property over and above any general benefits conferred on real property located in the Assessment District or the public at large. With reference to the requirements for assessments, Section 50078.5 of the California Government Code states:

"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."

"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following section describes how and why the Services specially benefit properties. This special benefit is particular and distinct from its effect on other property and that other real property and the public at large do not share.

Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. These types of special benefit are summarized as follows:

- **Increased safety and protection of real property assets for all property owners within the Assessment District.**

The proposed Assessments will fund improved fire suppression and protection services, and thereby can significantly reduce the risk of property damage associated with fires. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

*"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."*¹

*"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."*²

*"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."*³

*"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."*⁴

*"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."*⁵

- **Protection of views, scenery and other resource values for property in the Assessment District.**

The proposed Assessment District will provide funding for improved fire suppression and protection services to protect public and private resources in the Assessment District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

*The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area."*⁶

*"A visually preferred landscape can be the natural outcome of fuels treatments."*⁷

- **Enhanced access to properties in the Assessment District, and utility and desirability of such properties.**

The Assessments will fund improved fire protection and emergency response services in the Assessment District. In addition to preventing damage to property from fires, the assessments will also protect access to property, because fires can impede or prevent access to property. In addition, the Services will enhance the utility and desirability of the properties in the Assessment District.

“A community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy –and good business– to promote and encourage the efforts of individual communities to improve their fire-protection services.”³

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced access and utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General Versus Special Benefit

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit = Total General Benefit + Total Special Benefit

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the baseline level of services provided by the District. The assessment will fund Services “over and above” this general, baseline level of services. The general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

$$\begin{aligned} \text{General Benefit} = & \\ & \text{Benefit to Real Property Outside the Assessment District} + \\ & \text{Benefit to Real Property Inside the Assessment District that is Indirect and} \\ & \text{Derivative} + \\ & \text{Benefit to the Public at Large} \end{aligned}$$

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

Calculating General Benefit

This section provides a measure of the general benefits from the assessments

Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. (It should be noted that the Services may, at times, be used outside the District boundaries. However, this use is part of a mutual aid agreement and would be offset by the provision of Services by other agencies within the Assessment District boundaries.)

Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment was proposed, the Assessment Engineer, using the Geographic Information System parcel map from Tuolumne County, counted the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 48 of these “proximate” properties.

Criteria:

48 parcels outside the district but proximate to the District Boundaries

1,438 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General benefit to property outside the Assessment District = $(48 / (1,438 + 48)) * .5 = .016\%$

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that .016% of the Services may be of general benefit to property outside the Assessment District.

Benefit to Property Inside the District that is *Indirect and Derivative*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Services are clearly "over and above" and "particular and distinct" when compared with the baseline level of fire suppression and fire protection services in the Assessment District.

In determining the proposed Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - would be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request or receive service from the District and to have a District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

Benefit To The Public At Large

With the type and scope of Services to be provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there would be some indirect general benefit to the public at large.

The public at large uses the public highways, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the district, it is arguably “indirect and derivative” and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and throughway street area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 1.1% of the land area in the Assessment District is covered by highways and throughway streets. This 1.1% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District.

Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 1.12% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit =

- 0.02 % (Outside the district)
- + 0.0 % (Inside the district - indirect and derivative)
- + 1.1 % (Public at Large)

=1.12 % (Total General Benefit)

Although this analysis supports the findings that 1.12% of the assessment may provide general benefits, this measure is increased by the Assessment Engineer to 5% to conservatively ensure that no assessment revenue is used to support general benefit. This additional amount allocated to general benefit also covers general benefit to parcels in the Assessment Area if it is later determined that there is some general benefit conferred on those parcels.

The Assessment District's total budget for 2024-25 is \$910,414. Of this total budget amount, the District will contribute at least \$254,149 which is over 27% of the cost of the Services, and more than covers any general benefits from the Services. This contribution constitutes significantly more than the 5% general benefits estimated by the Assessment Engineer.

Benefit Finding

As noted, the assessment funds will be used to improve fire protection and emergency response services throughout the Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Assessment District than the assessment rate of \$248.33 per benefit unit.

Zones of Benefit

The Assessment District has been narrowly drawn. The assessments will fund improved fire suppression and protection services relatively uniformly throughout the Assessment District. Therefore, properties of similar type will receive essentially equivalent levels of special benefits, and no Zones of Benefit are justified.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to

park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the assessment, the advantage that each parcel receives from the proposed fire suppression Services is direct, and the boundaries for the Assessment District are narrowly drawn so each parcel receives a similar level of benefit from the improved fire suppression Services. Therefore, the even spread of assessment throughout the Assessment District is indeed consistent with the OSA decision.

Assessment Apportionment

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because vacant, commercial, industrial and other properties also receive special benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger commercial/industrial properties and residential properties with multiple dwelling units receive a higher degree of benefit than other similarly used properties that are significantly smaller. For two properties used for commercial purposes, there clearly is a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from improved fire protection and emergency response services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative risk of fire by type of property, the relative size of the property, and the relative damage value (replacement cost) of fires by property type. This method is further described below.

Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer’s Report, all properties are assigned an SFE value, which is each property’s relative benefit in relation to a single family home on one parcel.

The relative benefit to properties from fire related services is:

Equation 1 – Relative Benefit to Properties

$$\text{Benefit} \approx \Sigma (\text{Fire Risk Factors}) * \Sigma (\text{Replacement Cost Factors})$$

That is, the benefit conferred to property is the “sum” of the risk factors multiplied by the “sum” of the replacement cost factors.

Fire Risk Factors

Typical fire assessments are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

In 2003, the National Fire Protection Association (“NFPA”), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each property type within the United States in the year 1999, and serves as a reasonable and rational basis to determine fire risk.

The number of fires for each property is then divided by the total number of that property type to determine un-normalized fire risk factor. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 2 below tabulates the Fire Risk Factors for each property type.

Table 2 – Fire Risk Factors

Property Type	Normalized Fire Risk Factors
Single Family	1.0000
Multi-Family	1.8081
Commercial/Industrial	3.4403
Office	2.4102
Institutional	6.9004
Storage	20.4131
Agriculture - Orchards & Vineyards	0.4130
Agriculture - Rice & Flood Irrigation	0.4130
Agriculture - Pasture & Row Crops	0.3754
Agriculture - Dairy, Livestock, Animals	0.3379
Range Land & Open Space	0.0650
Vacant	0.2416

Analysis based upon:
 2003 US Fire Problem Overview Report, NFPA, and an analysis of the percentage of properties by property type in the State of California by SCI

Structure Value Factors

The relative value of different property types was evaluated within the Authority area to determine the Structure Value Factor according to the following formula:

Equation 2 - Structure Value Factors

$$\Sigma (\text{Structure Value Factors}) \approx (\text{Structure Weighting Factor} * \text{Average Improved Value}) + (\text{Land Weighting Factor} * \text{Average Total Value}) * (\text{Unity Density Factor})$$

Where:

- “Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.
- “Average Improved Value” is average of value of all improvements (e.g. structures), per property type, as provided by County Assessor records.
- Land Weighting Factor = 1
- “Average Total Value” is average of value of all land + improvements (e.g. structures), per property type, as provided by County Assessor records. County Assessor land values were not used directly because experience has shown total values to be more comprehensive.
- Unit Density Factor corresponds to values with units (i.e. “per residential unit” or “per acre”) based upon effective density of structures on a parcel.

Table 3 below is a tabulation of the Structure values for each property type as defined by Equation 2, above.

Table 3 – Structure Value Factors

Property Type	Normalized Replacement	
	Cost Factor	Unit
Single Family	1.0000	each
Multi-Family	0.3545	res unit
Commercial/Industrial	0.9315	acre
Office	1.1643	acre
Institutional	0.2984	each
Vacant	0.5171	each
Storage	0.0614	acre
Agriculture - Orchards & Vineyards	0.0069	acre
Agriculture - Rice & Flood Irrigation	0.0063	acre
Agriculture - Pasture & Row Crops	0.0063	acre
Agriculture - Dairy, Livestock, Animals	0.0076	acre
Range Land & Open Space	0.0084	acre

An Example of Benefit Calculation

Below is an example of the benefit calculation per Formula 1 for Commercial/Industrial parcels to illustrate the methodology. (A summary of the results of all calculations is given in Table 4):

Commercial/Industrial Example:

The benefit is the fire risk times the structure value.

Benefit = (Fire Risk) * (Structure Value)

The fire risk of commercial/industrial parcels is determined by taking the percentage of all fires in commercial/industrial parcels, and dividing it by the percentage of parcels that are commercial/industrial. The fire percentages are taken from the NFPA 2003 US Fire Problem Overview Report. The resulting figure is normalized relative to the risk of a single family home by taking the percentage of fires in single family homes over the percentage of parcels that are single family homes, and dividing that figure into the commercial/industrial fire risk figure.

Fire Risk = ((% of all fires) / (% of parcels)) / (normalization factor versus Single Family Residences)

% of all fires for commercial/industrial parcels = 9.147%

% of all fires for single family residences = 53.408%

% of commercial/industrial parcels = 3.366%

% of Single Family Residences = 67.617%

Fire Risk = ((9.147% of all fires) / (3.366% of all structures)) / ((67.617% of all fires) / (53.408% of all structures))

Fire Risk = 3.4403

The structure value is determined by analyzing the County Assessor's data and adding the weighted average structure value to the weighted average total value and normalizing the result in relation to a single family home. The weighted average structure value is determined by taking the total improved value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area to determine the average improved value per acre, and weighting the result by multiplying it by 10. Similarly, the average total value is determined by taking the total value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area, and weighting the result by multiplying it by 1. The weighted average structure value is added to the weighted average total value, and the resulting figure is normalized relative to the risk of a single family home by dividing it by the total improved value of all single family homes in the benefit area and then dividing the result by the average unit density of single family homes (in order to convert this information to acreage).

$$\text{Structure Value} = ((\text{Avg. Structure Value} * 10) + (\text{Avg. Total Value} * 1)) / (\text{normalization factor versus Single Family Homes}) * (\text{Avg. Unit Density (to convert to acreage)})$$

$$\text{Average Structure Value for commercial/industrial} = \$123,076 / \text{acre}$$

$$\text{Average Total Value for commercial/industrial} = \$175,653 / \text{acre}$$

$$\text{Normalization Factor for Single Family Homes} = \$510,001$$

$$\text{Average Unit Density Factor} = 0.125 \text{ acres}$$

$$\text{Structure Value} = (((\$123,076 * 10) + (\$175,653 * 1)) / (\$510,001)) * (0.125)$$

$$\text{Structure Value} = 0.3447 / \text{acre}$$

Since the Benefit is the Fire Risk times the Structure Value, the Commercial/Industrial benefit is 1.1859:

$$\text{Benefit} = (3.4403) * (0.3447) = 1.1859 / \text{acre}$$

Summary of Benefits for Each Property Type

Per Equation 1, the relative special benefit for each property type (the “SFE” or “Single Family Equivalent” Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Value Factors. Table 4, below, summarizes the benefit for each property type.

Table 4 – Benefit Summary per Property Type

Property Type	Fire Risk Factors	Replacement Cost Factors	SFE Factors	Unit
Single Family	1.0000	1.0000	1.0000	each
Multi-Family	1.8081	0.3025	0.5470	res unit
Commercial/Industrial	3.4403	0.5848	2.0119	acre
Office	2.4102	0.7310	1.7619	acre
Institutional	6.9004	0.2500	1.7251	each
Storage	20.4131	0.2924	5.9689	acre
Vacant	0.2416	0.5827	0.2500	each
Agriculture - Orchards & Vineyards	0.4130	0.0069	0.0029	acre
Agriculture - Rice & Flood Irrigation	0.4130	0.0063	0.0026	acre
Agriculture - Pasture & Row Crops	0.3754	0.0063	0.0024	acre
Agriculture - Dairy, Livestock, Animals	0.3379	0.0076	0.0026	acre
Range Land & Open Space	0.0650	0.0084	0.0005	acre

*SFE factor has been converted from “Per Acre” to “Per Each Parcel” by multiplying by effective average area.

Residential Properties

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an “Agricultural/Pasture” basis. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined per Equation 1 to be 0.5470 SFEs per residential unit. This rate applies to condominiums as well.

Commercial/Industrial & Office Properties

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 2.0119 SFEs per acre. The relative benefit for office properties was determined per Equation 1 to be 1.7619 SFEs per acre.

Vacant and Undeveloped Properties

The relative benefit for vacant properties was determined per Equation 1 to be 0.2500 SFEs per parcel.

Rangeland & Open Space Properties

The relative benefit for range land & open space properties was determined per Equation 1 to be 0.0005 SFEs per acre.

Agricultural Properties

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 and the unique agricultural properties within the boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been categorized as Agriculture - Orchards & Vineyards, Agriculture - Rice & Flood Irrigation, Agriculture - Pasture & Row Crops, Agriculture - Dairy, Livestock, Animals according to use and other attributes, and have been analyzed for fire risk and replacement cost per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.0029 SFEs per parcel for Agriculture - Orchards & Vineyards, 0.0026 SFEs per parcel for Agriculture - Rice & Flood Irrigation, 0.0024 SFEs per parcel for Agriculture - Pasture & Row Crops, and 0.0026 SFEs per parcel for Agriculture - Dairy, Livestock, Animals.

Other Properties

Institutional properties such as publicly owned properties (and are used as such), for example, churches, are assessed at 1.7251 SFEs per parcel. The relative benefit for storage properties was determined per Equation 1 to be 5.9689 SFEs per acre.

Article XIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels typically do not have significant risk of fire damage. Moreover, for common area parcels, the fire benefits are assigned to the other improved parcels in the project that share common ownership of the common area. These miscellaneous parcels receive minimal benefit from the Services and are assessed an SFE benefit factor of 0.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason, may file a written appeal with the Fire Chief of the Mi-Wuk/Sugar Pine Fire Protection District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the Chief or his or her designee will promptly review the appeal and any information provided by the property owner. If the Chief or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Chief or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief or his or her designee shall be referred to the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors and the decision of the Board shall be final.

Additional Background on Relative Benefit

When property owners are deciding how to cast their ballot for a proposed assessment, each property owner should weigh the perceived value of the Services proposed to them and their property with the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower “utility” or value to their property relative to owners of other property types. One can also infer from these hypothetical ballot results, that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.

Criteria and Policies

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or to establish additional criteria or policies that do not conflict with this Report.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2010-11 and continued every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and the Mi-Wuk/Sugar Pine Fire Protection District requires funding from the Assessment for improved fire protection and suppression services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and continued annually after the Mi-Wuk/Sugar Pine Fire Protection District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Assessment Funds Must Be Expended Within the District Area

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Services within the boundaries of the Assessment District, namely, the District area.

Assessment

WHEREAS, the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the continuation of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIID of the California Constitution (the “Article”);

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Board of said District, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2024-25 is generally as follows:

Table 5 – Summary Cost Estimate

FISCAL YEAR 2024-25 BUDGET	
Total for Servicing	\$876,814
Incidental Costs:	
Administration and Project Management	\$33,600
Total	\$910,414
Less: Carryover and Contribution for Special & General Benefits	(583,148.52)
Total Fire Suppression & Protection Services Budget	\$327,265

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment district. The distinctive number of each parcel or lot of land in said Assessment district is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2022 to December 2023 was 2.62% and the Unused CPI carried forward from the previous fiscal year is 1.13%. Therefore, the maximum authorized assessment rate for fiscal year 2024-25 is increased by 3.75% which equates to \$257.65 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2024-25 at the rate of \$257.65, which is equal to the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are continued at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of Tuolumne County for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Tuolumne County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the said Assessment District.

Dated: May, 2024

Engineer of Work



A handwritten signature in blue ink that reads "John W. Bliss".

By _____

John W. Bliss, License No. C052091

Assessment Diagram

The Assessment District includes all properties within the boundaries of the Fire Protection and Emergency Response Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Tuolumne County, and are incorporated herein by reference, and made a part of this Diagram and this Report.



SCI Consulting Group
1745 Mangels Blvd
Fairfield, CA 94534
707-430-4300

**Mi-Wuk/Sugar Pine Fire Protection District
Fire Protection and Emergency Response Services Assessment**

Appendices

Appendix A – Assessment Roll, Fiscal Year 2024-25

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report. These records shall govern for all details concerning the description of the lots of parcels.

End Notes

¹ Insurance Services Offices Inc.
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

² Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage,"
<http://www.ibhs.org/publications/view.asp?id=125>

³ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁴ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁵ Insurance Services Offices Inc., p. 1,
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

⁶ Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest,"
General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3

02.08.030 WORKPLACE VIOLENCE PREVENTION POLICY

The District is committed to providing a work environment that is free from disruptive, threatening, or violence behavior involving any District member or visitor to the District. Our policy is to establish, implement, and maintain an effective plan as required by SB 533. The regulation requires us to establish, implement, and maintain, at all times in our facility, a workplace violence prevention plan for the purposes of protecting District members from aggressive and violent behavior in the workplace.

The District is strongly committed to providing a safe workplace. The purpose of this section is to minimize the risk of personal injury to members and damage to District property. The District specifically discourages members from engaging in any physical confrontation with a violent or potentially violent individual. However, the District does expect and encourage all members to exercise reasonable judgment in identifying potentially dangerous situations and informing management accordingly.

PROHIBITED ACTS

The District will not ignore, condone, or tolerate threats of violence or workplace violence by any District member, visitor to the District, or any person(s) threatening via email, social media, and telephone. Threats of violence include both verbal and non-verbal conduct that causes a person to fear for his or her safety because there is a reasonable possibility he or she might be physically injured and that serves no legitimate work-related purpose. Workplace violence means any act of violence or threat of violence that occurs at the work site. The term, workplace violence, shall not include lawful acts of self-defense or defense of others. Workplace violence includes (1) The threat or use of physical force against a District member that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the District member sustains an injury, or (2) An accident involving the threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether or not the District member sustains an injury.

Workplace violence can be categorized into four types:

- **Type 1 violence** - Workplace violence committed by a person who has no legitimate business at the worksite, and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.
- **Type 2 violence** - Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.
- **Type 3 violence** - Workplace violence against an employee by a present or former employee, supervisor, or manager.
- **Type 4 violence** - Workplace violence committed in the workplace by a person who does not work there, but has or is known to have had a personal relationship with an employee.

RESPONSIBILITY AND AUTHORITY

Workplace Violence Prevention Plan Administrator

The Fire Chief has the authority and responsibility for developing, implementing, and maintaining this plan and conducting or overseeing any investigations of workplace violence reports. The Fire Chief will also be available to answer any questions concerning this plan from District members.

The Fire Chief shall solicit feedback and input from District members in developing and implementing the WVPP. Active involvement of District members could include, but is not limited to, their participation in identifying, evaluating and correcting workplace violence hazards, in designing and implementing training, and in reporting and investigating workplace violence incidents.

Duty Officers

Duty Officers are responsible for the following:

- Implementing the plan,
- Providing input to the Fire Chief regarding the plan via email or in person,
- Participating in investigations of workplace violence reports, and
- Answering employee questions concerning this plan and notify the Fire Chief of the types of questions employees have about the plan

District Members

District members are responsible for the following:

- Reading and understanding the plan,
- Maintaining a violence-free work environment,
- Attending all training on the plan and workplace violence in general
- Following all directives, policies, and procedures, and
- Reporting suspicious persons in the area to a Duty Officer or proper authority when needed

COMPLIANCE

The Administrator is responsible for ensuring the plan is clearly communicated and understood by all District members. The following techniques are used to ensure District members understand and comply with the plan:

- Informing all District members of the plan during new employee orientation training, safety training, new Board member onboarding, volunteer training, and ongoing workplace violence prevention training,
- Ensuring all District members receive training on this plan,
- Providing comprehensive workplace violence prevention training to all District members, along with the roles and responsibilities of all District members for plan implementation,
- Evaluating District members to ensure their compliance with the plan,
- Disciplining District members who engage in threats of violence behaviors up to and including dismissal, and
- Ensuring training of this plan is conducted on an annual basis.

COMMUNICATION AND TRAINING

Duty Officers are responsible for communicating with District members about workplace violence in a form readily understandable by all.

District members are encouraged to inform a Duty Officer or Fire Chief about any threats of violence or workplace violence. District members may use the Workplace Violence Incident Log (Appendix A) to assist in their reporting of incidents. No employee will be disciplined for reporting any threats of violence or workplace violence.

After an employee has reported their concerns about any threats of violence or workplace violence to their

Duty Officer, the Duty Officer will report this information to the Fire Chief who will investigate the incident. The Fire Chief will then inform the employee of the results of their investigation and any corrective actions to be taken as part of the District's responsibility in complying with hazard correction measures outlined in the plan.

Employee training on workplace violence will include:

- This plan;
- Workplace violence risks that employees may encounter in their jobs;
- How to recognize the potential for violence and escalating behavior;
- Strategies to de-escalate behaviors and to avoid physical harm;
- The District's alerts, alarms, or systems that are in place to warn of emergencies; and
- How to report incidents to the Plan Administrator and law enforcement, if necessary.

Employees assigned to respond to alerts, alarms, or systems that are in place to warn others will receive additional training that includes:

- General and personal safety measures;
- Aggression and violence predicting factors;
- The assault cycle;
- Characteristics of aggressive and violent persons;
- Verbal intervention and de-escalation techniques and physical maneuvers to defuse and prevent violent behavior;
- Strategies to prevent physical harm;
- Appropriate and inappropriate use of restraining techniques and medications as chemical restraints in accordance with Title 22; and
- An opportunity to practice the taught maneuvers and techniques, including a debriefing session.

Training will occur:

- When the plan is first established;
- At time of hire or transfer;
- Annually for employees performing patient contact activities;
- Annually for employees assigned to respond to internal alerts, alarms, or systems;
- When new equipment or work practices are introduced; and
- When a new or previously unrecognized workplace violence hazard has been identified

Employees who receive training in a form other than live will have the opportunity to meet with a person knowledgeable on the plan within one business day of the training for interactive questions to be answered.

PROCEDURES

Responding to Actual or Potential Workplace Violence Emergencies

In the event of an actual or potential workplace violence emergency, the Duty Officer will alert District members of the presence, location, and nature of the workplace violence through text message, phone call, or in person. When any District member becomes aware of an actual or potential workplace violence emergency, they shall notify the Duty Officer and/or Fire Chief.

District members shall implement the run, hide, fight protocols where appropriate. Evacuation routes and sheltering locations will be communicated to affected District members. If District members are not able to evacuate or shelter in place, they are authorized to take all reasonable actions necessary to fight or subdue an active shooter or assailant.

Emergencies and Reporting a Crime

For immediate assistance in an emergency that is not associated with a service call, contact emergency services or law enforcement by calling 911. For immediate assistance in an emergency associated with a service call in progress, follow internal procedures for requesting immediate back-up assistance by notifying local law enforcement (see). Employees should also notify their Duty Officer and the Fire Chief as soon as possible.

Reporting Workplace Violence Concerns

Employees who witness or experience *threats of violence or workplace violence* can report the incident through their chain of command. Employees may report anonymously and without fear of reprisal by submitting the incident in writing on the Workplace Violence Prevention Form (Appendix B).

Restraining Orders

District members or other personnel affiliated with the District who have an active restraining order issued against another person that includes the workplace are encouraged to provide a copy of the restraining order to their Duty Officer and the Fire Chief. Duty Officers who receive notification of a restraining order that includes the workplace will meet with the Fire Chief to decide what actions, if any, need to be initiated.

Hazard Assessment

Workplace hazard assessments will include:

- An annual review of the past year's workplace violence incidents; and
- Periodic physical security assessments.

The Workplace Violence Prevention Environmental Hazard Assessment & Control Checklist (Appendix C) can be used to assist with the security assessment. Inspections are performed according to the following schedule:

- Once a year;
- When the plan is implemented;
- When new, previously unidentified workplace violence/security hazards are recognized; and
- When workplace violence injuries or threats of injury occur.

Hazard Correction

Work practice controls will be used to correct unsafe work conditions, practices, or procedures that threaten the security of employees.

Work practice controls are defined as procedures, rules, and staffing that are used to effectively reduce workplace violence hazards. Work practice controls may include, but are not limited to:

- Appropriate staffing levels;
- Employee training on workplace violence prevention methods; and
- Employee training on procedures to follow in the event of a workplace violence incident.

Corrective actions will be implemented in a timely manner based on the severity of the hazard.

Post Incident Response and Investigation

Duty Officers will use the Workplace Violence Incident Log (Attachment A) to assist in documenting incidents and investigations.

These procedures will occur following an incident:

- Provide immediate medical care or first aid;
- Identify all employees involved in the incident;
- Conduct a debriefing with all affected staff;
- Determine if corrective measures developed under this plan were effectively implemented; solicit feedback from all individuals involved in the incident as to the cause of this incident and if injuries occurred, how injury could have been prevented;
- Record the incident in the Workplace Violence Incident Log; and
- Ensure Fire Chief (as plan administrator) is aware of what occurred and that the Workplace Violence Incident Log has been completed and given to the Fire Chief.

Recordkeeping

- Records of workplace violence hazard identification, evaluation, and correction will be maintained for three years.
- Training for each employee, including the employee's name, training dates, type of training, and training provider will be maintained for a minimum of three years.
- Records of violent incidents (Workplace Violence Incident Log) will be maintained a minimum of five years at the District.

Annual Review

The District's Workplace Violence Prevention Plan will be reviewed annually and updated as needed

considering the following criteria:

- Staffing;
- Sufficiency of security systems;
- Job, equipment, and facility design and risks;
- Modifications or additions to tasks and procedures that affect plan implementation;
- Newly identified hazards;
- Prior year incidents;
- Identified deficiencies; and
- Feedback provided by District members.

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Appendix A

WORKPLACE VIOLENCE INCIDENT LOG

This form must be completed for every record of violence in the workplace

Incident ID #*:

Date and Time of Incident:

Specific Location of Incident:

** Do not identify employee by name or employee #. The Incident ID must not reflect the employee's identity)*

Describe Incident (Include additional pages if needed):

Assailant information:

<input type="checkbox"/> District Member	<input type="checkbox"/> Contractor	<input type="checkbox"/> Community Member
<input type="checkbox"/> Family or Friend of District Member	<input type="checkbox"/> Family or Friend of Contractor	<input type="checkbox"/> Family or Friend of Community Member
<input type="checkbox"/> Visitor to Community	<input type="checkbox"/> Family or Friend of Visitor to Community	<input type="checkbox"/> Co-Worker/Supervisor/Duty Officer
<input type="checkbox"/> Student	<input type="checkbox"/> Animal	<input type="checkbox"/> Stranger
<input type="checkbox"/> Robber/Burglar	<input type="checkbox"/> Passenger	<input type="checkbox"/> Other:

Circumstances at time of incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> District Member Performing Normal Duties	<input type="checkbox"/> Poor Lighting	<input type="checkbox"/> Low Staffing Level
<input type="checkbox"/> District Member Isolated or Alone	<input type="checkbox"/> High Crime Area	<input type="checkbox"/> Unfamiliar or New Location
<input type="checkbox"/> Unable to Get Help or Assistance	<input type="checkbox"/> Working in a Community Setting	<input type="checkbox"/> Other:

Location of Incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> Duty Officer Room	<input type="checkbox"/> Apparatus Building	<input type="checkbox"/> Hallway
<input type="checkbox"/> Meeting Room	<input type="checkbox"/> Restroom or Bathroom	<input type="checkbox"/> Parking Lot or Outside Building
<input type="checkbox"/> Living Quarters	<input type="checkbox"/> Day Room	<input type="checkbox"/> Kitchen
<input type="checkbox"/> Personal Residence	<input type="checkbox"/> While On Call Location	<input type="checkbox"/> Other:

Type of Incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> Robbery	<input type="checkbox"/> Grabbed	<input type="checkbox"/> Pushed
<input type="checkbox"/> Verbal Threat or Harassment	<input type="checkbox"/> Kicked	<input type="checkbox"/> Scratched
<input type="checkbox"/> Sexual Threat, Harassment, or Assault	<input type="checkbox"/> Hit with an Object	<input type="checkbox"/> Bitten
<input type="checkbox"/> Animal Attack	<input type="checkbox"/> Shot (or Attempted)	<input type="checkbox"/> Slapped
<input type="checkbox"/> Threat of Physical Force	<input type="checkbox"/> Bomb Threat	<input type="checkbox"/> Hit with Fist
<input type="checkbox"/> Threat of Use of Weapon or Object	<input type="checkbox"/> Vandalism (of Victim's Property)	<input type="checkbox"/> Knifed (or Attempted)
<input type="checkbox"/> Assault With A Weapon or Object	<input type="checkbox"/> Vandalism (of District's Property)	<input type="checkbox"/> Arson
<input type="checkbox"/> Robbery	<input type="checkbox"/> Other:	

Consequences of incident:

Medical care provided? Yes No Law enforcement called? Yes No

Did anyone provide assistance to conclude the event? Yes No Days lost from work (if any) _____

Actions taken by District to protect employees from a continuing threat? Yes No

Did the severity of the injuries require reporting to Cal/OSHA? If yes, document the date and time this was done, along with the name of the Cal/OSHA representative contacted. Yes No

Date Notified (if applicable): _____ Name of Representative: _____

Completed by:

Name: _____		Date: _____
Telephone: _____	Email: _____	
Signature: _____		

Appendix B

Workplace Violence Prevention Form

The Workplace Violence Prevention form is a form to use when you want to report workplace violence anonymously. Please complete the form and leave it in the Fire Chief's mailbox.

Date and Time of Incident:

Specific Location of Incident:

** Do not identify employee by name or employee #. The Incident ID must not reflect the employee's identity)*

Describe Incident (Include additional pages if needed):

Assailant information:

<input type="checkbox"/> District Member	<input type="checkbox"/> Contractor	<input type="checkbox"/> Community Member
<input type="checkbox"/> Family or Friend of District Member	<input type="checkbox"/> Family or Friend of Contractor	<input type="checkbox"/> Family or Friend of Community Member
<input type="checkbox"/> Visitor to Community	<input type="checkbox"/> Family or Friend of Visitor to Community	<input checked="" type="checkbox"/> Co-Worker/Supervisor/Duty Officer
<input type="checkbox"/> Student	<input type="checkbox"/> Animal	<input type="checkbox"/> Stranger
<input type="checkbox"/> Robber/Burglar	<input type="checkbox"/> Passenger	<input type="checkbox"/> Other:

Circumstances at time of incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> District Member Performing Normal Duties	<input type="checkbox"/> Poor Lighting	<input type="checkbox"/> Low Staffing Level
<input type="checkbox"/> District Member Isolated or Alone	<input type="checkbox"/> High Crime Area	<input type="checkbox"/> Unfamiliar or New Location
<input type="checkbox"/> Unable to Get Help or Assistance	<input type="checkbox"/> Working in a Community Setting	<input type="checkbox"/> Other:

Location of Incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> Duty Officer Room	<input type="checkbox"/> Apparatus Building	<input type="checkbox"/> Hallway
<input type="checkbox"/> Meeting Room	<input type="checkbox"/> Restroom or Bathroom	<input type="checkbox"/> Parking Lot or Outside Building
<input type="checkbox"/> Living Quarters	<input type="checkbox"/> Day Room	<input type="checkbox"/> Kitchen
<input type="checkbox"/> Personal Residence	<input type="checkbox"/> While On Call Location	<input type="checkbox"/> Other:

Type of Incident (CHECK ALL THAT APPLY):

<input type="checkbox"/> Robbery	<input type="checkbox"/> Grabbed	<input type="checkbox"/> Pushed
<input type="checkbox"/> Verbal Threat or Harassment	<input type="checkbox"/> Kicked	<input type="checkbox"/> Scratched
<input type="checkbox"/> Sexual Threat, Harassment, or Assault	<input type="checkbox"/> Hit with an Object	<input type="checkbox"/> Bitten
<input type="checkbox"/> Animal Attack	<input type="checkbox"/> Shot (or Attempted)	<input type="checkbox"/> Slapped
<input type="checkbox"/> Threat of Physical Force	<input type="checkbox"/> Bomb Threat	<input type="checkbox"/> Hit with Fist
<input type="checkbox"/> Threat of Use of Weapon or Object	<input type="checkbox"/> Vandalism (of Victim's Property)	<input type="checkbox"/> Knifed (or Attempted)
<input type="checkbox"/> Assault With A Weapon or Object	<input type="checkbox"/> Vandalism (of District's Property)	<input type="checkbox"/> Arson
<input type="checkbox"/> Robbery	<input type="checkbox"/> Other:	

Date the form was put in the Fire Chief's mailbox (mo/dd/yr): _____

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Appendix C

**WORKPLACE VIOLENCE PREVENTION
ENVIRONMENTAL HAZARD ASSESSMENT & CONTROL CHECKLIST**

Assessed by:

Date of Assessment:

Location(s) Assessed:

This checklist is designed to evaluate the workplace and job tasks to help identify situations that may place employees at risk of workplace violence.

Step 1: Identify risk factors that may increase the District's vulnerability to workplace violence events

Step 2: Conduct a workplace assessment to identify physical and process vulnerabilities

Step 3: Develop a corrective action plan with measurable goals and target dates

STEP 1: IDENTIFY RISK FACTORS

Yes	No	Risk Factors	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Does staff have contact with the public?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff exchange money with the public?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff work alone?	
<input type="checkbox"/>	<input type="checkbox"/>	Is the workplace often understaffed?	
<input type="checkbox"/>	<input type="checkbox"/>	Is the workplace located in an area with a high crime rate?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff enter areas with high crime rates?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff have mobile workplaces?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff perform public safety functions that might put them in conflict with others?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff perform duties that may upset people?	
<input type="checkbox"/>	<input type="checkbox"/>	Does staff work with people known or suspected to have a history of	

violence?

- Do any employees have a history of threats of violence?

STEP 2: CONDUCT ASSESSMENT

Building Interior

Yes	No	Building Interior	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Are employee codes required for entry into building?	
<input type="checkbox"/>	<input type="checkbox"/>	Are employees notified of past workplace violence events?	
<input type="checkbox"/>	<input type="checkbox"/>	Is a limited amount of cash kept on hand with appropriate signage?	
<input type="checkbox"/>	<input type="checkbox"/>	Could someone hear an employee who called for help?	
<input type="checkbox"/>	<input type="checkbox"/>	Do employees have a clear line of sight of visitors in waiting areas?	
<input type="checkbox"/>	<input type="checkbox"/>	Do areas used for client or visitor interviews allow co-employees to observe problems?	
<input type="checkbox"/>	<input type="checkbox"/>	Are waiting and work areas free of objects that could be used as weapons?	
<input type="checkbox"/>	<input type="checkbox"/>	Is furniture in waiting and work areas arranged to prevent employee entrapment?	
<input type="checkbox"/>	<input type="checkbox"/>	Are private, locked restrooms available for employees?	
<input type="checkbox"/>	<input type="checkbox"/>	Do employees have a secure place to store personal belonging?	

Building Exterior

Yes	No	Building Exterior	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Do employees feel safe walking to and from the workplace?	
<input type="checkbox"/>	<input type="checkbox"/>	Are the entrances to the building clearly visible from the street?	
<input type="checkbox"/>	<input type="checkbox"/>	Is the area surrounding the building free of bushes or other hiding places?	
<input type="checkbox"/>	<input type="checkbox"/>	Is video surveillance provided outside the building?	
<input type="checkbox"/>	<input type="checkbox"/>	Is there enough lighting to see clearly?	
<input type="checkbox"/>	<input type="checkbox"/>	Are all exterior walkways visible to security personnel?	

Parking Area

Yes	No	Parking Area	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Is there a nearby parking lot reserved for staff?	
<input type="checkbox"/>	<input type="checkbox"/>	Is the parking lot free of blind spots and landscape trimmed to prevent hiding places?	
<input type="checkbox"/>	<input type="checkbox"/>	Is there enough lighting to see clearly?	

Security Measures

Yes	No	Security Measures	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Is there a response plan for workplace violence emergencies?	
<input type="checkbox"/>	<input type="checkbox"/>	Are there physical barriers? (between staff and clients)	
<input type="checkbox"/>	<input type="checkbox"/>	Are there security cameras?	
<input type="checkbox"/>	<input type="checkbox"/>	Are there panic buttons?	

Yes	No	Security Measures	Comments:
<input type="checkbox"/>	<input type="checkbox"/>	Are there alarm systems?	
<input type="checkbox"/>	<input type="checkbox"/>	Do doors lock?	
<input type="checkbox"/>	<input type="checkbox"/>	Does internal telephone system activate emergency assistance?	
<input type="checkbox"/>	<input type="checkbox"/>	Are telephones with an outside line programed for 911?	
<input type="checkbox"/>	<input type="checkbox"/>	Are there two-way radios, pagers, or cell phones?	
<input type="checkbox"/>	<input type="checkbox"/>	Is there a secured entry?	
<input type="checkbox"/>	<input type="checkbox"/>	Are there personal alarm devices?	
<input type="checkbox"/>	<input type="checkbox"/>	Are pharmaceuticals secured?	
<input type="checkbox"/>	<input type="checkbox"/>	Is there a system to alert staff of the presence, location, and nature of a security threat?	
<input type="checkbox"/>	<input type="checkbox"/>	Is there a system in place for testing security measures?	

DRAFT

2.01.145 Records Retention Schedules

<p>Legal Authority Abbreviations: CCP – Code of Civil Procedure (California); GC-Government Code (California); LC-Labor Code (California); CCR-California Code of Regulations; H&S-Health and Safety Code; PC-Penal Code (California); CFR-Code of Federal Regulations; IRS-Internal Revenue Service; R&TC-Revenue and Taxation Code; USC-United States Code; EC-Elections Code</p>			
ADMINISTRATION			
<u>Record Type</u>	<u>Description</u>	<u>Retention</u>	<u>Citation</u>
Accidents/Damage to District Property	Risk management administration	Closure +7 years	GC34090, CCP337.15, 29CFR1904.2 & .6
Affidavits of Publication /Posting	Public notices, legal publication, Legal notices for public hearing, publication of ordinances, etc.	Current year +4 years	CCP343.349 GC911.2 GC34090
Agenda/Agenda Packets	Agendas and packets should be imaged immediately if available.	Current year +2 years	GC34090 & 34090.5
Agenda Reports (Staff reports)	Originals imaged if available.	Current year +2 years	GC34090 & 34090.5
Agreements/ Contracts	Original contracts and agreements and back-up materials, including leases, equipment, services or supplies	5 years after termination / completion	CCP343, 337, 337.2, B&P 7042.5, PU 7685, 48CFR.2, GC5306
Applications	For Boards, Commissions, Committees	Not selected – Closure +2 years Selected – Termination +5 years	GC34090, GC40801
Ballots, Prop 218	Assessment Districts, property fees	Permanent	GC34090, Ca. Const. Art. XIII
Benefit Plan Claims	May include dental, disability, education, health, life and vision including dependent care and employee assistance	Permanent	GC6250, 29CFR1602.30 & 32, OMB A-129, LC1174, 29CFR1637.3, 29 USC1027 & 1113
Brochures / Publications	Retain selected documents only for historic value Promotional marketing materials	2 years External – Current +7 years Internal –2 years	GC34090

Citizen Feedback, Complaints / Requests	General correspondence, various files not related to lawsuits or otherwise covered in retention schedule	2 years	GC34090
Claims against the District	Paid and Denied	Until settled + 5 years	GC34090, GC25105.5
Classifications and Appointments	Includes supplemental personnel records, wage rate tables.	Permanent, Wages 2 years	GC34090, GC12946, 29CFR516, 29CFR1602
Collective Bargaining Agreements	Negotiations – notes, notebooks, correspondence, contract and MOUs, etc.	Permanent	29 USC 211(c), 203(m), 207(g), 29 CFR516.5
Correspondence	General correspondence, including letters, email, various files, and not otherwise covered in this schedule that pertain directly to the business of the district.	Current + 2 years	GC34090(d)
Economic Interest Statements – Form 700 (copies)	Copies of statements forwarded to Fair Political Practices Commission	4 years (can image after 2 years)	GC81009 (f), (g)
Election – Nomination Documents	Successful - All nomination documents and signatures in lieu of filing petitions	Election + 4 years after	EC17100 & 17304
Election – Nomination Documents	Unsuccessful	Election + 2 years	EC17100, GC81009(b)
Election – Voter Registration Signature Copy	Fire and Special District (can be held by County)	Current + 5 years	EC17000
Elections History	History of elections, sample ballots, certificates of destruction, other resolutions re: elections (County)	Permanent	GC34090
Employee Bonds	Personnel fidelity bonds	Employment +2 years	GC34090
Employment – Surveys & Studies	Includes classification, wage rates	Current year +2 years	GC12946, GC34090, 29CFR516.6(2) 29CFR1602.14
ERISA Records	Employee Retirement Income Security Act of 1974 – plan reports, certified information filed	6 years	29USC1027
ERISA Records	Employee Retirement Income Security Act of 1974 – records of benefits due	Indefinitely	29USC1059

Ethics Training Records (AB1234)	Records required to be kept under GC section 53235.2. Records must show dates that local officials satisfied the training requirements and the entity that provided the training.	5 years after receipt of training	GC53235.2
Family and Medical Leave Act (5 or more employees)	Records of leave taken, district policies relating to leave, notices, communications relating to taking leave	While employed +3 years (federal) or 2 years (state), also listed as employment + 30 yrs.	29CFR825. 500, 1602.30 – 32, 1910.20 GC12946, FMLA 1993, US OSHA, 49CFR193-9
Fire Protection District Admin	Administrative documents – general	Current year +2 years	GC34090, GC40801
Fire Safety Admin	General order, policies and procedures	Until superseded +5 years	GC34090(d) GC40801
Forms	Administrative – blank	Until superseded	GC34090
Goals and Objectives	District goals and objectives	Current year + 2 years	GC34090
Hazardous Materials – Hazardous Waste Disposal	Documents regarding handling and disposal of hazardous waste. (Permanent retention of environmentally sensitive materials is recommended)	While current +10 years	CAL OSHA, 40CFR122 .21
Hazardous Materials – Permits, HazMat Storage	(Permanent retention of environmentally sensitive materials is recommended)	While current +2 years	GC34090
Hazardous Materials – Exposure Records, etc.	Employee exposure records; name/identity of chemical substance used; when and where chemical substance was used	Employment + 30 years	8CCR3204 (d)
Hazardous Materials – Underground Storage Tank	Compliance: documents regarding: storage, location, installation, removal, remediation, maintenance and repair	Permanent	GC34090
Hourly Employees	Documentation of employees and wages	Employment +6 years	GC12946, GC34090, LC1174, 29CFR1627.3
Information Services, Internet/ World Wide Web	Management policies and supporting documentation	Until superseded +2 years	GC34090

Information Systems	Configuration maps and plans; program files and directories; tapes and back up files	2 years	GC34090.7, CCP337.2, 343
Inventory, Records	Inventory of non-current or inactive records holdings and location, indices.	Current year +2 years	GC34090, 26CFR30165-1(f)
Legal Advertising	Includes public notices, legal publications	Current year +4 years	CCP343,349 GC34090, GC40801
Legal Opinions	Confidential – not for public disclosure	Until superseded +2 years	GC34090, GC6254
Litigation	Case files	Until settled or adjudicated +2 years	GC34090
Maintenance Manuals	Equipment service / maintenance	Life of item as a District asset	GC34090, CCP340.5
Maintenance/ Repair Records	Vehicles and equipment	Life of item as a District asset	GC34090, CCP340.5, 8CCR3203 (b)(i)
Minutes	Minutes of Board meetings. Should be imaged if available.	Permanent	GC34090
Negotiation	Notes, notebooks, correspondence, contracts, and MOUs	Permanent	29USC211, 203, 207
Newsletter, District	May wish to retain permanently for historic reference.	Current year +2 years	GC34090
Notices – Public Meetings	Special meetings	Current year +2 years	GC34090.7, GC54960.1 (c)(1)
Oaths of Office	Elected and public officials – Board members	Length of Service +6 years	GC34090.7
Paramedic Services	Documents other than original contracts.	Current year +2 years	GC34090
Personnel Rules, Regulations and Policies	All policies and procedures, directives rendered by the District not assigned a resolution number, includes employee handbooks	Current +2 years	GC34090, GC40801
Petitions	Submitted by governing bodies	8 months	EC17200, 17400
Press Releases	Related to District actions/activities	2 years	GC34090
Public Records Requests	Requests from the public to inspect or copy public documents	2 years	GC34090

Recordings, Audio - Videotaped – Meetings of Board	Recordings of public meetings made by or at the direction of the District and for preparation of meeting minutes(e.g., board meetings)	30 days	GC54953.5
Recordings – Routine Video Monitoring, Telephone, and Radio Communications	Routine daily taping/recording of telephone and radio communications; routine video monitoring including in-car video systems, and building security systems	Videos – 1 year; phone & radio – 100 days (destruction must be authorized)	GC53160, GC34090.7
Recordings, Videotaped	Other than videotapes of public meetings; considered duplicate records if another record of the same event is kept (i.e., written record)	90 days after event is recorded	GC53161
Records Management Disposition Certification	Documentation of final disposition of records	Permanent	GC34090
Records Retention Schedules	Policy and retention schedule	Current +4 years	GC34090, CCP343
Recruitments and Selection	Records relating to hiring, promotion, selection for training	Closure +3 years	29CFR1627.3
Reports- Staff (Agenda Reports)	Reports provided to elected officials on business matters of the District.	Current year +2 years	GC34090
Reports – Incident	Theft, arson, vandalism, property damage or similar occurrence. (excluding fire/law enforcement)	Closure +7 years	GC34090, CCP337.15, 29CFR1904.2 & .6
Resolutions and Ordinances	Vital records – originals may never be destroyed. Image if available.	Permanent	GC34090, GC40801, GC40806(d)
Travel Records	Receipts and supporting documentation	Current year +2 years	GC34090

PERSONNEL RECORDS

<u>Record Type</u>	<u>Description</u>	<u>Retention</u>	<u>Citation</u>
Accident/Illness Reports-Employee	Not public record; for employee medical and exposure records regarding exposure to toxic substances or harmful physical agents – includes MSDS. Does not include: health insurance claims; first aid records of one-time treatments for minor injuries; records of employees who worked less than one year if records are given to employee upon termination.	Permanent	GC6254(c), 8CCR3204(d)(1) (A),(B)
DMV Driver Information Reports	Personnel – Not a public record	Until superseded	GC34090, GC6254(c)
DMV Pull Notices	Driving record information	Closed +7 years	GC12946, 8USC1324.a
Employee Information	Name, address, date of birth, occupation	Employment +4 years	GC12946, 29CFR1627.3, LC 1174, SB 807
Employee Info – Payment	Rate of pay and weekly compensation earned	7 years	GC60201, SB 807
Employee Info-Applicant Identification Records	Personnel – Data regarding race, sex, national origin of applicants	Current +4 years	2CCR7287(b),(c), (2), SB 807
Employee Files	Personnel – Not a public record, attendance, evaluations, drafts, worksheets, postings, etc.	While current +4 years	GC12946, GC6254(c), GC343090, GC6250, SB 807

Employee, Medical and Exposure Records	<p>Medical records are part of personnel file – not a public record.</p> <p>Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents.</p> <p>Does not include first-aid records of one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.</p> <p>(For employees of less than one year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)</p>	Permanent	GC6254(c), 29CFR1910.1020, 8CCR3204 (d)(1)(A)(B), GC34090
Employee – Non-Safety	Non-safety employee records may include release authorizations, certifications, reassignments, outside employment; commendations; disciplinary actions; terminations; oaths of office; evaluations, pre-employment medicals, fingerprints, identification cards (IDs)	Length of employment +4 years	29CFR1627.3, GC12946
Employee Programs	Includes EAP and recognition	Current +4 years	GC34090, GC12946
Employee, Recruitment	Applications, resumes, alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job posting and advertisements, eligibility	Closure +4 years	GC 6250, GC12946, GC34090, 29 CFR1602 29CFR1627.3, 29CFR1607
Employee Recruitment – Not Hired	Applications and resumes submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	Closure +4 years	GC34090, GC12946, 29CFR1627.3, SB 807
Employee Reports	Employee Statistics, benefit activity, liability loss	Current +6 years	GC34090
Employee(s), Safety	Fire emergency employees may include: Release authorizations; certifications; reassignments; outside employment; commendations; disciplinary actions; terminations; oaths of office; evaluations; pre-employment medical evaluations	Current +5 years	29CFR 516.6, 655.202, 1602.31 & 32, 1607.4, 1627.3, 45CFR1068.6(a), GC34090, GC12946, CCR 1174

Employee Rights – General & Safety	May include arbitration, grievances, union requests, sexual harassment and civil rights, complaints, disciplinary actions	General - Employment +4 years, Safety – Employment +5 years	GC12946, 29CFR1602.31, 29 USC 211(e), 203(m), 207(g)
Employment Contracts	Containing terms, conditions and compensation for employment	4 years	29CFR516.529USC 211(c)
Employment Eligibility Verification (I-9s) (10 or more employees)	Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	5 years after the end of the year to which relate	8 USC 1324 (b)(3)(A)(B), Pub. Law 99-603
Employment – Training Records, Non-safety	Volunteer program training – class training materials, internships	Employment +7 years	GC34090, GC12946, GC6250
Employment – Personnel (by Name)	Paperwork documenting employees and officers internal and external training	Employment +7 years	GC34090, GC12946
Safety	Certification/designations	Employment +7 years	GC34090, GC12946
OSHA (10 or more employees)	OSHA 300 Log, supplementary record, annual summary (federal & state),	Current year +5 years	LC6410, 8CCR14307, 29CFR1904.2 – 1904.6
OSHA (Accident/ Illness Reports) (10 or more employees)	Personnel – employee exposure records and employee medical records. Not a public record.	Permanent	LC6410, 8CCR14307, 8CCR3204, GC6254(c), GC11343.4
Personnel Records	Other records (not payroll) containing name, address, date of birth, occupation, etc., including records relating to promotion, demotion, transfer, lay-off, termination	4 years (FICA)	29 CFR1627.3, SB 807
Workplace Violence Prevention Program	Records of workplace violence hazard identification, evaluation, and correction	5 years	
Workplace Violence Prevention Program	Maintain training records including training dates, contents or a summary of the training sessions, names and qualifications of persons conducting the training, and names and job titles of all persons attending the training sessions.	1 year	
	Maintain violent incident logs	5 years	

	Maintain records of workplace violence incident investigations. The records shall not contain medical information per subdivision (j) of section 56.05 of the Civil Code.	5 years	
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FINANCE			
Record Type	Description	Retention	Citation
Accounts Payable	Journals, statements, asset inventories, account postings with supporting documents, vouchers. Invoices, reports, investments, purchase orders.	Until audited +7 years	CCP337, 26CFR31.6001-1(e)(2) Sec. of State Guidelines.
Accounts Receivable	Checks received, reports, investments, receipt books	Until audited +7 years	CCP337, 26CFR31.6001-1(e)(2) Sec. of State Guidelines.
Annual Financial Report	Independent auditor analysis	Permanent	GC34090
Audit Reports	Financial services; internal and/or external reports; independent auditor analysis	Permanent	GC34090, Sec. of State Guidelines
Audit Hearing or Review	Documentation created and/or received in connection with an audit hearing or review	7 years	GC34090
Bank Account Reconciliations	Statements, summaries for receipts, disbursements and reconciliations	Until audited +7 years	26 CFR31.6001-1(e)(2), GC34090
Bank Statements	Statements as provided	Until audited +7 years	FC3368, 30210, GC43900
Billing Records	Billing stubs or documents submitted with payment	Until audited +2 years	GC34090
Bonds	Authorization; public hearing records; prospectus; proposals; certificates; notices (transcripts); registers; statements	Permanent	GC34090
Bonds	Paid or cancelled bonds; warrant certificates; interest coupons; unsold bonds	Closure +2 years	GC34090, GC53921
Bonds - Final	Final bond documentation, monthly statement of transactions, supporting documents	Closure +10 years	GC34090, CCP337.5
Bonds, Surety	Documentation created and/or received in connection with the performance of work/services for the District	Closure +4 years	CCP337

Budget, Proposed	As presented to District Board	Current year +2 years	GC34090
Budget, Adopted	Final year budget	Permanent	GC34090
Checks	Includes originals of payroll, canceled and voided checks	Until audited +7 years	GC34090, CCP337
Comprehensive Annual Financial Report (CAFR)	Finance	Until audited +4 years	GC34090, CCP337
Deferred Compensation Reports	Finance – pension / retirement funds, includes records of employee contributions and District payments	Reports - 3 years, Records – Employment +5 years	GC34090 29CFR1627 .3, 16001-1
Deposits, Receipts	Receipts for deposited checks, coins, currency	Until audited +4 years	GC34090, GC6254(c), CCP337
Fixed Assets Inventory	Reflects purchase date, cost, account number	Until audited +4 years	GC34090, 26CFR30165-1(f)
Fixed Assets Surplus Property	Auction or disposal – listing of property, sealed bid sales of equipment, description of property	Until audited +4 years	GC34090, CCP337
Fixed Assets Vehicle Ownership and Title	Title transfers when vehicle is sold	Until sold	VC9900
Fund Transfers	Internal; bank transfers and wires	Until audited +2 years	GC34090
General Ledgers	All annual financial summaries	Permanent	GC34090, CCP337, Sec. of State Guidelines
Gifts / Bequests	Receipts or other documentation	Until completed +2 years	GC34090
Insurance	Personnel related	Current +2 years	GC34090
Insurance Certificates and Bonds	Liability, performance bonds, employees bonds, property, insurance certificates filed separately from contracts, Workers' Comp, includes insurance filed by licensees	Permanent	GC34090, CC6410; 29CFR1910 .20, CCP337.2, CCP343

Insurance, Liability / Property	May include liability, property, certificates of participation, deferred, use of facilities	Permanent	GC34090
Risk Management Reports	Federal OSHA forms, loss analysis report, safety reports, actuarial studies	5 years (federal) 2 years (state)	GC34090, 29CFR1904 .4, OMB1220-0029
Investment Reports, Transactions	Summary of transactions, inventory and earnings report	Permanent	GC34090, CCP337, Sec. of State Guidelines
Invoices	Copies send for fees owed, billing, related documents	Until audited +2 years	GC34090
Payroll – Federal/ State Reports	Annual W-2s, W-4s, Form 1099s, etc., quarterly and year-end reports	Until audited +4 years	29CFR1627.3(a), GC34090, 29USC436, 29CFR31.6001.1-4, IRS31.6001(e)(2), R&TC19530, 29CFR516.5 – 6
Payroll Registers	Labor costs by employee and program	Permanent	29CFR516.5(a), LC1174(d), GC60201, GC37207, GC34090
Payroll Records, Terminated Employees	Finance files	7 years from date of last entry	29CFR516.5 GC60201
Payroll, Time Cards/ Sheets	Employee	Until audited +6 years	29CFR516.6 8 CCR11000 – 11150, LC1174(d), GC34090, 29CFR516.2 &.6(1), IRS31.6001-1(e)(2), R&TC19530
Payroll – Wage Rates / Job Classifications	Employee Records	4 years	29CFR516
PERS Employee Deduction Reports	Record of deductions	Employment +4 years	GC34090, CAC22-1085-2, 26CFR31.6001-1, 29CFR516.5 & .6, LC1174(d)

Purchasing RFQs, RFPs	Requests for qualifications, requests for proposals regarding goods and services, Successful - Unsuccessful -	Audit + 5 years Current year +2 years	GC34090, GC25105-1, CCP337
Purchasing Requisitions, Purchase Orders	Original documents	Until audited +4 years	GC34090, CCP337
Returned Checks	Finance – NSF (not District checks)	Until audited +2 years	GC34090, CCP337
Salary Records	Deduction authorization, beneficiary designations, unemployment claims, garnishments	Employment +3 years	29CFR516.6 (c), GC34090
State Controller	Annual reports	2 years	GC34090
Stop Payments	Finance – bank statements	Until audited +2 years	GC34090
Tax Records – Federal and State	Forms file quarterly, annually and year-end reports. May include Forms 1096, 1099, W-4 and W-2	5 years after file date	29USC436, 26CFR31.6001.1-4, 26CFR31.6001-1(e), 29CFR516.5-516.6
Taxes, Special	Special tax levied by the District on a per parcel basis	Until audited +4 years	GC34090
Unemployment Insurance Records	General	4 years	IRC 3301- 3311
Vendor Register	Alpha vendor listing of purchase orders, invoices, account numbers and check date.	Permanent	GC34090
Vouchers – Payments	Account postings with supporting documents	Until audited +4 years	GC34090, CCP337
Warrant Register / Check Register	Record of checks issued; approved by Board (copy is normally retained as part of agenda packet information)	Until audited +2 years	GC34090.7
Workers' Compensation Files	Work injury claims (including denied claims); claim files, reports, incidents (working files) originals filed with Administrator	Permanent	8CCR14311 8CCR15400 .2, LC110-139.6

Miscellaneous			
<u>Record Type</u>	<u>Description</u>	<u>Retention</u>	<u>Citation</u>
Annexations, Reorganizations, Assessment Districts	Notices, resolutions, certificates of completion	Permanent	GC34090, GC60201 (d)(1)
Bids, Accepted	Includes plan and specifications; notices and affidavits	Until audited +5 years	GC34090, CCP337(1),
Bids, Unaccepted	Unaccepted bid packages only	Current year +2 years	GC34090, CCP337
Capital Improvements, Construction	Records on planning, design, construction, conversion or modification of local government owned facilities, structures and systems	Permanent	GC34090, H&S19850
Deeds, Real Property	File with recorded documents, originals may not be destroyed	Permanent	GC34090
Environmental Quality – Asbestos	Documents, abatement projects, public buildings	Permanent	GC34090
Environmental Quality	Environmental review – correspondence, consultants, issues and conservation. Pest Control – Pesticide applications, inspections and sampling documents Soil – Analysis, construction recommendations	Completion +2 years	GC34090
Grants	Grants documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, grant documents, inventory, etc.	Until completed +4 years, unsuccessful applications 2 years	GC34090, 24CFR570.502, 24CFR85.42
Photographs, Negatives, Film	Related to incidents, accidents, claims or litigation.	Occurrence or closure +2 years	GC34090
Request for Reasonable Accommodations	Employee request for reasonable accommodations	Occurrence or closure +1 year	29CFR1602.14

VB BTS II, LLC
c/o Vertical Bridge Holdings, LLC
750 Park of Commerce Drive
Suite 200
Boca Raton, FL 33487
561-948-6367
VerticalBridge.com



April 25, 2024

Mi-Wuk Sugar Pine Fire Protection District
Attn: James Klyn
PO BOX 530
Mi Wuk Village, CA 95346-0530

**Re: Option and Lease Agreement (“Lease”) by and between Mi-Wuk Sugar Pine Fire Protection District (“Landlord”) and VB BTS II, LLC (“Tenant”) dated June 29th, 2023; Revenue Share Fee (Parcel ID # 047-060-023)
Site Name and Number: Mi-Wuk Village / US-CA-5423**

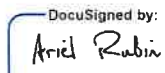
To Whom it May Concern:

By this letter of intent and subject to Section 3(c) of the Lease, beginning with the second broadband carrier and each subsequent broadband carrier, Tenant shall provide to Landlord copies of all subleases or licenses (except that master lease agreements with broadband carriers may be redacted to conceal confidential information, trade secrets or information subject to a non-disclosure agreement so long as the terms of the such agreement applicable to the subleasing or licensing of space at the Premises, including amounts payable, are not redacted) for such second broadband carrier and each subsequent broadband carrier that is then located on, and operating, at the Premises (as defined in the Lease). The Revenue Share Fee (as defined in the Lease) will commence on the first day of the month following the date that such additional broadband carrier(s) commences payments to Tenant of such carrier’s Sublease Fee (as defined in the Lease) under its respective sublease.

Please feel free to reach out if you have any questions or concerns.

Sincerely,

VB BTS II, LLC.

By: 
Name: Ariel Rubin
Title: VP of tower Development
Date: 4/30/2024



[View Photo](#)

Sonora, CA– Tuolumne County Fire/CAL FIRE, Twain Harte Fire Department, and Tuolumne Rancheria Fire Department have announced the implementation of a “True Closest Resource” response plan under the Tuolumne County Automatic Aid Agreement. According to the agreement, the nearest emergency resource, regardless of agency, will respond to any incident they are closest to. This initiative aims to enhance readiness, response, and resilience against escalating fire threats and other emergencies in Tuolumne County.

By consolidating efforts and leveraging collective resources, the agencies seek to mitigate risks and safeguard lives and property more effectively. Key aspects

of the closest resource response plan include a unified response strategy, resource optimization through the sharing of equipment, personnel, and expertise, as well as regular training exercises and drills to ensure readiness for various scenarios.

Continuous evaluation and improvement provisions enable agile responses to emerging challenges. Commenting on the collaborative decision for true closest resource dispatching, Tuolumne County Fire Chief Nick Casci expressed commitment to protecting the community from fires through close collaboration. Twain Harte Fire Department Chief Neil Gamez highlighted the significance of the agreement in addressing staffing challenges effectively. Tuolumne Rancheria Fire Department Chief Louie Millis emphasized the importance of unity in emergency response.



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46947 3 205 T117 P1
Mi Wuk Sugar Pine Fire Dist
Telecommunications Manager
PO Box 530
Mi Wuk Vlg, CA 95346-0530



The facts about your business phone service

April 10, 2024

Dear Telecommunications Manager,

You received a letter from us in January as required by the California Public Utilities Commission (CPUC) announcing our request to update regulations in California that would help us modernize our network. We wanted to ensure there is no confusion and keep you updated.

Most importantly, we want to assure **you will continue to have full access to your current business phone service and 911.**

What we're planning and what it means for you

While we modernize our fiber-based networks in California, we need to update regulations that haven't changed in decades – despite many technological advances. It will be a multi-year effort to chart a smooth and orderly path to bring customers newer and reliable technologies in the years to come.

We want you to know – as a current customer of business phone service – **you can keep your existing business phone service along with access to 911 services** while we work toward bringing you newer, reliable and affordable voice service in the years ahead.

Our promise to keep you connected

We know expanding access to high-speed connectivity in California is critical so every community across the state can thrive in today's digital world. We also know how important it is to stay connected, especially during natural disasters, such as storms, wildfires and earthquakes. Strong, reliable connectivity is crucial for emergency responders and the communities they support.

Here's our commitment to you to keep you connected:

- **You will keep your existing voice service during this multi-year process.**
- **You will continue to have the ability to make phone calls, including 911.**
- **We will continue expanding fiber and wireless networks in California to bring more reliable and affordable connectivity options.**
- **Any future option available to you as an alternative will be equal or better than what you currently have.**
- **No changes will be made to your service without your knowledge, and we will communicate with you about your options as this process moves forward.**

Ways to connect with us

- **Learn More:** For more information about how we're upgrading California's communications network, you can visit: www.attconnects.com/modernizeCA
- **Ask Questions:** We're also available to answer questions or concerns you may have. Just call us with your billing account number so we can route you to the right expert:
 - 800.321.2000

Thanks for allowing us the opportunity to serve you,



Marc D. Blakeman
President – AT&T California