



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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Notice and Agenda  
Mi-Wuk Sugar Pine Fire Protection District  
Board of Directors  
Regular Meeting, 6:00 PM, Tuesday, December 10, 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 Massman \_\_\_\_\_
  - e. Director Pimentel \_\_\_\_\_
  - f. Also Present:
    - i. Chief Klyn \_\_\_\_\_
    - ii. Office Manager/Board Clerk Dahlin \_\_\_\_\_
    - iii. Guests: \_\_\_\_\_
4. Swearing in and badge pinning of Firefighters; Chief Klyn
5. Swearing in of Pauline Costa and Ron Doss who were appointed as if elected to four-year terms beginning December 6, 2024 and ending December 1, 2028 and of Mark Massman who was appointed as if elected to a 'Short Term' beginning December 6, 2024 and ending December 4, 2026 (the remaining two years of a four-year term).
6. Board selection of the 2025 offices of:
  - a. President
  - b. Vice President
  - c. Treasurer
  - d. Clerk to the Board
7. Board President appointment of 2025 committee chairs and members:
  - a. Standing Committees
    - i. Budget Committee
    - ii. Policy and Procedures Committee
  - b. Ad Hoc Committees:
    - i. Local Ordinance for Cost Recovery Ad Hoc Committee
    - ii. Out-of-District Response Ad Hoc Committee
    - iii. Personnel Ad Hoc Committee
    - iv. Appointing an Apparatus Ad Hoc Committee

8. Annual reconsideration of date, time and place of Regular Board Meetings for 2025.
9. Annual reconsideration of Directors compensation for the upcoming fiscal year. (Currently not provided).
10. Annual reconsideration of Directors health insurance for the upcoming fiscal year. (Currently not provided).
11. 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.
12. Approval of the Minutes of the November 12, 2024, Regular Meeting
13. Written Communications: There were none.
14. Reports:
  - a. Auxiliary Report: Kathy Steinkamp, MWSPFPD Auxiliary Treasurer: No Action Required
  - b. Chief's Reports: James Klyn, Fire Chief. No Action Required
15. Standing Committee Reports for Discussion and Action:
  - a. District Policies & Procedures Committee: Director Massman
  - b. Treasurers Report on Budget Committee and Financial Summary; Treasurer Costa
    - i. MWSP Budget SnapShot for September 2024
    - ii. Receive Tuolumne County Financial Reports
      1. Tuolumne County Trial Balance for Month Ending September 30, 2024
      2. Tuolumne County Budget vs Actual for Month Ending September 30, 2024
      3. Tuolumne County Trial Balance for Month Ending October 31, 2024
      4. Tuolumne County Budget vs Actual for Month Ending October 31, 2024
16. Discussion and Action Items:
  - a. Update regarding seeking a biennial independent audit for the fiscal years ending June 30, 2023 and 2024, and potentially contracting through the Tuolumne County Auditor Controller; President McDonald
  - b. Update on grants; Treasurer Costa
  - c. Planning and scheduling of Fire Chief annual performance evaluation; President McDonald
  - d. Discussion and consideration for approval of revisions to 2.03.030 Basis of Payment in Chapter 2.03: Compensation and Benefits of the Mi-Wuk/Sugar Pine Fire Protection 2024 District Manual; Chief Klyn
17. Continuing Business – Discussion Only. No Action Items:
  - a. Staffing Levels and Recruitment
  - b. Fleet
18. 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.

- 19. Final audience comments:
- 20. 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 December 6, 2024

## Current Board of Directors

President: Jim McDonald  
Vice-President: Ron Doss  
Treasurer: Pauline Costa  
Director: Mark Massman  
Director: Kevin Pimentel  
Board Secretary/Clerk to the Board: Bonnie Dahlin

## Standing Committees

### Budget Committee

Chair: Treasurer Costa  
President McDonald  
Chief Klyn  
Office Manager Dahlin  
Kathy Steinkamp

### Policies and Procedures Committee

Chair: Director Massman  
Treasurer Costa  
Chief Klyn  
David Straub

## Ad Hoc Committees

### Local Ordinance for Cost Recovery Ad Hoc Committee

Chair: Vice President Doss  
David Straub

### Out-of-District Response Ad Hoc Committee

Chair: Vice President Doss  
Treasurer Costa  
Chief Klyn

### Personnel AD Hoc Committee

Chair: President McDonald  
Vice President Doss  
Chief Klyn



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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## Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Regular Meeting, 6:00 PM, Tuesday, November 12, 2024

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order - 6:00 PM
2. Pledge of Allegiance
3. Roll Call
  - a. President McDonald - Absent
  - b. Vice President Doss - Present
  - c. Treasurer Costa - Present
  - d. Director Massman - Present
  - e. Director Pimentel - Present
  - f. Also Present:
    - i. Chief Klyn - Present
    - ii. Office Manager/Board Clerk Dahlin - Present
    - iii. Guests: There were none.
4. Swearing in and badge pinning of Firefighters; Chief Klyn swore in and pinned Intern Firefighter Charles Sauer.
5. 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.
6. Approval of the Minutes of the October 8, 2024, Regular Meeting  
Moved to Approve: Treasurer Costa      Seconded: Director Pimentel  
Ayes:   4   Noes:   0   Absent:   1   Abstain:   0
7. Written Communications:
  - a. Letter from California Department of Insurance dated September 20, 2024. The board discussed the possible insurance discounts and fire mitigation efforts. Treasurer Costa suggested that the District invite one of the representatives to a future meeting.

8. Reports:

- a. Auxiliary Report: Kathy Steinkamp, MWSPFPD Auxiliary Treasurer reported that the membership drive added CIP projects as options for member to choose for their donations and that it is working really well. She also reported on incoming Auxiliary board members, the upcoming bake sale, and photos with Santa fundraisers. She reported that they have had a really good year and will be putting together next years budget soon and hope to match it. Treasurer Costa added that the CIP project receiving the most funds in the membership drive is PPE.
- b. CAL FIRE Report: No report. Chief Klyn noted that this item should be taken off future agendas.
- c. Chief's Reports: James Klyn, Fire Chief, requested that the board form an Apparatus Committee. He asked Vice President Doss if he would be part of it and informed them that Billy Schwarz would like to be on the committee. The topic will be on the next agenda. Chief Klyn reported that two Engineers attended a burn class, CA219, that is required for their Engine Boss certification. He thanked Pauline and Tom Costa for all of their help with the parking lot sealing and the kitchen / living room remodel. He reported that on the recent strike team deployment the other crews were very impressed with the Districts volunteer firefighters and that they had thought they must be paid firefighters. He reported that in October there were 25 calls, 4 in District and 21 out-of-District.

9. Standing Committee Reports for Discussion and Action:

- a. District Policies & Procedures Committee: Director Massman reported on the work in progress.
- b. Treasurers Report on Budget Committee and Financial Summary; Treasurer Costa reviewed the August SnapShot. The September reports had not yet been provided by the County.
  - i. MWSP Budget SnapShot July 2024 – no report.
  - ii. MWSP Budget SnapShot August 2024
  - iii. Receive Tuolumne County Financial Reports
    1. Tuolumne County Trial Balance for Month Ending August 31, 2024
    2. Tuolumne County Budget vs Actual for Month Ending August 31, 2024
    3. Tuolumne County Trial Balance for Month Ending September 30, 2024 - Tabled
    4. Tuolumne County Budget vs Actual for Month Ending September 30, 2024 – Tabled

Vice President Doss moved to receive the August reports.

Seconded: Director Pimentel

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

10. Discussion and Action Items:

- a. Discussion regarding possible donation of expired SCBAs which are surplus to the needs of the District; Chief Klyn reported that they were acquired through a County regional grant, so the District does not own them. He will need to relinquish them to the County and is not sure if he will be able to donate them as planned. Treasurer Costa requested that the inventory sheet be updated to document their disposal.
- b. Discussion and consideration of potential revisions to Chapter 2.16: Purchasing, Contracts, and Surplus Property of the District Manual in terms of the competitive bidding process; Treasurer Costa explained that many companies are not responding to RFP's and that many counties are using central repositories for this which the District cannot be part of. She asked that Vice President Doss refer this to the Policy Committee to create alternative purchasing guidelines to take the District out of the RFP process. Vice President referred the policy to the committee.
- c. Discussion of Solar and Lithium-Ion Battery Emergencies Training Class conducted at the Mi Wuk Sugar Pine Fire Protection District; Vice President Doss reported that it went well. There were about 30 people and it was held in two four-hour sessions. He reviewed the planning process and ways that it could be done differently in the future. He anticipates holding it again in the spring. Treasurer Costa asked Chief Klyn if he could include in a future MAHA article information for the community about labeling their property when these batteries are on their property. Chief Klyn said that staff have begun including this information in its preplans but that the District needs devices that can be carried with them on calls. Vice President Doss will reach out to IEC regarding holding a class for District residents.
- d. Update regarding seeking a biennial independent audit for the fiscal years ending June 30, 2023 and 2024, and potentially contracting through the Tuolumne County Auditor Controller; Office Manager informed the board that the resolution approved by the board in September was submitted to the County Board Clerk and she is waiting to hear back from the County. She gave a brief update on their process to add the item to the County Board of Supervisors' agenda.
- e. Review and discussion of Proposal for an Independent Audit for the fiscal years ending June 30, 2023, 2024 and 2025, received from Halliday and Company, and the extended audit RFP 'Award of Contract' date of November 13, 2024; In light of the status of the resolution in Item 10d, Vice President Doss moved to extend the audit RFP 'Award of Contract' date to January 16, 2025.

Director Massman seconded.

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

f. Update on the biennial review and amendment to the District Conflict of Interest Code; Treasurer Costa reported that it was approved by the County Board of Supervisors on October 15, 2025.

g. Update on grants; Treasurer Costa reported that Chief Klyn has been working on ordering PPE for the CFF grant. She also reported that she received news just prior to the meeting that the grant to convert the storage room into a wellness facility has been approved.

“This program has been funded through a grant from the Sonora Area Foundation, through its supporting organization The Irving J. Symons Foundation for Tuolumne County.”

11. Continuing Business – Discussion Only. No Action Items:

a. Staffing Levels and Recruitment – Chief Klyn reported the District has a full house.

b. Fleet Chief - Klyn reported that E772 is back in the shop with oil pressure problems. The transmission gauge, water level gauge and door sensor in E771 are not working properly. It is currently out of service.

12. 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.

Vice President Doss asked to have the Chiefs evaluation be on the next agenda.

13. Final audience comments: There were none.

14. Adjournment: - 6:58 PM

Approved by the District Board of Directors in the meeting assembled December 10, 2024.

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Jim McDonald, Board President



# September 30, 2024

## FEFS017TC Trial Balance

Ledger: GL - General Ledger

All Account Types

Fiscal Period 03/2025

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**Fund: 9030 - Mi-Wuk Fire District**

	Balance Forward	Debit	Credit	Net Amount	Ending Balance
<b>Type - 10 - Assets</b>					
100100 - Claim on Pooled Cash	53.71	433,599.84	433,600.48	(0.64)	53.07
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	5,695.20	0.00	0.00	0.00	5,695.20
120000 - Land	73,132.00	0.00	0.00	0.00	73,132.00
122000 - Structures & Improvements	760,623.64	0.00	0.00	0.00	760,623.64
124000 - Equipment	229,814.03	0.00	0.00	0.00	229,814.03
124500 - Vehicles	567,528.32	0.00	0.00	0.00	567,528.32
129100 - Accum Depreciation- Structures	(436,074.20)	0.00	0.00	0.00	(436,074.20)
129200 - Accum Depreciation- Equipment	(214,759.74)	0.00	0.00	0.00	(214,759.74)
<b>10 Type Total</b>	<b>986,512.96</b>	<b>433,599.84</b>	<b>433,600.48</b>	<b>(0.64)</b>	<b>986,512.32</b>
<b>Type - 20 - Liabilities</b>					
202100 - Accounts Payable	(11,844.73)	46,710.04	34,865.31	11,844.73	0.00
202200 - Sales Tax Payable	(53.20)	0.00	5.66	(5.66)	(58.86)
203100 - Salaries Payable	0.00	0.00	0.00	0.00	0.00
203910 - Accrued Vacation	(10,332.00)	0.00	0.00	0.00	(10,332.00)
203920 - Accrued Sick	(9,751.00)	0.00	0.00	0.00	(9,751.00)
204105 - Interest Payable	0.00	0.00	0.00	0.00	0.00
204110 - Notes Payable-Current	(16,017.06)	0.00	0.00	0.00	(16,017.06)
205310 - Advances From Other Funds	(249,260.00)	249,260.00	343,300.00	(94,040.00)	(343,300.00)
221005 - Notes Payable-Long Term	(211,220.08)	0.00	0.00	0.00	(211,220.08)
<b>20 Type Total</b>	<b>(508,478.07)</b>	<b>295,970.04</b>	<b>378,170.97</b>	<b>(82,200.93)</b>	<b>(590,679.00)</b>
<b>Type - 30 - Fund Balance</b>					
331200 - Agency Obligation	(335,518.36)	0.00	0.00	0.00	(335,518.36)
380600 - Capital Assets, Net	(753,395.53)	0.00	0.00	0.00	(753,395.53)
<b>30 Type Total</b>	<b>(1,088,913.89)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,088,913.89)</b>
<b>Type - 40 - Revenues</b>					

**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 03/2025**

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	Balance Forward	Debit	Credit	Net Amount	Ending Balance
412110 - Ppty Taxes-Current Unsecured	273.63	0.00	6,047.68	(6,047.68)	(5,774.05)
441110 - Interest Income	13.85	939.63	0.00	939.63	953.48
459119 - State-Emergency Fire Fighting	65,445.94	0.00	60,738.91	(60,738.91)	4,707.03
464115 - Fed-Assist Firefighters SCBA	145,114.00	0.00	0.00	0.00	145,114.00
474200 - IEC In-Service Training Prog	0.06	0.00	4,302.13	(4,302.13)	(4,302.07)
489107 - California Fire Foundation	0.00	0.00	14,390.73	(14,390.73)	(14,390.73)
496060 - Donations-Auxiliary Utilities	(144.71)	0.00	159.45	(159.45)	(304.16)
496065 - Donations-Auxiliary Misc	(423.00)	0.00	756.31	(756.31)	(1,179.31)
<b>40 Type Total</b>	<b>210,279.77</b>	<b>939.63</b>	<b>86,395.21</b>	<b>(85,455.58)</b>	<b>124,824.19</b>
<b>Type - 50 - Expenditures</b>					
511110 - Salaries-Reg	276,393.95	106,896.68	0.00	106,896.68	383,290.63
511115 - Salaries-Part Time	492.19	683.33	0.00	683.33	1,175.52
511120 - Salaries-Reserve	5,287.70	3,783.09	0.00	3,783.09	9,070.79
511125 - Salaries-Overtime	4,277.11	5,454.00	0.00	5,454.00	9,731.11
511140 - Salaries-Termination	0.00	1,740.00	0.00	1,740.00	1,740.00
511147 - Salaries-Emergency Admin	0.00	0.00	0.00	0.00	0.00
512115 - FICA	21,913.48	9,069.66	0.00	9,069.66	30,983.14
512120 - Unemployment Insurance	250.00	125.00	0.00	125.00	375.00
512305 - Employees Group Insurance	11,901.26	4,494.36	3,923.70	570.66	12,471.92
512325 - Life Insurance	54.00	60.75	0.00	60.75	114.75
512330 - Workers Comp Insurance	13,657.92	0.00	0.00	0.00	13,657.92
512510 - Recruitment Expense	0.00	1,250.00	0.00	1,250.00	1,250.00
521150 - Expendable Equipment	0.00	171.95	0.00	171.95	171.95
521173 - Food-Other	0.00	27.40	0.00	27.40	27.40
521180 - Clothing & Personal Supplies	123.88	0.00	0.00	0.00	123.88
521190 - Household Expense	192.36	376.28	0.00	376.28	568.64
521310 - Communications	744.74	553.85	0.00	553.85	1,298.59
521610 - Insurance	21,315.00	0.00	0.00	0.00	21,315.00
522125 - Maint-Equipment	2,380.77	28.95	0.00	28.95	2,409.72
522130 - Maint-Equip Vehicles	37,178.59	24,831.81	0.00	24,831.81	62,010.40
522205 - Maint-Buildings & Improvements	401.42	21.66	0.00	21.66	423.08

**FEFS017TC Trial Balance**  
**Ledger: GL - General Ledger**  
**All Account Types**  
**Fiscal Period 03/2025**

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	<b>Balance Forward</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Amount</b>	<b>Ending Balance</b>
525110 - Office Expense	168.98	108.73	0.00	108.73	277.71
525140 - Office-Photocopy	154.37	49.86	0.00	49.86	204.23
525150 - Office-Postage	0.00	23.42	0.00	23.42	23.42
526110 - PS&S-Professional Services	0.00	4,300.00	0.00	4,300.00	4,300.00
526116 - PS&S-Legal	0.00	2,844.00	0.00	2,844.00	2,844.00
526124 - PS&S-Auditor-Controller	455.00	196.00	0.00	196.00	651.00
527210 - Rents-Equipment	272.50	193.25	0.00	193.25	465.75
528000 - SDE Special Department Expense	(136.94)	230.08	0.00	230.08	93.14
529105 - Travel	593.77	319.14	0.00	319.14	912.91
529110 - Travel & Trans-Fuel	3,160.67	2,746.30	0.00	2,746.30	5,906.97
529210 - Utilities	1,426.45	1,001.30	0.00	1,001.30	2,427.75
532460 - Interest-Long Term Debt	(2,059.94)	0.00	0.00	0.00	(2,059.94)
<b>50 Type Total</b>	<b>400,599.23</b>	<b>171,580.85</b>	<b>3,923.70</b>	<b>167,657.15</b>	<b>568,256.38</b>
<b>9030 - Mi-Wuk Fire District Total</b>	<b>0.00</b>	<b>902,090.36</b>	<b>902,090.36</b>	<b>0.00</b>	<b>0.00</b>

# Dept 230

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

For 2025 Period Sep

Run Date: Nov 21, 2024 9:29:56 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204230 - Mi-Wuk Fire District</b>								
9030204230	411110	Ppty Taxes-Current Secured	237,409.00	0.00	0.00	0.00	237,409.00	100%
9030204230	412110	Ppty Taxes-Current Unsecured	5,482.00	6,047.68	0.00	5,774.05	-292.05	-5%
9030204230	414110	Ppty Taxes-Prior Unsecured	90.00	0.00	0.00	0.00	90.00	100%
9030204230	416110	Ppty Taxes-Supplemental	4,684.00	0.00	0.00	0.00	4,684.00	100%
<b>Total Taxes</b>			<b>247,665.00</b>	<b>6,047.68</b>	<b>0.00</b>	<b>5,774.05</b>	<b>241,890.95</b>	<b>98%</b>
9030204230	441110	Interest Income	1,500.00	-939.63	0.00	-953.48	2,453.48	164%
<b>Total Use of Money &amp; Property</b>			<b>1,500.00</b>	<b>-939.63</b>	<b>0.00</b>	<b>-953.48</b>	<b>2,453.48</b>	<b>164%</b>
9030204230	458110	State-Homeowners Property Tax	1,905.00	0.00	0.00	0.00	1,905.00	100%
<b>Total State Revenue</b>			<b>1,905.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,905.00</b>	<b>100%</b>
9030204230	469840	Other Govts-San Francisco	613.00	0.00	0.00	0.00	613.00	100%
<b>Total Other Governments</b>			<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>100%</b>
9030204230	471211	Benefit Assessments-Fire Assmt	327,265.00	0.00	0.00	0.00	327,265.00	100%
<b>Total Charges for Services</b>			<b>327,265.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>327,265.00</b>	<b>100%</b>
<b>Total Revenue</b>			<b>578,948.00</b>	<b>5,108.05</b>	<b>0.00</b>	<b>4,820.57</b>	<b>574,127.43</b>	<b>99%</b>
9030204230	511110	Salaries-Reg	291,771.00	20,202.22	0.00	65,992.66	225,778.34	77%
9030204230	511115	Salaries-Part Time	0.00	683.33	0.00	1,175.52	-1,175.52	
9030204230	511120	Salaries-Reserve	64,350.00	2,283.33	0.00	6,862.81	57,487.19	89%
9030204230	511125	Salaries-Overtime	40,500.00	5,454.00	0.00	9,731.11	30,768.89	76%
9030204230	511140	Salaries-Termination	1,740.00	1,740.00	0.00	1,740.00	0.00	0%
9030204230	512115	FICA	30,475.00	2,322.79	0.00	6,540.98	23,934.02	79%
9030204230	512120	Unemployment Insurance	1,500.00	125.00	0.00	375.00	1,125.00	75%
9030204230	512305	Employees Group Insurance	58,817.00	570.66	0.00	12,471.92	46,345.08	79%
9030204230	512325	Life Insurance	408.00	60.75	0.00	114.75	293.25	72%
9030204230	512330	Workers Comp Insurance	13,658.00	0.00	0.00	13,657.92	0.08	0%
9030204230	512505	Employee Physicals	450.00	0.00	0.00	0.00	450.00	100%
9030204230	512510	Recruitment Expense	2,000.00	1,250.00	0.00	1,250.00	750.00	38%
<b>Total Salaries and Benefits</b>			<b>505,669.00</b>	<b>34,692.08</b>	<b>0.00</b>	<b>119,912.67</b>	<b>385,756.33</b>	<b>76%</b>
9030204230	521145	Small Tools	500.00	0.00	0.00	0.00	500.00	100%
9030204230	521150	Expendable Equipment	8,200.00	171.95	0.00	171.95	8,028.05	98%
9030204230	521173	Food-Other	255.00	1.53	0.00	1.53	253.47	99%
9030204230	521180	Clothing & Personal Supplies	1,500.00	0.00	0.00	123.88	1,376.12	92%
9030204230	521190	Household Expense	2,100.00	124.20	0.00	124.20	1,975.80	94%
9030204230	521310	Communications	6,370.00	553.85	0.00	1,298.59	5,071.41	80%
9030204230	521610	Insurance	21,315.00	0.00	0.00	21,315.00	0.00	0%
9030204230	522125	Maint-Equipment	7,000.00	28.95	0.00	2,409.72	4,590.28	66%
9030204230	522130	Maint-Equip Vehicles	86,000.00	24,790.10	0.00	55,807.64	30,192.36	35%
9030204230	522205	Maint-Buildings & Improvements	4,300.00	21.66	0.00	47.24	4,252.76	99%
9030204230	522225	Maint-Grounds	1,500.00	0.00	0.00	0.00	1,500.00	100%
9030204230	522600	Fire Extinguisher Testing	340.00	0.00	0.00	0.00	340.00	100%
9030204230	523210	Dues & Memberships	3,000.00	0.00	0.00	0.00	3,000.00	100%
9030204230	525110	Office Expense	1,000.00	0.00	0.00	114.62	885.38	89%
9030204230	525140	Office-Photocopy	700.00	49.86	0.00	204.23	495.77	71%
9030204230	525150	Office-Postage	400.00	23.42	0.00	23.42	376.58	94%
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	32,900.00	4,300.00	0.00	4,300.00	28,600.00	87%
9030204230	526116	PS&S-Legal	7,500.00	2,844.00	0.00	2,844.00	4,656.00	62%
9030204230	526124	PS&S-Auditor-Controller	2,500.00	196.00	0.00	651.00	1,849.00	74%
9030204230	527210	Rents-Equipment	1,410.00	193.25	0.00	465.75	944.25	67%
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	230.08	0.00	93.14	21,106.86	100%
9030204230	528184	SDE-Awards & Certificates	500.00	0.00	0.00	0.00	500.00	100%

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

For 2025 Period Sep

Run Date: Nov 21, 2024 9:29:56 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
9030204230	529105	Travel	1,000.00	28.74	0.00	479.96	520.04	52%
9030204230	529110	Travel & Trans-Fuel	25,000.00	2,239.21	0.00	3,691.95	21,308.05	85%
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	0.00	3,500.00	100%
9030204230	529134	Travel & Trans-Rent Payment	22,821.00	0.00	0.00	0.00	22,821.00	100%
9030204230	529210	Utilities	12,100.00	832.35	0.00	1,843.62	10,256.38	85%
<b>Total Services and Supplies</b>			<b>285,371.00</b>	<b>36,629.15</b>	<b>0.00</b>	<b>96,011.44</b>	<b>189,359.56</b>	<b>66%</b>
9030204230	532460	Interest-Long Term Debt	0.00	0.00	0.00	-2,059.94	2,059.94	
<b>Total Other Financing Uses</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,059.94</b>	<b>2,059.94</b>	<b>/0</b>
9030204230	691110	Appropriation-Contingencies	293,728.09	0.00	0.00	0.00	293,728.09	100%
9030204230	691111	Contingency-Bldgs & Improvemts	14,651.00	0.00	0.00	0.00	14,651.00	100%
9030204230	691114	Contingency-Employee Health Be	37,183.00	0.00	0.00	0.00	37,183.00	100%
<b>Total Contingencies</b>			<b>345,562.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>345,562.09</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>1,136,602.09</b>	<b>71,321.23</b>	<b>0.00</b>	<b>213,864.17</b>	<b>922,737.92</b>	<b>81%</b>
<b>Total Net Mi-Wuk Fire District</b>			<b>-557,654.09</b>	<b>-66,213.18</b>	<b>0.00</b>	<b>-209,043.60</b>	<b>-348,610.49</b>	

# Dept 235

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

For 2025 Period Sep

Run Date: Nov 21, 2024 9:29:56 AM

GL Key	Object	Description	Budget	Current Period	Encumbrances	Year to Date	Remaining	Percent Remaining
<b>9030204235 - Mi-Wuk Fire Special Projects</b>								
9030204235	459119	State-Emergency Fire Fighting	557,540.00	60,738.91	0.00	-4,707.03	562,247.03	101%
<b>Total State Revenue</b>			<b>557,540.00</b>	<b>60,738.91</b>	<b>0.00</b>	<b>-4,707.03</b>	<b>562,247.03</b>	<b>101%</b>
9030204235	464115	Fed-Assist Firefighters SCBA	0.00	0.00	0.00	-145,114.00	145,114.00	
9030204235	469140	Fed-Assistance to Firefighters	66,050.00	0.00	0.00	0.00	66,050.00	100%
<b>Total Federal Revenue</b>			<b>66,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-145,114.00</b>	<b>211,164.00</b>	<b>320%</b>
9030204235	474200	IEC In-Service Training Prog	8,000.00	4,302.13	0.00	4,302.07	3,697.93	46%
<b>Total Charges for Services</b>			<b>8,000.00</b>	<b>4,302.13</b>	<b>0.00</b>	<b>4,302.07</b>	<b>3,697.93</b>	<b>46%</b>
9030204235	489100	Sonora Foundation Grant	15,000.00	0.00	0.00	0.00	15,000.00	100%
9030204235	489107	California Fire Foundation	14,391.00	14,390.73	0.00	14,390.73	0.27	0%
<b>Total Miscellaneous Revenue</b>			<b>29,391.00</b>	<b>14,390.73</b>	<b>0.00</b>	<b>14,390.73</b>	<b>15,000.27</b>	<b>51%</b>
9030204235	496060	Donations-Auxiliary Utilities	4,900.00	159.45	0.00	304.16	4,595.84	94%
9030204235	496063	Donations-Auxiliary Clothing	10,212.00	0.00	0.00	0.00	10,212.00	100%
9030204235	496065	Donations-Auxiliary Misc	25,420.00	756.31	0.00	1,179.31	24,240.69	95%
<b>Total Other Finance Sources</b>			<b>40,532.00</b>	<b>915.76</b>	<b>0.00</b>	<b>1,483.47</b>	<b>39,048.53</b>	<b>96%</b>
<b>Total Revenue</b>			<b>701,513.00</b>	<b>80,347.53</b>	<b>0.00</b>	<b>-129,644.76</b>	<b>831,157.76</b>	<b>118%</b>
9030204235	511110	Salaries-Reg	290,750.00	86,694.46	0.00	317,297.97	-26,547.97	-9%
9030204235	511120	Salaries-Reserve	0.00	1,499.76	0.00	2,207.98	-2,207.98	
9030204235	511147	Salaries-Emergency Admin	20,000.00	0.00	0.00	0.00	20,000.00	100%
9030204235	512115	FICA	23,772.00	6,746.87	0.00	24,442.16	-670.16	-3%
9030204235	512330	Workers Comp Insurance	17,300.00	0.00	0.00	0.00	17,300.00	100%
<b>Total Salaries and Benefits</b>			<b>351,822.00</b>	<b>94,941.09</b>	<b>0.00</b>	<b>343,948.11</b>	<b>7,873.89</b>	<b>2%</b>
9030204235	521145	Small Tools	1,600.00	0.00	0.00	0.00	1,600.00	100%
9030204235	521150	Expendable Equipment	1,600.00	0.00	0.00	0.00	1,600.00	100%
9030204235	521173	Food-Other	660.00	25.87	0.00	25.87	634.13	96%
9030204235	521180	Clothing & Personal Supplies	28,053.00	0.00	0.00	0.00	28,053.00	100%
9030204235	521190	Household Expense	2,694.00	252.08	0.00	444.44	2,249.56	84%
9030204235	522130	Maint-Equip Vehicles	6,845.00	41.71	0.00	6,202.76	642.24	9%
9030204235	522205	Maint-Buildings & Improvements	5,616.00	0.00	0.00	375.84	5,240.16	93%
9030204235	525110	Office Expense	330.00	108.73	0.00	163.09	166.91	51%
9030204235	528000	SDE Special Department Expense	100.00	0.00	0.00	0.00	100.00	100%
9030204235	529105	Travel	450.00	290.40	0.00	432.95	17.05	4%
9030204235	529110	Travel & Trans-Fuel	2,200.00	507.09	0.00	2,215.02	-15.02	-1%
9030204235	529210	Utilities	4,900.00	168.95	0.00	584.13	4,315.87	88%
<b>Total Services and Supplies</b>			<b>55,048.00</b>	<b>1,394.83</b>	<b>0.00</b>	<b>10,444.10</b>	<b>44,603.90</b>	<b>81%</b>
9030204235	542000	Buildings & Improvements	84,352.00	0.00	0.00	0.00	84,352.00	100%
<b>Total Fixed Assets</b>			<b>84,352.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>84,352.00</b>	<b>100%</b>
<b>Total Expenditures</b>			<b>491,222.00</b>	<b>96,335.92</b>	<b>0.00</b>	<b>354,392.21</b>	<b>136,829.79</b>	<b>28%</b>
<b>Total Net Mi-Wuk Fire Special Projects</b>			<b>210,291.00</b>	<b>-15,988.39</b>	<b>0.00</b>	<b>-484,036.97</b>	<b>694,327.97</b>	
<b>Total Revenues</b>			<b>1,280,461.00</b>	<b>-124,824.19</b>	<b>0.00</b>	<b>-124,824.19</b>	<b>1,405,285.19</b>	<b>0.90</b>
<b>Total Expenditures</b>			<b>1,627,824.09</b>	<b>568,256.38</b>	<b>0.00</b>	<b>568,256.38</b>	<b>1,059,567.71</b>	<b>0.65</b>
<b>Net Total</b>			<b>-347,363.09</b>	<b>-693,080.57</b>	<b>0.00</b>	<b>-693,080.57</b>	<b>345,717.48</b>	<b>-100%</b>

# DRAFT

## CHAPTER 2.03: COMPENSATION AND BENEFITS

### 2.03.010 Compensation

The Fire Chief shall prepare a Compensation Plan for all classes of positions in the classified and unclassified service, except for contract employees, whose compensation is set by the terms of the employment contract. The Compensation Plan shall establish a salary range and/or rate of pay with minimum and maximum rates for each class. In arriving at such salaries, consideration shall be given to prevailing rates of pay for comparable work in similar positions including conditions of work, current costs of living, the District's financial condition, policies regarding meet and confer obligations, and economic priority and stabilization.

The Fire Chief shall thereafter make such further studies and recommendations for the modification of the Compensation Plan as may be deemed necessary and appropriate.

### 2.03.020 Salary Advancement

The District's Pay Plan does not provide for automatic salary advancement or step increases.

### 2.03.030 Basis of Payment

All employees are paid on an hourly basis, except for contract employees whose pay is based on the terms of that specific contract.

Employee rates of pay are as follows:

- a) Fire Chief: Pursuant to employment contract terms.
- b) Assistant Fire Chief: Pursuant to employment contract terms.
- c) Battalion Chief: Pursuant to employment contract terms.
- d) Captain: Starting wage \$18.00 per hour. Maximum wage \$20.00 per hour
- e) Engineer: Starting wage current California minimum wage. Maximum wage \$18.00 per hour
- f) Relief Engineers and Relief Captains: Starting wage current California minimum wage. Maximum wage \$18.00 per hour
- g) Intern Engineers: \$100.00 stipend per 24 hour shift
- h) Intern Firefighters: \$50.00 stipend per 24 hour shift
- i) Office Manager / Board Clerk: Starting wage \$18.00 per hour. Maximum wage \$26.50 per hour