



**MI-WUK/SUGAR PINE FIRE PROTECTION
DISTRICT
FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES
ASSESSMENT**

ENGINEER'S REPORT

JUNE 2016

PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 50078
ET SEQ. AND ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

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MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

- President – Mike Welch
- Vice-President – Micki Rucker
- Treasurer - John Johnson
- Director – Vacant
- Director - Vacant
- Secretary/Clerk to the Board – Chief Larry Crabtree

MI-WUK/SUGAR PINE FIRE CHIEF

- Larry Crabtree

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 three full-time non-benefited professional firefighters, one full-time staff person, up to six volunteer intern firefighters, and several volunteer firefighters and support staff.

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 2016-17
- 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 XIII C and XIII D 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 XIII C and XIII D 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 2016-17. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2016-17 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 2016-17 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 2016-17.

The public hearing is currently scheduled for June 14, 2016. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2016-17. 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 2016-17.

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.

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

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 2016-17.

Table 1 - Cost and Budget

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT Improved Fire Protection and Emergency Response Assessment Estimate of Costs Fiscal Year 2016-17		Total Budget
Beginning Fund Balance		\$136,609
Services Costs		
Staffing, Salaries and Benefits		307,318
Equipment Purchase and Maintenance		15,000
Supplies and Small Items		54,187
Appropriations for Contingencies		173,068
Totals for Servicing		549,573
Less		
District Contribution for General Benefits		(314,571)
Net Cost of Servicing to Assessment District		235,002
Incidental Costs:		
District Management, Project Management and County Collection		\$15,000
Allowance for Contingencies and Uncollectables		\$0
Less:		
Beginning Fund Balance and Fund Income		(\$136,609)
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)		250,002
Assessment District Budget Allocation to Parcels		
Total Assessment Budget		\$250,002
Single Family Equivalent Benefit Units in District		1,267.37
Assessment per Single Family Equivalent Unit (SFE)		\$197.26

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 \$564,573, the District must contribute at least \$28,229 from sources other than the assessments. The actual amount of contribution to offset any general benefits far exceeds the measure of 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 XIII D 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.”⁸

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 XIII C 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:

General Benefit =
 Benefit to Real Property Outside the Assessment District +
 Benefit to Real Property Inside the Assessment District that is Indirect and
 Derivative +
 Benefit to the Public at Large

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 2016-17 is \$564,573. Of this total budget amount, the District will contribute at least \$314,571 which is more than 55% of the total budget from sources other than this assessment. 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 \$197.26 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 (j), 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

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

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 - Dalry, 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.

$$\text{Benefit} = (\text{Fire Risk}) * (\text{Structure Value})$$

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).

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

Average Structure Value for commercial/industrial = \$123,076 / acre
 Average Total Value for commercial/industrial = \$175,653 / acre
 Normalization Factor for Single Family Homes = \$510,001
 Average Unit Density Factor = 0.125 acres

Structure Value = $((\$123,076 * 10) + (\$175,653 * 1)) / (\$510,001) * (0.125)$
 Structure Value = 0.3447 / acre

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

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 2016-17 is generally as follows:

Table 5 – Summary Cost Estimate

FISCAL YEAR 2016-17 BUDGET	
Total for Servicing	\$549,573
Less: Contribution for General Benefits	(\$314,571)
Incidental Costs:	
Administration and Project Management	\$15,000
Total Fire Suppression & Protection Services Budget	<u>\$250,002</u>

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 2014 to December 2015 was 3.17% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2016-17 is increased by 3.17% which equates to \$197.26 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2016-17 at the rate of \$197.26, 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 2016-17. 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 2016-17 for each parcel or lot of land within the said Assessment District.

Dated: June 14, 2016

Engineer of Work

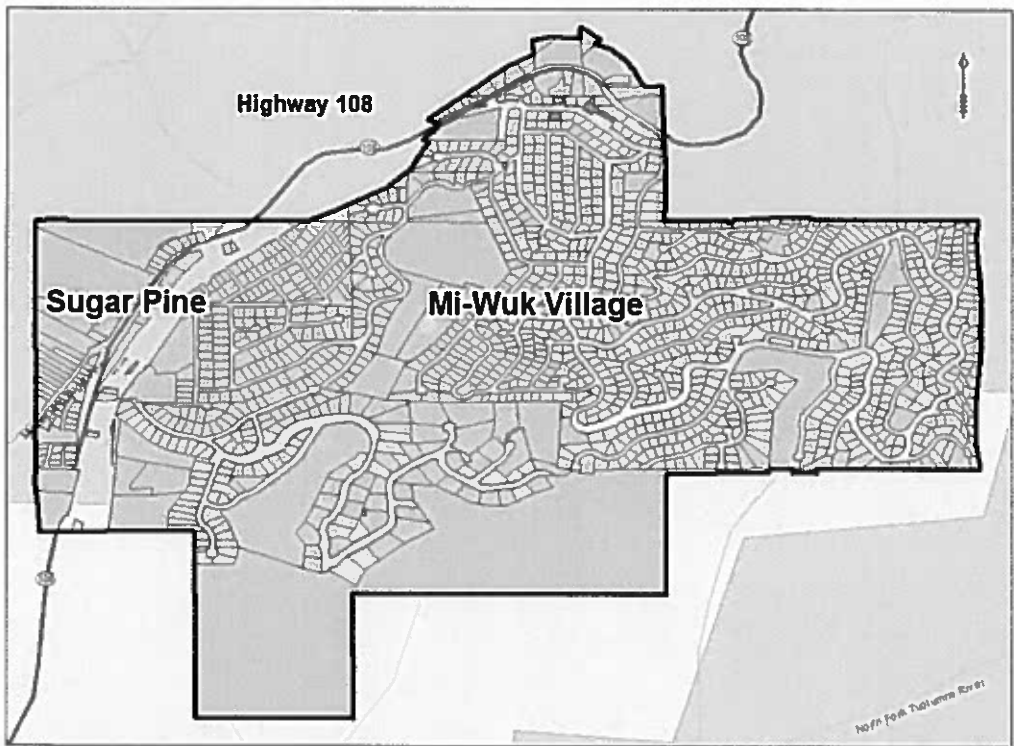


A handwritten signature in black ink, appearing to read "John W. Bliss".

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.



FILED IN THE OFFICE OF THE FIRE CHIEF OF THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2016.

SECRETARY OF THE BOARD _____

RECORDED IN THE OFFICE OF THE FIRE CHIEF OF THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2016.

SECRETARY OF THE BOARD _____

AN ASSESSMENT WAS COMPILED AND LEVIED BY THE BOARD OF THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT, COUNTY OF TUOLUMNE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2016 FOR THE FISCAL YEAR 2016-17 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY OF TUOLUMNE ON THE _____ DAY OF _____, 2016. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD _____

FILED THIS _____ DAY OF _____, 2016 AT THE HOUR OF _____ O'CLOCK, _____ IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF TUOLUMNE, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT.

COUNTY TAX COLLECTOR, COUNTY OF TUOLUMNE

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUOLUMNE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED BY SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group
 4745 Mangrove Blvd
 Pacifico, CA 94134
 707-430-4300

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

APPENDICES

APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2016-17

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



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

MINUTES OF THE BOARD OF DIRECTORS REGULAR MEETING TUESDAY, MAY 10, 2016

1. Call to Order:

A Regular Meeting of the Board of Directors for the Mi-Wuk/Sugar Pine Fire Protection District was called to order at the Sugar Pine Station facility located on Highway 108 at 7:00 PM, Tuesday, May 10, 2016.

2. The Pledge of Allegiance was led by President Welch. He welcomed all visitors.

3. Roll Call: Present were President Welch, Vice-President Rucker and Director Johnson. Also present were Chief Crabtree, Secretary Dahlin and several members of the public.

4. Oral Communications: The public may address the Board on any subject not shown on the agenda. Time allowed is 15 minutes. President Welch asked if there were any public comments. Toni Richardson invited everyone to attend an Open House at her home on May 26, 2016 to be held for Dale and Loretta Armstrong while they are in town for the Rummage Sale.

5. Approval of the minutes of the Special Meeting of April 18, 2016. President Welch asked if there were any comments or questions from the Board or the public. There were none. Director Johnson moved to approve the minutes of the April 18, 2016 Special Meeting. Director Rucker seconded. Ayes: 3. Motion carried unanimously.

6. Written Communications: There were no written communications.

A. At this time President Welch moved up agenda item 16A: Discussion, Consideration and Action as Appropriate in regard to RESOLUTION NUMBER 2016.05.10.1 ADOPTING PRELIMINARY ENGINEER'S REPORT FOR FY 2016/2017 AND SCHEDULE A PUBLIC HEARING ON JUNE 14, 2016. LeeAnn McCabe, of SCI Consulting, introduced herself as the Districts new Administrator for the Benefit Assessment. She noted that there was an increase of 3% to the Benefit Assessment for FY 16/17. She also let the board know that she planned to restructure the way the budget is presented in the engineer's report to make it more clear and

transparent. Director Johnson asked her to explain why the numbers of the parcels on record with Tuolumne County doesn't match the number of parcels listed in the engineers report. She explained the Single Family Equivalent method of assessing parcels and also said that she would follow up by providing a parcel count that SCI has on record. President Welch asked if there were questions or comments from the Board or the public. There were none. **Director Johnson** moved to adopt Resolution No. 2016.05.10.1. **Director Rucker** seconded. **Ayes: 3. Motion carried unanimously.**

7. Financial Reports:

- A. Tuolumne County Trial Balance for March 2016** – President Welch asked if there were any comments or questions from the Board or the public. Director Johnson commented that Salaries and Professional Services appear to be over stated but that it is due to expenses for the SRA FPF Grant and that the money will come in next month. Chief Crabtree added that that is one of the reasons for moving grant budget items to the 550 Department.
 - B. Tuolumne County Budget Status Report for March 2016** – President Welch asked for comments or questions from the Board or the public. Chief Crabtree noted that since the report came out the District has received the April disbursements. He also noted that several accounts, especially maintenance, are over budget and projected that about \$22000.00 from the contingencies account will need to be used to balance the budget at the end of the fiscal year. President Welch asked if there were any comments or questions from the Board or the public. There were none. **Director Johnson** moved to accept the Tuolumne County Organizational Budget Status for March 2016. **Director Rucker** seconded. **Ayes: 3. Motion carried unanimously.**
 - C. MWSP QuickBooks Expenses by Check and Credit Card for March 2016** – President Welch asked if there were any questions or comments from the Board or the public. There were none.
- 8. MWSPFPD Auxiliary Report** – President Ann Coleman was not present, President Welch read her written report that is in the meeting record.
 - 9. C.A.S.T. Report** – Tim Wallace - There was no meeting
 - 10. Highway 108 Fire Safe Council Report** – **Director Johnson** – There was no meeting. The next meeting will be on June 28th.
 - 11. Captains' Shift Reports** – **Captain Klyn** went over and elaborated on the written reports that are in the meeting record.
 - 12. Chief's Report** – **Chief Crabtree** went over and elaborated on the written report that is in the meeting record.
 - 13. Status of Grants** – **Chief Crabtree** went over and elaborated on the written report that is in the meeting record.

14. SRA FPF Grant Status Update – Tim Wallace stated that the grant was addressed by Chief Crabtree in the previous agenda item.

15. Unfinished Business: Business continued from previous meetings for Discussion, Consideration and Action as Appropriate:

A. Regular District Standing Committees: Reports, etc.

- 1. Budget – Director Johnson – Chair** – The committee discussed some procedural issues. They will be budgeting by Departments 500 and 550. Also, within the 550 Department there will be separate special budgets for grants and the Auxiliary. He also presented a graph, which is in the meeting record, and discussed projections of revenues and expenses through 2022 using different models of wages due to the changes in the minimum wage law. He noted that the increase in minimum wages will likely increase expenses across the board.
- 2. Policies & Procedures (with Manual updates) – President Welch – The committee**
 - a) Revision to Policy and Procedures Administrative Manual: Chapter 2.03 Compensation and Benefits
 - b) Addition to Policy and Procedures Administrative Manual: Chapter 2.18 Appendices

President Welch asked if there were any questions from the Board or the public. There were none. Chief Crabtree noted that in 2.03.123 D – Maximum Accruals the draft incorrectly referred to ‘vacation leave’ and has been edited to read ‘sick leave’. He also explained that the new policy addresses a state law requirement which results in vacation time no longer being available for being cashed out. There is a provision in the new sick leave policy that does allow a portion available for cash out. **Director Johnson** moved to adopt the Revision to Policy and Procedures Administrative Manual: Chapter 2.03 Compensation and Benefits and the Chapter 2.18 Appendices. **Director Rucker** seconded. **Ayes: 3. Motion carried unanimously.**

- 3. Strategic Planning – Director Johnson – Chair** – The committee met to discuss long range planning to meet the objective of increased revenue. Director Rucker stated that it will be important to bring the community back into the picture through better outreach such as a District Face Book page to inform the public of what the Department is doing. There was some discussion about possible outreach possibilities. Chief Crabtree mentioned that we now have a media relations volunteer, Charity Maness. He also said that the Department now has a website, www.mwspfire.us, which has just gone live. It was discussed and agreed that the board would like to see more community education, involvement and support in strategic planning and grant applications.

At 8:12 President Welch called for a short break. He thanked Diane Gil for the refreshments.

At 8:27 President Welch called the meeting back to order.

- B. Discussion, Consideration and Action as Appropriate** in regard to Applications for Membership on the Board of Directors. Three applications were received for the two open position on the Board. President Welch asked each of the applicants, Ron Doss, Blythe Klipple and Jim McDonald to address the Board and give an over view of why they would like to be on the Board and their background and to answer questions the Board or public may have. Jim McDonald withdrew his application for a one of the Board of Directors positions but offered to volunteer on the Strategic Planning Committee. **Director Johnson** moved to accept the application of Ron Doss. **Vice President Rucker** moved to accept the application of Blythe Klipple. President Welch asked if there was any further discussion from the Board or the public. There was none. **Ayes: 3. Motions carried unanimously.**
Director Doss and Director Klipple were sworn in by President Welch and joined the Board at table for the remainder of the meeting.

16. New Business items for Consideration and Action as Appropriate.

- A. Discussion, Consideration and Action as Appropriate** in regard to RESOLUTION NUMBER 2016.05.10.1 ADOPTING PRELIMINARY ENGINEER'S REPORT FOR FY 2016/2017 AND SCHEDULE A PUBLIC HEARING ON JUNE 14, 2016. This agenda item had been previously addressed after agenda item 6.
- B. Discussion, Consideration and Action as Appropriate** in regard to a ballot from California Special Districts Association for the 2016 Proposed CSDA Bylaws Amendments – President Welch read the highlights of the proposed amendments – no action was taken.
- C. Discussion, Consideration and Action as Appropriate** directing the Fire Chief to send a letter to the Governor urging funding from the Carbon Sequestration fund be used to assist private landowners to eliminate dead / dying trees; and to communicate this urging to legislators and other leaders as appropriate. There was some discussion about the plans of the Tuolumne County Tree Mortality Task Force to address this which should help with 70 – 90% of the trees in the District. For the remaining trees, homeowners will need other financial assistance. Chief Crabtree would like to seek funds from the Carbon Sequestration fund. The Board directed him to proceed.

17. Other Business:

- A. Board Members:** Vice President Rucker welcomed and thanked Directors Klipple and Doss. She also thanked Jim McDonald for all that he has done for the District. She and Chief Crabtree briefly discussed her work with FDAC on a bill that was discussed at a previous meeting. She also offered to present his letter regarding the tree mortality in an upcoming conference call with the FDAC committee. President Welch welcomed and congratulated Directors Klipple and Doss.

B. Audience/Attendee comments: President Welch invited comments from the public.
There were none.

18. Adjournment.

There being no further business, President Welch adjourned the meeting at 8:52 P.M.

Bonnie Dahlin, Department Secretary

Approved by the District Board of Directors in the meeting assembled

June 14, 2016

Michael Welch, President



Workers' Compensation Program (Original Survey)
Occupational Safety & Health Program Review and Hazard Identification Survey Report – 04/26/16
MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

REPORT COMPLETION, DISTRIBUTION AND SPECIAL NOTES

1. Report written by:
Derek Davis
SDRMA Safety Management Consultant
Phone: 209-614-8775
Email: passatsel@hotmail.com
- Report peer-reviewed by:
Bob Lapidus, CSP, CSMS
SDRMA Safety Management Consultant
Phone: 830-456-1502
Email: Bob@LapidusSafety.com
2. Report Distribution – Email (May 09, 2016) to:
Larry Crabtree, Chief
Dennis Timoney, SDRMA Chief Risk Officer
3. Reference Distribution
Uploaded to District's Computer (April 26, 2016) to: Larry Crabtree, Chief
4. Special Notes:
 - a. For Information Regarding this Report, Contact:
Dennis Timoney, Telephone: 800-537-7790
Derek Davis, Telephone: 209-614-8775
 - b. The Program Review results are based on the Organization's answers to the questions and discussion of these answers with the Consultant during the site visit.
 - c. Where answers to questions were Yes, or Does Not Apply, the detail portion of the questions have been deleted to reduce the size of the report unless a Suggestion is included for clarification purposes. Where the answers were Partly, No, or Do Not Know, the detail portions of the questions have been kept in place so management can readily see what needs to be done based upon the questions being asked.
 - d. Notes in the Comments column (column #5) are generally provided by the member unless otherwise specified.
 - e. The Program Review process does not normally include a review of the written occupational safety & health related programs, policies and procedures.
 - f. All observations and suggestions noted during the hazard identification survey are based upon conditions and practices observed and information available to the involved consultant. The hazard identification survey results do not purport to include the identification of all hazards or unsafe practices or to indicate other hazards or unsafe practices do not exist.
 - g. SDRMA and LAPIDUS Safety Consulting and its subcontractors assume no responsibility for the control or correction of conditions or practices existing within the member Organization. Third-party services or products noted in the report are considered to be reasonable resources. They are included with the assumption that prior to incorporating all or part of them, the member will carefully evaluate whether the service or product fits the member's current situation. These sources of help are not approved by SDRMA, Cal-OSHA, or other agencies. They are given for the intended betterment of the member's occupational safety & health efforts.



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EXECUTIVE SUMMARY
(Life-Threatening Hazards)

The Consultant

LAPIDUS Safety Consulting has been the safety management consulting firm for the Special District Risk Management Authority (SDRMA) since 2000. Consultants provide a variety of services that include creating and disseminating monthly safety meeting packets to members of the SDRMA Workers' Compensation Program, solving safety-related problems, customizing safety programs, and conducting the on-site occupational safety & health program reviews and hazard identification surveys for members of this Program.

The SDRMA visit and this follow-up report are an attempt to provide an objective review of the SDRMA member's safety programs, identified hazards, and what is being done to remedy safety problems.

Life-Threatening Hazards

The SDRMA Board of Directors requires all identified Life-Threatening (LT) hazards or lack of programs that could pose a life-threatening hazard to be corrected. All identified hazards or programs not being done are important, but the LT hazards are critical.

Below is a list of those hazards and programs that have been identified in this report as LT and must be corrected:

<u>Ques. #</u>	<u>Identified Problem - Lack of:</u>
48.	A Traffic Control Policy

Action #

<u>Yr-#</u>	<u>Identified LT Hazards</u>
16-01	Gasoline Stored in Non-Safety Cans
16-03	Lack of a Working Smoke Alarm
16-11	Split Rims

SDRMA LOSS PREVENTION ALLOWANCE FUND (SAFETY GRANT)

This fund provides up to \$1000 per member per fiscal year on a first come, first serve basis. For details, review SDRMA Policy 2012-02 included in the SDRMA Model Program and Reference Documents, provided to you by the Consultant.



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A THREE-STEP APPROACH

Implementing Suggested Actions

Take one step at a time building your safety program, and implement those actions that you, your fellow employees, and the Board of Directors believe are most crucial.

- Step 1** **Correct the suggested actions for Priority LT questions/observations since the SDRMA Board of Directors expects these suggested actions to be Implemented.**

- Step 2** **Correct the suggested actions for Priority I questions since these actions are related to identified unsafe practices, conditions, and/or lack of programs that could cause a truly serious occupational injury or illness or are simply very important to correct.**

- Step 3** **Take a look at all other suggestions and implement them as soon as possible.**



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PURPOSE

This report is provided to you for the purpose of helping you in your efforts to prevent occupational injuries and illnesses, reduce exposures to such problems and make you more aware of safety issues.

INTRODUCTION

1. The report is the result of a visitation on Tuesday, April 26, 2016 by Mr. Derek Davis, SDRMA Safety Management Consultant. No grades or ratings are given, only encouraging and practical suggestions.
2. Mr. Larry Crabtree, Chief, was interviewed and participated in the completion of the SDRMA Occupational Safety & Health Program Questionnaire. Chief Crabtree accompanied Mr. Davis during the hazard identification survey.
3. The Organization provides structural fire suppression, wild land fire suppression, hazmat first responder operational response, emergency medical response, and basic life support.
4. The Organization has five members of the Board of Directors (two positions are vacant at this time) and 18 employees comprising four administrative employees and 14 volunteers.
5. The Organization has the following facilities, vehicles and equipment:
 - a. Facilities: fire station and apparatus building
 - b. Vehicles & Equipment: Four engines, one TomCar UTV, one pickup, two SUVs and one small tractor.
6. In the last two years, management reports the Organization sustained two first-aid injuries (treatment on the job), and three minor injuries (doctor or hospital visit – no overnight).
7. In a discussion between Chief Crabtree and Mr. Davis, they came to the conclusion that the most common types of major organizational safety hazards are:
 - a. Exhaust
 - b. Heat
 - c. Air Borne Pathogens
 - d. Working Around Traffic
 - e. Slips, Trip, and Falls
 - f. Snow and Ice
 - g. Fire Ground Operations
 - h. Lifting
 - i. Bloodborne Pathogens



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PROGRAM REVIEW

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* = To be Completed by the SDRMA Member				XC = Check (X) This Column When The Action is Completed			
					Consider the Following Suggested Actions for Enhancing the Organization's Occupational Safety & Health Program		
1	2	3	4	5	6	7	8
	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
1.	<u>IIPP-1-General: Injury & Illness Prevention Program (IIPP)</u>	I	Yes		None		
2.	Are the following topics (questions #2 through #9) in the Organization's IIPP? <u>IIPP-2-Responsibilities</u>	I	Yes		None		
3.	<u>IIPP-3-Compliance</u>	I	Yes		None		
4.	<u>IIPP-4-Communications</u>	I	Yes		None		
5.	<u>IIPP-5-Inspections: Identification & Evaluation of Workplace Hazards</u>	I	Yes		None		
6.	<u>IIPP-6-Injury & Illness Investigation</u>	I	Yes		None		
7.	<u>IIPP-7-Correction</u>	I	Yes		None		
8.	<u>IIPP-8-Associated Training</u>	I	Yes		None		
9.	<u>IIPP-9-Associated Recordkeeping</u>	I	Yes		None		
10.	<u>Injury & Illness Tracking</u>	II	Yes		None		



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11.	<u>Injury & Illness Frequency</u> What are the most frequent kinds of losses?			Based on the information provided there is no defined trend to date.	None		
12.	<u>Essential Physical Functions</u>	III	Yes		None		
13.	<u>Return-To-Work Medical Exams Using the Essential Physical Functions</u>	III	Yes		None		
14.	<u>Drug Screening – 1 – Prior to Placement</u>	II	Yes		None		
15.	<u>Drug Screening – 2 – At Any Other Time</u>	II	Yes		None		
16.	<u>Volunteers in Safety Program</u>	II	Yes		None		
17.	<u>New Employee Safety Orientation</u>	II	Yes		None		
18.	<u>Fire Prevention Plan</u>	I	Yes		None		



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19.	Emergency Action Plan Is there a written Emergency Action Plan for your <u>employee-related</u> emergencies in accordance with the required elements stated in Cal-OSHA, Title 8, Section 3220?	I	Partly	The District plan is not complete.	Required by Cal-OSHA: Create an Emergency Action Plan for <u>employee-related</u> emergencies in accordance with the elements required for such a plan as detailed in Cal-OSHA, Title 8, Section 3220. See the Model Emergency Action Plan in the SDRMA reference documents.		
20.	Hazardous Work-1-Two or More Employees	I	Yes		None		
21.	Hazardous Work -2-First-aid Kit	I	Yes		None		
22.	Reliable Means to Call for Assistance	I	Yes		None		
23.	Emergency Response - Timeliness If an employee needs to call for emergency assistance, can the emergency response arrive on site in a timely manner?	I	Partly	Management states that ambulance service can take up to 14 minutes.	None		
24.	Fire Extinguishers-1-Monthly Inspections Does the Organization conduct documented monthly inspections of all fire extinguishers installed in its facilities and vehicles in accordance with Cal-OSHA requirements?	II	No		Required by Cal-OSHA: Fire Extinguishers a. Inspect all fire extinguishers monthly.		




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					b. When inspecting a fire extinguisher, ensure: 1) It is the correct type of extinguisher for the type of fire that may occur. 2) It is in its proper place. 3) It is fully charged. 4) The seal is in place. 5) Nothing is covering the unit. 6) Nothing is blocking access to the unit.		
					Good Safety Practice: c. Document the inspection on a tag attached to each unit.		
25.	<u>Fire Extinguishers-2-Annual Service</u>	II	Yes		None		
26.	<u>Fire Extinguishers-3-Instructions</u>	II	Yes		None		
27.	<u>Emergency Eyewash and/or Shower Units</u> If the Organization has any emergency eyewash and/or shower units, are documented inspections, tests and cleanings completed of all such units at least monthly in accordance with Cal-OSHA requirements to ensure the units properly operate, the units are clean, and the water flows clear from them?	II	No	Consultant: An eyewash station will be recommended for the Apparatus Building.(See Hazard Identification Survey)	Required by Cal-OSHA: a. <u>Plumbed Eye Wash/Shower Station</u> : Ensure this unit is inspected, cleaned and tested each month, and these activities are documented. Good Safety Practice: Document the inspection on a waterproof tag attached to or near each unit.		




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					Example of a Covered Emergency Eyewash: 		
					b. <u>Large Plastic Emergency Eyewash Station</u> . Ensure this unit is maintained in accordance with the manufacturer's requirements.		



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					Example of a Plastic Emergency Eyewash: 		
28.	<u>Automatic Emergency Lighting Units (Powered by Batteries) – Tests</u>	II	Yes		None		
29.	<u>Automatic Exit Lights (Illuminated) with Battery Backup – Tests</u>	II	Yes		None		
30.	<u>Sufficient Number of Employees to Work Safely</u>	II	Yes		None		
31.	<u>Written Responsibility & Authority to Take Action</u>	II	Yes		None		
32.	<u>Designated Accountable Safety Person - Assigned Safety Responsibilities</u>	I	Yes	Relief Captain/Safety Officer	None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1,2,3.)	SUGGESTIONS (a,b,c.)	CURRENT STATUS*	XC *
33.	<u>Bilingual – Ability to Communicate Between Employees</u>	III	Does Not Apply	All employees speak English.	None		
34.	<u>Contractors Accountability for Compliance with Cal-OSHA in Contracts</u>	I	Yes		None		
35.	<u>Multi-Employer Worksite Compliance – Instructions</u> Have managers and/or supervisors received instructions on how to comply with Cal-OSHA's standards for working in a facility or on a site where more than one employer are currently present?	II	No		Good Safety Practice: a. Instruct managers and supervisors on the ramifications of having more than one employer working in a facility or on site and what must be done to protect all involved organizations and personnel. b. See the details regarding this subject in the SDRMA reference documents.		
36.	<u>Safety Meetings – Monthly & Documented</u>	II	Yes	SDRMA safety materials are used.	None		
37.	<u>Tailgate Safety Meetings Every Ten Working Days for Employees Who Do Maintenance and/or Construction Activities – Documented</u> Do you conduct documented tailgate safety meetings every ten working days for all employees who perform construction and/or maintenance activities or tasks?	II	Partly	On occasion District employees perform some basic maintenance tasks.	Good Safety Practice: Conduct a short pre-task safety meeting prior to doing maintenance tasks to ensure the involved employees take the proper safety precautions.		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
38.	<u>Drivers' Licenses – Valid</u>	II	Yes		None		
39.	<u>Prior-to-Hire Driving Records</u>	II	Yes		None		
40.	<u>DOT Drug & Alcohol Testing Program</u>	I	Yes		None		
41.	<u>DMV Pull-Notice Program Participation via SDRMA</u>	II	Yes		None		
42.	<u>Substandard Driving Corrective Actions</u>	I	Yes		None		
43.	<u>Defensive Driving</u>	I	Yes		None		
44.	<u>Vehicle Safety Inspections – Prior-to-Use (such as sedans, pickup trucks, SUVs, emergency vehicles, tractor-trailer combinations, and bobtail trucks) – whether rented, leased or owned.</u>	II	Yes		None		
45.	<u>Vehicle Defects – Report to Supervisors</u>	II	Yes		None		
46.	<u>Vehicle-Related Problems – Correcting In Priority Order</u>	II	Yes	The District uses a web based system of notification.	None		
47.	<u>Vehicle Preventive Maintenance (PM) Program - Documented</u>	II	Yes		None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
48.	Traffic Control-1- Program or Policy If Organization employees work in or around vehicle traffic, does the Organization have: A written Traffic Control policy stating the Organization complies with the <u>most current edition of the California Manual on Uniform Traffic Control Devices (MUTCD)</u> , as published by the California Department of Transportation and has (if needed) customized specific procedures for tailored traffic control activities?	LT	Partly	The District has a program however it does not have a reference to Part 6I-1.	Required by Cal-OSHA and Other Standards: For The Fire Service: Establish a policy stating the Organization complies with the <u>most current edition of the California Manual on Uniform Traffic Control Devices (MUTCD)</u> , Part 6I-1, Incident Management, as published by the California Department of Transportation and customizes specific situations for tailored traffic control activities. The National Fire Protection Association (NFPA) also has standards regarding traffic control at incident sites.		
					Ensure the program or policy focuses on establishing safe work zones and flagger activities.		
49.	Traffic Control-2-Instruction	LT	Yes		None		
50.	Permit-Required Confined Space Safety-1- Written Program	LT	Does Not Apply	Department does not do confined space operations.	None		



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51.	<u>Permit-Required Confined Space Safety-2-Instruction</u>	LT	Yes	Awareness training is given to ensure employee safety.	None		
52.	<u>Permit-Required Confined Space Safety-3-Rescue</u>	LT	Does Not Apply		None		
53.	<u>Permit-Required Confined Space Safety-4-Rescue Instruction</u>	LT	Does Not Apply		None		
54.	<u>Permit-Required Confined Space Safety-5-Rescue Drills</u>	LT	Does Not Apply		None		
55.	<u>Lockout, Blockout, Tagout-1-Program</u>	LT	Yes	The District does fire scene hazard assessment for stored energy.	None		
56.	<u>Lockout, Blockout, Tagout-2-Instruction</u>	LT	Yes	The District does fire scene training for stored energy.	None		



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					Consider the Following Suggested Actions for Enhancing the Organization's Occupational Safety & Health Program		
1	2	3	4	5	6	7	8
	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
57.	<u>Arc Flash Safety-1-Program, Policies and Procedures</u>	LT	Does Not Apply	District employees do not do such work.	None		
58.	<u>Arc Flash Safety-2-Instruction</u>	LT	Does Not Apply		None		
59.	<u>Red Tag System</u>	II	Yes		None		
60.	<u>Hazard Communication-1-Program</u>	I	Yes		None		
61.	<u>Hazard Communication-2-Safety Data Sheets (SDSs) - Formerly Material Safety Data Sheets (MSDSs)</u>	I	Yes		None		
62.	<u>Hazard Communication-3-Instruction</u>	I	Yes		None		
63.	<u>Hearing Conservation Program</u>	II	Does Not Apply	Organization employees are not subject to noise levels that would require the writing of a formal Hearing Conservation Program.	None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC*
64.	<u>Split-Rim Wheels-Prohibition</u>	LT	No		Good Safety Practice Replace with solid wheels		
65.	<u>Hoists/Cranes-1-Procedures</u>	I	Does Not Apply	District does not have such equipment.	None		
66.	<u>Hoists/Cranes-2-Instruction</u>	I	Does Not Apply		None		
67.	<u>Excavations-1-Compliance with Article 6 of Cal-OSHA?</u>	I	Does not Apply	District does not do trench rescue.	None		
68.	<u>Excavation-2-Instruction</u>	I	Does Not Apply		None		
69.	<u>Hot Work Permit Program</u>	II	Does Not Apply	District does not do hot work.	None		
70.	<u>Personal Protective Equipment (PPE)-1-Assessment</u>	II	Yes		None		
71.	<u>Personal Protective Equipment (PPE)-2-Instruction</u>	II	Yes		None		
72.	<u>Respirator Protection Program-1-Program</u>	I	Yes		None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1,2,3,.)	SUGGESTIONS (a,b,c.)	CURRENT STATUS*	XC *
73.	<u>Respiratory Protection-2-Instruction</u>	I	Yes		None		
74.	<u>Manual and Power Portable Tools-1-Procedure</u> Do you have a written policy or procedure on the safe inspection, use, and maintenance of manual and power portable tools?	II	No		Good Safety Practice: a. Create a code of safe practice for the safe <u>use</u> , <u>inspection</u> and <u>maintenance</u> of each type of manual and power portable tool. b. Include pre-use inspections of these tools. c. See the general code of safe practice on this subject in the SDRMA reference documents.		
75.	<u>Manual and Power Portable Tool Safety-2-Instruction</u>	II	Yes		None		
76.	<u>Illumination – Inspection</u>	III	Yes	District recently replaced Apparatus Building lighting.	None		
77.	<u>Back Injury Prevention-1-Material Handling Equipment</u>	II	Yes		None		
78.	<u>Back Injury Prevention-2-Instruction</u>	II	Yes		None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
79.	<u>Ergonomics-1-Assessments</u>	II	Does Not Apply	The Organization has <u>not</u> sustained more than one repetitive motion reportable injury in the same task classification in the last twelve months.	None		
80.	<u>Ergonomics-2-Instruction</u>	II	Yes		None		
81.	<u>Slip, Trip and Fall Prevention-1-Code of Safe Practices</u>	II	Yes		None		
82.	<u>Slip, Trip and Fall Prevention-2-Instruction</u>	II	Yes		None		
83.	<u>Ladder Safety-1-Code of Safe Practices</u>	II	Yes		None		
84.	<u>Ladder Safety-2-Instruction</u>	II	Yes		None		
85.	<u>Fall Protection-1-Cal-OSHA Compliance</u>	LT	Yes		None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
86.	<u>Fall Protection-2-Instruction</u>	LT	Yes		None		
87.	<u>Asbestos-1-Assessment</u>	LT	Yes		None		
88.	<u>Asbestos-2-Correction</u>	LT	Does Not Apply	No asbestos issues.	None		
89.	<u>First-Aid-1-Training</u>	II	Yes		None		
90.	<u>First-Aid-2-Kits</u>	II	Yes		None		
91.	<u>First-Aid-3-Kit Documented Check</u>	II	Yes		None		
92.	<u>Cardiopulmonary Resuscitation (CPR) Training</u>	III	Yes		None		
93.	<u>Bloodborne Pathogens (BBP)-1-Exposure Control Plan</u>	I	Yes		None		
94.	<u>Bloodborne Pathogen (BBP)-2-Training</u>	II	Yes		None		
95.	<u>Bloodborne Pathogen (BBP)-3-Kits or Supplies</u>	II	Yes		None		
96.	<u>Bloodborne Pathogen (BBP)-4-Kit Check</u>	II	Yes		None		



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	QUESTIONS	PR	ANSWERS	COMMENTS (1.2.3.)	SUGGESTIONS (a.b.c.)	CURRENT STATUS*	XC *
97.	<u>Correction of Cal-OSHA Citations</u>	I	Does Not Apply	The District has never been inspected by Cal/OSHA	None		
98.	<u>Security-1-Program</u>	I	Yes		None		
99.	<u>Security-2-Instruction</u>	I	Yes		None		
100.	<u>Heat Illness Prevention-1-Program</u>	LT	Yes		None		
101.	<u>Heat Illness Prevention-2-Instruction</u>	LT	Yes		None		
102.	<u>Water Safety-1-Program/Standard Operating Procedure</u>	LT	Yes		None		
103.	<u>Water Safety-2-Instruction</u>	LT	Yes		None		




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HAZARD IDENTIFICATION SURVEY

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1	2	3	4	5	6	7
Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-01	<p>Gasoline Stored in Non-Safety Cans: Gasoline and/or gasoline/oil mix used for refueling equipment where the gas tank and the engine are close together (such as weed eaters, chain saws and push lawn mowers) was not stored in safety cans. Due to the close proximity of the gas tank and engine, a spark could cause the gasoline vapor or gasoline/oil vapor to ignite and the <u>gas container</u> could explode.</p> <ul style="list-style-type: none"> o Apparatus Building 	<p>Store gasoline and gasoline/oil mix in safety cans (containers made of heavy metal or heavy plastic construction, with a self-closing lid, and a flame arrester in the spout to prevent ignition) for refueling equipment where the gas tank and engine are close together. See below picture of various size safety cans.</p> <p>Suggest buying cans that are <u>below</u> five gallons in size. One, two and three gallon safety cans are easier to handle than the larger units. Try out the opening mechanism prior to purchase to check the ease of opening the spout and pouring the fuel. They should be fairly easy to operate.</p>	LT	M		



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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitgating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
						
16-02	Unsecured Shelves: These units were unsecured and could topple over in an earthquake or if overloaded potentially blocking exit access and/or injuring someone. <ul style="list-style-type: none"> o Station-Storage Area 	Secure these units to <u>other already-secure units</u> or secure them <u>to the wall</u> .	II	L		
16-03	Lack of a Working Smoke Alarm: The smoke alarm was not in working condition, a life safety hazard <ul style="list-style-type: none"> o Station-Captain's Quarters 	Install a working smoke alarm and test it as required by the manufacturer or District policy, or at least annually, whichever is the more frequent.	LT	L		




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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-04	Unlabeled Circuit Breakers – Emergency Hazard: Not all circuit breakers were labeled, making it difficult during an emergency to determine which switch to turn off. <ul style="list-style-type: none"> o Station-Panel D o Station-Panel C 	Determine what each breaker controls and then label each circuit breaker.	II	L		
16-05	Lack of Propane Gas Line Label: The propane gas line was not labeled in order to warn employees of the hazard. <ul style="list-style-type: none"> o Station-Generator Gas Line 	Place a label on the gas line that denotes the gas and the direction of flow. Example of one such label below: <div style="text-align: center; font-size: 24pt; font-weight: bold;"> PROPANE GAS ➡ </div> http://www.seton.com/seton-codeand-174-economy-plpe-markers-propane-gas-m9308.html	I	M		




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1	2	3	4	5	6	7
Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-06	Lack of Electrical Warning Sign: Panels or disconnects did not have an electrical hazard warning sign. o Station-Mechanical Room	Affix electrical hazard sign on all such panels and disconnects. One Such Sign Below:  http://www.seton.com/hazard-warning-labels-m3264.html	II	L		




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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-07	Lack of Hose Storage Hanger: Station lacked a hose hanger for water hose; the hose was stored on the ground, a trip hazard. <ul style="list-style-type: none"> o Apparatus Building-East Entrance 	Install a hose storage hanger. One Such Hanger Below: <div style="text-align: center;">  </div>	II	L		

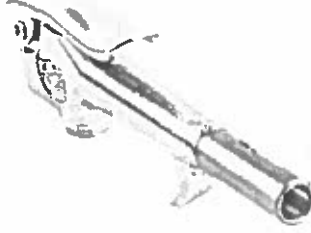


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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitgating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-08	<p>Bench Grinder – Lack of Eye Protection Required Sign: No sign was posted indicating that eye protection was required to be worn when using the grinder and other shop tools.</p> <ul style="list-style-type: none"> o Apparatus Building 	<p>Post a sign requiring the wearing of dual eye protection when using the grinder and other shop tools.</p> <p>One Such Sigh Below:</p> <div style="text-align: center;">  <p>DOUBLE EYE PROTECTION MUST BE WORN</p> </div> <p>http://www.firstaidandsafetvonline.com/accuform/wear-face-shield-eye-protection.html#VZRfDbn_IU</p>	II	L		



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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-09	<p>Lack of Safety Air Tip: Air-line did not have an approved safety tip, an injury hazard.</p> <ul style="list-style-type: none"> o Apparatus Building 	<p>Provide an OSHA-compliant airline blow gun safety tip with a maximum pressure of 30 psi.</p> <p>An Example of One Such Safety Tip is Below:</p>  <p>https://www.new-line.com/valves/inflators/air/safety-blow-gun</p>	II	L To M		



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Action # Yr-#	Observations (a.b.c.)	Consider the Following Suggested Actions for Mitigating Current Potential Hazards (1.2.3.)	PR	\$	Current Status *	XC *
16-10	Lack of an Eye Wash Station: There was no eye wash station, an eye injury hazard. o Apparatus Building	Install either a plumbed or plastic eye wash station in the Apparatus Building. Cal/OSHA guidance at link below: http://www.dir.ca.gov/title8/5162.html	II	L		
16-11	Split Rims: A fire engine had split rims, an injury hazard should rim separate during maintenance or operation. o Apparatus Building	Replace with solid rims.	LT	L To H		



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- a. For general information regarding Cal-OSHA, go to: www.dir.ca.gov
 b. If you need to find a specific section of Title 8 use the following web site: www.dir.ca.gov/samples/search/query.htm
 The following SDRMA model programs and reference documents have been provided to the Member by the involved SDRMA Safety Management Consultant:

1.	Arc Flash - OSHA Handout	
2.	Arc Flash - Practical Solution Guide & Promotional Materials	
3.	Arc Flash - Ten Steps & Promotional Materials	
4.	BBPP-Bloodborne Pathogen Exposure Control Plan	
5.	BBPP-Bloodborne Pathogen Exposure Control Plan-Safe Steps for Removing Gloves	
6.	California Code of Regulations (CCR), Title 8, Section 1540 Excavations-080714	
7.	California Code of Regulations (CCR), Title 8, Section 1541 Excavations-General Requirements-080714	
8.	California Code of Regulations (CCR), Title 8, Multi-Employer Worksites Inspections - DOSH P&P-120800	
9.	Confined Space Entry Program	
10.	CPSC-Public Playground Safety Handbook	
11.	CSDA-Sample Policy Handbook – Table of Contents – 5 th Edition	
12.	Defensible Space Flyer - Cal Fire	
13.	Emergency Action Plan	
14.	Emergency Action Plan – Working with the Press & Media	
15.	Fire Prevention Plan	
16.	Fire Service - Occupational Safety & Health Inspection Checklist - 071515	
17.	General Code of Safe Practices	Cal-OSHA Serious Injury/Illness Reporting Requirements
		Cal-OSHA Inspection Procedures
		Driving Safety
		Electrical Safety
		Excavations
		Eye and Face Protection (Personal Protective Equipment)
		Fire Safety
		General Safety Practices (Top 10)
		Guarding
		Hand Tools
		Housekeeping
		Illumination



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		Office Safety
		Portable Ladder Safety
		Portable Power Tools and Equipment
		Safety Responsibilities for Managers and Supervisors (Top 10)
		Slips, Trips and Falls
		Traffic Control Policy
18.	Hazard Communication Program	
19.	Hearing Conservation Program	
20.	Hearing Conservation Program - Permissible Noise Exposures	
21.	Heat Illness Prevention Program	
22.	Hot Work Permit Form	
23.	Hot Work Permit Program	
24.	Hot Work Permit Program Warning Sign	
25.	IIPP – AAA – Injury & Illness Prevention Program	
26.	IIPP – Form – Employee Report Form	
27.	IIPP – Form – Employee Training & Meeting Report Form	
28.	IIPP – Form – General Code of Safe Practices (GCSP) Receipt	
29.	IIPP – Form – IIPP Receipt	
30.	IIPP – Form – Inspection Form	
31.	IIPP – Form – Investigation Form	
32.	IIPP – Form – New Employee Safety Orientation Checklist	
33.	IIPP – Form – Record of Training Form	
34.	Insurance Requirements for Contractors	
35.	LLCP – AAA – Liability Loss Control Program	
36.	LLCP – Form – Inspection Form & Action Plan	
37.	LLCP – Form – Investigation Form	
38.	LLCP – Form – LLCP Receipt Form	
39.	LLCP – Form – New Employee Liability Loss Control Program Orientation Form	
40.	Lockout Blockout Tagout Program	
41.	PPE Hazard Assessment Form	
42.	PPE Matrix	
43.	Pre-Trip Vehicle Inspection Checklist	



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44.	Respirator Protection Programs - Mandatory and Voluntary Use
45.	Safety Committee
46.	Safety Task Force
47.	SDRMA - DMV - Employer Pull Notice Information
48.	SDRMA - Policy 2008-01 - Members' Driver Policy
49.	Target Solutions Course Catalog
50.	Target Solutions - 2014 Water Credentials Catalog
51.	Video Catalog for SDRMA - 071515
52.	Welding, Cutting & Allied Processes - ANSI Z49.1-2012
End of SDRMA Reference Materials	



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QUESTION INDEX (IN ALPHA ORDER)

Question #	Question Topic (in Alpha Order)
57.	Arc Flash Safety-1-Program, Policies and Procedures
58.	Arc Flash Safety-2-Instruction
87.	Asbestos-1-Assessment
88.	Asbestos-2-Correction
28.	Automatic Emergency Lighting Units (Powered by Batteries) – Tests
77.	Back Injury Prevention-1-Material Handling Equipment
78.	Back Injury Prevention-2-Instruction
33.	Bilingual – Ability to Communicate Between Employees
93.	Bloodborne Pathogen (BBP)-1-Exposure Control Plan
94.	Bloodborne Pathogen (BBP)-2-Training
95.	Bloodborne Pathogen (BBP)-3-Kits or Supplies
96.	Bloodborne Pathogen (BBP)-4-Kit Check
92.	Cardiopulmonary Resuscitation (CPR) Training
34.	Contractors Accountability for Compliance with Cal-OSHA in Contracts
97.	Correction of Cal-OSHA Citations
43.	Defensive Driving
32.	Designated Accountable Safety Person - Assigned Safety Responsibilities
41.	DMV Pull-Notice Program Participation via SDRMA
40.	DOT Drug & Alcohol Testing Program
38.	Drivers' Licenses – Valid
14.	Drug Screening-1-Prior to Placement
15.	Drug Screening-2-At Any Other Time
19.	Emergency Action Plan
27.	Emergency Eyewash and/or Shower Units
23.	Emergency Response-Timeliness
79.	Ergonomics-1-Assessments
80.	Ergonomics-2-Instruction
12.	Essential Physical Functions – 1
13.	Essential Physical Functions – 2: Return-To-Work Medical Exams Using the Essential Physical Functions
67.	Excavations-1-Compliance



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Question #	Question Topic (in Alpha Order)
68.	Excavations-2-Instruction
29.	Exit Lights (Illuminated) with Battery Backup – Tests
85.	Fall Protection-1-Cal-OSHA Compliance
86.	Fall Protection-2-Instruction
24.	Fire Extinguishers-1-Monthly Inspections
25.	Fire Extinguishers-2-Annual Service
26.	Fire Extinguishers-3-Instructions
18.	Fire Prevention Plan
89.	First-Aid-1-Training
90.	First-Aid-2-Kits
91.	First-Aid-3-Kit Documented Check
60.	Hazard Communication-1-Program
61.	Hazard Communication-2- Safety Data Sheets (SDSs) – Formerly Material Safety Data Sheets (MSDSs)
62.	Hazard Communication-3-Instruction
20.	Hazardous Work-1-Two or More Employees
21.	Hazardous Work-2-First-aid Kit
63.	Hearing Conservation Program
100.	Heat Illness Prevention-1-Program
101.	Heat Illness Prevention-2-Instruction
65.	Hoists/Cranes-1-Procedures
66.	Hoists/Cranes-2-Instruction
69.	Hot Work Permit Program
1.	IIPP-1-General
2.	IIPP-2-Responsibilities
3.	IIPP-3-Compliance
4.	IIPP-4-Communications
5.	IIPP-5-Inspections: Identification & Evaluation of Workplace Hazards
6.	IIPP-6-Injury & Illness Investigation
7.	IIPP-7-Correction
8.	IIPP-8-Associated Training
9.	IIPP-9-Associated Documentation



Workers' Compensation Program (Original Survey)
Occupational Safety & Health Program Review and Hazard Identification Survey Report – 04/26/16
MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

Question #	Question Topic (in Alpha Order)
76.	Illumination – Inspection
10.	Injury & Illness Tracking
11.	Injury/Illness Frequency
83.	Ladder Safety-1-Code of Safe Practice
84.	Ladder Safety-2-Instruction
55.	Lockout, Blockout, Tagout-1-Program
56.	Lockout, Blockout, Tagout-2-Instruction
74.	Manual and Power Portable Tools-1-Procedure
75.	Manual and Power Portable Tools-2-Instruction
35.	Multi-Employer Worksite Compliance-Instructions
17.	New Employee Safety Orientation
50.	Permit-Required Confined Space Safety-1- Written Program
51.	Permit-Required Confined Space Safety-2-Instruction
52.	Permit-Required Confined Space Safety-3- Rescue
53.	Permit-Required Confined Space Safety-4-Rescue Instruction
54.	Permit-Required Confined Space Safety-5-Rescue Drills
70.	Personal Protective Equipment (PPE)-1-Assessment
71.	Personal Protective Equipment (PPE)-2-Instruction
39.	Prior-to-Hire Driving Records
59.	Red Tag System
22.	Reliable Means to Call for Assistance
72.	Respirator Protection-1-Program
73.	Respirator Protection-2-Instruction
36.	Safety Meetings-Monthly & Documented
98.	Security-1-Program
99.	Security-2-Instruction
81.	Slip, Trip and Fall-1-Code of Safe Practices
82.	Slip, Trip and Fall-2-Instruction
64.	Split-Rim Wheels-Prohibition
42.	Substandard Driving Corrective Actions
30.	Sufficient Number of Employees to Work Safely
37.	Tailgate Safety Meetings Every Ten Working Days-Documented



Workers' Compensation Program (Original Survey)
Occupational Safety & Health Program Review and Hazard Identification Survey Report – 04/26/16
MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

Question #	Question Topic (in Alpha Order)
48	Traffic Control-1-Program or Policy
49	Traffic Control-2-Instruction
45	Vehicle Defects – Report to Supervisors
47	Vehicle Preventive Maintenance Program-Documented
44	Vehicle Safety Inspection – Prior-to-Use
46	Vehicle-Related Problems – Correcting in Priority Order
16	Volunteers in Safety Program
102	Water Safety-1-Program/Standard Operating Procedure
103	Water Safety-2-Instruction
31	Written Responsibility & Authority to Take Action

MI-WukFirePro-Dist-WC-2016

Selection Criteria:

Fiscal Year 2016 Period 10 (April)
Fund 9030 Mi-Wuk Fire District

Account	Description	Beginning	Net Activity	Ending
100100	Equity In Treasurers Pooled Ca	27,117.75	71,642.39	98,760.14
100400	Petty Cash	500.00	0.00	500.00
120000	Land	73,132.00	0.00	73,132.00
122000	Buildings And Improvements	731,393.11	0.00	731,393.11
124000	Equipment	240,961.85	0.00	240,961.85
124500	Vehicles	41,063.00	0.00	41,063.00
127000	Accum Depreciation-Bldgs & Imp	-186,836.00	0.00	-186,836.00
129100	Accum Depreciation-Equipment	-154,078.00	0.00	-154,078.00
	Total Assets	773,253.71	71,642.39	844,896.10
202100	Accounts Payable	-100.15	0.00	-100.15
202200	Sales Tax Payable	-6.99	-4.18	-11.17
203150	Payroll Clearing Account	0.00	0.00	0.00
203210	Salaries & Benefits Payable	-8,181.42	-628.96	-8,810.38
203500	Federal Withholding Payable	-1,012.55	-30.64	-1,043.19
203600	FICA Payable	-1,568.08	-108.36	-1,676.44
203700	State Withholding Payable	-187.14	-214.66	-401.80
203945	SDI Payable	-92.26	-6.35	-98.61
	Total Liabilities	-11,148.59	-993.15	-12,141.74
262010	Agency Obligation	-136,608.81	0.00	-136,608.81
280600	Capital Assets, net	-745,635.96	0.00	-745,635.96
	Total Fund Balance	-882,244.77	0.00	-882,244.77
411110	Ppty Taxes -Current Secured	-81,939.09	-56,988.93	-138,928.02
412110	Ppty Taxes - Current Unsecured	-3,848.32	0.00	-3,848.32
441110	Interest Income	-411.60	0.00	-411.60
458110	State - Homeowners' Property T	-981.46	-787.73	-1,769.19
459206	State- SRAFPF Grant	-3,399.66	-3,299.61	-6,699.27
462209	Federal- SAFER	-520.00	-1,432.00	-1,952.00
469207	Fed- VFA Grant	-1,438.74	0.00	-1,438.74
469840	Other Govs- San Francisco	-613.00	0.00	-613.00
471211	Benefit Assessments-Fire Assmt	-131,871.58	-95,523.42	-227,395.00
483110	Miscellaneous Income	-979.98	0.00	-979.98
483111	Misc Income - Reimbursements	-5,468.62	-196.06	-5,664.68
491110	Sale Of Fixed Assets	-1,775.00	0.00	-1,775.00
496060	Donations- Auxiliary-Utilities	-2,537.49	-263.50	-2,800.99
496063	Donations- Auxiliary- Clothing	-2,911.13	0.00	-2,911.13
496065	Donations- Auxiliary- Misc	-1,773.66	-1,149.63	-2,923.29
	Total Revenue	-240,469.33	-159,640.88	-400,110.21
511110	Regular Salaries	138,683.53	20,807.52	159,491.05
511120	Salaries - Vacation Cashout	1,495.80	0.00	1,495.80
511150	Part-Time Salaries	15,635.01	1,712.91	17,347.92
511160	Overtime Salaries	43,751.26	2,000.25	45,751.51
512215	Employee Physicals	1,242.00	0.00	1,242.00
512225	Life Insurance	2,478.00	21.00	2,499.00
512310	Workers Compensation Insurance	14,192.21	0.00	14,192.21
512410	F.I.C.A.	15,266.80	1,875.82	17,142.62
521210	Clothing & Personal Supplies	12,401.29	0.00	12,401.29
521310	Communications	2,749.32	389.92	3,139.24
521425	Food - Other	263.97	211.68	475.65
521510	Household Expense	835.49	119.83	955.32
521610	Insurance	5,189.00	0.00	5,189.00
522110	Maintenance Equipment	1,192.50	267.74	1,460.24
522120	Maint Equip-Vehicles	5,551.93	72.05	5,623.98

TRIAL BALANCE

BY FUND

Selection Criteria:

Fiscal Year 2016 Period 10 (April)
Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
522122	Maint- Vehicles- Internal	5,508.27	4,544.24	10,052.51
522177	Fire Extinguisher Testing	100.00	115.00	215.00
522510	Maintenance - Buildings & Imps	1,188.71	4,991.49	6,180.20
522512	Maintenance - Grounds	48.00	0.00	48.00
523210	Dues & Memberships	2,957.75	0.00	2,957.75
525110	Office Expense	957.87	861.28	1,819.15
525140	Office Expense - Photocopy	69.78	204.11	273.89
525150	Office Expense - Postage	1,697.49	0.00	1,697.49
526110	P S & S-Professional Services	58,963.65	-46,887.75	105,851.40
526124	P S & S-Auditor-Controller	1,382.25	148.00	1,530.25
527110	Publications & Legal Notices	2,420.25	0.00	2,420.25
527210	Rents & Leases-Equipment	2,527.90	311.69	2,839.59
527220	Rents & Leases - Phone	384.48	42.72	427.20
527410	Small Tools	267.26	41.46	308.72
528110	Special Departmental Expense	1,694.02	-403.65	2,097.67
529110	Transp. & Travel - Fuel	7,289.72	675.20	7,964.92
529120	Travel - Training And Seminars	3,081.79	1,129.47	4,211.26
529130	Trans. & Travel - Private Auto	651.69	12.83	664.52
529140	Travel	45.54	0.00	45.54
529210	Utilities	6,610.96	585.10	7,196.06
529910	Expendable Equipment	1,832.86	69.73	1,902.59
542200	Buildings & Improvements	0.00	-489.20	489.20
598420	Interest - Internal Borrowing	0.63	0.00	0.63
	Total Expenditures	360,608.98	88,991.64	449,600.62
822	Overtime Hours	1,944.50	88.90	2,033.40
850	Vacation Taken	120.70	52.80	173.50
852	Sick Leave	99.80	50.70	150.50
861	Leave Cashout	99.72	0.00	99.72
	Total Non-Budgetary Expenditures	2,264.72	192.40	2,457.12
		2,264.72	192.40	2,457.12

TRIAL BALANCE

BY FUND

Selection Criteria:

Fiscal Year 2016 Period 10 (April)
Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
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PeopleSoft
ORGANIZATION BUDGET STATUS

204 500 Revenues

MI Wuk Fire

Report ID: TCGL0012R

Fiscal Year: 2016 As of: 04-30-2016
Fund: 9030
Department: %
Beg. Account: 4% to 999999
Program Code: %

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030 204500	0000	411110	Ppty Taxes -Current Secured	150,285.00	56,988.93	138,928.02	11,356.98	7.56
9030 204500	0000	412110	Ppty Taxes - Current Unsecured	4,436.00	0.00	3,848.32	587.68	13.25
9030 204500	0000	416110	Supplemental Property Taxes -	1,657.00	0.00	0.00	1,657.00	100.00
			Total Taxes	156,378.00	56,988.93	142,776.34	13,601.66	8.70
9030 204500	0000	441110	Interest Income	300.00	0.00	411.60	-111.60	-37.20
			Total Revenue From Use of Money And	300.00	0.00	411.60	-111.60	-37.20
9030 204500	0000	458110	State - Homeowners' Property T	2,095.00	787.73	1,769.19	325.81	15.55
			Total State Revenues	2,095.00	787.73	1,769.19	325.81	15.55
9030 204500	0000	469805	Other Govts- TPPA Energy Grant	0.00	0.00	0.00	0.00	0.00
9030 204500	0000	469840	Other Govs- San Francisco	613.00	0.00	613.00	0.00	0.00
			Total Federal Revenues	613.00	0.00	613.00	0.00	0.00
9030 204500	0000	471211	Benefit Assessments-Fire Assmt	242,321.00	95,523.42	227,395.00	14,926.00	6.16
			Total Charges for Services	242,321.00	95,523.42	227,395.00	14,926.00	6.16
9030 204500	0000	483110	Miscellaneous Income	1,500.00	0.00	979.98	520.02	34.67
9030 204500	0000	483111	Misc Income - Reimbursements	3,000.00	15.00	4,744.80	-1,744.80	-58.16
			Total Miscellaneous Revenues	4,500.00	15.00	5,724.78	-1,224.78	-27.22
9030 204500	0000	491110	Sale Of Fixed Assets	0.00	0.00	1,775.00	-1,775.00	0.00
9030 204500	0000	496060	Donations- Auxiliary-Utilities	0.00	0.00	0.00	0.00	0.00
9030 204500	0000	496063	Donations- Auxiliary- Clothing	0.00	0.00	0.00	0.00	0.00
9030 204500	0000	496065	Donations- Auxiliary- Misc	0.00	0.00	0.00	0.00	0.00
			Total Other Financing Sources	0.00	0.00	1,775.00	-1,775.00	0.00
			Department Total	406,207.00	153,315.08	380,464.91	25,742.09	6.34

PeopleSoft
ORGANIZATION BUDGET STATUS

204 550 Revenues

MI Wuk- Special Projects

Report ID: TCGL0012R

Fiscal Year: 2016 As of: 04-30-2016
Fund: 9030
Department: %
Beg. Account: 4% to 999999
Program Code: %

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030 204550	0000	459206	State- SRAFPF Grant	190,516.00	3,299.61	6,699.27	183,816.73	96.48
			Total State Revenues	190,516.00	3,299.61	6,699.27	183,816.73	96.48
9030 204550	0000	462209	Federal- SAFER	17,027.00	1,432.00	1,952.00	15,075.00	89.54
9030 204550	0000	469207	Fed- VFA Grant	0.00	0.00	1,438.74	-1,438.74	0.00
			Total Federal Revenues	17,027.00	1,432.00	3,390.74	13,636.26	80.09
9030 204550	0000	483111	Misc Income - Reimbursements	0.00	181.06	919.88	-919.88	0.00
			Total Miscellaneous Revenues	0.00	181.06	919.88	-919.88	0.00
9030 204550	0000	496060	Donations- Auxiliary-Utilities	5,873.00	263.50	2,800.99	3,072.01	52.31
9030 204550	0000	496063	Donations- Auxiliary- Clothing	6,187.00	6.00	2,911.13	3,275.87	52.95
9030 204550	0000	496065	Donations- Auxiliary- Misc	9,697.00	1,149.63	2,823.29	6,773.71	69.85
			Total Other Financing Sources	21,757.00	1,443.13	8,635.41	13,121.59	60.31
			Department Total	229,300.00	6,325.80	19,645.30	209,654.70	91.43
			Fund Total	635,507.00	159,640.88	400,110.21	235,396.79	37.04

PeopleSoft
ORGANIZATION BUDGET STATUS

204 500 Expenses

Mi Wuk Fire

Report ID: TCGLO012

Fiscal Year: 2016 As of: 04-30-2016

Fund: 9030

Department: % to 999999

Program Code: %

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204500	0000	511110	Regular Salaries	160,760.00	17,825.02	0.00	153,128.55	7,631.45	4.75
9030	204500	0000	511120	Salaries - Vacation Cashout	4,320.00	0.00	0.00	1,495.80	2,824.20	65.38
9030	204500	0000	511132	Recruitment Expense	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	511150	Part-Time Salaries	30,000.00	1,712.91	0.00	17,347.92	12,652.08	42.17
9030	204500	0000	511160	Overtime Salaries	74,790.00	2,000.25	0.00	45,751.51	29,038.49	38.83
9030	204500	0000	512212	Medical Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	512215	Employee Physicals	2,453.00	0.00	0.00	1,242.00	1,211.00	49.37
9030	204500	0000	512225	Life Insurance	2,562.00	21.00	0.00	2,499.00	63.00	2.46
9030	204500	0000	512310	Workers Compensation Insurance	14,082.00	0.00	0.00	14,192.21	-110.21	-0.78
9030	204500	0000	512310	F.I.C.A.	18,351.00	1,647.66	0.00	16,655.68	1,695.12	9.24
9030	204500	0000	512410	Total Salaries and Employee Benefits	307,318.00	23,206.84	0.00	252,312.87	55,005.13	17.90
9030	204500	0000	521210	Clothing & Personal Supplies	948.00	0.00	0.00	7,927.98	-6,979.98	-736.28
9030	204500	0000	521310	Communications	1,600.00	339.92	0.00	2,964.24	-1,364.24	-85.27
9030	204500	0000	521425	Food - Other	100.00	211.68	0.00	475.65	-375.65	-375.65
9030	204500	0000	521510	Household Expense	1,200.00	71.90	0.00	705.79	494.21	41.18
9030	204500	0000	521610	Insurance	5,250.00	0.00	0.00	5,189.00	61.00	1.16
9030	204500	0000	522110	Maintenance Equipment	2,000.00	267.74	0.00	1,335.29	664.71	33.24
9030	204500	0000	522120	Maint Equip-Vehicles	3,103.00	53.27	0.00	5,134.57	-2,031.57	-65.47
9030	204500	0000	522122	Maint- Vehicles- Internal	0.00	4,544.24	0.00	10,052.51	-10,052.51	-100.00
9030	204500	0000	522177	Fire Extinguisher Testing	400.00	115.00	0.00	215.00	185.00	46.25
9030	204500	0000	522510	Maintenance - Buildings & Imps	1,500.00	4,915.93	0.00	5,528.34	-4,028.34	-268.56
9030	204500	0000	522512	Maintenance - Grounds	100.00	0.00	0.00	48.00	52.00	52.00
9030	204500	0000	522210	Dues & Memberships	2,007.00	0.00	0.00	2,957.75	-950.75	-47.37
9030	204500	0000	525110	Office Expense	2,000.00	194.94	0.00	783.28	1,216.72	60.84
9030	204500	0000	525140	Office Expense - Photocopy	100.00	204.11	0.00	273.89	-173.89	-173.89
9030	204500	0000	525150	Office Expense - Postage	500.00	0.00	0.00	838.93	-338.93	-67.79
9030	204500	0000	526106	P S & S - Tax Admin Fee	4,500.00	0.00	0.00	0.00	4,500.00	100.00
9030	204500	0000	526107	P S & S - Tax Parcel Fee	2,850.00	0.00	0.00	0.00	2,850.00	100.00
9030	204500	0000	526110	P S & S-Professional Services	10,000.00	508.25	0.00	12,323.15	-2,323.15	-23.23
9030	204500	0000	526124	P S & S-Auditor-Controller	1,600.00	148.00	0.00	1,530.25	69.75	4.36
9030	204500	0000	527110	Publications & Legal Notices	0.00	0.00	0.00	222.75	-222.75	-3.03
9030	204500	0000	527210	Rents & Leases-Equipment	2,756.00	311.69	0.00	2,839.59	-83.59	-3.03
9030	204500	0000	527220	Rents & Leases - Phone	520.00	42.72	0.00	427.20	92.80	17.85
9030	204500	0000	527310	Rents & Leases - Bldgs & Impro	69.00	0.00	0.00	0.00	69.00	100.00
9030	204500	0000	527410	Small Tools	500.00	41.46	0.00	308.72	191.28	38.26
9030	204500	0000	528110	Special Departmental Expense	1,000.00	403.65	0.00	2,001.04	-1,001.04	-100.10
9030	204500	0000	528184	SDE-Awards & Certificates	200.00	0.00	0.00	0.00	200.00	100.00
9030	204500	0000	529110	Transp. & Travel Fuel	10,000.00	595.93	0.00	7,178.47	2,821.53	28.32
9030	204500	0000	529120	Travel - Training And Seminars	3,600.00	1,129.47	0.00	4,211.26	-611.26	-16.98
9030	204500	0000	529130	Trans. & Travel - Private Auto	600.00	12.83	0.00	664.52	-64.52	-10.75
9030	204500	0000	529140	Travel	0.00	0.00	0.00	45.54	-45.54	-0.00

Peoplesoft
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012
Fiscal Year: 2016 As of: 04-30-2016
Fund: 9030
Department: §
Beg. Account: 4§
Program Code: §

Mi Muk Fire

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030 204500	0000	529150	Freight/Shipping	0.00	0.00	0.00	0.00	0.00	0.00
9030 204500	0000	529210	Utilities	3,427.00	351.06	0.00	4,368.18	-941.18	-27.46
9030 204500	0000	529910	Expendable Equipment	0.00	69.73	0.00	467.16	-467.16	0.00
			Total Services and Supplies	62,430.00	14,533.52	0.00	81,018.05	-18,588.05	-29.77
9030 204500	0000	598420	Interest - Internal Borrowing	0.00	0.00	0.00	0.63	-0.63	0.00
			Total Depreciation	0.00	0.00	0.00	0.63	-0.63	0.00
9030 204500	0000	691110	Appropriation For Contingencie	173,068.00	0.00	0.00	0.00	173,068.00	100.00
9030 204500	0000	691113	Contingency - New Equipment	0.00	0.00	0.00	0.00	0.00	0.00
			Total Appropriation for Contingencie	173,068.00	0.00	0.00	0.00	173,068.00	100.00
			Department Total	542,816.00	37,740.36	0.00	333,331.55	209,484.45	38.59

Peoplesoft
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012
Fiscal Year: 2016 As of: 04-30-2016
Fund: 9030
Department: §
Beg. Account: 4§
Program Code: §

204 550 Expenses

MI Muk- Special Projects

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030 204550	0000	511110	Regular Salaries	29,949.00	2,982.50	0.00	6,362.50	23,586.50	78.76
9030 204550	0000	511132	Recruitment Expense	200.00	0.00	0.00	0.00	200.00	100.00
9030 204550	0000	512310	Workers Compensation Insurance	1,360.00	0.00	0.00	0.00	1,360.00	100.00
9030 204550	0000	512410	F.I.C.A.	2,356.00	228.16	0.00	486.74	1,869.26	79.34
			Total Salaries and Employee Benefits	33,865.00	3,210.66	0.00	6,849.24	27,015.76	79.77
9030 204550	0000	521210	Clothing & Personal Supplies	6,187.00	0.00	0.00	4,473.31	1,713.69	27.70
9030 204550	0000	521310	Communications	300.00	50.00	0.00	175.00	125.00	41.67
9030 204550	0000	521510	Household Expense	800.00	47.93	0.00	249.53	550.47	68.81
9030 204550	0000	522110	Maintenance Equipment	0.00	0.00	0.00	124.95	-124.95	0.00
9030 204550	0000	522120	Maint Equip-Vehicles	6,897.00	18.78	0.00	489.41	6,407.59	92.90
9030 204550	0000	522510	Maintenance - Buildings & Imps	0.00	75.56	0.00	651.86	-651.86	0.00
9030 204550	0000	525110	Office Expense	900.00	666.34	0.00	1,035.87	-135.87	-15.10
9030 204550	0000	526110	Office Expense - Postage	3,000.00	0.00	0.00	858.56	2,141.44	71.38
9030 204550	0000	527110	P S & S-Professional Services	133,375.00	0.00	0.00	93,528.25	39,846.75	29.98
9030 204550	0000	527210	Publications & Legal Notices	4,100.00	0.00	0.00	2,197.50	1,902.50	46.40
9030 204550	0000	528110	Rents & Leases-Equipment	15,884.00	0.00	0.00	0.00	15,884.00	100.00
9030 204550	0000	528110	Special Departmental Expense	17,251.00	0.00	0.00	0.00	17,154.37	99.44
9030 204550	0000	529110	Transp. & Travel - Fuel	168.00	79.27	0.00	786.45	-618.45	-368.13
9030 204550	0000	529210	Utilities	5,573.00	234.04	0.00	2,827.88	2,745.12	49.26
9030 204550	0000	529910	Expendable Equipment	1,000.00	0.00	0.00	1,435.43	-435.43	-43.54
			Total Services and Supplies	195,435.00	47,551.42	0.00	108,930.63	86,504.37	44.26
9030 204550	0000	542200	Buildings & Improvements	0.00	489.20	0.00	489.20	-489.20	0.00
9030 204550	0000	544400	Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00
			Total Fixed Assets	0.00	489.20	0.00	489.20	-489.20	0.00
			Department Total	229,300.00	51,251.28	0.00	116,269.07	113,030.93	49.29
			Fund Total	772,116.00	88,991.64	0.00	449,600.62	322,515.38	41.77

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

Expenses by Check and Credit Card

April 2016

Type	Date	Name	Memo	Account	Class	Split	Amount
Apr 16							
Credit Card ...	04/04/2016	JS WEST PROPANE	Districts 60% of Mar. propane - Inv. 839...	529210 · Utilities	500 Reg Dept	6446 · MiWuk S...	214.14
Credit Card ...	04/04/2016	JS WEST PROPANE	Auxiliarys 40% of Mar. propane - Inv. 83...	529210 · Utilities	550:MWF40...	6446 · MiWuk S...	142.76
Credit Card ...	04/04/2016	GENERAL WHOLE ...	Red light / 911 phones materials - to be r...	522510 · Mainte...	550:MWF40...	6438 · MiWuk S...	75.56
Credit Card ...	04/04/2016	Mountain Alarm Inc.	Inv. 0108706 quarterly service 04/16 thro...	527210 · Rents ...	500 Reg Dept	6438 · MiWuk S...	114.00
Credit Card ...	04/04/2016	SWANSON PVT IN...	Bakgrounds - Inv. 16-41 Roth, Egan-Die...	526110 · P S & ...	500 Reg Dept	6438 · MiWuk S...	400.00
Credit Card ...	04/04/2016	HI-TECH EVS. INC.	E772 reed switch, reimb. by TC	522120 · Mainte...	550:MWF50...	6438 · MiWuk S...	18.78
Credit Card ...	04/04/2016	SIERRA INSTANT ...	Volunteer Recruitment materials - to be r...	525110 · Office ...	550	6438 · MiWuk S...	247.25
Credit Card ...	04/04/2016	BARTON OVERHE...	Repair of app bay door	522510 · Mainte...	500 Reg Dept	6438 · MiWuk S...	1,030.93
Credit Card ...	04/04/2016	PYROCORP INDU...	Inv. 47793 - fire system 6 month service	522177 · Fire Ex...	500 Reg Dept	6438 · MiWuk S...	115.00
Check	04/06/2016	Streamline	Inv. 93359, Website	521310 · Comm...	500 Reg Dept	100400 · Umpqu...	50.00
Check	04/06/2016	TIM WALLACE	Invoice 2016-3 Program Manager SRA F...	526110 · P S & ...	550:MWF10...	100100 · Equity I...	654.50
Check	04/06/2016	Hope's Tree Service	Invoice 412016 for 03/28/16 to 04/01/20...	526110 · P S & ...	550:MWF10...	100100 · Equity I...	14,725.00
Credit Card ...	04/07/2016	Holiday Inn Express	Lodging - Chief Crabtree - FDAC Annual...	529120 · Travel...	500 Reg Dept	6438 · MiWuk S...	253.08
Credit Card ...	04/08/2016	Inland Business Sys...	Inv. 0CU272 1, quarterly coverage, 12/23/...	525140 · Office ...	500 Reg Dept	6438 · MiWuk S...	204.11
Check	04/13/2016	Hope's Tree Service	Invoice 482016 for 04/04/2016 to 04/08/...	526110 · P S & ...	550:MWF10...	100100 · Equity I...	15,500.00
Check	04/13/2016	US Bank Equipmen...	3/29/2016 - 4/29/2016 Inv. 301929477	527210 · Rents ...	500 Reg Dept	100100 · Equity I...	197.69
Check	04/13/2016	ZAK'S AUTO SHACK	Mar. vehicle maintenance	522120 · Mainte...	500 Reg Dept	100100 · Equity I...	53.27
Check	04/13/2016	ZAK'S AUTO SHACK	Mar. vehicle fuel	529110 · Transp...	500 Reg Dept	100100 · Equity I...	595.93
Check	04/13/2016	ZAK'S AUTO SHACK	Mar. E772 fuel	529110 · Transp...	550:MWF50...	100100 · Equity I...	79.27
Check	04/13/2016	ZAK'S AUTO SHACK	Mar. maintenance	522110 · Mainte...	500 Reg Dept	100100 · Equity I...	3.06
Check	04/13/2016	ZAK'S AUTO SHACK	Mar. statement	527410 · Small ...	500 Reg Dept	100100 · Equity I...	6.66
Credit Card ...	04/14/2016	PROCLEAN SUPPLY	60% of Inv. 467762 & 467222	521510 · House...	500 Reg Dept	6438 · MiWuk S...	71.90
Credit Card ...	04/14/2016	PROCLEAN SUPPLY	40% of Inv. 467762 & 467222	521510 · House...	550:MWF40...	6438 · MiWuk S...	47.93
Credit Card ...	04/15/2016	Department of Justice	Live Scan - Garcia & Vera	526110 · P S & ...	500 Reg Dept	6438 · MiWuk S...	94.00
Credit Card ...	04/19/2016	STAPLES	Envelopes, returned on 04/22/16	525110 · Office ...	500 Reg Dept	6453 · MiWuk S...	103.62
Credit Card ...	04/19/2016	STAPLES	Envelopes for FP&S mailing	525110 · Office ...	550:MWF20...	6453 · MiWuk S...	419.09
Credit Card ...	04/20/2016	Bear Creek Station	Bottled water for engines	521425 · Food - ...	500 Reg Dept	6438 · MiWuk S...	211.68
Check	04/20/2016	Lee Way Constructi...	Repair to app bay - reimb. by Gelco	522510 · Mainte...	500 Reg Dept	100100 · Equity I...	3,885.00
Credit Card ...	04/21/2016	COMCAST	04/01/16 to 04/31/16	521310 · Comm...	500 Reg Dept	6446 · MiWuk S...	126.28
Credit Card ...	04/21/2016	COMCAST	04/01/16 to 04/31/16 - Aux. to Reimb. for...	521310 · Comm...	550:MWF40...	6446 · MiWuk S...	25.00
Credit Card ...	04/26/2016	STAPLES	Printed color letters for FP & S Grant	525140 · Office ...	550:MWF20...	6453 · MiWuk S...	580.50
Check	04/27/2016	Hope's Tree Service	Invoice 4152016 for 04/11/2016 to 04/15...	526110 · P S & ...	550:MWF10...	100100 · Equity I...	15,500.00
Check	04/27/2016	AT & T	03/11/2016 - 04/10/2016	527220 · Rents ...	500 Reg Dept	100100 · Equity I...	42.72
Check	04/27/2016	AT & T	03/11/2016 - 04/10/2016	521310 · Comm...	500 Reg Dept	100100 · Equity I...	37.36
Check	04/27/2016	Michelle Rucker	FDAC Annual Conference - Reimb. for l...	529120 · Travel...	500 Reg Dept	100100 · Equity I...	990.54
Check	04/29/2016	UNITED STATES P...	Stamps and postage for docs.	525150 · Office ...	500 Reg Dept	100400 · Umpqu...	60.25
Check	04/30/2016		Service Charge	526110 · P S & ...	500 Reg Dept	100400 · Umpqu...	10.00
Apr 16							<u>56,886.86</u>



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

June 7, 2016

A Shift Captain Collier [May 2016]

Training:

- Wildland hose lays
- Building wildland hosepacks
- Maps
- Fire weather
- SCBAs
- Orientation.

Projects:

- Weedeated around the station
- Worked on other landscaping.
- Focused heavily on new hire trainings and orientations



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

June 10, 2016

Captain Klyn MAY

Training: S-290

- Progressive hose lays
- Constructing a fire line
- Radio function
- Fire shelter deployment
- New firefighter orientation

Projects: E771 water fixed at heat exchanger

- U771 diagnosed with cylinder 8 misfire when cold
- Removed decals from R776 for new owner
- Washed couches
- Hosted S-290 class
- Cal Fire picked up 4 spare cylinders for hydro testing
- Engines pump tested
- New firefighter Josh Boykin Started
- Rummage sale donations picked up at Micki's, and sign hung
- E775 broke down. At fleet services

Volunteer / Intern Hours:	Pincus	301
	Vera	298
	Garcia	288
	Boykin	120
	Gomez	105
	S.Delgado	96
	Neal	60
	Hartfield	48
	Ballowe	42



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

Inter-Office Memorandum

Date: June 10, 2016
Subject: May, 2016, Fire Chief's Report
From: Larry Crabtree
To: Board Of Directors

Strategic Planning

The Board's Strategic Planning Committee and I met with Chief McNeal regarding the agreement between Twain Harte CSD and the Strawberry FPD. We also met with Steve Kovacs regarding strategic planning. The committee will have a more in-depth report.

Equipment

Engine 771 (the Type 1 from Ashland) – Out Of Service pending resolution of the pressure governor defect. It is scheduled for the work to begin on Wednesday, June 15, 2016. The cost is estimated at just over \$4,000. Also needs to have the rear axle housing welded. The decal "WAR WAGON" from the Auxiliary fund raiser is ready to be applied, we just have to schedule it in with everything else.

Engine 772 (the TCFD Type 2) – In service.

Engine 773 (Type 2 from Placer County) – Out-Of-Service; Will remain out of service until we have a chance to evaluate our fleet plan again (perhaps as an element of a Strategic Plan).

Engine 774 (the yellow Type 2) – In reserve status; can be placed into service if needed.

Engine 775 (the USFS Type 3) – In the shop for repairs. 1) Cam position sensor was faulty and the motor wouldn't run reliably, sometimes at all. 2) Packing on the fire pump is leaking and being replace.

Unit 771 (Ford Expedition) – In service; computer moved from this unit to Unit 770 (Chief's pickup).

Unit 778 (Ford Expedition) – In service; used periodically for utility purposes.

MERV-77 – TomCar is out of service until we develop an approved driver training program and put our drivers through that program.

Kubota Tractor – Operators are limited to Chief Krussow, Captain Klyn, and Captain Collier until we develop an approved operator training program and then all operators will be required to complete the program prior to operating the tractor.

Personnel

One new Intern Fire Fighter – say "Hi!" to Josh Boykin. One new Reserve Fire Fighter – say "Hi!" to Cole Roth. With this we now have staffing of three every day. We will be exploring the possibility of increasing our Inter / Reserve forces to allow for three each day (four on shift including the Captain).

457(b) Deferred Compensation plan with Nationwide Retirement Solutions is scheduled to become active on July 1, 2016. Our Nationwide Retirement Consultant is meeting with all paid staff on July 22, 2016, to review the plan and options.

Meetings Attended

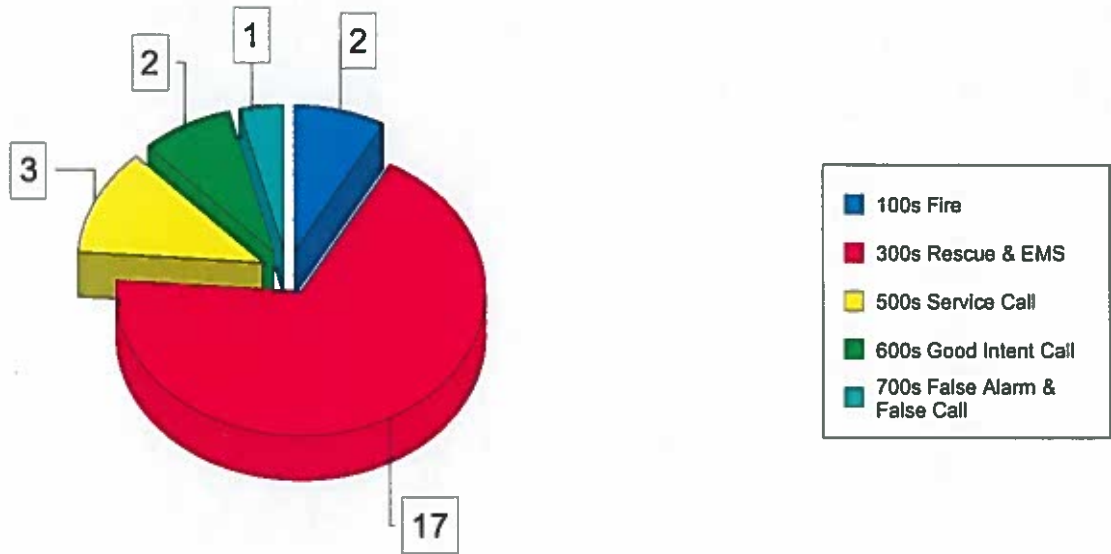
Meetings attended in May included: Auxiliary Luncheon Meeting, Auxiliary Pot-Luck and Bingo, Tuolumne County Board of Supervisors, Supervisor Royce library time (Royce was a no-show), MAHA Meeting, Webinar on "Financing Fire and Emergency Services in California," Lunch meeting with Chief Ten Eyck (CAL FIRE ECC Chief), International Association of Fire Chiefs – Volunteer and Combination Officers Symposium, Keven Patton regarding Burn Permit practices, TPPA Annual Membership Meeting, Tuolumne County Tree Mortality Task Force, Sugar Pine Lake Association Annual Membership Meeting.

Responses (tentative data)

- Last Month: 25 Incidents
- Year-To-Date: 106 Incidents

We (Tuolumne County fire services) have migrated to the new Response Plans following the adoption of the county-wide Automatic / Mutual Aid Agreement. A few hiccoughs, but nothing earth shattering yet.

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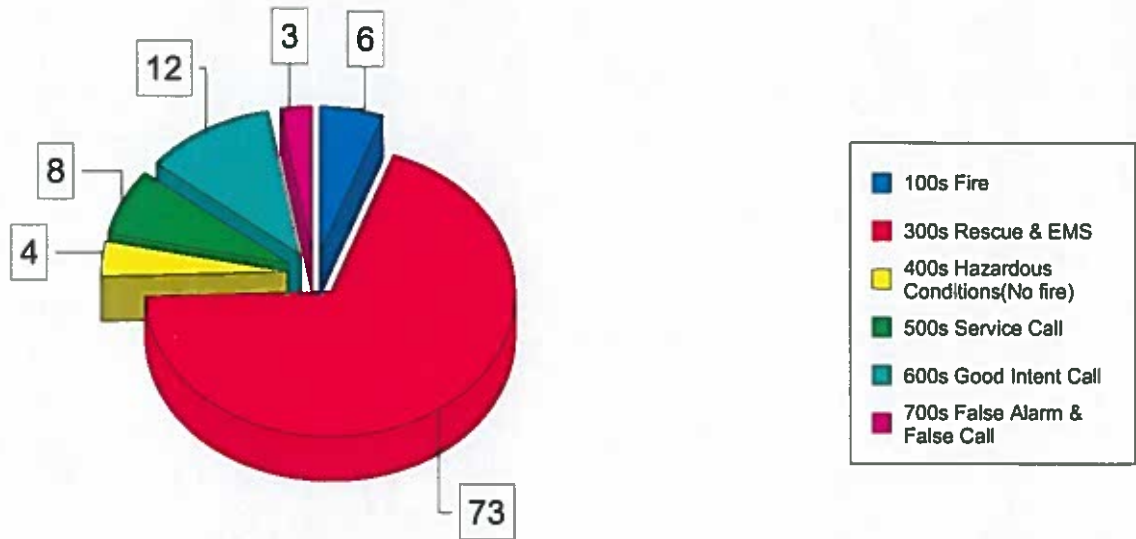
Graphed Items are sorted by Incident Type

Type Of Incident:	Total Of Incidents:	Percentage Value:
100 Series-Fire	2	8.00%
300 Series-Rescue & EMS	17	68.00%
500 Series-Service Call	3	12.00%
600 Series-Good Intent Call	2	8.00%
700 Series-False Alarm & False Call	1	4.00%

Grand Total: 25

Type Of Incident Most Frequent: 300 Series-Rescue & EMS

Print Date: 6/10/2016



Graphed Items are sorted by Incident Type

Type Of Incident:

Total Of Incidents:

Percentage Value:

100 Series-Fire
 300 Series-Rescue & EMS
 400 Series-Hazardous Conditions(No fire)
 500 Series-Service Call
 600 Series-Good Intent Call
 700 Series-False Alarm & False Call

6
 73
 4
 8
 12
 3

5.66%
 68.87%
 3.77%
 7.55%
 11.32%
 2.83%

Grand Total: 106

Type Of Incident Most Frequent: 300 Series-Rescue & EMS

Print Date: 6/10/2016



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

RESOLUTION NO. 2016.06.14.1

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

A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2016-17 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 District provided in California Government Code Section 50078 et seq. and Article XIII D 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:

1. SCI Consulting Group, the Engineer of Work, prepared an engineer's report (the "Report") in accordance with Article XIID of the California Constitution. The Report have been made, filed with the secretary of the board and duly considered by the Board and are 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.
2. On May 10, 2016, this Board adopted Resolution No. 2016.05.10.01 to continue to levy and collect Assessments for fiscal year 2016-17, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 14, 2016, at the hour of SIX-THIRTY (6:30) p.m. at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95364.
3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy of Assessment were fully heard and considered by this Board, and this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.
4. The above recitals are true and correct.
5. The public interest, convenience and necessity require that the levy be made.
6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2016-17 is hereby confirmed and approved.
7. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; (b) that the Assessment is levied without regard to property valuation; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the fire suppression and protection services to be financed with assessment proceeds.
8. That assessments for fiscal year 2016-17 shall be levied at the rate of ONE HUNDRED NINETY-SEVEN DOLLARS AND TWENTY-SIX CENTS (\$197.26) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2016-17 with estimated total annual assessment revenues as set forth in the Engineer's Report.
9. That the fire suppression and protection services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
10. No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the

Auditor of the County of Tuolumne ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Fire Suppression and Protection Services Assessment.

11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Mi-Wuk/Sugar Pine Fire Protection District, Fire Suppression and Protection Services Assessment.
12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Directors of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District at a regular meeting thereof held on June 14, 2016, at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95364.

AYES:

NOES:

ABSTAINED:

ABSENT:

Mike Welch, President, Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District

ATTEST:

Larry Crabtree, Clerk, Board of Directors
Mi-Wuk/Sugar Pine Fire Protection District

MWSPFD 2016-2017 Budget
 Draft # 4 06/10/16

	Budget Dept.	07/01/16	Dept. 500	DEPT 550 MWF				
				SRAFER	Fire Prevention	VFA	AUXILIARY SUPPORT	TUOLUMNE CTY ENGINE
TOTAL								
	PIN #			10000	20000	30000	40000	50000
FUND BALANCE - July 1, 2016		\$185,000	\$185,000					
REVENUE: (Cash Sources)								
Ppty Taxes - Current Secured	411110	145,900	145,900					
Ppty Taxes - Current Unsecured	412110	4,000	4,000					
Ppty Taxes - Prior Unsecured	414110	0						
Supplemental Property Taxes	416110	0						
Interest Income	441110	400	400					
State - Homeowners' Property Tax	458110	1,800	1,800					
Grant SRAFER	459206	0						
Grant Fire Prevention & Safety	462209	17,027			17,027			
Grant VFA	469207	34,650				19,650	15,000	
Other Govts - San Francisco	469840	600	600					
Benefit Assessment - Fire Assmt	471211	250,002	250,002					
Miscellaneous Income (includes \$ from County)	483110	0						
Misc. Income -Reimbursements	483111	1,000						1,000
Donations	496000	0						
Donations - Auxiliary - Utilities	496060	3,300					3,300	
Donations - Auxiliary - Clothing	496063	4,650					4,650	
Donations - Auxiliary - Misc. (1)	496065	1,840					1,840	
Total Revenue:		465,169	402,702	0	17,027	19,650	24,790	1,000
Total Revenues & Cash		650,169	587,702	0	17,027	19,650	24,790	1,000

MWSPFD 2016-2017 Budget
 Draft # 4 06/10/16

	Budget	Dept.	TOTAL	DEPT 550 MWF				
	07/01/16	Dept. 500		SRAFER	Fire Prevention	VFA	AUXILIARY SUPPORT	TUOLUMNE CTY ENGINE
PIN #				10000	20000	30000	40000	50000
EXPENDITURES:								
Regular Salaries	511110 *		187,910		12,349			
Salaries - Vacation Cash Out	511120		0					
Vacation	511110 *		7,482					
Sick Leave	511110 *		7,057					
Recruitment Expense	511132		200		200			
Part-Time Salaries	511150		23,000					
Overtime Salaries	511160		60,000					
Medical Reimbursements	512212		0					
Employee Physicals	512215		1,350					
Life Insurance	512225		2,650					
Workers Compensation Ins	512310		12,311		330			
FICA	512410		20,144		1,010			
Unemployment	512420		1,010					
Total Salaries & Employee Benefits			322,434	0	13,889	0	0	0
Clothing and Personal Supplies	521210		21,200			16,200	0	
Communications	521310		3,600				1,440	
Food - Other	521425		500					
Household Expense	521510		1,000				400	
Insurance	521610		5,300					
Maintenance - Equipment	522110		2,000					
Maintenance - Vehicles	522120		10,000					
Maintenance - Vehicles - Internal	522122		10,000					
Fire Extinguisher Testing	522177		400					
Maintenance - Building & Improvements	522510		6,000					
Maintenance - Grounds	522512		200					
Dues & Memberships	523210		3,000					
Office Expense	525110		1,350		350			
Office Expense - Photocopy	525140		250					

MWSPFD 2016-2017 Budget
 Draft # 4 06/10/16

	Budget Dept.	TOTAL 07/01/16	Dept. 500	SRAFER	Fire Prevention	VFA	AUXILIARY SUPPORT	TUOLUMNE CTY ENGINE
	PIN #			10000	20000	30000	40000	50000
Office Expense - Postage	525150	2,000	2,000					
PS&S - Tax Admin. Fee	526106	4,000	4,000					
PS&S - Tax Parcel Fee	526107	2,850	2,850					
PS & S - Professional Services	526110	20,000	20,000					
PS&S - Auditor-Controller	526124	1,600	1,600					
Publications & Legal Notices	527110	2,400	300		2,100			
Rents & Leases - Equipment	527210	3,400	3,400					
Rents & Leases - Phone	527220	700	700					
Rents & Leases - Bldg. & Improvements	527310	100	100					
Small Tools	527410	500	500					
Special Department Expense	528110	3,020	2,500		520			
SDE - Awards & Certificates	528184	200	200					
Transportation & Travel - Fuel	529110	9,668	8,500		168			1,000
Travel - Training & Seminars	529120	3,600	3,600					
Trans. & Travel - Private Auto	529130	800	800					
Utilities	529210	8,400	5,100				3,300	
Expendable Equipment	529910	16,080	500			15,580		
Fire Equipment	544400	7,520			7,520			
Total Services & Supplies		151,638	103,060	0	3,138	39,300	5,140	1,000
Contingencies:								
2017-2018 Cash for Dry Months - 5 Months	691110	175,000	175,000					
Unanticipated Cash Outlays	691110	1,097	1,097					
New Equipment	691113	0						
Total Appropriation for Contingencies		176,097	176,097	0	0	0	0	0
Total Cash Disbursements:		650,169	587,702	0	17,027	39,300	5,140	1,000