



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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## Minutes of the Board of Directors

Mi-Wuk Sugar Pine Fire Protection District  
Regular Meeting, 7:00 PM, Tuesday, April 11, 2017  
Mi-Wuk Sugar Pine Fire Protection District  
24247 Highway 108, Mi Wuk Village, California

1. Call to Order 7:00
2. Pledge of Allegiance
3. Roll Call
  - a. President Welch Present
  - b. Treasurer Johnson Present
  - c. Director Klipple Present
  - d. Director Doss Present
  - e. Also Present:
    - i. Chief Crabtree Present
    - ii. Department Secretary Dahlin Present
    - iii. Others: William Wood - First President of the Mi-Wuk Fire Board of Directors.
4. Oral Communications: This is the time for the public to address the Board Of Directors on any matter not on the agenda, but within the jurisdiction of the Board Of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board Of Directors. William Wood shared some of his experiences and the history of the formation of the original Mi-Wuk Fire District and his role as it's first Board President.
5. Approval of Minutes of the March 14, 2017 Regular Meeting. Action: Director Johnson moved to approve. Director Doss seconded. Ayes: 3. Noes: 0. Motion Carried. Director Klipple abstained due to her absence at the March meeting.
6. Written Communications: There were no written communications.
7. Reports:
  - a. Financial Reports
    - i. Trial Balance from Tuolumne County Treasurer's Office; Effective February 28, 2017. No Action Required
    - ii. Budget Status Report from Tuolumne County Treasurer's Office; Effective February 28, 2017. Action: Director Johnson moved to approve. Director Doss seconded. Ayes: 4. Noes: 0. Motion carried unanimously.
    - iii. Expenses by Check and Credit Card; MWSP Quick Books; Effective February 28, 2017. No Action Required

- b. Auxiliary Report: Sherry Blake, MWSPFPD Auxiliary President, reported that the Auxiliary has voted to purchase a new 7-8 cu.ft., freezer up to \$500. She also gave updates on the upcoming fundraisers: the May 5<sup>th</sup> Fashion Show and the Rummage Sale May 26 & 27. The condition of the ice machine was also discussed.
  - c. Community Assistance Support Team (CAST) Report: Tim Wallace was not present.
  - d. Highway 108 FireSafe Council Report; Director Johnson. There was no meeting.
  - e. Shift Reports; Engineer Lafayette. There were no shift reports.
  - f. Chief's Report; Larry Crabtree, Fire Chief.
    - i. The old spa building across the street from Kelly's Kitchen has been inspected by the Tuolumne County Building Dept. and is in the process of being red tagged.
    - ii. Strategic Plan Update
      1. Fiscal Plan Committee members are Director Johnson, Director Klipple, Joan Walton and Bonnie Dahlin. They met April 11<sup>th</sup>.
      2. Operational Integration Committee members are President Welch, Director Doss, Craig Konklin, Jim Gibson and a yet to be named Auxiliary member. They also met on April 11<sup>th</sup>.
    - iii. Tuolumne County Fire Service Study had a kickoff meeting April 11<sup>th</sup>. The County hired Matrix Consulting Group. They will meet with the District on April 18<sup>th</sup> and it can be a Special Meeting if the board would like to attend.
    - iv. The District has been issued a FCC license and now has 3 radio frequencies.
    - v. The 457b Deferred Compensation Plan – all eligible employees are participating. Contributions to date are \$11,143.
    - vi. SDRMA has reimbursed the District for the new 'stand up' desk through it's Loss Prevention Fund.
    - vii. Section 125 Cafeteria Plan - the regulations have changed and it may not have the benefit intended. He is still looking into options.
    - viii. Sonora Area Foundation – the grant for the Lucas 2 has been finalized.
    - ix. CAST Team assembled new map books for the engines.
    - x. FEMA Fire Prevention & Safety Grant period is open. The District will be applying for funds for a smoke and CO2 detector program.
  - g. District Budget Committee; Director Johnson. The committee did not meet.
  - h. District Policies & Procedures Committee; Director Doss. The committee did not meet.
8. Action Items: There were no action items.
  9. Director's Comments and Requests: Directors may report about various matters involving the District or may request matters be included on subsequent meeting agenda(s) for discussion and/or action. Discussion will be limited to that necessary to clarify an issue or request. No action will be taken. Director Doss spoke briefly about CO2, it's dangers and the benefit of detectors.
  10. Final audience comments: Jim Gibson requested that when the District meets with Matrix Consulting, they not only answer Matrix's questions but also present the expectations and needs of the District to them. A brief discussion followed.
  11. Adjournment: 7:38 P.M.

Approved by the District Board of Directors in the meeting assembled May 9, 2017

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Michael Welch, President



# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

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Minutes of the Board of Directors  
Mi-Wuk Sugar Pine Fire Protection District  
Special Meeting, 3:00 PM, Tuesday, April 18, 2017  
Mi-Wuk Sugar Pine Fire Protection District  
24247 Highway 108, Mi Wuk Village, California

1. Call to Order 3:16 P.M.
2. Pledge of Allegiance
3. Roll Call
  - a. President Welch Present
  - b. Treasurer Johnson Present
  - c. Director Klipple Present
  - d. Director Doss Absent at time of roll call. Arrived at 3:40 P.M. and was present for the remainder of the meeting.
  - e. Also Present:
    - i. Chief Crabtree Present
    - ii. Department Secretary Dahlin Absent
    - iii. Others Engineer Chris Bandle, Firefighters Andrew Staley & Cheraya Serpa
4. Oral Communications: This is the time for the public to address the Board Of Directors on any matter not on the agenda, but within the jurisdiction of the Board Of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board Of Directors. There were no comments.
5. Tuolumne County Fire Service Study Meeting with Matrix Consulting Group
6. Adjournment 6:20 P.M.

Approved by the District Board of Directors in the meeting assembled May 9, 2017

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The graduating class of the Spring 2017 Columbia College Fire Academy greatly acknowledges the ongoing support and community involvement of the following individuals, departments and businesses:

Alameda City Fire	Stanislaus Consolidated
Altaville-Nelones Fire District	Business First Promotional Products & Apparel
Angels Camp Fire Department	Clint's Trophy
CAL FIRE Command Center	Columbia College Instructional Materials Center
CAL FIRE TCU (Tuolumne-Calaveras)	Fastenal
CAL FIRE Vallecito Camp	Let'er Buck Western Wear
Central Fire	Lowes
Columbia College Fire Station	Sonora Sunrise Rotary
Columbia Fire Protection District	Vic's Towing
Ebbetts Pass Fire District	Chief Aimee New
Fire Control 3b Cadre	Chief Todd McNeal
Hayward Fire Department	Chief Brad Palmer
Lodi Fire Department (Ride Along)	Chief Shane Warner
Merced City Fire Department	Chief Bill Wittmer
MiWuk Sugar Pine Fire Department	Battalion Chief Matt O'Donnell
Murphys Fire District	Battalion Chief Jim Toy
Oakland Fire Department	Captain Matt Bouchard
San Andreas Fire	Captain Casey Deal
San Francisco Fire Department	Captain Kurt Rhoades
Sierra Conservation Center	Captain Andy Van Hoogmoed
Sonora City Fire Department	Captain Dean Wimberly
Stockton Fire Department	Engineer Daren Drown
Tuolumne City Fire Department	Firefighter Julie Green
Tuolumne County Ambulance	Firefighter Seth Martinez
Tuolumne County Fire Department	Kaley Graham
Tuolumne Rancheria Fire Department	Columbia College Faculty, Staff & Administration
Turlock Fire Department	Instructor/Health & Human Performance,
Twain Harte CERT Team	Raelene Juarez
	The Taqueria

*Special thanks to our families and friends for their continued support and encouragement.*



Columbia College Fire Technology  
11600 Columbia College Drive • Sonora CA 95370  
For information contact: Shane Warner  
Fire Academy Program Coordinator • 209.588.5308



Columbia College  
Spring 2017

**FIRE ACADEMY GRADUATION**

April 27, 2017

6:00 pm

Oak Pavilion

## Selection Criteria:

Fiscal Year 2017 Period 9 (March)  
Fund 9030 MI-Wuk Fire District

Account	Description	Beginning	Net Activity	Ending
100100	Equity In Treasurers Pooled Ca	113,087.15	-47,028.51	66,058.64
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
	<b>Total Assets</b>	<b>859,223.11</b>	<b>-47,028.51</b>	<b>812,194.60</b>
202100	Accounts Payable	0.00	0.00	0.00
202200	Sales Tax Payable	-38.90	0.00	-38.90
203150	Payroll Clearing Account	0.00	0.00	0.00
203210	Salaries & Benefits Payable	-6,275.35	-2,013.78	-8,289.13
203500	Federal Withholding Payable	-657.85	-275.43	-933.28
203600	FICA Payable	-1,208.78	-426.58	-1,635.36
203700	State Withholding Payable	-122.51	-79.67	-202.18
203935	Deferred Compensation Benefits	-245.00	-7.79	-252.79
203945	SDI Payable	-71.25	-122.14	-193.39
	<b>Total Liabilities</b>	<b>-8,619.64</b>	<b>-2,925.39</b>	<b>-11,545.03</b>
262010	Agency Obligation	-160,351.43	0.00	-160,351.43
280600	Capital Assets, net	-745,635.96	0.00	-745,635.96
	<b>Total Fund Balance</b>	<b>-905,987.39</b>	<b>0.00</b>	<b>-905,987.39</b>
411110	Ppty Taxes -Current Secured	-86,168.07	0.00	-86,168.07
412110	Ppty Taxes - Current Unsecured	-3,963.81	0.00	-3,963.81
441110	Interest Income	-384.23	-342.24	-726.47
458110	State - Homeowners' Property T	-986.24	0.00	-986.24
459119	State - Emergency Fire Fightin	-5,748.20	0.00	-5,748.20
459206	State- SRAFPF Grant	0.44	0.00	0.44
462209	Federal- SAFER	-10,643.00	0.00	-10,643.00
469207	Fed- VFA Grant	-3,476.31	0.00	-3,476.31
469840	Other Govs- San Francisco	-613.00	0.00	-613.00
471211	Benefit Assessments-Fire Assmt	-136,057.42	0.00	-136,057.42
483110	Miscellaneous Income	-390.00	0.00	-390.00
483111	Misc Income - Reimbursements	-2,831.69	-127.65	-2,959.34
489100	Sonora Foundation Grant	-14,522.89	0.00	-14,522.89
496060	Donations- Auxiliary-Utilities	-2,294.82	-425.24	-2,720.06
496065	Donations- Auxiliary- Misc	-2,840.48	-173.13	-3,013.61
	<b>Total Revenue</b>	<b>-270,919.72</b>	<b>-1,068.26</b>	<b>-271,987.98</b>
511110	Regular Salaries	152,995.16	19,395.18	172,390.34
511132	Recruitment Expense	777.38	0.00	777.38
511140	Salaries - Termination	1,341.19	0.00	1,341.19
511150	Part-Time Salaries	18,682.00	3,269.16	21,951.16
511160	Overtime Salaries	24,928.95	2,205.30	27,134.25
512215	Employee Physicals	196.00	1,290.00	1,486.00
512225	Life Insurance	2,467.50	31.50	2,499.00
512310	Workers Compensation Insurance	12,746.21	0.00	12,746.21
512410	F.I.C.A.	15,137.71	1,902.53	17,040.24
521210	Clothing & Personal Supplies	8,949.48	14,166.05	23,115.53
521310	Communications	2,682.61	233.59	2,916.20
521425	Food - Other	628.84	32.98	661.82
521510	Household Expense	1,243.43	211.93	1,455.36
521610	Insurance	5,823.58	0.00	5,823.58

## Selection Criteria:

Fiscal Year 2017 Period 9 (March)

Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
522110	Maintenance Equipment	2,419.50	-43.66	2,463.16
522120	Maint Equip-Vehicles	10,782.97	87.38	10,870.35
522122	Maint- Vehicles- Internal	8,312.10	753.29	9,065.39
522177	Fire Extinguisher Testing	240.00	100.00	340.00
522510	Maintenance - Buildings & Imps	1,457.94	0.00	1,457.94
522512	Maintenance - Grounds	34.15	0.00	34.15
523210	Dues & Memberships	2,956.00	0.00	2,956.00
525110	Office Expense	1,753.19	148.42	1,901.61
525140	Office Expense - Photocopy	74.87	0.00	74.87
525150	Office Expense - Postage	953.14	82.99	1,036.13
526110	P S & S-Professional Services	14,984.72	-4,277.75	19,262.47
526124	P S & S-Auditor-Controller	1,469.50	173.75	1,643.25
527210	Rents & Leases-Equipment	2,038.10	341.23	2,379.33
528110	Special Departmental Expense	2,205.15	-423.64	2,628.79
529110	Transp. & Travel - Fuel	5,440.01	600.01	6,040.02
529120	Travel - Training And Seminars	775.00	0.00	775.00
529130	Trans. & Travel - Private Auto	-476.91	25.89	502.80
529140	Travel	13.47	0.00	13.47
529210	Utilities	6,696.49	1,225.93	7,922.42
542200	Buildings & Improvements	97.50	0.00	97.50
544900	Misc./Specialized Equip.	14,522.89	0.00	14,522.89
	<b>Total Expenditures</b>	<b>326,303.64</b>	<b>51,022.16</b>	<b>377,325.80</b>
815	Salaries - Relief	0.00	4.00	4.00
822	Overtime Hours	1,107.85	101.35	1,209.20
850	Vacation Taken	306.01	-4.80	310.81
852	Sick Leave	258.00	13.50	271.50
	<b>Total Non-Budgetary Expenditures</b>	<b>1,671.86</b>	<b>123.65</b>	<b>1,795.51</b>
		<b>1,671.86</b>	<b>123.65</b>	<b>1,795.51</b>

**TRIAL BALANCE**

BY FUND

Selection Criteria:

Fiscal Year 2017    Period 9    (March)  
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

Report ID: TCGL0012R

Fiscal Year: 2017 As of: 03-31-2017  
Fund: 9030  
Department: %  
Beg. Account: 4% to 999999  
Program Code: %

Mi Wuk Fire

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030 204500	0000	411110	Ppty Taxes - Current Secured	158,995.00	0.00	86,168.07	72,826.93	45.80
9030 204500	0000	412110	Ppty Taxes - Current Unsecured	4,187.00	0.00	3,963.81	223.19	5.33
9030 204500	0000	414110	Ppty Taxes - Prior Unsecured	85.00	0.00	0.00	85.00	100.00
9030 204500	0000	416110	Supplemental Property Taxes - Total Taxes	2,360.00	0.00	0.00	2,360.00	100.00
				<b>165,627.00</b>	<b>0.00</b>	<b>90,131.88</b>	<b>75,495.12</b>	<b>45.58</b>
9030 204500	0000	441110	Interest Income	500.00	342.24	726.47	-226.47	-45.29
			<b>Total Revenue From Use of Money And</b>	<b>500.00</b>	<b>342.24</b>	<b>726.47</b>	<b>-226.47</b>	<b>-45.29</b>
9030 204500	0000	458110	State - Homeowners' Property T	2,100.00	0.00	986.24	1,113.76	53.04
9030 204500	0000	459119	State - Emergency Fire Fightin	0.00	0.00	5,748.20	-5,748.20	0.00
			<b>Total State Revenues</b>	<b>2,100.00</b>	<b>0.00</b>	<b>6,734.44</b>	<b>-4,634.44</b>	<b>-220.69</b>
9030 204500	0000	462209	Federal- SAFER	0.00	0.00	0.00	0.00	0.00
9030 204500	0000	469207	Fed- VFA 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
			<b>Total Federal Revenues</b>	<b>613.00</b>	<b>0.00</b>	<b>613.00</b>	<b>0.00</b>	<b>0.00</b>
9030 204500	0000	471211	Benefit Assessments-Fire Assmt	250,002.00	0.00	136,057.42	113,944.58	45.58
			<b>Total Charges for Services</b>	<b>250,002.00</b>	<b>0.00</b>	<b>136,057.42</b>	<b>113,944.58</b>	<b>45.58</b>
9030 204500	0000	483110	Miscellaneous Income	600.00	0.00	390.00	210.00	35.00
9030 204500	0000	483111	Misc Income - Reimbursements	0.00	0.00	1,861.16	-1,861.16	0.00
			<b>Total Miscellaneous Revenues</b>	<b>600.00</b>	<b>0.00</b>	<b>2,251.16</b>	<b>-1,651.16</b>	<b>-275.19</b>
9030 204500	0000	491110	Sale Of Fixed Assets	0.00	0.00	0.00	0.00	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
			<b>Total Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>Department Total</b>	<b>419,442.00</b>	<b>342.24</b>	<b>236,514.37</b>	<b>182,927.63</b>	<b>43.61</b>



PeopleSoft  
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012R  
Fiscal Year: 2017 As of: 03-31-2017  
Fund: 9030  
Department: %  
BSG Account: 4% to 999999  
Program Code: %

MI Muk- Special Projects

Fund Dept	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030 204550	0000	459206	State- SRAFPF Grant	3,180.00	0.00	-0.44	3,180.44	100.01
			<b>Total State Revenues</b>	<b>3,180.00</b>	<b>0.00</b>	<b>-0.44</b>	<b>3,180.44</b>	<b>100.01</b>
9030 204550	0000	462209	Federal- SAFER	18,060.00	0.00	10,643.00	7,417.00	41.07
9030 204550	0000	469207	Fed- VFA Grant	30,997.00	0.00	3,476.31	27,520.69	88.79
			<b>Total Federal Revenues</b>	<b>49,057.00</b>	<b>0.00</b>	<b>14,119.31</b>	<b>34,937.69</b>	<b>71.22</b>
9030 204550	0000	483111	Misc Income - Reimbursements	1,000.00	127.65	1,098.18	-98.18	-9.82
9030 204550	0000	489100	Sonora Foundation Grant	0.00	0.00	14,522.89	-14,522.89	0.00
			<b>Total Miscellaneous Revenues</b>	<b>1,000.00</b>	<b>127.65</b>	<b>15,621.07</b>	<b>-14,621.11</b>	<b>-1,462.11</b>
9030 204550	0000	496060	Donations- Auxiliary-Utilities	3,300.00	425.24	2,720.06	579.94	17.57
9030 204550	0000	496063	Donations- Auxiliary- Clothing	4,650.00	0.00	0.00	4,650.00	100.00
9030 204550	0000	496065	Donations- Auxiliary- Misc	1,840.00	173.13	3,013.61	-1,173.61	-63.78
			<b>Total Other Financing Sources</b>	<b>9,790.00</b>	<b>598.37</b>	<b>5,733.67</b>	<b>4,056.33</b>	<b>41.43</b>
			<b>Department Total</b>	<b>63,027.00</b>	<b>726.02</b>	<b>35,473.61</b>	<b>27,553.39</b>	<b>43.72</b>
			<b>Fund Total</b>	<b>482,469.00</b>	<b>1,068.26</b>	<b>271,987.98</b>	<b>210,481.02</b>	<b>43.63</b>

End of Report

PeopleSoft  
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012

Fiscal Year: 2017 As of: 03-31-2017

Fund: 9030

Department: \*

Beg. Account: 4\*

Program Code: †

Mi Wuk Fire

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204500	0000	511110	Regular Salaries	220,694.00	19,395.18	0.00	166,244.34	54,449.66	24.67
9030	204500	0000	511120	Salaries - Vacation Cashout	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	511132	Recruitment Expense	0.00	0.00	0.00	777.38	-777.38	0.00
9030	204500	0000	511140	Salaries - Termination	0.00	0.00	0.00	1,341.19	-1,341.19	0.00
9030	204500	0000	511150	Part-Time Salaries	23,000.00	3,269.16	0.00	21,951.16	1,048.84	4.56
9030	204500	0000	511160	Overtime Salaries	38,788.00	2,205.30	0.00	27,134.25	11,653.75	30.84
9030	204500	0000	512215	Employee Physicals	1,350.00	506.00	0.00	702.00	648.00	48.00
9030	204500	0000	512225	Life Insurance	2,650.00	31.50	0.00	2,499.00	151.00	5.70
9030	204500	0000	512310	Workers Compensation Insurance	12,311.00	0.00	0.00	12,746.21	-435.21	-3.54
9030	204500	0000	512410	F.I.C.A.	19,134.00	1,902.53	0.00	16,570.07	2,563.93	13.40
				<b>Total Salaries and Employee Benefits</b>	<b>317,927.00</b>	<b>27,309.67</b>	<b>0.00</b>	<b>249,965.60</b>	<b>67,961.40</b>	<b>21.38</b>
9030	204500	0000	521210	Clothing & Personal Supplies	1,000.00	0.00	0.00	570.99	429.01	42.90
9030	204500	0000	521310	Communications	2,860.00	208.59	0.00	2,691.20	168.80	5.90
9030	204500	0000	521425	Food - Other	500.00	32.98	0.00	260.93	239.07	47.81
9030	204500	0000	521510	Household Expense	600.00	38.80	0.00	247.19	352.81	58.80
9030	204500	0000	521610	Insurance	5,824.00	0.00	0.00	5,823.58	0.42	0.01
9030	204500	0000	522110	Maintenance Equipment	2,000.00	43.66	0.00	2,463.16	-463.16	-23.16
9030	204500	0000	522120	Maint Equip-Vehicles	10,000.00	87.38	0.00	10,837.72	-837.72	-8.38
9030	204500	0000	522122	Maint - Vehicles- Internal	10,000.00	753.29	0.00	9,065.39	934.61	9.35
9030	204500	0000	522177	Fire Extinguisher Testing	250.00	100.00	0.00	340.00	-90.00	-36.00
9030	204500	0000	522510	Maintenance - Buildings & Imps	200.00	0.00	0.00	1,082.94	-882.94	-441.47
9030	204500	0000	522512	Maintenance - Grounds	5,618.00	0.00	0.00	34.15	5,583.85	99.39
9030	204500	0000	523210	Dues & Memberships	3,000.00	0.00	0.00	2,956.00	44.00	1.47
9030	204500	0000	525110	Office Expense	1,000.00	148.42	0.00	1,537.50	-537.50	-53.75
9030	204500	0000	525140	Office Expense - Photocopy	350.00	0.00	0.00	74.87	275.13	78.61
9030	204500	0000	525150	Office Expense - Postage	2,000.00	82.99	0.00	848.13	1,151.87	57.59
9030	204500	0000	526106	P S & S - Tax Admin Fee	3,500.00	0.00	0.00	0.00	3,500.00	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	19,000.00	4,277.75	0.00	15,012.47	3,987.53	20.99
9030	204500	0000	526124	P S & S-Auditor-Controller	1,600.00	173.75	0.00	1,643.25	-43.25	-2.70
9030	204500	0000	527110	Publications & Legal Notices	300.00	0.00	0.00	0.00	300.00	100.00
9030	204500	0000	527210	Rents & Leases-Equipment	3,400.00	341.23	0.00	2,379.33	1,020.67	30.02
9030	204500	0000	527220	Rents & Leases - Phone	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	527310	Rents & Leases - Bldgs & Impro	100.00	0.00	0.00	0.00	100.00	100.00
9030	204500	0000	527410	Small Tools	500.00	0.00	0.00	0.00	500.00	100.00
9030	204500	0000	528110	Special Departmental Expense	2,500.00	0.00	0.00	1,302.73	1,197.27	47.89
9030	204500	0000	528184	SIDE-Awards & Certificates	50.00	0.00	0.00	0.00	50.00	100.00
9030	204500	0000	529110	Transp. & Travel - Fuel	10,000.00	562.73	0.00	5,529.43	4,470.57	44.71
9030	204500	0000	529120	Travel - Training And Seminars	700.00	0.00	0.00	775.00	-75.00	-10.71
9030	204500	0000	529130	Trans. & Travel - Private Auto	800.00	25.89	0.00	452.06	367.94	45.99
9030	204500	0000	529140	Travel	100.00	0.00	0.00	13.47	86.53	86.53

PeopleSoft  
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012

Fiscal Year: 2017 As of: 03-31-2017  
Fund: 9030  
Department: ‡  
Beg. Account: 4‡ to 999999  
Program Code: ‡

Mi Wuk Fire

Fund Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030 204500	0000	529210	Utilities	5,100.00	839.73	0.00	5,088.56	11.44	0.22
9030 204500	0000	529910	Expendable Equipment	500.00	0.00	0.00	0.00	500.00	100.00
			<b>Total Services and Supplies</b>	<b>96,202.00</b>	<b>7,717.19</b>	<b>0.00</b>	<b>71,010.05</b>	<b>25,191.95</b>	<b>26.19</b>
9030 204500	0000	691110	Appropriation For Contingencie	180,194.00	0.00	0.00	0.00	180,194.00	100.00
			<b>Total Appropriation for Contingencie</b>	<b>180,194.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,194.00</b>	<b>100.00</b>
			<b>Department Total</b>	<b>594,323.00</b>	<b>35,026.86</b>	<b>0.00</b>	<b>320,975.65</b>	<b>273,347.35</b>	<b>45.99</b>

PeopleSoft  
ORGANIZATION BUDGET STATUS

Report ID: TCGL0012

Fiscal Year: 2017 As of: 03-31-2017  
Fund: 9030  
Department: \*  
Beg. Account: 4\*  
Program Code: \*

MI Wuk- 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	12,349.00	0.00	0.00	6,146.00	6,203.00	50.23
9030	204550	0000	511132	Recruitment Expense	200.00	0.00	0.00	0.00	200.00	100.00
9030	204550	0000	512215	Employee Physicals	0.00	784.00	0.00	784.00	0.00	0.00
9030	204550	0000	512110	Workers Compensation Insurance	330.00	0.00	0.00	0.00	330.00	100.00
9030	204550	0000	512410	F.I.C.A.	1,010.00	0.00	0.00	470.17	539.83	53.45
				<b>Total Salaries and Employee Benefits</b>	<b>13,889.00</b>	<b>784.00</b>	<b>0.00</b>	<b>7,400.17</b>	<b>6,488.83</b>	<b>46.72</b>
9030	204550	0000	521210	Clothing & Personal Supplies	14,200.00	14,166.05	0.00	22,544.54	-8,344.54	-58.76
9030	204550	0000	521310	Communications	1,440.00	25.00	0.00	225.00	1,215.00	84.38
9030	204550	0000	521425	Food - Other	0.00	0.00	0.00	400.89	-400.89	0.00
9030	204550	0000	521510	Household Expense	400.00	173.13	0.00	1,208.17	-808.17	-202.04
9030	204550	0000	522120	Maint Equip-Vehicles	0.00	0.00	0.00	32.63	-32.63	0.00
9030	204550	0000	522510	Maintenance - Buildings & Imps	0.00	0.00	0.00	375.00	-375.00	0.00
9030	204550	0000	525110	Office Expense	1,250.00	0.00	0.00	364.11	885.89	70.87
9030	204550	0000	525150	Office Expense - Postage	1,200.00	0.00	0.00	188.00	1,012.00	84.33
9030	204550	0000	526110	P S & S-Professional Services	0.00	0.00	0.00	4,250.00	-4,250.00	0.00
9030	204550	0000	527110	Publications & Legal Notices	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	527210	Rents & Leases-Equipment	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	528110	Special Departmental Expense	520.00	423.64	0.00	1,326.06	-806.06	-155.01
9030	204550	0000	529110	Transp. & Travel - Fuel	1,168.00	37.28	0.00	510.55	657.41	56.29
9030	204550	0000	529120	Travel - Training And Seminars	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	529130	Trans. & Travel - Private Auto	0.00	0.00	0.00	70.74	-70.74	0.00
9030	204550	0000	529210	Utilities	3,300.00	386.20	0.00	2,833.86	466.14	14.13
9030	204550	0000	529910	Expendable Equipment	11,130.00	0.00	0.00	0.00	11,130.00	100.00
				<b>Total Services and Supplies</b>	<b>34,608.00</b>	<b>15,211.30</b>	<b>0.00</b>	<b>34,329.59</b>	<b>278.41</b>	<b>0.80</b>
9030	204550	0000	542200	Buildings & Improvements	0.00	0.00	0.00	97.50	-97.50	0.00
9030	204550	0000	544400	Fire Equipment	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	544900	Misc./Specialized Equip.	0.00	0.00	0.00	14,522.89	-14,522.89	0.00
				<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,620.39</b>	<b>-14,620.39</b>	<b>0.00</b>
				<b>Department Total</b>	<b>48,497.00</b>	<b>15,995.30</b>	<b>0.00</b>	<b>56,350.15</b>	<b>-7,853.15</b>	<b>-16.19</b>
				<b>Fund Total</b>	<b>642,820.00</b>	<b>51,022.16</b>	<b>0.00</b>	<b>377,325.80</b>	<b>265,494.20</b>	<b>41.30</b>

End of Report

# MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

## Expenses by Check and Credit Card

March 2017

12:23 PM

05/04/17

Accrual Basis

Type	Date	Num	Name	Memo	Account	Class	Split	Amount
Credit Car...	03/01/2017	433882	SWANSON PVT INV...	Backgrounds - Watts/Serpa	526110B - Background...	500 Reg Dept	6438 - MWuk Sugar P...	300.00
Credit Car...	03/06/2017		UNITED STATES PO...	AED to DXE Medical	525150 - Office Expens...	500 Reg Dept	6438 - MWuk Sugar P...	18.99
Credit Car...	03/06/2017		JS WEST PROPANE	Districts 60% of Feb. propane - Invoice 551668	529210 - Utilities	500 Reg Dept	6446 - MWuk Sugar P...	342.20
Credit Car...	03/06/2017		JS WEST PROPANE	Auxiliaries 40% of Feb. propane - Invoice 551668	529210 - Utilities	550-MWF400...	6446 - MWuk Sugar P...	228.20
Credit Car...	03/06/2017	433876	C and C Designs / Me...	Inv. 3802 - Station uniform wear - Aux to reimb.	521210 - Clothing & Pe...	550-MWF400...	6438 - MWuk Sugar P...	598.92
Credit Car...	03/07/2017		COST-U-LESS	Cleaning supplies for crew qlrs	521510 - Household Ex...	550-MWF400...	6438 - MWuk Sugar P...	34.77
Credit Car...	03/08/2017		Mountain Alarm Inc.	Inv. 0114702 - Bi-Annual Fire Inspection	527210 - Rents & Leas...	500 Reg Dept	6438 - MWuk Sugar P...	143.75
Credit Car...	03/08/2017	433886	PROCLEAN SUPPLY	60% of Inv. 484402 for 64.67	521510 - Household Ex...	500 Reg Dept	6438 - MWuk Sugar P...	38.80
Credit Car...	03/08/2017	433886	PROCLEAN SUPPLY	40% of Inv. 484402 for 64.67	521510 - Household Ex...	500-MWF400...	6438 - MWuk Sugar P...	25.87
Credit Car...	03/08/2017		TUD	12/11/16 to 02/10/17 Fire Meter	529210 - Utilities	500 Reg Dept	6446 - MWuk Sugar P...	125.25
Credit Car...	03/08/2017		TUD	12/11/16 to 02/10/17	529210 - Utilities	500 Reg Dept	6446 - MWuk Sugar P...	135.19
Credit Car...	03/08/2017		Waste Management	Inv. 53816 - 6 month auto. fire system service	521510 - Household Ex...	550-MWF400...	6438 - MWuk Sugar P...	112.49
Credit Car...	03/09/2017		PYROCORP INDUST...	Annual PO Box rental	522177 - Fire Extinguis...	500 Reg Dept	6438 - MWuk Sugar P...	100.00
Credit Car...	03/09/2017		UNITED STATES PO...	DMV - Collier, Klyn / Pre-Emp. - Serpa	525150 - Office Expens...	500 Reg Dept	6438 - MWuk Sugar P...	64.00
Credit Car...	03/09/2017		SONORA REGIONA...	Pre-Emp. - Cisneros, Danicourt, T Garcia, Taylor - to be reimb. CSFA SA...	512215 - Employee Ph...	500 Reg Dept	6438 - MWuk Sugar P...	506.00
Credit Car...	03/09/2017		SONORA REGIONA...	Radio batteries	512215 - Employee Ph...	550	6438 - MWuk Sugar P...	784.00
Credit Car...	03/13/2017	433889	STAPLES	Misc supplies	522110 - Maintenance ...	500 Reg Dept	6438 - MWuk Sugar P...	43.66
Credit Car...	03/13/2017	433889	STAPLES	Dinner w/ Bill Metcalf	525110 - Office Expense	500 Reg Dept	6438 - MWuk Sugar P...	23.40
Credit Car...	03/14/2017		Black Oak Cafe	chain adjusters	521425 - Food - Other	500 Reg Dept	6453 - MWuk Sugar P...	32.98
Check	03/15/2017	00507722	ZAK'S AUTO SHACK	Feb. fuel	0-E772 - Maint. Equip. ...	500 Reg Dept	100100 - Equity in Tre...	27.56
Check	03/15/2017	00507722	ZAK'S AUTO SHACK	Feb. fuel	529110 - Transportatio...	500 Reg Dept	100100 - Equity in Tre...	519.31
Check	03/15/2017	00507711	US Bank Equipment F...	Feb. E772 fuel	529110 - Transportatio...	550-MWF500...	100100 - Equity in Tre...	37.28
Check	03/15/2017	00507634	LN Curtis & Sons	02/28/2017 - 3/29/2017 Inv. 325733863	527210 - Rents & Leas...	500 Reg Dept	100100 - Equity in Tre...	197.48
Check	03/15/2017	00507634	LN Curtis & Sons	PO 433869 - 50% VFA Grant	521210S - PPE - Struct...	550-MWF300...	100100 - Equity in Tre...	6,783.57
Check	03/17/2017	433891	Vandesk	SO-663534 Pro Plus 36 desk	521210S - PPE - Struct...	550-MWF400...	100100 - Equity in Tre...	6,783.56
Credit Car...	03/21/2017		DXE Medical	Inspection fee for AED	528110 - Special Depa...	500 Reg Dept	6438 - MWuk Sugar P...	423.64
Credit Car...	03/21/2017		DXE Medical	Return postage for AED	522110 - Maintenance ...	500 Reg Dept	6438 - MWuk Sugar P...	80.44
Credit Car...	03/22/2017		COMCAST	03/01/17 to 03/31/17	525150 - Office Expens...	500 Reg Dept	6438 - MWuk Sugar P...	10.00
Credit Car...	03/22/2017		COMCAST	03/01/17 to 03/31/17 - Aux. to Reimb. for TV Upgrade	521310 - Communicati...	500 Reg Dept	6446 - MWuk Sugar P...	130.31
Check	03/22/2017	00507829	AT & T	02/11/2017 - 03/10/2017	521310 - Communicati...	550-MWF400...	6446 - MWuk Sugar P...	25.00
Check	03/22/2017	00507878	William R. Metcalf	Inv. MWSP2017-01	526110S - Communicati...	500 Reg Dept	100100 - Equity in Tre...	78.28
Check	03/23/2017	433893	Parts Town, LLC	Parts for coffee maker	526110S - Strategic Pl...	500 Reg Dept	100100 - Equity in Tre...	3,977.75
Credit Car...	03/23/2017		CSDA	Inv. 39103 - Webinar: Records Retention & Mgmt.	522110 - Maintenance ...	500 Reg Dept	6438 - MWuk Sugar P...	41.05
Credit Car...	03/23/2017		CSDA	Credit for overcharge on Inv. 39103	529120 - Travel-Trainin...	500 Reg Dept	6438 - MWuk Sugar P...	55.00
Credit Car...	03/23/2017		CSDA	Collier - EMT Re-Cert.	529120 - Travel-Trainin...	500 Reg Dept	6438 - MWuk Sugar P...	-6.00
Check	03/24/2017	1200	TCHD	Postage for docs & stamps	529120 - Travel-Trainin...	500 Reg Dept	100400 - Oak Valley C...	78.50
Credit Car...	03/24/2017		UNITED STATES PO...	Live Scan rolling fee - Lafayette	525150 - Office Expens...	500 Reg Dept	6438 - MWuk Sugar P...	7.07
Check	03/29/2017	1201	Sonora Police Depart...		526110D - DOJ LiveSc...	500 Reg Dept	100400 - Oak Valley C...	20.00

Mar 17

22,928.36

MWSPFD 2016 - 2017 Final Budget adopted 09/13/16

Account Dept.500 Account Description

FUND BALANCE - \$166,613  
 July 1, 2016 \_\_\_\_\_

**REVENUE: (Cash Sources)**

411110	Ppty Taxes - Current Secured	158,995	A portion of the property tax received from Tuolumne County received for real property located within the Mi Wuk Sugar Pine Fire Protection District.
412110	Ppty Taxes - Current Unsecured	4,187	A portion of the property tax received from Tuolumne County received for property other than real property located within the Mi Wuk Sugar Pine Fire Protection District.
414110	Ppty Taxes - Prior Unsecured	85	
416110	Supplemental Property Taxes	2,360	Property tax received from Tuolumne County when property is sold and / or revalued .
441110	Interest Income	500	
458110	State - Homeowners' Property Tax	2,100	Reimbursements from the state for a 'Homeowners Exemption' (a value reduction provided to homeowners pursuant to Rev. & Tax Code No. 218).
459206	Grant SRA FPF		
462209	Grant Fire Prevention & Safety		
469207	Grant VFA		
469840	Other Govts - San Francisco	613	Annual payment of San Francisco pass through
471211	Benefit Assessment - Fire Assmt	250,002	A levy assessed on the properties within the District, collected by the County via the property tax rolls, to fund the "Fire Suppression and Protection Services Assessment" passed by voters of the District. Disbursed to the District through journal entry in Dec. - 55%, April - 40% and June - 5%. Every June in a Public Hearing the Board must vote to approve an engineers report and resolution to continue the levy, with increases based on the SF CPI.

**MWSPFD 2016 - 2017 Final Budget adopted 09/13/16**

<b>Account</b>	<b>Dept.500</b>	<b>Account Description</b>
483110	600	Income received from the sale of small tools or minor assets. Tuition charged for classes held by District personnel. Other unclassified income that is not a reimbursement.
483111		In Dept. 550 - Reimbursement received from Tuolumne County for the fuel for the County owned E772. Also for reimbursements received through minor grants.
496000		In Dept. 500 - Reimbursements for damages from insurance claims, or any other reimbursement from outside sources.
496060		Has not been used since 7/1/13
496063		Dept 550 - Reimbursements of 40% of District propane and electric. Reimbursement of \$25 on internet bill for TV upgrade.
496065		Dept. 550 - Reimbursements for PPE. Some at 100%. Some for Districts 50% share of grant purchases.
		Dept. 550 - All other reimbursements from the Auxiliary. More detail in QuickBooks.
<b>Total Revenue:</b>		<b>419,442</b>

**Total Revenues &** **586,055**

**Cash:** \_\_\_\_\_

**MWSPFD 2016 - 2017 Final Budget adopted 09/13/16**

**Account Dept.500 Account Description**

**EXPENDITURES:**

511110	Regular Salaries	175,561	* Regular salaries include regular wages, vacation and sick leave pay. Replacement help is also charged to this account. See the Policy Manual for further details.
511120	Salaries - Vacation Cash Out		New leave policy does not allow cash out of vacation but does allow for limited cash out of sick leave. Will need to be replaced with an account for Sick Leave cash out.
511110	Vacation	7,482	*
511110	Sick Leave	7,057	*
511132	Recruitment Expense		Testing materials for full time fire personnel as required by policy.
511150	Part-Time Salaries	23,000	Intern's stipend
511160	Overtime Salaries	60,000	Wages paid at 1 1/2 the normal wage rate.
512215	Employee Physicals	1,350	The employer cost of spirometry, drug screen and pre-employment physical including clearance for required fit testing.
512225	Life Insurance	2,650	Life and AD&D insurance for the full time fire fighters - Premium paid monthly. Also a separate blanket Group Health and Accident plan which covers all classes of volunteers, board members, auxiliary members and career personnel - Premium paid annually in January.
512310	Workers Compensation Ins	12,311	Insurance provided by the employer providing wage replacement and medical benefits to employees injured in the course of employment. Premiums are based on experience ratings, job classification and wages. Premium is paid in advance annually in July based on an estimated payroll submitted in February. A reconciliation is submitted after the close of the FY with actual payroll figures to determine if a refund or additional payment is due in September.
512410	FICA	19,134	Federal Insurance Contribution Act tax. The employer portion of a federal payroll tax to fund Social Security and Medicare.
512420	Unemployment		The employer portion of California Unemployment Insurance. Paid through a Tuolumne County journal entry at the close of the FY.



**MWSPFD 2016 - 2017 Final Budget adopted 09/13/16**

**Account Dept.500 Account Description**

**Total Salaries & Employee Benefits** 308,545

521210	Clothing and Personal Supplies	1,000	Items for personal use. Includes firefighter uniforms and structure & wildland PPE.
521310	Communications	2,860	Phone, internet (includes wifi and TV), and District website - billed monthly. Email accounts and wireless dispatch service - billed annually. Auxiliary reimburses \$25 per month for an upgraded TV package
521425	Food - Other	500	Food and drinks for occasional special meetings, events. Also for meals for firefighters on extended calls.
521510	Household Expense	600	Cleaning and paper supplies for office, crew quarters and public bathrooms. Auxiliary shops for and reimburses for many items at 100% and reimburses 40% of bulk items ordered through ProClean (TP, PT, laundry det., etc). Garbage service. Auxiliary reimburses 100%.
521610	Insurance	5,824	Property, vehicle and liability. Premium paid annually in July.
522110	Maintenance - Equipment	2,000	Expenses for keeping equipment (not attached to vehicles, buildings or grounds) in efficient operating condition. Batteries, fuel, inspections, repair parts and labor for communications, fire, office & shop equipment and tools.
522120	Maintenance - Vehicles	10,000	All parts, repairs, improvements, inspections and labor related to keeping vehicles in efficient operating condition including specialized, affixed, fire fighting functions and code 3 communications (ie: pumps, lights & sirens, radios). Excludes fuel.
522122	Maintenance - Vehicles - Internal	10,000	All of the above when performed by Tuolumne County's Fleet Services per contact. Paid monthly through journal entry.
522177	Fire Extinguisher Testing	250	Semi-annual Fire System Service and annual fire extinguisher inspections
522510	Maintenance - Building & Improvements	200	Expenses for maintaining the useful life of buildings & improvements. Heating, cooling, electrical and plumbing supplies, services and repairs. Painting. Minor alterations. Replacement parts that do not result in a betterment. Pest control, reimbursed by auxiliary. Backflow testing.

**MWSPFD 2016 - 2017 Final Budget adopted 09/13/16**

<b>Account</b>	<b>Dept.500</b>	<b>Account Description</b>
522512	15,000	Maintenance - Grounds Snow and ice mitigation, drainage, parking lot maintenance, gardening expense, weed control.
523210	3,000	Dues & Memberships Membership dues for fire fighters, fire chiefs, and special district associations.
525110	1,000	Office Expense Office and filing supplies. Computer software. Printing of forms & mailings. Mailing supplies. Minor office furnishings. Copy paper, reimbursed by Auxiliary.
525140	350	Office Expense - Photocopy Charges for copies in excess of the quantities included in the Xerox lease. Billed quarterly.
525150	2,000	Office Expense - Postage Stamps, postage and shipping expenses. Post Office Box rental.
526106	3,500	PS&S - Tax Admin. Portion of revenue account 471211 'Benefit Assessment - Fire Assmt' retained by Tuolumne County as an admin fee.
526107	2,850	PS&S - Tax Parcel Fee Portion of revenue account 471211 'Benefit Assessment - Fire Assmt' retained by Tuolumne County as an admin fee.
526110	19,000	PS &S - Professional Services Auditing services - paid annually, May/June. Benefit Assessment Engineering Rpt. Consulting Fee - paid semi-annually Feb & Aug. Legal services. Miscellaneous consulting fees. Pre-employment background check. Pre-employment DOJ LiveScan.
526124	1,600	PS&S - Auditor-Controller Tuolumne County per check fees for processing payroll and vendor payments. Paid monthly through journal entry.
527110	300	Publications & Legal Notices Publication of legally required notice of Public Hearing for Benefit Assessment, employment advertisements, RFP's
527210	3,400	Rents & Leases - Equipment Fire Alarm System - paid quarterly and it's bi-annual inspection & testing. Lease of Xerox WorkCenter - paid monthly.
527220	0	Rents & Leases - Phone No longer used.
527310	100	Rents & Leases - Bldg. & Improvements No longer used.

**MWSPFD 2016 - 2017 Final Budget adopted 09/13/16**

<b>Account</b>	<b>Dept.500</b>	<b>Account Description</b>
527410 Small Tools	500	<u>Minor equipment &amp; tools of insufficient life or value to require classification as a capital asset and replacement parts of such equipment and tools.</u>
528110 Special Department Expense	2,500	Specialized supplies and services for which an account has not otherwise been provided. Safety equipment that is not PPE. Flags. On site training / class materials. Unclassified expenditures.
528184 SDE - Awards & Certificates	50	Has not been used since 7/1/13
529110 Transportation & Travel - Fuel	10,000	Fuel for District vehicles.
529120 Travel - Training & Seminars	700	Payments or reimbursements for certain approved classes, certifications, seminars, webinars, workshops, conferences and the related travel expenses (fuel, food, lodging, vehicle rentals, parking, airfare)
529130 Trans. & Travel - Private Auto	800	Reimbursement for use of personal vehicle on District business. Either at actual cost of fuel (with receipt) or at the IRS established mileage rate.
529140 Travel	100	Payments or reimbursements for travel expenses that do not fit into one of the first 3 'Travel' categories. Meals, lodging, parking etc. while on District business, such as picking up equipment, at such a distance that the expenses are reasonable.
529210 Utilities	5,100	Propane, water and electricity - through TPPA billed monthly by County through journal entry. Propane and TPPA are 40% reimbursed by Auxiliary.
529910 Expendable Equipment	500	Fire or office equipment under \$5000. ie jaws of life
544400 Fire Equipment		Fire equipment purchased costing \$5000 or more per purchase
544900 Misc. / Specialized Equipment		Non-fire specialized equipment costing \$5000 or more per purchase. ie: Lucas 2
<b>Total Services &amp; Supplies</b>	<b>105,584</b>	

MWSPFD 2016 - 2017 Final Budget adopted 09/13/16

<b>Account</b>	<b>Dept.500</b>	<b>Account Description</b>
<b>Total Salaries, Services &amp; Supplies:</b>	<b>414,129</b>	
<b>Contingencies:</b>		
691110	2017-2018 Cash for Dry Months - 5 Months	186,456
691110	Unanticipated Cash Outlays	
691113	New Equipment	
<b>Total</b>		<b>186,456</b>
<b>Appropriation for Contingencies</b>		<b>_____</b>
<b>Total Expenditures:</b>	<b>600,585</b>	<b>_____</b>



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

**PRELIMINARY ENGINEER'S REPORT**

JUNE 2017

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

ENGINEER OF WORK:

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## **MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT**

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### **BOARD OF DIRECTORS**

- President – Mike Welch
- Vice-President – Vacant
- Treasurer - John Johnson
- Director – Blythe Klipple
- Director - Ron Doss
- 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

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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 four 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 2017-18
- 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 4<sup>th</sup> 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 1<sup>st</sup> 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 4<sup>th</sup> 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 XIII C and XIII D 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

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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 2017-18. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2017-18 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 2017-18 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 2017-18.

The public hearing is currently scheduled for June 13, 2017. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2017-18. 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 2017-18.

## DESCRIPTION OF SERVICES

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

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

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

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

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

## COST AND BUDGET

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2017-18.

**Table 1 - Cost and Budget**

<b>MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT</b> <b>Improved Fire Protection and Emergency Response Assessment</b> <b>Estimate of Costs</b> <b>Fiscal Year 2017-18</b>		<b>Total Budget</b>
Beginning Fund Balance		\$166,613
Services Costs		
Staffing, Salaries and Benefits		308,545
Equipment Purchase and Maintenance		21,832
Supplies and Small Items		56,802
Appropriations for Contingencies		186,456
Totals for Servicing		\$573,635
Incidental Costs:		
District Management, Project Management and County Collection		\$26,950
Allowance for Contingencies and Uncollectables		\$0
Total Benefit of Services		\$600,585
Single Family Equivalent Units (SFEs)		1,267.12
<b>Benefit Received per SFE Unit</b>		<b>\$474</b>
Less		
District Contribution for General Benefits		(30,029)
District Contribution Toward Special Benefits		(145,170.77)
Beginning Fund Balance and Fund Income		(166,613)
		(\$341,813)
Total Fire Suppression and Protection Services Budget		\$258,772
(Net Amount to be Assessed)		
<b>Assessment District Budget Allocation to Parcels</b>		
Total Assessment Budget		\$258,772
Single Family Equivalent Benefit Units in District		1,267.12
Assessment per Single Family Equivalent Unit (SFE)		\$204.22



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 \$600,585, the District must contribute at least \$30,030 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

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### 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."*<sup>1</sup>

*"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."*<sup>2</sup>

*"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."*<sup>3</sup>

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

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

- ***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."*<sup>6</sup>

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

- ***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.”<sup>8</sup>*

## 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

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

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 2017-18 is \$600,585. Of this total budget amount, the District will contribute at least \$341,813 which is more than 56% 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 \$204.22 per benefit unit.

### **ZONES OF BENEFIT**

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

The SVTA vs. SCCOSA decision indicates:

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

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

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

### **ASSESSMENT APPORTIONMENT**

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

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

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

## METHOD OF ASSESSMENT

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

The relative benefit to properties from fire related services is:

### Equation 1 – Relative Benefit to Properties

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

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

## FIRE RISK FACTORS

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

In 2003, the National Fire Protection Association ("NFPA"), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each

property type within the United States in the year 1999, and serves as a reasonable and rational basis to determine fire risk.

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

**Table 2 – Fire Risk Factors**

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

Analysis based upon:

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

## STRUCTURE VALUE FACTORS

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

### Equation 2 - Structure Value Factors

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

Where:

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

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

**Table 3 – Structure Value Factors**

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

## AN EXAMPLE OF BENEFIT CALCULATION

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

Commercial/Industrial Example:

The benefit is the fire risk times the structure value.

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

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.

$$\text{Fire Risk} = ((\% \text{ of all fires}) / (\% \text{ of parcels})) / (\text{normalization factor versus Single Family Residences})$$

% 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%

$$\text{Fire Risk} = ((9.147\% \text{ of all fires}) / (3.366\% \text{ of all structures})) / ((67.617\% \text{ of all fires}) / (53.408\% \text{ of all structures}))$$

$$\text{Fire Risk} = 3.4403$$

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 = ((Avg. Structure Value \*10) + (Avg. Total Value \* 1)) / (normalization factor versus Single Family Homes) \* (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 / 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

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**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 XIII D 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 2017-18 is generally as follows:

**Table 5 – Summary Cost Estimate**

FISCAL YEAR 2017-18 BUDGET	
Total for Servicing	\$573,635
Incidental Costs:	
Administration and Project Management	\$26,950
Total	\$600,585
Less: Carryover and Contribution for Special & General Benefits	(\$341,813)
Total Fire Suppression & Protection Services Budget	\$258,772

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 2015 to December 2016 was 3.53% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2017-18 is increased by 3.53% which equates to \$204.22 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2017-18 at the rate of \$204.22, 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 2017-18. 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 2017-18 for each parcel or lot of land within the said Assessment District.

Dated: April 28, 2017

Engineer of Work

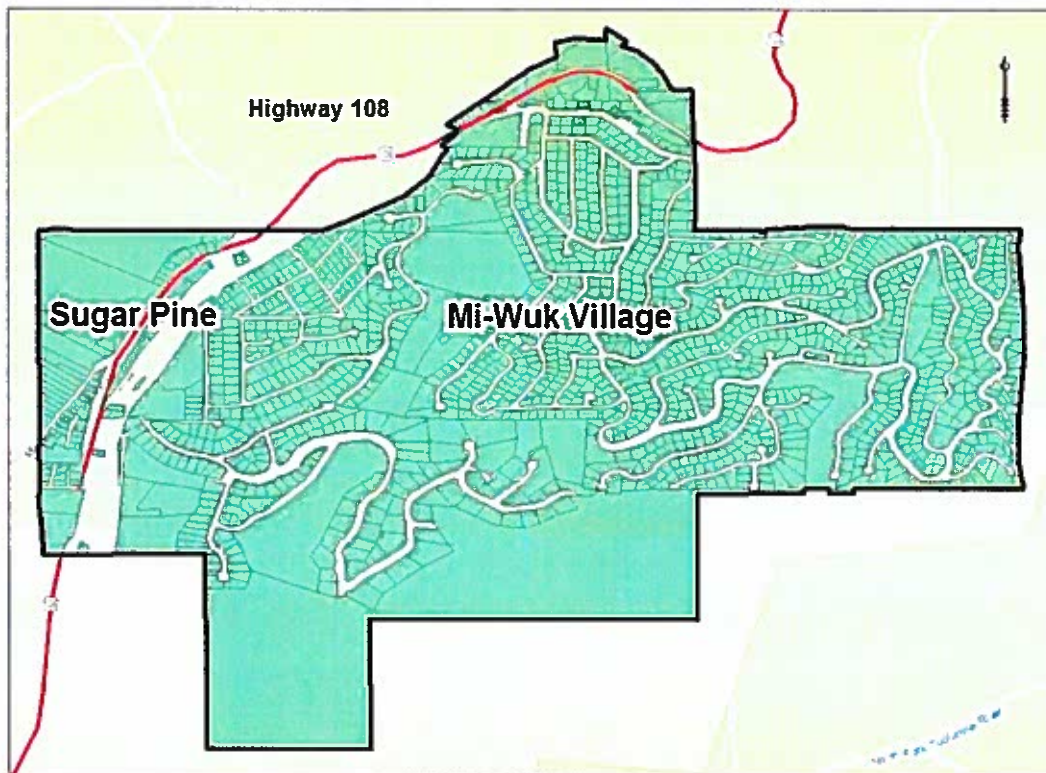


A handwritten signature in blue ink, appearing to read "John W. Bliss". The signature is stylized and written over a horizontal line.

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 \_\_\_\_\_ 2017

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 \_\_\_\_\_ 2017

SECRETARY OF THE BOARD \_\_\_\_\_

AN ASSESSMENT WAS OBTAINED 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 \_\_\_\_\_ 2017 FOR THE FISCAL YEAR 2017-18 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMNE ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2017. REFERENCE IS HEREBY MADE TO SAID RECORDS AND ASSESSMENT ROLL FOR THE SAID AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD \_\_\_\_\_

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2017 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M 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 IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group  
4745 Mariposa Blvd  
Folsom, CA 95634  
916-432-4122

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

## APPENDICES

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### APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2017-18

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

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- <sup>1</sup> Insurance Services Offices Inc.  
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>
- <sup>2</sup> Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage,"  
<http://www.ibhs.org/publications/view.asp?id=125>
- <sup>3</sup> 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>
- <sup>4</sup> 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>
- <sup>5</sup> Insurance Services Offices Inc., p. 1,  
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>
- <sup>6</sup> 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

SECTION 2. It is the intention of this Board to continue and collect the assessment for the Fire Suppression and Protection Services Assessment for fiscal year 2017-18. Within the Mi-Wuk/Sugar Pine Fire Protection District, the proposed projects and services are generally described as obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.(the "Services").

SECTION 3. The estimated fiscal year 2017-18 cost of providing the Services is \$258,772. This cost results in a proposed assessment rate of TWO HUNDRED FOUR DOLLARS AND TWENTY-TWO CENTS (\$204.22) per single-family equivalent benefit unit for fiscal year 2017-18. The Assessments include a provision for an annual increase equal to the change in the San Francisco Bay Area Consumer Price Index ("CPI"), not to exceed 4% (four percent) per year without a further vote or balloting process. The change in the CPI in from December 2015 to December 2016 was 3.53% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2017-18 is increased by 3.53% which equates to \$204.22 per single family equivalent benefit unit. Therefore, the maximum authorized assessment rate for fiscal year 2017-18 is \$204.22 per single family equivalent benefit unit.

SECTION 4. Notice is hereby given that on June 13, 2017, at the hour of SEVEN (7:00) p.m. at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95346, the Board will hold a public hearing to consider the ordering of the Services, and the levy of the assessments for fiscal year 2017-18.

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

PASSED and ADOPTED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District at a regular meeting thereof held on May 9, 2017.

AYES:

NOES:

ABSTAIN:

ABSENT:

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

ATTEST:

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





# MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

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## RESOLUTION NO. 2017.05.09.1

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

#### A RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2017-18, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT FIRE SUPPRESSION AND PROTECTION SERVICES ASSESSMENT

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

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

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

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

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

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

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

CHAPTER:	2.18	EFFECTIVE DATE:	05/10/2016
		REVISED DATE:	11/08/2016
TITLE:	APPENDICES		

**2.18.010 Pay Rates**

Employee rates of pay are as follows:

- a) Fire Chief: Pursuant to employment contract terms.
- b) Assistant Fire Chief: Pursuant to employment contract terms.
- c) Battalion Chief: Pursuant to employment contract terms.
- d) Captain: \$22.00 per hour first six months, \$22.50 per hour second six months, \$23.00 per hour thereafter
- e) Engineer: \$14.00 per hour first twelve months, \$15.00 per hour thereafter
- f) Firefighter: \$10.00 per hour
- g) Secretary: \$15.00 per hour

**Overview of Operational Integration Committee**  
*Mi Wuk Sugar Pine FPD*

Formed in April 2017

**Members:**

1. Jim Gibson, Chair
2. Mike Welch
3. Ron Doss
4. Craig Konklin
5. Ellen Heald

**Authority:**

This Operational Integration Committee (Committee) is specified as one of three goals in the *Mi Wuk Sugar Pine FPD Strategic Plan*. The strategic plan was approved by the Mi Wuk Sugar Pine FPD (MWSPFPD) Board in March 2017.

**Specific Objectives:**

The mission of the MWSPFPD (District) as stated in the strategic plan is to “serve residents of and visitors to the community and partner with them to provide protection from fire, medical emergencies, and other dangerous conditions”.

This Committee will explore options for functional and operational integration with other public agencies in the region, and assist with implementation as required. This Committee’s work has both short-term and long-term components. It is a goal of the Committee to explore options for service integration to help improve the District’s short-term performance and long-term financial sustainability.

**Time Schedule:**

Short-term recommendations will be developed within a Phase I, six-month time frame (April 2017 to September 2017).

Long-term recommendations will be developed after September 2017, when the Tuolumne County Fire Service Study is completed by Matrix Consulting Group. Also, the District’s Fire Chief (Larry Crabtree) plans to retire in September 2018.

Long-term recommendations will be developed within a Phase II, seven-month time frame (October 2017 to April 2018), to recognize the Tuolumne County study results and the pending retirement of Chief Crabtree.

**Reporting:**

This Committee will report to the District’s Fire Chief. Chief Crabtree will in turn report Committee findings and recommendations to the District Board, with assistance from the Committee as required.

**Phase I Work Plan for Operational Integration Committee**  
*Mi Wuk Sugar Pine FPD*

Formed in April 2017

<b>Task Number</b>	<b>Task Description</b>	<b>Lead Persons</b>	<b>Due Date</b>
<b>1.0</b>	<p><b>Research Integration Options and Identify Potential Actions that are Applicable to the District</b></p> <p>This task includes review of (1) prior relevant studies and applicable Tuolumne County documents and (2) lessons learned and best practices from actual other comparable Districts both within and outside the County.</p> <p>The County Fire program and County Fire Districts have never been adequately funded. The Volunteer fire fighting force has drastically dwindled throughout the County. The District due to several historical reasons has gradually absorbed more and more responsibilities beyond its rate base.</p>	Konklin Welch	April/ May 2017 and On- going 2017
<b>2.0</b>	<p><b>Interview Bill Schneiderman, Bill Metcalf, and Others (to be Identified) to Seek Additional Ideas for Potential Functional/Operational Integration of Other Agencies with the District</b></p> <p>Schneiderman is a Sugar Pine resident and prior District Board Chair. Metcalf is a consultant with Public Safety Leadership Solutions and helped develop the District Strategic Plan.</p>	Doss Gibson	May/ June 2017
<b>3.0</b>	<p><b>Work with Fiscal Planning Committee Chair John Johnson to Obtain a Five-Year Financial Forecast of District Operations</b></p> <p>This forecast is to include identification and quantification of all long-term liabilities of the District. This information will be necessary for some partner agencies that may want to integrate services with the District.</p>	Welch Gibson	May/ June 2017
<b>4.0</b>	<p><b>Meet with Chief Paul Avila and Chief Josh White Tuolumne County Fire Department / CAL FIRE and as a Courtesy Inform Them of this Committee and its Purpose and the Fact that We Will be Talking with other Fire Districts Within the County</b></p> <p>We are not approaching the County with this issue but here are ongoing tensions between TCFD, CAL FIRE, and County Fire Districts as each entity tries to guard their limited funding and service turf for structural fire protection and life and property emergency response. These tensions have benefited no one. We are communicating upfront with the County as a step to relieving organizational tension.</p>	Welch Konklin Heald	June 2017

**Phase I Work Plan for Operational Integration Committee (Continued)**  
*Mi Wuk Sugar Pine FPD*

Formed in April 2017

<b>Task Number</b>	<b>Task Description</b>	<b>Lead Persons</b>	<b>Due Date</b>
<b>5.0</b>	<p><b>Interview Chief Nick Ohler and Other Decision Makers at Tuolumne Fire Protection District and Explore Functional/Operational Integration with the District</b></p> <p>Explore both (1) the degree of interest in service integration or shared services and (2) the feasibility of service integration or shared services.</p> <p>Specifically consider that there is a new Chief at Tuolumne Fire and the pending retirement of their Secretary. Also consider the pending formation of a new service district at Tuolumne Fire versus depending on Tribal Fire funding. Consider also that there is a County Fire Department in Tuolumne (Station 53).</p>	Welch Konklin Heald	July 2017
<b>6.0</b>	<p><b>Interview Jerry McGowan at Tuolumne Band of Mi Wok Indian Tribal Fire and Explore Functional/Operational Integration with the District</b></p> <p>Consider that Tuolumne Fire Protection District and Tribal Fire funding are closely related.</p>	Welch Konklin Heald	July 2017
<b>7.0</b>	<p><b>Interview Chief Mark Ferreira of Columbia Fire Protection District and Explore Functional/Operational Integration with the District</b></p> <p>Also, there is a Columbia College Fire Department. After we talk to Chief Ferriera we may talk to the College about opportunities for training and volunteering at the District through the College.</p> <p>Columbia Fire is a County Fire District that operates somewhat like Mi Wuk Sugar Pine FPD and is standalone from CAL FIRE. There are five other fire Districts in the County (Jamestown Fire District, Groveland Community Service District Fire Department, Strawberry Fire District, Tuolumne Fire District, and Twain Harte Community Service District Fire Department) and they all operate somewhat differently and have different budgetary and funding considerations.</p>	Gibson Doss	July 2017

**Phase I Work Plan for Operational Integration Committee (Continued)**  
*Mi Wuk Sugar Pine FPD*

Formed in April 2017

<b>Task Number</b>	<b>Task Description</b>	<b>Lead Persons</b>	<b>Due Date</b>
8.0	<p><b>Interview Chief Todd McNeal of Twain Harte Fire Department and Richard Knudson, Gary Sipperley, and Tom Trott of Twain Harte Community Services District and Explore Functional/Operational Integration with the District</b></p> <p>Consider that Chief Todd McNeal is also Chief of Strawberry Fire Protection District and there is a part-time, paid administrative assistant at Strawberry. Consider that there is technically Tuolumne County Station 55 in Pinecrest with volunteer firefighters and special apparatus equipment (snowmobiles and fireboat). Realize that Twain Harte has a relatively large annual fire budget of approximately \$1 million.</p>	Gibson Doss	Aug 2017
9.0	<p><b>Interview the U.S. Forest Service Superintendent for the Stanislaus National Forest and Explore Functional/Operational Integration with the District</b></p> <p>The District shares considerable boarder the National Forest and the Service can enter into District Agreements in a number of areas. This could include the use of District personnel on Service control burns.</p>	Konklin Gibson	Aug 2017
10.0	<p><b>Identify Community Leaders in Sierra Village, Odd Fellows High Sierra Park, and Long Barn Areas and Explore their Interest in Formally Becoming a Part of the District</b></p> <p>In the Long Barn area, this identification of persons might start with business owners in the area. Consider that the two neighboring communities bordering both sides of the District are Confidence and Sierra Village and that they receive benefits from the District but are outside the District rate base.</p>	Doss Welch	Aug 2017
11.0	<b>Develop Phase I Findings and Phase I Recommendations</b>	All	Sept 2017
12.0	<b>Present Phase I Findings and Phase I Recommendations to Chief Crabtree and Assist with District Board Presentation If Required</b>	All	Sept 2017
13.0	<b>Upon District Board Approval, Assist with Implementation of Phase I Recommendations as Necessary</b>	All	Oct 2017 And On- going 2017

**Phase I Work Plan for Operational Integration Committee (Continued)**

*Mi Wuk Sugar Pine FPD*

Formed in April 2017

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- For Phase I Tasks 4, 5, 6, 7, 8, 9, and 10; and Phase II Tasks 2 and 3 - structured interview guides with talking points will be developed by the Committee before the meetings. This will help to insure consistency of approach and results across the entities and professionalism in delivery.

**Phase II Work Plan for Operational Integration Committee**  
*Mi Wuk Sugar Pine FPD*

Formed April 2017

<b>Task Number</b>	<b>Task Description</b>	<b>Lead Persons</b>	<b>Due Date</b>
<b>1.0</b>	<b>Review Results of Matrix Consulting Group's County Fire Service Study and Determine Implications for the District</b>  The Board will consider an initiative at its May 2017 meeting to coordinate with Board members of the six other Fire Districts in the County to "lobby" Matrix Consultants regarding common district needs in the County.	All	Oct 2017
<b>2.0</b>	<b>Interview Tuolumne County Administrator and Chief Josh White Tuolumne County Fire Department Regarding County Commitments at Long Barn Station 54 and Explore Functional/Operational Integration with the District</b>  Consider that Long Barn Station technically is supposed to have volunteer firefighters and limited apparatus.	Gibson Welch	Nov 2017
<b>3.0</b>	<b>Interview Management at the Sierra Conservation Center (California Department of Corrections) and Explore Areas of Mutual Benefits to them and the District</b>  The Conservation Center has a paid Chief and a large inmate work force. The Center has provided services to the District in the past such as a fire truck paint job and there may be other potential for them to provide labor and materials to the District.	Doss Konklin	Nov 2017
<b>4.0</b>	<b>Develop a Request for Proposal Inviting Tuolumne County Fire (along with CAL FIRE) to Bid on Full or Partial Fire Services for the District</b>  Consider that the District has an annual operating budget of approximately \$450,000, and about \$300,000 of that amount is labor costs. We will review the RFP process that Groveland Fire Department and Jamestown Fire District went through to contract fire services with CAL FIRE.	Welch Gibson	Dec/Jan 2017
<b>5.0</b>	<b>Implement Tuolumne County RFP and Evaluate Results</b>	All	Feb 2018
<b>6.0</b>	<b>Develop Phase II Findings and Phase II Recommendations</b>	All	Mar 2018
<b>7.0</b>	<b>Present Phase II Findings and Phase II Recommendations to Chief Crabtree and Assist with District Board Presentation If Required</b>	All	Apr 2018
<b>8.0</b>	<b>Upon Board Approval, Assist with Implementation of Phase II Recommendations As Necessary</b>	All	On-going 2018



## Outline

### Strategic Fiscal Workplan

- 2.2 Workplan is submitted to Fire Chief and Board for approval
  - 2.2.1 Overview of budget process
  - 2.2.2 Identify budget accounts
  - 2.2.3 Description of each budget account and any special factors pertaining to it
  - 2.2.4 Auxiliary contributions
  - 2.2.5 Grants
  - 2.2.6 Payroll
  - 2.2.7 Economic and governmental factors
  - 2.2.8 Information sources
  - 2.2.9 Budget projections

**NOTE:** This workplan should be written in such a manner that it would be used as an outline/aid in preparing the annual fire budget.



# MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

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April 27, 2017

Mike Welch, President  
Board Of Directors  
Mi-Wuk Sugar Pine Fire Protection District  
24247 Highway 108  
Mi Wuk Village, CA 95346

## Regarding Resignation / Retirement

Dear Mike:

It has been a pleasure to work for the Mi-Wuk Sugar Pine Fire Protection District for the last few years. I hope that the citizens, employees, volunteers, and Board Members have enjoyed the experience as much as I have. I must, however, announce my plans to (again) retire. My plan is to retire from employment as Fire Chief with the District no later than May 1, 2018.

I would like to be included in any succession planning for the leadership of the District. I also will be available for any transition needs on a voluntary basis either before May 1, 2018, or even after that date. As you know, my wife and I have purchased a home in the District and plan to remain an active resident, assisting where we can.

It is my hope that providing a year to plan this will enable the District to take appropriate steps including monitoring the unfolding Strategic Plan, the current Tuolumne County Fire Services Study, as well as the pending LAFCo Municipal Services Review. It seems like a good time to assess the direction of the leadership of the District and explore various opportunities and options.

It is with a heavy heart that I make this decision, but it is something that must be done; however, I am not going away anytime soon.

Sincerely

Larry Crabtree  
Fire Chief