



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT

ENGINEER'S REPORT

MAY 2021

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

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INTRODUCTION

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

Over the years, the District has augmented its staff with paid professional firefighters, interns, volunteers, and a support employee. The District currently employs three full-time non-benefited professional firefighters, one full-time staff person, up to nine 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 2021-22
- 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 XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

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

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

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

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

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

DAHMS V. DOWNTOWN POMONA PROPERTY

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

BONANDER V. TOWN OF TIBURON

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

BEUTZ V. COUNTY OF RIVERSIDE

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

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

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

COMPLIANCE WITH CURRENT LAW

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

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

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

ASSESSMENT PROCESS

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

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

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

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article 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 2021-22. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2021-22 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 2021-22 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 2021-22.

The public hearing is currently scheduled for June 8, 2021. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2021-22. 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 2021-22.

DESCRIPTION OF SERVICES

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

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

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

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 2021-22.

Table 1 - Cost and Budget

MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT Improved Fire Protection and Emergency Response Assessment Estimate of Costs Fiscal Year 2021-22		Total Budget
Beginning Fund Balance		\$199,178
Services Costs		
Staffing, Salaries and Benefits		392,326
Equipment Purchase and Maintenance		59,280
Supplies and Small Items		40,926
Appropriations for Contingencies		279,216
Totals for Servicing		\$771,748
Incidental Costs:		
District Management, Project Management and County Collection		\$21,535
Total Benefit of Services		\$793,283
Single Family Equivalent Units (SFEs)		1,267.00
Benefit Received per SFE Unit		\$626
Less		
District Contribution for General Benefits		(39,664)
District Contribution Toward Special Benefits		(263,537.87)
Beginning Fund Balance and Fund Income		(199,178)
		(\$502,380)
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)		\$290,903
Assessment District Budget Allocation to Parcels		
Total Assessment Budget		\$290,903
Single Family Equivalent Benefit Units in District		1,267.00
Assessment per Single Family Equivalent Unit (SFE)		\$229.60

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 \$793,283, the District must contribute at least \$39,665 from sources other than the assessments. The District will actually contribute \$263,537 which is over 33% of the cost of the Services, and more than covers any general benefits from the Services.
2. Incidental expenses include the administrative costs of the annual administration of the assessment and County fees for collection.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

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

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

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

DISCUSSION OF BENEFIT

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

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

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

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

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

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

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

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

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

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

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

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

BENEFIT FACTORS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

access to property. In addition, the Services will enhance the utility and desirability of the properties in the Assessment District.

"A community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy –and good business– to promote and encourage the efforts of individual communities to improve their fire-protection services." ⁸

BENEFIT FINDING

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

GENERAL VERSUS SPECIAL BENEFIT

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

In other words:

$$\text{Total Benefit} = \text{Total General Benefit} + \text{Total Special Benefit}$$

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

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

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 2021-22 is \$793,283. Of this total budget amount, the District will contribute at least \$263,537 which is more than 33% 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 \$229.60 per benefit unit.

ZONES OF BENEFIT

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

The SVTA vs. SCCOSA decision indicates:

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

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

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

ASSESSMENT APPORTIONMENT

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

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

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

METHOD OF ASSESSMENT

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

The relative benefit to properties from fire related services is:

Equation 1 – Relative Benefit to Properties

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

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

FIRE RISK FACTORS

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

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

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

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

Table 2 – Fire Risk Factors

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

Analysis based upon:

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

STRUCTURE VALUE FACTORS

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

Equation 2 - Structure Value Factors

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

Where:

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

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

Table 3 – Structure Value Factors

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

AN EXAMPLE OF BENEFIT CALCULATION

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

Commercial/Industrial Example:

The benefit is the fire risk times the structure value.

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

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

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

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

% of all fires for single family residences = 53.408%

% of commercial/industrial parcels = 3.366%

% of Single Family Residences = 67.617%

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

Fire Risk = 3.4403

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

Structure Value = ((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

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

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

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

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2021-22 is generally as follows:

Table 5 – Summary Cost Estimate

FISCAL YEAR 2021-22 BUDGET	
Total for Servicing	\$771,748
Incidental Costs:	
Administration and Project Management	\$21,535
Total	\$793,283
Less: Carryover and Contribution for Special & General Benefits	(502,380.13)
Total Fire Suppression & Protection Services Budget	\$290,903

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 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 2.00% which equates to \$229.60 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$229.60, 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 2021-22. 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 2021-22 for each parcel or lot of land within the said Assessment District.

Dated: April 29, 2021

Engineer of Work



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



SCI Consulting Group
4745 Mangels Blvd
Fairfield, CA 94534
707 430-4300

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

APPENDICES

APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2021-22

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

END NOTES

¹ Insurance Services Offices Inc.

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

² Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage,"

<http://www.ibhs.org/publications/view.asp?id=125>

³ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1,

<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁴ U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2,

<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

⁵ Insurance Services Offices Inc., p. 1,

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

⁶ Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest,"

General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

RESOLUTION NO. 2021.06.08.1

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

A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2021-22 FOR THE MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT FIRE SUPPRESSION AND PROTECTION SERVICES ASSESSMENT

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

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

WHEREAS, the Mi-Wuk/Sugar Pine Fire Protection District is authorized, pursuant to the District provided in California Government Code Section 50078 et seq. and Article 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:

1. SCI Consulting Group, the Engineer of Work, prepared an engineer's report (the "Report") in accordance with Article XIID of the California Constitution. The Report have been made, filed with the secretary of the board and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. On May 11, 2021, this Board adopted Resolution No. 2021.05.11.1 to continue to levy and collect Assessments for fiscal year 2021-22, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 8, 2021, 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.
3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy of Assessment were fully heard and considered by this Board, and this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.
4. The above recitals are true and correct.
5. The public interest, convenience and necessity require that the levy be made.
6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2021-22 is hereby confirmed and approved.
7. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; (b) that the Assessment is levied without regard to property valuation; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the fire suppression and protection services to be financed with assessment proceeds.
8. That assessments for fiscal year 2021-22 shall be levied at the rate of TWO HUNDRED TWENTY-NINE DOLLARS AND SIXTY CENTS (\$229.60) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2021-22 with estimated total annual assessment revenues as set forth in the Engineer's Report.

9. That the fire suppression and protection services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
10. No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Tuolumne ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Fire Suppression and Protection Services Assessment.
11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Mi-Wuk/Sugar Pine Fire Protection District, Fire Suppression and Protection Services Assessment.
12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Directors of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the Mi-Wuk/Sugar Pine Fire Protection District at a regular meeting thereof held on June 8, 2021, at the Mi-Wuk/Sugar Pine Fire Protection District, located at 24247 Highway 108, Mi-Wuk Village, CA 95364.

AYES:

NOES:

ABSTAINED:

ABSENT:

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

ATTEST:

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



MI-WUK/SUGAR PINE FIRE PROTECTION DISTRICT

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

Minutes

Mi-Wuk Sugar Pine Fire Protection District

Board of Directors

Regular Meeting, 7:00 PM, Tuesday, May 11, 2021

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order 7:01 PM
2. Pledge of Allegiance
3. Roll Call
 - a. President McDonald - Present
 - b. Vice President Afshar - Absent
 - c. Treasurer Massman - Present
 - d. Director Doss - Present
 - e. Director Blake - Present
 - f. Also Present:
 - i. Chief Klyn - Present
 - ii. Office Manager/Board Clerk Dahlin -Present
 - iii. Guests: None
4. Oral Communications: This is the time for the public to address the Board of Directors on any matter not on the agenda, but within the jurisdiction of the Board of Directors. Each person shall be permitted to speak for no more than 5 minutes; persons speaking on the behalf of an organization may speak for no more than 15 minutes. Those wishing to speak on a matter that is on the agenda may do so at the time the item is taken up by the Board of Directors. There were none.
5. Approval of the Minutes of the April 13, 2021, Regular Meeting.
Moved to Approve: Director Blake Seconded: Treasurer Massman
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
6. Approval of the Minutes of the April 28, 2021 Special Meeting.
Moved to Approve: Treasurer Massman Seconded: Director Doss
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
7. Approval of the Minutes of the May 4, 2021, Special Meeting.
Moved to Approve: Director Blake Seconded: Treasurer Massman
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
8. Written Communications: There were none.
9. Reports:
 - a. Auxiliary Report: Joan Walton, MWSPFPD Auxiliary Treasurer present the written report prepared by Sherry Blake, MWSPFPD Auxiliary President.
 - b. CAL FIRE Report: No report.

- c. Chief's Report: James Klyn, Fire Chief, read and elaborated on the written report that is in the meeting record.
10. Standing Committee Reports for Discussion and Action
 - a. District Policies & Procedures Committee: Director Doss reported that the Committee did not meet. He asked that Office Manager Dahlin resend to the Committee members the material received from Lexipol. Director Blake asked that it be placed on the June agenda.
 - b. Treasurers Report on Budget Committee and Financial Reports: Treasurer Massman read and elaborated on the written report that is in the meeting record.
Financial Reports for Month Ending March 31, 2021:
 - i. Tuolumne County Trial Balance
 - ii. Tuolumne County Budget Status
 - iii. Month End Cash on Hand HistoryMoved to Receive: Director Doss Seconded: Director Blake
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
11. Discussion and Action Items:
 - a. Resolution 2021.05.11.1 Intention To Levy Assessments For FY 2021/22, Preliminarily Approving Engineer's Report, And Providing For Notice Of Hearing on June 8, 2021 For The Mi-Wuk/Sugar Pine Fire Protection District Fire Suppression And Protection Services Assessment; Treasurer Massman
Moved to Approve: Treasurer Massman Seconded: Director Doss
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
 - b. Revision to Policy and Procedures Administrative Manual: Chapter 2.03 Compensation and Benefits. Chief Klyn stated that items 11b and 11c will be postponed until the June meeting.
 - c. Revision to Policy and Procedures Administrative Manual: Chapter 2.10 Hours of Work, Leaves, and Holiday.
12. 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. President McDonald requested that an item be placed on the June agenda to discuss conducting an annual performance evaluation and contract review for Chief Klyn. He also stated that VIP inspections began about three weeks ago and that about 400 have been completed. Director Doss reported; that he, Chief Klyn and Tim Wallace are working on upgrades to E773, he has been working with Anaiah Kirk and the Sheriff's Office to have a side-by-side stationed in our area, he and Chief Klyn are working on an agreement with Mi Wuk Mutual Water on an agreement to test hydrants, Nickie provided the dessert for the meeting. Treasurer Massman reported that a friend asked him, and he declined, to write a letter to the editor regarding Measure V. Chief Klyn reported that May 15 and June 5 are free green waste days at Greenview.
13. Final audience comments: There were none.
14. Adjournment - 7:50 PM

Approved by the District Board of Directors in the meeting assembled June 8, 2021.

Vice President Afshar



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

Chiefs Notes For May 2021

1. New Front Seats installed in E773.
2. Firefighter Kate Mendes returned full time. Each crew now has 2 firefighters with more waiting to be hired.
3. New Engineer Brandon Ohler hired and started fulltime.
4. RT-130 (Wildland fire refresher course) was hosted and taught by Chief Krussow, with special guest and assistance from Training Captain Nick Shawkey (Cal Fire) and Battalion Chief Shane Bishop. Good turnout.
5. New Generator installed.
6. Captain Grant and Engineer Swanson have been working very hard around the station organizing, cleaning, and painting curbs and new lines out front.
7. Most of the employee pictures have been developed and hung on the wall. Thank you Laurie and Tim Wallace.
8. Medical Benefits effective June 1st for the 4 paid staff.
9. Incident breakdown for May:
 - a. 37 incidents-
 - b. 18 in District
 - c. 19 out of District
 - d. 19 EMS (Emergency Medical Service)
 - e. 03 MVA (Motor Vehicle Accident)
 - f. 07 Fires
 - g. 06 PSA (Public Service Assist)
 - h. 01 Smoke Check
 - i. 01 Alarm Sounding

June Budget Report

Reviewed Annual Budget with April Budget Detail

-500 **Revenue** for April is \$188,762.64 including

- \$74,948.98 for Property Taxes (Net of County Administration Fees)

- \$743.63 in State Property Taxes

- \$112,133.57 from the Assessment District

-550 **Revenue** for April is \$202,584.01 (including \$201,426.65 for State Emergency Fire Fighting, \$115.19 for reimbursements, and \$1042.17 in donations from the Auxiliary)

-500 **Expenses** for April are \$35,848.18, largest expense items are:

- \$28,714.35 in 500 normal, part time and overtime salaries and benefits

- \$7,133.83 in Services and Supplies including equipment and vehicle maintenance, legal and auditor/controller, travel/fuel, and utilities

- 550 **Expenses** are \$2337.74, with \$1253.21 for strike team wages

- With 16.7% of 2020/21 fiscal budget days remaining, 500 has 18.20% of budget remaining in Salaries and Employee Benefits and 34.42% remaining in Services and Supplies.

- With 16.7% of 2020/21 fiscal budget days remaining the report shows Dept 550 as over budget with 21.88% remaining to be received in State-Emergency Fire Fighting, 20.47% overall revenue to be received. For expenses there 11.22% remaining.

Status of Annual Budget for 2020/2021

- Received \$201,426.65 in strike team expenses in April, total year to date of \$401,189.54 received for wages salaries (only). The remaining revenue to be received is \$112,337.46.

- Approximately \$9,300 in strike team payments for June 2020 received in March. Remaining \$12,000 received in April.

TRIAL BALANCE

BY FUND

Page 1

Selection Criteria:

Fiscal Year 2021 Period 10 (April)

Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
100100	Equity In Treasurers Pooled Ca	66,178.68	340,097.19	406,275.87
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	367,963.10	0.00	367,963.10
127000	Accum Depreciation-Bldgs & Imp	-334,859.00	0.00	-334,859.00
129100	Accum Depreciation-Equipment	-115,960.92	0.00	-115,960.92
	Total Assets	788,346.97	340,097.19	1,128,444.16
201210	Notes Payable-Current	-28,220.28	0.00	-28,220.28
202200	Sales Tax Payable	0.00	0.00	0.00
203150	Payroll Clearing Account	0.00	0.00	0.00
203210	Salaries & Benefits Payable	-12,472.69	8,117.20	-4,355.49
203215	Accrued Vacation	-8,147.00	0.00	-8,147.00
203225	Accrued Sick	-6,425.00	0.00	-6,425.00
203500	Federal Withholding Payable	-1,902.89	1,300.63	-602.26
203600	FICA Payable	-2,555.36	1,678.52	-876.84
203700	State Withholding Payable	-685.30	482.34	-202.96
203935	Deferred Compensation Benefits	-162.50	100.00	-62.50
203945	SDI Payable	-200.42	131.64	-68.78
221005	Notes Payable-Long Term	-156,948.46	0.00	-156,948.46
	Total Liabilities	-217,719.90	11,810.33	-205,909.57
262010	Agency Obligation	-12,027.50	0.00	-12,027.50
280600	Capital Assets, net	-721,668.29	0.00	-721,668.29
	Total Fund Balance	-733,695.79	0.00	-733,695.79
411110	Ppty Taxes -Current Secured	-102,105.36	-73,610.97	-175,716.33
412110	Ppty Taxes - Current Unsecured	-3,959.63	0.00	-3,959.63
416110	Supplemental Property Taxes -	-569.44	-1,338.01	-1,907.45
441110	Interest Income	-321.34	0.00	-321.34
458110	State - Homeowners' Property T	-922.13	-743.63	-1,665.76
459119	State - Emergency Fire Fightin	-199,762.89	-201,426.65	-401,189.54
469207	Fed- VFA Grant	-15,585.00	0.00	-15,585.00
469840	Other Govs- San Francisco	-613.00	0.00	-613.00
471211	Benefit Assessments-Fire Assmt	-154,908.62	-112,133.57	-267,042.19
483110	Miscellaneous Income	-40.00	-936.46	-976.46
483111	Misc Income - Reimbursements	-1,262.76	-115.19	-1,377.95
489107	California Fire Foundation	-15,000.00	0.00	-15,000.00
491110	Sale Of Fixed Assets	-1,500.00	0.00	-1,500.00
496000	Donations	-25.00	0.00	-25.00
496060	Donations- Auxiliary-Utilities	-3,492.48	-849.23	-4,341.71
496063	Donations- Auxiliary- Clothing	-12,851.25	0.00	-12,851.25
496065	Donations- Auxiliary- Misc	-2,429.14	-192.94	-2,622.08
	Total Revenue	-515,348.04	-391,346.65	-906,694.69
511110	Regular Salaries	390,131.30	18,957.94	409,089.24
511132	Recruitment Expense	726.00	0.00	726.00
511140	Salaries - Termination	1,307.88	0.00	1,307.88
511153	Part-Time/Reserve Salaries	45,958.94	5,001.88	50,960.82
511160	Overtime Salaries	55,415.17	3,749.47	59,164.64
512225	Life Insurance	2,405.00	13.50	2,418.50
512310	Workers Compensation Insurance	14,736.76	0.00	14,736.76
512410	F.I.C.A.	37,700.30	2,119.77	39,820.07
512420	Unemployment Insurance	1,125.00	125.00	1,250.00
521210	Clothing & Personal Supplies	47,400.82	1,113.05	48,513.87

TRIAL BALANCE

BY FUND

Selection Criteria:

Fiscal Year 2021 Period 10 (April)

Fund 9030

Mi-Wuk Fire District

Account	Description	Beginning	Net Activity	Ending
521310	Communications	2,601.70	322.54	2,924.24
521425	Food - Other	266.87	31.13	298.00
521510	Household Expense	1,674.72	354.61	2,029.33
521610	Insurance	6,581.00	0.00	6,581.00
522110	Maintenance Equipment	3,170.43	484.30	3,654.73
522120	Maint Equip-Vehicles	4,638.22	749.00	5,387.22
522122	Maint- Vehicles- Internal	425.63	336.33	761.96
522177	Fire Extinguisher Testing	240.54	0.00	240.54
522510	Maintenance - Buildings & Imps	2,362.68	10.91	2,373.59
522512	Maintenance - Grounds	1,622.41	0.00	1,622.41
523210	Dues & Memberships	3,872.25	175.00	4,047.25
525110	Office Expense	658.90	71.09	729.99
525140	Office Expense - Photocopy	745.34	59.92	805.26
525150	Office Expense - Postage	311.65	160.80	472.45
526110	P S & S-Professional Services	9,957.80	0.00	9,957.80
526111	P S & S-Legal	1,400.00	1,500.00	2,900.00
526124	P S & S-Auditor-Controller	1,687.00	234.50	1,921.50
527210	Rents & Leases-Equipment	1,151.76	79.25	1,231.01
527310	Rents & Leases - Bldgs & Impro	135.00	0.00	135.00
527410	Small Tools	104.90	0.00	104.90
528110	Special Departmental Expense	1,054.07	0.00	1,054.07
529110	Transp. & Travel - Fuel	9,689.72	1,169.68	10,859.40
529120	Travel - Training And Seminars	80.00	86.00	166.00
529130	Trans. & Travel - Private Auto	306.06	35.78	341.84
529140	Travel	117.56	0.00	117.56
529210	Utilities	9,808.86	2,158.27	11,967.13
529910	Expendable Equipment	1,791.78	339.41	2,131.19
598410	Interest - Long-Term Debt	14,183.14	0.00	14,183.14
598420	Interest - Internal Borrowing	869.60	0.00	869.60
	Total Expenditures	678,416.76	39,439.13	717,855.89
822	Overtime Hours	1,819.30	126.10	1,945.40
850	Vacation Taken	344.40	33.60	378.00
852	Sick Leave	157.35	2.75	160.10
860	Vacation Leave Pay Off	72.55	0.00	72.55
862	Sick Leave Payoff	6.00	0.00	6.00
	Total Non-Budgetary Expenditures	2,399.60	162.45	2,562.05
		2,399.60	162.45	2,562.05

Report ID: TCGL0012R

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 1
Run Date 05/25/2021
Run Time 10:50:51

Fiscal Year: 2021 As of: 04-30-2021
Fund: 9030
Department: %
Beg. Account: 4% to 9999999
Program Code: %

Dept 500 Revenue

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	187,884.00	73,610.97	175,716.33	12,167.67	6.48
9030	204500	0000	412110	Ppty Taxes - Current Unsecured	4,291.00	0.00	3,959.63	331.37	7.72
9030	204500	0000	414110	Ppty Taxes - Prior Unsecured	82.00	0.00	0.00	82.00	100.00
9030	204500	0000	416110	Supplemental Property Taxes -	2,301.00	1,338.01	1,907.45	393.55	17.10
				Total Taxes	194,558.00	74,948.98	181,583.41	12,974.59	6.67
9030	204500	0000	441110	Interest Income	1,500.00	0.00	321.34	1,178.66	78.58
				Total Revenue From Use of Money And	1,500.00	0.00	321.34	1,178.66	78.58
9030	204500	0000	458110	State - Homeowners' Property T	2,027.00	743.63	1,665.76	361.24	17.82
				Total State Revenues	2,027.00	743.63	1,665.76	361.24	17.82
9030	204500	0000	469840	Other Govs- San Francisco	613.00	0.00	613.00	0.00	0.00
				Total Federal Revenues	613.00	0.00	613.00	0.00	0.00
9030	204500	0000	471211	Benefit Assessments-Fire Assmt	285,413.00	112,133.57	267,042.19	18,370.81	6.44
				Total Charges for Services	285,413.00	112,133.57	267,042.19	18,370.81	6.44
9030	204500	0000	483110	Miscellaneous Income	40.00	936.46	976.46	-936.46	-2,341.15
9030	204500	0000	483111	Misc Income - Reimbursements	0.00	0.00	0.00	0.00	0.00
				Total Miscellaneous Revenues	40.00	936.46	976.46	-936.46	-2,341.15
9030	204500	0000	491110	Sale Of Fixed Assets	0.00	0.00	1,500.00	-1,500.00	0.00
9030	204500	0000	496000	Donations	0.00	0.00	25.00	-25.00	0.00
				Total Other Financing Sources	0.00	0.00	1,525.00	-1,525.00	0.00
				Department Total	484,151.00	188,762.64	453,727.16	30,423.84	6.28

Report ID: TCGL0012R

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 2
Run Date 05/25/2021
Run Time 10:50:52

Fiscal Year: 2021 As of: 04-30-2021
Fund: 9030
Department: %
Beg. Account: 4% to 9999999
Program Code: %

Dept 550 Revenue

MI Wuk- Special Projects

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Amount Received	Remaining Amount	Percent Remaining
9030	204550	0000	459119	State - Emergency Fire Fightin	513,527.00	201,426.65	401,189.54	112,337.46	21.88
				Total State Revenues	513,527.00	201,426.65	401,189.54	112,337.46	21.88
9030	204550	0000	469207	Fed- VFA Grant	15,585.00	0.00	15,585.00	0.00	0.00
				Total Federal Revenues	15,585.00	0.00	15,585.00	0.00	0.00
9030	204550	0000	483111	Misc Income - Reimbursements	3,500.00	115.19	1,377.95	2,122.05	60.63
9030	204550	0000	489107	California Fire Foundation	15,000.00	0.00	15,000.00	0.00	0.00
				Total Miscellaneous Revenues	18,500.00	115.19	16,377.95	2,122.05	11.47
9030	204550	0000	496060	Donations- Auxiliary-Utilities	4,900.00	849.23	4,341.71	558.29	11.39
9030	204550	0000	496063	Donations- Auxiliary- Clothing	3,358.00	0.00	12,851.25	-9,493.25	-282.71
9030	204550	0000	496065	Donations- Auxiliary- Misc	13,650.00	192.94	2,622.08	11,027.92	80.79
				Total Other Financing Sources	21,908.00	1,042.17	19,815.04	2,092.96	9.55
				Department Total	569,520.00	202,584.01	452,967.53	116,552.47	20.47
				Fund Total	1,053,671.00	391,346.65	906,694.69	146,976.31	13.95

End of Report

Report ID: TCGL0012

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 1
Run Date 05/25/2021
Run Time 10:50:51

Fiscal Year: 2021 As of: 04-30-2021
Fund: 9030
Department: %
Beg. Account: 4% to 9999999
Program Code: %

Dept 500 Expense

Mi Wuk Fire

Target
16.67%

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204500	0000	511110	Regular Salaries	215,000.00	17,704.73	0.00	165,841.79	49,158.21	22.86
9030	204500	0000	511132	Recruitment Expense	2,810.00	0.00	0.00	726.00	2,084.00	74.16
9030	204500	0000	511140	Salaries - Termination	1,308.00	0.00	0.00	1,307.88	0.12	0.01
9030	204500	0000	511153	Part-Time/Reserve Salaries	73,000.00	5,001.88	0.00	50,960.82	22,039.18	30.19
9030	204500	0000	511160	Overtime Salaries	63,600.00	3,749.47	0.00	59,164.64	4,435.36	6.97
9030	204500	0000	512215	Employee Physicals	200.00	0.00	0.00	0.00	200.00	100.00
9030	204500	0000	512225	Life Insurance	2,722.00	13.50	0.00	2,418.50	303.50	11.15
9030	204500	0000	512310	Workers Compensation Insurance	14,737.00	0.00	0.00	14,736.76	0.24	0.00
9030	204500	0000	512320	Sheriff (4850) Salaries	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	512410	F.I.C.A.	26,319.00	2,119.77	0.00	31,782.47	-5,463.47	-20.76
9030	204500	0000	512420	Unemployment Insurance	1,500.00	125.00	0.00	1,250.00	250.00	16.67
Total Salaries and Employee Benefits					401,196.00	28,714.35	0.00	328,188.86	73,007.14	18.20
9030	204500	0000	521210	Clothing & Personal Supplies	4,000.00	316.00	0.00	4,280.57	-280.57	-7.01
9030	204500	0000	521310	Communications	4,088.00	322.54	0.00	2,924.24	1,163.76	28.47
9030	204500	0000	521425	Food - Other	255.00	31.13	0.00	31.13	223.87	87.79
9030	204500	0000	521510	Household Expense	1,100.00	145.96	0.00	612.25	487.75	44.34
9030	204500	0000	521610	Insurance	6,581.00	0.00	0.00	6,581.00	0.00	0.00
9030	204500	0000	522110	Maintenance Equipment	5,600.00	484.30	0.00	3,654.73	1,945.27	34.74
9030	204500	0000	522120	Maint Equip-Vehicles	12,000.00	749.00	0.00	5,387.22	6,612.78	55.11
9030	204500	0000	522122	Maint- Vehicles- Internal	3,500.00	336.33	0.00	761.96	2,738.04	78.23
9030	204500	0000	522177	Fire Extinguisher Testing	340.00	0.00	0.00	240.54	99.46	29.25
9030	204500	0000	522510	Maintenance - Buildings & Imps	3,372.00	10.91	0.00	2,123.59	1,248.41	37.02
9030	204500	0000	522512	Maintenance - Grounds	2,150.00	0.00	0.00	1,622.41	527.59	24.54
9030	204500	0000	523210	Dues & Memberships	3,793.00	175.00	0.00	4,047.25	-254.25	-6.70
9030	204500	0000	525110	Office Expense	1,000.00	0.00	0.00	500.55	499.45	49.95
9030	204500	0000	525140	Office Expense - Photocopy	700.00	59.92	0.00	459.06	240.94	34.42
9030	204500	0000	525150	Office Expense - Postage	400.00	160.80	0.00	472.45	-72.45	-18.11
9030	204500	0000	526106	P S & S - Tax Admin Fee	5,088.00	0.00	0.00	0.00	5,088.00	100.00
9030	204500	0000	526107	P S & S -Tax Parcel Fee	4,052.00	0.00	0.00	0.00	4,052.00	100.00
9030	204500	0000	526110	P S & S-Professional Services	9,720.00	0.00	0.00	9,957.80	-237.80	-2.45
9030	204500	0000	526111	P S & S-Legal	5,000.00	1,500.00	0.00	2,900.00	2,100.00	42.00
9030	204500	0000	526124	P S & S-Auditor-Controller	2,500.00	234.50	0.00	1,921.50	578.50	23.14
9030	204500	0000	527110	Publications & Legal Notices	175.00	0.00	0.00	0.00	175.00	100.00
9030	204500	0000	527210	Rents & Leases-Equipment	1,450.00	79.25	0.00	1,231.01	218.99	15.10
9030	204500	0000	527310	Rents & Leases - Bldgs & Impro	135.00	0.00	0.00	135.00	0.00	0.00
9030	204500	0000	527410	Small Tools	300.00	0.00	0.00	104.90	195.10	65.03
9030	204500	0000	528110	Special Departmental Expense	1,000.00	0.00	0.00	1,054.07	-54.07	-5.41
9030	204500	0000	528184	SDE-Awards & Certificates	50.00	0.00	0.00	0.00	50.00	100.00
9030	204500	0000	529110	Transp. & Travel - Fuel	10,000.00	911.45	0.00	6,017.64	3,982.36	39.82
9030	204500	0000	529120	Travel - Training And Seminars	2,500.00	86.00	0.00	166.00	2,334.00	93.36
9030	204500	0000	529130	Trans. & Travel - Private Auto	450.00	35.78	0.00	341.84	108.16	24.04

Report ID: TCGL0012

PeopleSoft
ORGANIZATION BUDGET STATUSPage No. 2
Run Date 05/25/2021
Run Time 10:50:51Fiscal Year: 2021 As of: 04-30-2021
Fund: 9030
Department: %
Beg. Account: 4% to 9999999
Program Code: %

Dept 500 Expense

Target
16.67%

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204500	0000	529140	Travel	100.00	0.00	0.00	0.00	100.00	100.00
9030	204500	0000	529210	Utilities	9,300.00	1,294.96	0.00	7,719.04	1,580.96	17.00
9030	204500	0000	529910	Expendable Equipment	1,400.00	200.00	0.00	1,707.49	-307.49	-21.96
				Total Services and Supplies	102,099.00	7,133.83	0.00	66,955.24	35,143.76	34.42
9030	204500	0000	542200	Buildings & Improvements	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	543000	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
				Total Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	559000	Fixed Asset Contra Account	0.00	0.00	0.00	0.00	0.00	0.00
				Total Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	597110	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
9030	204500	0000	598410	Interest - Long-Term Debt	144,643.00	0.00	0.00	14,183.14	130,459.86	90.19
9030	204500	0000	598420	Interest - Internal Borrowing	0.00	0.00	0.00	869.60	-869.60	0.00
				Total Depreciation	144,643.00	0.00	0.00	15,052.74	129,590.26	89.59
9030	204500	0000	691110	Appropriation For Contingencie	213,917.00	0.00	0.00	0.00	213,917.00	100.00
9030	204500	0000	691170	Contingencies- Long Term Debt	46,948.00	0.00	0.00	0.00	46,948.00	100.00
				Total Appropriation for Contingencie	260,865.00	0.00	0.00	0.00	260,865.00	100.00
				Department Total	908,803.00	35,848.18	0.00	410,196.84	498,606.16	54.86

Report ID: TCGL0012

PeopleSoft
ORGANIZATION BUDGET STATUSPage No. 3
Run Date 05/25/2021
Run Time 10:51:00

Fiscal Year: 2021 As of: 04-30-2021

Fund: 9030

Department: %

Beg. Account: 4% to 9999999

Program Code: %

Dept 550 Expense

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	241,999.00	1,253.21	0.00	243,247.45	-1,248.45	-0.52
9030	204550	0000	512310	Workers Compensation Insurance	13,069.00	0.00	0.00	0.00	13,069.00	100.00
9030	204550	0000	512410	F.I.C.A.	18,515.00	0.00	0.00	8,037.60	10,477.40	56.59
				Total Salaries and Employee Benefits	273,583.00	1,253.21	0.00	251,285.05	22,297.95	8.15
9030	204550	0000	521210	Clothing & Personal Supplies	46,443.00	797.05	0.00	44,233.30	2,209.70	4.76
9030	204550	0000	521310	Communications	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	521425	Food - Other	600.00	0.00	0.00	266.87	333.13	55.52
9030	204550	0000	521510	Household Expense	2,050.00	208.65	0.00	1,417.08	632.92	30.87
9030	204550	0000	522110	Maintenance Equipment	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	522120	Maint Equip-Vehicles	500.00	0.00	0.00	0.00	500.00	100.00
9030	204550	0000	522510	Maintenance - Buildings & Imps	500.00	0.00	0.00	250.00	250.00	50.00
9030	204550	0000	523210	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	525110	Office Expense	300.00	71.09	0.00	229.44	70.56	23.52
9030	204550	0000	525140	Office Expense - Photocopy	350.00	0.00	0.00	346.20	3.80	1.09
9030	204550	0000	528110	Special Departmental Expense	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	529110	Transp. & Travel - Fuel	4,700.00	258.23	0.00	4,841.76	-141.76	-3.02
9030	204550	0000	529140	Travel	120.00	0.00	0.00	117.56	2.44	2.03
9030	204550	0000	529210	Utilities	4,900.00	863.31	0.00	4,248.09	651.91	13.30
9030	204550	0000	529910	Expendable Equipment	10,000.00	139.41	0.00	423.70	9,576.30	95.76
				Total Services and Supplies	70,463.00	2,337.74	0.00	56,374.00	14,089.00	19.99
9030	204550	0000	542200	Buildings & Improvements	2,500.00	0.00	0.00	0.00	2,500.00	100.00
				Total Fixed Assets	2,500.00	0.00	0.00	0.00	2,500.00	100.00
				Department Total	346,546.00	3,590.95	0.00	307,659.05	38,886.95	11.22
				Fund Total	1,255,349.00	39,439.13	0.00	717,855.89	537,493.11	42.82

End of Report

Cash on Hand by Month

	FY 20/21	FY 19/20	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$ 139,966.78	\$ 202,670.42	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$ 109,571.47	\$ 158,568.34	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$ 94.93	\$ 97,354.43	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31	\$ 73.81	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30	\$ 72.42	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31	\$ 89.36	\$ 140,891.71	\$ 185,032.02	\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31	\$ 41.62	\$ 87,320.27	\$ 172,709.26	\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28	\$ 47.06	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31	\$ 66,178.68	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30	\$ 406,275.87	\$ 264,014.83	\$ 275,251.54	\$ 272,357.19	\$ 214,194.29	\$ 98,760.14	\$ 165,464.83
May 31		\$ 224,705.05	\$ 271,468.33	\$ 245,512.31	\$ 193,849.35	\$ 69,401.49	\$ 150,907.81
Jun 30		\$ 209,376.59	\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

Significant impacts on February cash:

- Repayed the County the prior balance of \$18,550
- FY20 OES reimbursements of \$12,000 for June received
- FY21 OES reimbursements of \$189,427 received.
- Strike team wages paid YTD - \$243,247
- Received \$75,690 in tax revenue
- Received \$112,134 in Benefit Assessments

PRELIMINARY BUDGET ESTIMATE FOR FISCAL YEAR 2021-22
DRAFT - June 8, 2021
DISTRICT NAME: Mi-Wuk Fire District (with Special Projects)
Fund - Department: 9030-204500, 9030-204550

Estimated FUND BALANCE for July 1, 2021
(Est. Fund Balance includes Notes Payable)
Plus Notes Payable-Current 598410
and Contingencies-Long Term Debt 691170

236035

76579

Adjusted Fund Balance

312614

ESTIMATE OF REVENUES for FY 2021-22

	ACCOUNT NUMBER	Actual 2019-20 REVENUE RECEIVED	Current Approved Budget 2020-2021 DISTRICT REVENUE ESTIMATE	Preliminary Budget 2021-2022 DISTRICT REVENUE ESTIMATE
Ppty Taxes - Current secured	411110	184,200	187,884	191,642 *
Ppty Taxes - Current unsecured	412110	4,517	4,291	4,076 **
Ppty Taxes - Prior Unsecured	414110	87	82	87 **
Supplemental Property Taxes	416110	2,301	2,301	2,301 ***
Interest Income	441110	2,016	1,500	1,510
State - Homeowners' Property Tax	458110	2,027	2,027	2,027 ****
State - Emergency Fire Fighting	459119			
Other Govts - San Francisco	469840	613	613	613
Benefit Assessment - Fire Assmt	471211	277,228	285,413	290,903
Miscellaneous Income	483110	117	40	
Misc Income -Reimbursements	483111	20		
Misc Income - Admin Fee	483112			
Insurance Reimbursement	484005			
Sale of Fixed Assets	491110	(19,193)		
Donations	496000	723		
State - Emergency Fire Fighting (204550)	459119	159,650	513,527	
State - SRAFPF Grant (204550)	459206			
Federal - SAFER (204550)	462209			
Fed - VFA Equipment Grant (204550)	469207	2,908	15,585	
Other Govts - TPPA Grant (204550)	469805			
Misc Income (204550)	483110			
Misc Income -Reimbursements (204550)	483111	3,308	3,500	3,500
Misc Income - Admin Fee (204550)	483112			
Sonora Foundation Grant (204550)	489100			
California Fire Foundation (204550)	489107		15,000	
Donations (204550)	496000			
Donations - Auxiliary - Utilities (204550)	496060	4,833	4,900	4,900
Donations - Auxiliary - Clothing (204550)	496063	4,711	3,358	3,358
Donations - Auxiliary - Misc (204550)	496065	13,059	13,650	38,650

Total Revenues 2019-20 643,125

Total District estimated revenues for 2020-21 1,053,671

Total District estimated revenues for 2021-22 543,567

TOTAL ESTIMATED FUNDS AVAILABLE FOR FY 2021-22

856,181

Total is the estimated fund balance for July 1, 2021 + District estimated revenue for 2021-22

* Secured Property Taxes - Estimated increase of 2% FY 20/21
** Unsecured Property Taxes - Estimated as decrease of 5% FY 20/21
*** Supplemental Property Taxes - Estimated as steady FY 20/21
**** Homeowners Property Taxes - Estimated as steady FY 20/21

↑ This amount should equal the total on Page 2

ESTIMATE OF EXPENSES for FY 2021-22

	ACCOUNT NUMBER	Actual 2019-20 EXPENDITURES	Current Approved Budget 2020-2021 EXPENDITURE REQUEST	Preliminary Budget 2021-2022 EXPENDITURE REQUEST
Regular Salaries	511110	238,907	215,000	215,000
Leave Cash Outs	511115			
Vacation	511120			
Recruitment expense	511132	1,636	2,810	2,810
Salaries - Termination	511140	3,371	1,308	1,308
Part-Time Salaries	511150			
Part-Time/Reserve Salaries	511153	67,983	73,000	73,000
Overtime Salaries	511160	55,297	63,600	52,000
Employees Group Insurance	512210		10,000	41,866
Medical Reimbursements	512212			
Employee Physicals	512215	175	200	200
Life Insurance	512225	2,722	2,722	2,722
Workers Compensation Ins	512310	21,890	14,737	12,237
Sheriff (4850) Salaries	512320	303		
FICA	512410	27,955	26,319	25,925
Unemployment	512420	351	1,500	1,500
Clothing and Personal Supplies	521210	1,107	4,000	4,000
Communications	521310	4,781	4,088	4,088
Food - Other	521425	244	255	255
Household Expense	521510	1,082	1,100	1,100
Insurance	521610	5,637	6,581	6,581
Maintenance - Equipment	522110	3,632	5,600	5,600

Maintenance - Vehicles	522120	8,807	12,000	12,000
Maintenance - Vehicles - Internal	522122	832	3,500	3,500
Fire Extinguisher Testing	522177	138	340	340
Maintenance - Building & Improvements	522510	4,017	3,372	3,372
Maintenance - Grounds	522512		2,150	8,000
Dues & Memberships	523210	3,011	3,793	3,793
Office Expense	525110	968	1,000	1,000
Office Expense - Photocopy	525140	10	700	700
Office Expense - Postage	525150	364	400	400
PS&S - Tax Admin. Fee	526106	4,817	5,088	5,088
PS&S - Tax Parcel Fee	526107	3,869	4,052	4,052
PS&S - Professional Services	526110	10,112	9,720	12,930
PS&S - Legal	526111		5,000	1,000
PS&S - Auditor-Controller	526124	2,466	2,500	2,500
Publications & Legal Notices	527110	343	175	175
Rents & Leases - Equipment	527210	2,547	1,450	1,450
Rents & Leases - Phone	527220			
Rents & Leases - Bldg & Improvements	527310	135	135	135
Small Tools	527410	295	300	300
Special Department Expense	528110	1,851	1,000	1,000
SDE - Awards & Certificates	528184	6	50	50
Transportation & Travel - Fuel	529110	9,588	10,000	10,000
Travel - Training & Seminars	529120	2,370	2,500	2,500
Trans & Travel - Private Auto	529130	477	450	450
Travel	529140	90	100	100
Utilities	529210	9,298	9,300	9,300
Expendable Equipment	529910	6,280	1,400	1,400
Expendable Equipment - Computers	529950			
Reroofing Projects	542014			
Building and Improvements	542200		27,000	
Station 108 Alteration	542273			
Vehicles	543000	15,000		33,000
Fire Equipment	544400			
Misc./Specialized Equip.	544900			
Interest - Long Term Debt	598410	3,982	144,643	41,299
Interest - Internal Borrowing	598420			
Appropriation for Contingencies	691110		176,917	160,467
Contingencies - Long Term Debt	691170		46,948	35,280
Contingencies - New Equipment	691113			
Regular Salaries (204550)	511110	94,874	241,999	
Recruitment expense (204550)	511132			
Overtime Salaries (204550)	511160			
Employees Group Insurance (204550)	512210			
Employee Physicals (204550)	512215			
Workers Compensation Ins (204550)	512310	7,438	13,069	
FICA (204550)	512410	7,258	18,515	
Clothing and Personal Supplies (204550)	521210	7,620	46,443	
Communications (204550)	521310	100		
Food - Other (204550)	521425	478	600	600
Household Expense (204550)	521510	2,051	2,050	2,050
Maintenance - Equipment (204550)	522110	114		
Maintenance - Vehicles (204550)	522120	5,304	500	500
Maintenance - Bldgs & Imprts (204550)	522510	500	500	500
Maintenance - Grounds (204550)	522512			
Dues and Memberships (204550)	523210	-		
Office Expense (204550)	525110	149	300	300
Office Expense - Photocopy (204550)	525140		350	350
Office Expense - Postage (204550)	525150			
PS&S - Tax Admin Fee (204550)	526110			
PS&S - Professional Services (204550)	526110			
Publications and Legal Notices (204550)	527110			
Rents & Leases - Equipment (204550)	527210			
Small Tools (204550)	527410			
Special Department Expense (204550)	528110			
Transp. & Travel - Fuel (204550)	529110	4,248	4,700	3,500
Travel - Training & Seminars (204550)	529110	-		
Travel (204550)	529140		120	
Transp. & Travel - Private Auto (204550)	529130			
Utilities (204550)	529210	4,936	4,900	4,900
Expendable Equipment (204550)	529910	4,471	10,000	20,708
Buildings and Improvements (204550)	542200		2,500	
Vehicles (204550)	543000			17,000
Fire Equipment (204550)	544400			
Misc./Specialized Equip (204550)	544900			
Appropriation for Contingencies (204550)	691110			

Total Operating Expenses 2019-20 668,287

Total District estimated operating expenses for 2020-2021 1,255,349

Total District estimated operating expenses for 2021-2022 856,181

TOTAL OPERATING EXPENSES (District estimated expenses for 2021-22)

856,181

These estimates of revenue and expenditures were prepared by:

Name

Date

Down print on new Type 3

P & I Notes Payable - Current

Restricted - Notes Payable LT

E772 - TC

Down print on new Type 3

Note:

Dept 550 Total

50,408

↑
This amount
should equal
the total
estimated
funds available
on Page 1

Bonnie Dahlin

From: Jim Krussow <jkrussow@gmail.com>
Sent: Thursday, May 27, 2021 12:32 PM
To: Bonnie Dahlin
Subject: Jeep Cherokee Lease Termination

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Bonnie:

In anticipation of upgrading my response vehicle to a newer 2014 Dodge Journey AWD vehicle, please apply the 30 day termination clause notice to the existing vehicle lease on my 1999 Jeep Cherokee.

Thanks,
Jim Krussow



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

VEHICLE LEASE AGREEMENT

This agreement is entered into this day, October 10, 2018, and shall remain in place until either LESSEE (Mi Wuk Sugar Pine Fire Protection District) or LESSOR (James Krussow) Terminates Lease Agreement. The Lessee or Lessor may Terminate Lease Agreement with 30 days' notice for no given reason.

Let it be known that the Lessee has agreed to Lease one 1999 Jeep 4WD VIN #1J4FF28S7XL583258 from Lessor for the sum of Twelve US Dollars Annually.

Let it be known that the registration will be in the name of the Lessee known as Mi Wuk Sugar Pine Fire Protection District.

Let it be known that the Lessor will be listed as the sole Lienholder of such vehicle known as James Krussow 16769 Hillside Dr. Sonora California 95370

Let it be known that the Lessee will have the responsibility of all insurance accrued on such known vehicle without charge to Lessor.

Blythe Klipple 10/11/18
MWSPFD Board / Date

Jim Krussow
Jim Krussow / Date



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

VEHICLE LEASE AGREEMENT

This agreement is entered into this day, June 8, 2021, and shall remain in place until either LESSEE (Mi Wuk Sugar Pine Fire Protection District) or LESSOR (James Krussow) terminates Lease Agreement. The Lessee or Lessor may terminate Lease Agreement with 30 days' notice for no given reason.

Let it be known that the Lessee has agreed to Lease one 2014 Dodge Journey AWD SUV, VIN# 3C4PDDBG0ET271476 from Lessor for the sum of twelve US dollars annually.

Let it be known that the registration will be in the name of the Lessee known as Mi Wuk Sugar Pine Fire Protection District.

Let it be known that the Lessor will be listed as the sole Lienholder of such vehicle known as James Krussow, 16769 Hillside Dr., Sonora California 95370

Let it be known that the Lessee will have the responsibility of all insurance accrued on such known vehicle without charge to Lessor.

MWSPFD Board/ Date

James Krussow/ Date



SOLUTIONS PROPOSAL



PREPARED FOR:

Mi-Wuk Sugar Pine Fire Protection District
Office Manager / Board Clerk Bonnie Dahlin
bdahlin@mwspfire.us
209-586-5256

PREPARED BY:

Jeffrey Hopper
jhopper@lexipol.com
(816) 788-6644

2611 Internet Blvd, Ste 100
Frisco, Texas 75034
(844) 312-9500
www.lexipol.com

Executive Summary

Public safety agencies and local government organizations today face challenges of keeping personnel safe and healthy, reducing risk and maintaining a positive reputation. Add to that the dynamically changing legislative landscape and evolving best practices, and even the most progressive, forward-thinking departments can struggle to keep up.

Lexipol's solutions are designed to save you time and money while protecting your personnel and your community. Our team consists of professionals with expertise in public safety law, policy, training, mental health and grants. We continually monitor changes and trends in legislation, case law and best practices and use this knowledge to create policies, training, wellness resources and funding services that minimize risk and help you effectively serve your community.

THE LEXIPOL ADVANTAGE

Lexipol was founded by public safety experts who saw a need for a better, safer way to run a public safety agency. Since the company launch in 2003, Lexipol has grown to form an entire risk management solution for public safety and local government. Today, we serve more than 8,100 agencies and municipalities and 2 million public safety and government professionals with a range of informational and technological solutions to meet the challenges facing these dynamic industries. In addition to providing policy management, online training, wellness resources, and grant assistance, we provide 24/7 industry news and analysis through the digital communities Police1, FireRescue1, Corrections1, EMS1 and Gov1.

Our customers choose Lexipol to make an investment in the safety and security of their personnel, their agencies and their communities. We help agencies address issues that create substantial risk, including:

- Inconsistent and outdated policies
- Lack of technology to easily update and issue policies and training electronically
- Unchecked mental health needs of staff
- Difficulty keeping up with new and changing legislation and practices
- Inability to produce policy acknowledgment and training documentation
- Unfamiliarity of city legal resources with the intricacies of public safety law
- The need to secure grant funding for critical equipment, infrastructure and personnel

Lexipol is backed by the expertise of 320 employees with more than 2,075 years of combined experience in constitutional law, civil rights, ADA and discrimination, mental health, psychology, labor negotiations, Internal Affairs, use of force, hazmat, instructional design, federal and state grants and a whole lot more. That means no more trying to figure out policy, develop training or wellness content or secure funding on your own. You can draw on the experience of our dedicated team members who have researched, taught and lived these issues.

We look forward to working with Mi-Wuk Sugar Pine Fire Protection District to address your unique challenges.

Scope of Services

Policy Manual

Constitutionally sound, up-to-date policies are the foundation for consistent, safe public safety operations and are key to reducing risk and enhancing personnel and community safety. Lexipol's comprehensive policy manual covers all aspects of your agency's operations.

- More than 155 policies researched and written by public safety attorneys and subject matter experts
- Policies based on State and federal laws and regulations as well as nationwide best practices
- Content customized to reflect your agency's terminology and structure

Daily Training Bulletins (DTBs)

Even the best policy manual lacks effectiveness if it's not backed by training. Lexipol's Daily Training Bulletins are designed to help your personnel learn and apply your agency's policy content through 2-minute training exercises.

- Scenario-based training ties policy to real-world applications
- Understanding and retention of policy content is improved via a singular focus on one distinct aspect of the policy
- Each Daily Training Bulletin concludes with a question that confirms the user understood the training objective
- Daily Training Bulletins can be completed via computers or from smartphones, tablets or other mobile devices
- Reports show completion of Daily Training Bulletins by agency member and topic

Policy Updates

Lexipol's legal and content development teams continuously review state and federal laws and regulations, court decisions and evolving best practices. When needed, we create new and updated policies and provide them to your agency, making it simple and efficient to keep your policy content up to date.

- Updates delivered to you through Lexipol's web-based content delivery platform
- Changes presented in side-by-side comparison against existing policy so you can easily identify modifications/improvements
- Your agency can accept, reject or customize each update

Web-Based Delivery Platform and Mobile App (Knowledge Management System)

Lexipol's online content delivery platform, called KMS, provides secure storage and easy access to all your policy and training content, and our KMS mobile app facilitates staff use of policies and training completion.

- Ability to edit and customize content to reflect your agency's mission and philosophy
- Efficient distribution of policies, updates and training to staff
- Archival and easy retrieval of all versions of your agency's policy manual
- Mobile app provides in-the-field access to policy and training materials

Reports

Lexipol's Knowledge Management System provides intuitive reporting capabilities and easy-to-read reports that enhance command staff meetings and strategic planning.

- Track and report when your personnel have acknowledged policies and policy updates
- Produce reports showing completion of Daily Training Bulletins
- Sort reports by agency member, topic and other subgroups (e.g., shift, assignment)
- Reduce the time your supervisors spend verifying policy acknowledgement and training completion

Supplemental Publication Service

Lexipol's Supplemental Publication Service (SPS) streamlines the storage of your agency's content, giving you one place to access procedures, guidelines, general orders, training guides or secondary policy manuals.

- Electronically links department-specific procedural or supplemental content to your policy manual
- Provides electronic issuance and tracking for your agency's procedural or supplemental content
- Allows you to create Daily Training Bulletins against your procedural content
- Designed for standard operating guidelines, procedures, general orders or field guides

Fire Procedures

Clear and accessible procedures are imperative to ensure safe, effective and consistent emergency response and personnel interactions. Lexipol's fire procedures, based on national best practices, give you critical operational and administrative procedures as well as a template to build on.

- More than 35 best practice procedures designed to support safe and effective operations
- Tactical procedures address the operations most often cited as contributing to firefighter injury or death as well as the most common call types
- Administrative procedures address the areas of highest legal liability as well as best practices for organizational success
- Scenario-based training reinforces live training
- Mobile-friendly decision trees and checklists prevent essential steps from being missed

Proposal

Prepared By: Jeffrey Hopper
Phone: (816) 788-6644
Email: jhopper@lexipol.com

Quote #: Q-19999-1
Date: 4/13/2021
Valid Through: 7/12/2021

Overview

Lexipol empowers first responders and their communities to best serve the needs of their residents safely and responsibly. We are the experts in policy, training and wellness support for first responders and government leaders, helping address public safety challenges and improve the quality of life for all community members. Our solutions encompass state-specific policies, online learning, behavioral health resources, funding assistance, and news and analysis, including the online digital communities Police1, FireRescue1, EMS1, Corrections1 and Gov1. The services proposed below are designed to meet your agency's specific goals and needs.

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Fire Policy Manual & Daily Training Bulletins w/Supplemental Publication Service w/Fire Operations Procedures (12 Months)	USD 3,210.00	USD 3,210.00
	Subscription Line Items Total		USD 3,210.00
			USD 3,210.00
TOTAL:			USD 3,210.00

*Fire Policy pricing is based on 4 Fire Authorized Staff.



County of Tuolumne
Local Agency Formation Commission

Quincy Yaley, AICP
Executive Officer

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209 533-5616 (fax)

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May 14, 2021

TO: Special Districts

FROM: Quincy Yaley, Executive Officer, LAFCO

RE: Draft Local Agency Formation Commission Budget for Fiscal Year 2021-2022

Enclosed is a copy of the Draft Budget for Fiscal Year 2021-2022 adopted by the Local Agency Formation Commission (LAFCO) at its meeting on May 10, 2021. Please review the draft budget and advise LAFCO of any comments you may have by June 1, 2021.

The Local Agency Formation Commission will consider adopting its Final Budget at a public hearing to be held on June 14, 2021 at 4:00 p.m. Instructions for participating will be included on the agenda.

Please note that the City of Sonora's share of the funding for LAFCO is 8.1% of the approved LAFCO budget. Special districts will pay one third of the LAFCO annual budget. The County of Tuolumne will pay the remainder.

If you have any questions or comments concerning LAFCO's budget, please contact me at qyaley@co.tuolumne.ca.us or 209-533-5961.

S:\Commissions\LAFCO\Budget\2020-2021\final draft budget\Draft Budget 20-21 Letter to Special Districts.doc

Estimated Staff and Consultant Costs

Personnel	Hourly	Hours	Total
Executive Officer (CDD Director)	\$170.57	50	\$8,528.50
Deputy Officer (Planning Manager)	\$120.04	150	\$18,006.00
Admin. Technician	\$70.10	50	\$3,505.00
LUNR Tech	\$63.46	60	\$3,807.60
GIS	\$71	20	\$1,420
Legal Services	\$125	20	\$2,500
Consultants		TBD	\$10,000
Total			\$47,761.10

WORK PROGRAM FOR FY 21-22

8. Tuolumne County contains 18 independent Special Districts, 7 Lighting Districts and 58 County Service Areas (CSAs). The number of County Service Areas could be increased by developers requesting to add a County Service Area to maintain roads and other services for their development. Pursuant to Section 56425(g) of the Cortese-Knox-Hertzberg (CKH) Act, "on or before January 1, 2008, and every five years thereafter, the commission shall, as necessary, review and update each sphere of influence". Further, 56430.a of the CKH states that "in order to prepare and to update spheres of influence in accordance with Section 56425, the commission shall conduct a service review of the municipal services provided in the county or other appropriate area designated by the commission.
9. For the FY 21-22, LAFCO staff will complete the Groveland CSD MSR, the Tuolumne Sanitary District MSR, the Tuolumne Park and Recreation District MSR, and the TUD MSR. The MSRs for districts involved in the project considering the formation of a Tuolumne Community Service District will be fairly simple to process, as much of the information will be obtained through the CSD formation project.
10. From April of 2012 through December of 2013, LAFCO conducted Municipal Service Reviews and Sphere of Influence updates for all the special districts in Tuolumne County. Beginning in FY 17-18 completion of these reviews were staggered over a five-year period to better manage staff workload. As currently proposed, SOIs would be reviewed as needed, as allowed in Section 56425(g), and MSRs will be completed in accordance with Section 56430.a of the CKH. The proposed schedule for Municipal Service Reviews is as follows, which includes the completion of the cemetery district MSRs:

MSR SCHEDULE

SPECIAL DISTRICT	Completion Date	Notes
City of Sonora	1-28-19	
Columbia Fire	4-8-19	
Jamestown Fire	4-8-19	
Mi-Wuk Fire	4-8-19	
Strawberry Fire	4-8-19	
Tuolumne Fire	1-28-19	
Groveland CSD	FY 21-22	FY 21-22
Twain Harte CSD	When needed	
Tuolumne Utilities District	FY 21-22	
Carters Cemetery	FY 21-22	FY 21-22

Columbia Cemetery	FY 21-22	In process
Jamestown Cemetery	FY 21-22	In process
Oak Grove Cemetery	FY 21-22	In process
Shaws Flat-Springfield Cemetery	FY 21-22	In process
Jamestown Sanitary	When needed	
Tuolumne Sanitary	FY 21-22	
Tuolumne Park & Recreation	FY 21-22	
County Service Areas (58±)	When needed	
Lighting Districts (7)	When needed	
Leland Meadows Water District	When needed	

PROJECTS

11. Special districts in the community of Tuolumne have approached LAFCO regarding formation of a Community Services District that would merge some of the special districts in that area into one CSD. This past year, they held a series of meetings with LAFCO staff to discuss the process and plan to hire a consultant to complete a study evaluating the proposed merger. LAFCO staff anticipate reviewing the report in FY 20-21. An application was made to LAFCO in 2020, and staff is working with the consultant to complete the project. The cost for the formation of a CSD outlined in the LAFCO fee schedule as "Full cost recovery based on time and materials with a \$3,824.00 deposit".
12. There is one project where the developer may pursue being served by GCSD. Groveland CSD may also pursue a proposal to dissolve the Groveland Lighting District and merge its functions with the CSA. LAFCO staff anticipate reviewing these proposals in FY 21-22. Applications from developers will be accompanied by the appropriate fees as identified in the LAFCO fee schedule. Additional projects may also be submitted to LAFCO during FY 2021-2022 that would be added to the FY 21-22 Work Plan.

RECOMMENDATION

The Executive Officer recommends that your Commission:

- Adopt the Draft FY 2021-2022 budget,
- Direct staff to send the budget to the County of Tuolumne, City of Sonora, and special districts for review and comment, and
- Approve the LAFCO Fiscal Year 2021-2022 Work Program.



County of Tuolumne Local Agency Formation Commission

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April 22, 2021

EXECUTIVE OFFICER'S REPORT

PROPOSED ACTION

Consideration of adopting the Draft Budget for the Local Agency Formation Commission (LAFCO) for Fiscal Year (FY) 2021-2022, directing staff to send it to the County of Tuolumne, City of Sonora, and Special Districts for review and comment, and approving the LAFCO Fiscal Year 2021-2022 Work Program.

BUDGET

1. Pursuant to Section 56381 of the California Government Code, LAFCO is required to adopt a final budget by June 15th of each year for the next fiscal year which begins on July 1st. The Commission must formulate a draft budget that is to be sent to the City of Sonora, County of Tuolumne, and all the Special Districts in Tuolumne County for review and comment before adoption of the final budget by LAFCO.
2. Staff proposes to reduce the LAFCO budget by \$6,349 for FY 2020-2021, to \$59,007. This budget takes into account financial constraints experienced by member organizations due to the response to the COVID-19 pandemic as well as shifting work from consultants to LAFCO staff. Pursuant to Government Code Section 56381, the budget shall, at a minimum, be equal to the budget adopted for the previous fiscal year unless LAFCO finds that reduced staffing or program costs will nevertheless allow LAFCO to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.
3. The proposed budget will provide LAFCO with the funds needed to implement the FY 21-22 LAFCO Work Plan which includes completing Municipal Service Reviews and other LAFCO projects. Proposed budget expenditures are as follows:

LAFCO BUDGET

Description	FY 20-21	FY 21-22
Dues and Memberships	\$ 1,745	\$1,745
Office Expenses	\$ 1,000	\$1,000
Publications/Legal Notices	\$ 1,000	\$1,000
Travel and Training	\$ 7,500	\$7,500
Personnel & Consultants	\$ 54,111	\$47,762
Total	\$ 65,356	\$59,007

4. LAFCO is an independent agency that has historically been funded by the County of Tuolumne and the City of Sonora. In FY 20-21 it was also funded by special districts (see MSR schedule below) as per their request to pay a share of costs and add two special district

members and an alternate to the LAFCO Board. Pursuant to a Memorandum of Understanding (MOU) between the City and the County, the Local Transportation Fund (LTF) per capita percentage is used to determine the City's and the County's respective shares of the LAFCO budget. Under this formula, the City will be responsible for 8.1 percent of the adopted FY 2021-2022 LAFCO Budget. In the past, the County was responsible for the remaining balance. With the addition of Special District representatives on the LAFCO Commission, the Special Districts will be responsible for paying one third of the LAFCO operating budget. The County Auditor will invoice the City of Sonora, County of Tuolumne and the Special Districts to pay their respective shares of the proposed costs as shown in the table below.

**LAFCO FY 21-22
ANTICIPATED REVENUES**

Amount	%	Entity
\$ 4,780	8.1%	City of Sonora
\$ 19,472	33%	Special Districts
\$ 28,264	47.9%	County of Tuolumne
\$ 6,491	11%	Application Fees
\$ 59,007	100%	Total Share of Cost

EXPENSES

5. **Dues** - The California Association of Local Agency Formation Commissions (CALAFCO) annual membership fee for the upcoming year is \$1,745. Tuolumne County LAFCO staff gain access to a wealth of information and advice by participating in CALAFCO. CALAFCO provides access to a network of other Executive Officers and LAFCO staff statewide, which provide daily insight and advice on LAFCO procedures and regulations. Without access to this network, Tuolumne County LAFCO staff would be required to attend more trainings and/or hire additional consultants for assistance.

6. **Travel and Training** - Pursuant to Section 56334 of the Government Code, Commission members and alternates may be reimbursed for actual and reasonable expenses necessary to attend meetings and perform duties of their office. LAFCO may authorize payment of a per diem to Commission members and alternates for each day they attend meetings of the Commission. Based upon LAFCO's past practice, funds are not proposed to be budgeted for City, County, or Special District LAFCO members to attend LAFCO meetings and conferences or to pay a per diem to any Commissioner. No travel to LAFCO events occurred in the 20-21 FY due to COVID restrictions.

The draft FY 2021-2022 travel budget includes the estimated cost for travel and training for five individuals to attend either a staff workshop or the annual CALAFCO conference. As per past practices, attendees may include LAFCO staff or the regular and alternate Commissioner representing the general public. With the addition of Special District members, the LAFCO Board may wish to consider paying for Special District members to attend the CALAFCO conference if funds allow or directing special districts to pay for their members to attend these conferences.

7. **Personnel** - Staff and consultant costs will remain the same as last year. Personnel costs are based on the County's adopted methodology for establishing hourly rates for each employee. These costs include employee salaries and benefits, and the County's overhead, such as office space, utilities, and internal services, including the Auditor's expenses in handling LAFCO's finances. The number of hours and hourly rates have been estimated for FY 2021-2022.