



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, June 9, 2020

Mi-Wuk Sugar Pine Fire Protection District

24247 Highway 108, Mi Wuk Village, California

1. Call to Order - 7:00 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: _____
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. PUBLIC HEARING: Benefit Assessment for FY20/21 and Engineer's Report
 - a. Open Public Hearing regarding Benefit Assessment for FY20/21 – 7:03 PM
 - b. Review of Engineer's Report for Fire Protection and Emergency Response Services Assessment dated June 2020. – Due to Covid-19, Chris Coulter of SCI was available by phone for questions rather than being present. Treasurer Massman gave a review of the report.
 - c. Public Comment – There were no questions or comments.
 - d. Close Public Hearing – 7:08
6. Resolution No. 2020.06.09.1 Approving Engineer's Report, Confirming Diagram And Assessment, And Ordering The Levy Of Assessments For Fiscal Year 2020/21 For The Mi-Wuk/Sugar Pine Fire Protection District Fire Suppression And Protection Services Assessment.
Moved to Approve: Director Doss Seconded: Director Blake
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
7. Approval of the Minutes of the May 12, 2020 Regular Meeting.
Moved to Approve: Treasurer Massman Seconded: Director Blake
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0

8. Written Communications:

- a. Letter from ISO regarding new Public Protection Classification of 03 for Mi-Wuk Sugar Pine Fire Protection District, effective August 1, 2020. Chief Klyn and Director Doss explained that the new rate is an improvement from the previous rate of 04 and is due to the water tender and training.

9. Reports:

- a. Auxiliary Report: Sherry Blake, MWSPFPD Auxiliary President, reported that the Auxiliary has purchased a sign that says 'Mi Wuk Sugar Pine Training Center' for the lot behind the app bay. Chief Klyn will put it up. They also provided lunch for the all-day Staff Development Day. The Auxiliary Board will meet in July to decide on whether to have the Rummage Sale.
- b. USFS Report: No report.
- c. CAL FIRE Report: No report.
- d. Chief's Report: James Klyn, Fire Chief, read and elaborated on the written report that is in the meeting record.
- e. District Policies & Procedures Committee: Director Doss reported that he will be working on the operational manual.
- f. Treasurers Report on Budget Committee and Financial Reports: Treasurer Massman reported that the committee met and prepared the Preliminary Budget. He also reviewed the Financial Reports for Month Ending April 30, 2020 and went over his written report that is in the meeting record.
 - i. Tuolumne County Trial Balance
 - ii. Tuolumne County Budget Status
 - iii. Month End Cash on Hand History

Moved to Receive: Director Blake Seconded: Director Doss

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

10. Discussion and Action Items:

- a. Review and adoption of the Preliminary Budget for FY 19/20 pursuant to Health & Safety Code section 13890 and directing the Fire Chief to post a notice pursuant to section 13893. President McDonald pointed out the contingency account with a number of "TBD" in the amount of \$156,953. This will be restricted for the notes payable on the water tender and type 3. President McDonald moved to approve with the understanding that a more precise account name and number for the restricted contingency account will be provided by the County. Seconded: Director Blake
Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
- b. Review for comment: County of Tuolumne LAFCO Draft Budget for Fiscal Year 2020-2021. Mi-Wuk Sugar Pine Fire Protection District share of proposed costs to be \$500.00. The board discussed the possible benefits to being part of LAFCO and the possibility of expanding the District's boundaries. No action was taken.
- c. For discussion: MI WUK VILLAGE WATER CO. – FIRE HYDRANTS POLICY; Policy approved by the Water Co. Board of Directors 01/24/2020 for maintenance and testing of hydrants by Mi-Wuk Sugar Pine Fire Protection District. Chief Klyn noted that their policy looks good but there would need to be an agreement that includes liability protection for the District. He would also have them demonstrate their testing procedures. He intends to reach out to them and the other water districts that serve the District. No action was taken.

11. 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. It was brought up that Chief Krussow has donated a gas meter and Director Doss commented on the need for carbon monoxide/multiple gas meters and asked that it be on the July agenda. At the request of President McDonald, David Straub reported that defensible space inspections began the third week of May. There have been some issues with syncing the tablets with the CAL FIRE system. They are about 40-45% done with first inspections. They hope to start second inspections the beginning of July. The biggest issue this year is the seasonal grasses due to late rains. Treasurer Massman asked and David answered that burning has been suspended for the season.
12. Final audience comments: There were none.
13. Adjournment: 8:10 PM

Approved by the District Board of Directors in the meeting assembled July 14, 2020.

President McDonald

**Report of the Auxiliary President
July 2020**

-The Auxiliary Board met on Monday, July 6, 2020.

Discussion took place regarding upcoming fundraisers for the year.

It was unanimously decided to cancel both the Rummage Sale and the Enchilada Take and Bake as there are currently no certainties about the pandemic restrictions.

Consequently the Auxiliary is freezing all funds not already committed to the District for the remainder of the year and until our first fundraiser next year.

It was decided that we will notify members via email that if there are needs we can meet for them during this difficult time that they may call one of our Board members and we will arrange for assistance.

The President's letter for the *August Smoke Signal* will include that we are doing our best to meet the needs of the District even though funding has been severely curtailed and suggesting that donations would be welcomed and appreciated in lieu of monies that attendees would have spent at our fundraisers this year.

A committee headed by Joan Walton and Linda Clark is willing to provide a "Drive-By Celebration Parade" for family events like birthdays for a donation to the Auxiliary.

-Linda Martin is hosting the dessert tonight.

Sherry Blake

Sherry Blake, Auxiliary President



MI-WUK SUGAR PINE FIRE PROTECTION DISTRICT

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

Chiefs Notes June

1. Submitted CFF Grant for new Turnouts (\$15,000)
2. Coleman hired at Cal Fire
3. Purchased 7 dash camaras. All apparatus will have them
4. Offered a building to potentially burn
5. RT-130 (annual wildland fire refresher) taught by C770A
6. Old U771 (Expedition) donated and delivered to Bombaros
7. E771 OES coverage at 51 for BLM protest on the 3rd
8. E773 ABH coverage at Twain Harte Cal Fire station on the 16th
9. Water Tender ABH coverage at Quarter Fire 20-21st
10. PHI appreciation letter to Mi-Wuk Fire
11. Incident breakdown for June:
 - a. 62 incidents-
 - b. 20 in District
 - c. 42 out of District
 - d. 32 EMS (Emergency Medical Service)
 - e. 04 MVA (Motor Vehicle Accident)
 - f. 11 fires
 - g. 06 PSA (Public Service Assist)
 - h. 07 Smoke checks



BEYOND THE CALL

June 10th, 2020

MiWuk Sugar Pine Fire Department
P.O. Box 530
MiWuk VLG, CA
95346

At PHI, our mission states, "We are a team dedicated to continuous improvement in an environment that promotes trust, personal growth, and mutual respect." We hold ourselves to very high standards, and train every day to deliver our best to our colleagues and patients. We are proud to uplift and recognize those in E.M.S and Health Care who embody those same qualities we strive to uphold.

On June 6th, 2020 our flight crew responded to an incident near Lyons Reservoir for a patient that was involved in a dirt bike accident. The air medical crew landed in an open meadow further from the incident scene because of the dense terrain. Chelsey of Cal Fire came in a brush truck, drove through dense terrain and crossed a river to pick up the flight crew. Once on scene the flight crew provided initial medical care. The MiWuk Sugar Pine Fire Department and Cal Fire TCU –Twain Harte assisted the air medical crew with treatment of the patient's injuries and collectively assisted the air medical crew in securing the patient for transport back to the LZ.

MiWuk Sugar Pine Fire Department demonstrated outstanding proactive leadership and clinical excellence. Because of your willingness to go beyond the call, your positive attitude and engagement with the patient, he felt confident in the next phase of care. We are proud to work with dedicated clinicians like you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michele Guthrie'.

Michele Guthrie CFRN

A handwritten signature in black ink, appearing to read 'Deborah Ambrose'.

Deborah Ambrose RN, MSN

A handwritten signature in black ink, appearing to read 'Jennifer Holly'.

Jennifer Holly FP-C, CMTE
Air Medical Base Supervisor Med 4-2

Selection Criteria:

Fiscal Year 2020 Period 11 (May)
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	264,014.83	-39,309.78	224,705.05
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	439,240.10	0.00	439,240.10
127000	Accum Depreciation-Bldgs & Imp	-310,331.00	0.00	-310,331.00
129100	Accum Depreciation-Equipment	-127,785.92	0.00	-127,785.92
	Total Assets	1,070,163.12	-39,309.78	1,030,853.34
201210	Notes Payable-Current	-27,076.99	0.00	-27,076.99
202100	Accounts Payable	0.00	0.00	0.00
202200	Sales Tax Payable	-56.73	0.00	-56.73
203150	Payroll Clearing Account	0.00	0.00	0.00
203210	Salaries & Benefits Payable	-13,591.46	7,366.92	-6,224.54
203215	Accrued Vacation	-9,189.00	0.00	-9,189.00
203225	Accrued Sick	-5,774.00	0.00	-5,774.00
203500	Federal Withholding Payable	-1,859.16	1,015.38	-843.78
203600	FICA Payable	-2,739.34	1,536.37	-1,202.97
203700	State Withholding Payable	-730.07	404.57	-325.50
203935	Deferred Compensation Benefits	-175.00	112.50	-62.50
203945	SDI Payable	-179.06	100.62	-78.44
221005	Notes Payable-Long Term	-185,379.65	0.00	-185,379.65
	Total Liabilities	-246,750.46	10,536.36	-236,214.10
262010	Agency Obligation	-7,604.92	0.00	-7,604.92
280600	Capital Assets, net	-790,648.29	0.00	-790,648.29
	Total Fund Balance	-798,253.21	0.00	-798,253.21
411110	Ppty Taxes -Current Secured	-170,229.11	0.00	-170,229.11
412110	Ppty Taxes - Current Unsecured	-3,912.70	0.00	-3,912.70
416110	Supplemental Property Taxes -	-1,769.04	0.00	-1,769.04
441110	Interest Income	-1,509.71	0.00	-1,509.71
458110	State - Homeowners' Property T	-1,702.00	-324.66	-2,026.66
459119	State - Emergency Fire Fightin	-101,021.48	-22,422.19	-123,443.67
469207	Fed- VFA Grant	-2,908.01	0.00	-2,908.01
469840	Other Govs- San Francisco	-613.00	0.00	-613.00
471211	Benefit Assessments-Fire Assmt	-259,497.52	0.00	-259,497.52
483110	Miscellaneous Income	-117.00	0.00	-117.00
483111	Misc Income - Reimbursements	-2,331.97	-283.30	-2,615.27
491110	Sale Of Fixed Assets	-10,000.00	0.00	-10,000.00
496000	Donations	-716.44	0.00	-716.44
496060	Donations- Auxiliary-Utilities	-4,257.11	-437.02	-4,694.13
496063	Donations- Auxiliary- Clothing	-4,711.49	0.00	-4,711.49
496065	Donations- Auxiliary- Misc	-12,527.45	-361.46	-12,888.91
	Total Revenue	-577,824.03	-23,828.63	-601,652.66
511110	Regular Salaries	283,601.38	17,759.64	301,361.02
511132	Recruitment Expense	1,022.00	94.00	1,116.00
511140	Salaries - Termination	3,371.00	0.00	3,371.00
511153	Part-Time/Reserve Salaries	56,380.43	5,472.75	61,853.18
511160	Overtime Salaries	44,238.94	4,426.00	48,664.94
512225	Life Insurance	2,668.00	27.00	2,695.00
512310	Workers Compensation Insurance	21,297.26	0.00	21,297.26
512320	Sheriff (4850) Salaries	303.06	0.00	303.06
512410	F.I.C.A.	29,640.69	2,115.94	31,756.63
512420	Unemployment Insurance	101.00	125.00	226.00

TRIAL BALANCE

BY FUND

Selection Criteria:

Fiscal Year 2020 Period 11 (May)
Fund 9030 Mi-Wuk Fire District

<u>Account</u>	<u>Description</u>	<u>Beginning</u>	<u>Net Activity</u>	<u>Ending</u>
521210	Clothing & Personal Supplies	8,544.15	182.33	8,726.48
521310	Communications	3,723.30	297.82	4,021.12
521425	Food - Other	721.83	0.00	721.83
521510	Household Expense	2,728.39	180.36	2,908.75
521610	Insurance	5,637.00	0.00	5,637.00
522110	Maintenance Equipment	3,605.17	29.44	3,634.61
522120	Maint Equip-Vehicles	14,025.00	33.19	14,058.19
522122	Maint- Vehicles- Internal	715.53	0.00	715.53
522177	Fire Extinguisher Testing	138.49	0.00	138.49
522510	Maintenance - Buildings & Imps	2,343.23	-473.56	2,816.79
523210	Dues & Memberships	3,011.13	0.00	3,011.13
525110	Office Expense	1,016.54	73.63	1,090.17
525140	Office Expense - Photocopy	10.31	0.00	10.31
525150	Office Expense - Postage	363.93	0.00	363.93
526110	P S & S-Professional Services	9,886.65	225.00	10,111.65
526124	P S & S-Auditor-Controller	2,044.25	248.50	2,292.75
527110	Publications & Legal Notices	176.60	0.00	176.60
527210	Rents & Leases-Equipment	2,141.26	129.81	2,271.07
527310	Rents & Leases - Bldgs & Impro	135.00	0.00	135.00
527410	Small Tools	287.23	0.00	287.23
528110	Special Departmental Expense	1,758.37	0.00	1,758.37
528184	SDE-Awards & Certificates	5.89	0.00	5.89
529110	Transp. & Travel - Fuel	11,111.71	683.11	11,794.82
529120	Travel - Training And Seminars	2,315.02	55.00	2,370.02
529130	Trans. & Travel - Private Auto	341.85	91.72	433.57
529140	Travel	89.60	0.00	89.60
529210	Utilities	12,161.91	1,400.26	13,562.17
529910	Expendable Equipment	8,547.47	0.00	8,547.47
542200	Buildings & Improvements	1,644.25	0.00	1,644.25
543000	Vehicles	15,000.00	0.00	15,000.00
559000	Fixed Asset Contra Account	-15,000.00	0.00	-15,000.00
598410	Interest - Long-Term Debt	10,809.76	18,477.99	29,287.75
	Total Expenditures	552,664.58	52,602.05	605,266.63
822	Overtime Hours	1,470.95	102.80	1,573.75
850	Vacation Taken	256.00	0.00	256.00
852	Sick Leave	121.50	0.00	121.50
860	Vacation Leave Pay Off	112.84	0.00	112.84
862	Sick Leave Payoff	22.00	0.00	22.00
	Total Non-Budgetary Expenditures	1,983.29	102.80	2,086.09
		1,983.29	102.80	2,086.09

Report ID: TCGL0012R

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 1
Run Date 06/24/2020
Run Time 11:18:16

Fiscal Year: 2020 As of: 05-31-2020
Fund: 9030
Department: %
Beg. Account: 400000 to 999999
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	184,636.00	0.00	170,229.11	14,406.89	7.80
9030	204500	0000	412110	Ppty Taxes - Current Unsecured	4,566.00	0.00	3,912.70	653.30	14.31
9030	204500	0000	414110	Ppty Taxes - Prior Unsecured	92.00	0.00	0.00	92.00	100.00
9030	204500	0000	416110	Supplemental Property Taxes -	3,494.00	0.00	1,769.04	1,724.96	49.37
				Total Taxes	192,788.00	0.00	175,910.85	16,877.15	8.75
9030	204500	0000	441110	Interest Income	1,510.00	0.00	1,509.71	0.29	0.02
				Total Revenue From Use of Money And	1,510.00	0.00	1,509.71	0.29	0.02
9030	204500	0000	458110	State - Homeowners' Property T	2,060.00	324.66	2,026.66	33.34	1.62
				Total State Revenues	2,060.00	324.66	2,026.66	33.34	1.62
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	276,950.00	0.00	259,497.52	17,452.48	6.30
				Total Charges for Services	276,950.00	0.00	259,497.52	17,452.48	6.30
9030	204500	0000	483110	Miscellaneous Income	117.00	0.00	117.00	0.00	0.00
9030	204500	0000	483111	Misc Income - Reimbursements	20.00	0.00	20.00	0.00	0.00
				Total Miscellaneous Revenues	137.00	0.00	137.00	0.00	0.00
9030	204500	0000	491110	Sale Of Fixed Assets	10,000.00	0.00	10,000.00	0.00	0.00
9030	204500	0000	496000	Donations	717.00	0.00	716.44	0.56	0.08
				Total Other Financing Sources	10,717.00	0.00	10,716.44	0.56	0.01
				Department Total	484,775.00	324.66	450,411.18	34,363.82	7.09

Report ID: TCGL0012R

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 2
Run Date 06/24/2020
Run Time 11:18:17

Fiscal Year: 2020 As of: 05-31-2020
Fund: 9030
Department: %
Beg. Account: 400000 to 999999
Program Code: %

Dept 550 Revenue

MI Wuk- Special Projects

<u>Fund</u>	<u>Dept.</u>	<u>Program</u>	<u>Account</u>	<u>Description</u>	<u>Budgeted Amount</u>	<u>Current Period</u>	<u>Amount Received</u>	<u>Remaining Amount</u>	<u>Percent Remaining</u>
9030	204550	0000	459119	State - Emergency Fire Fightin	132,797.00	22,422.19	123,443.67	9,353.33	7.04
				Total State Revenues	132,797.00	22,422.19	123,443.67	9,353.33	7.04
9030	204550	0000	469207	Fed- VFA Grant	2,908.00	0.00	2,908.01	-0.01	-0.00
				Total Federal Revenues	2,908.00	0.00	2,908.01	-0.01	-0.00
9030	204550	0000	483111	Misc Income - Reimbursements	4,710.00	283.30	2,595.27	2,114.73	44.90
				Total Miscellaneous Revenues	4,710.00	283.30	2,595.27	2,114.73	44.90
9030	204550	0000	496000	Donations	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	496060	Donations- Auxiliary-Utilities	4,560.00	437.02	4,694.13	-134.13	-2.94
9030	204550	0000	496063	Donations- Auxiliary- Clothing	4,800.00	0.00	4,711.49	88.51	1.84
9030	204550	0000	496065	Donations- Auxiliary- Misc	17,365.00	361.46	12,888.91	4,476.09	25.78
				Total Other Financing Sources	26,725.00	798.48	22,294.53	4,430.47	16.58
				Department Total	167,140.00	23,503.97	151,241.48	15,898.52	9.51
				Fund Total	651,915.00	23,828.63	601,652.66	50,262.34	7.71

End of Report

Fiscal Year: 2020 As of: 05-31-2020
Fund: 9030
Department: %
Beg. Account: 400000 to 999999
Program Code: %

Dept 500 Expense

Mi Wuk Fire

**Target
8.33%**

Fund	Dept.	Program	Account	Description	Budgeted Amount	Current Period	Encumbered Amount	Expended Amount	Remaining Amount	Percent Remaining
9030	204500	0000	511110	Regular Salaries	238,308.00	16,580.28	0.00	220,031.66	18,276.34	7.67
9030	204500	0000	511132	Recruitment Expense	1,538.00	94.00	0.00	1,116.00	422.00	27.44
9030	204500	0000	511140	Salaries - Termination	3,371.00	0.00	0.00	3,371.00	0.00	0.00
9030	204500	0000	511153	Part-Time/Reserve Salaries	68,908.00	5,472.75	0.00	61,853.18	7,054.82	10.24
9030	204500	0000	511160	Overtime Salaries	54,000.00	4,426.00	0.00	48,664.94	5,335.06	9.88
9030	204500	0000	512215	Employee Physicals	161.00	0.00	0.00	0.00	161.00	100.00
9030	204500	0000	512225	Life Insurance	2,722.00	27.00	0.00	2,695.00	27.00	0.99
9030	204500	0000	512310	Workers Compensation Insurance	22,728.00	0.00	0.00	21,297.26	1,430.74	6.30
9030	204500	0000	512320	Sheriff (4850) Salaries	304.00	0.00	0.00	303.06	0.94	0.31
9030	204500	0000	512410	F.I.C.A.	27,984.00	2,115.94	0.00	25,625.15	2,358.85	8.43
9030	204500	0000	512420	Unemployment Insurance	1,500.00	125.00	0.00	226.00	1,274.00	84.93
				Total Salaries and Employee Benefits	421,524.00	28,840.97	0.00	385,183.25	36,340.75	8.62
9030	204500	0000	521210	Clothing & Personal Supplies	1,000.00	154.66	0.00	1,106.98	-106.98	-10.70
9030	204500	0000	521310	Communications	4,987.00	297.82	0.00	3,921.12	1,065.88	21.37
9030	204500	0000	521425	Food - Other	255.00	0.00	0.00	244.10	10.90	4.27
9030	204500	0000	521510	Household Expense	1,100.00	10.71	0.00	1,082.34	17.66	1.61
9030	204500	0000	521610	Insurance	5,637.00	0.00	0.00	5,637.00	0.00	0.00
9030	204500	0000	522110	Maintenance Equipment	4,289.00	29.44	0.00	3,520.44	768.56	17.92
9030	204500	0000	522120	Maint Equip-Vehicles	12,000.00	19.14	0.00	8,754.20	3,245.80	27.05
9030	204500	0000	522122	Maint- Vehicles- Internal	3,500.00	0.00	0.00	715.53	2,784.47	79.56
9030	204500	0000	522177	Fire Extinguisher Testing	340.00	0.00	0.00	138.49	201.51	59.27
9030	204500	0000	522510	Maintenance - Buildings & Imps	2,346.00	348.56	0.00	2,316.79	29.21	1.25
9030	204500	0000	522512	Maintenance - Grounds	50.00	0.00	0.00	0.00	50.00	100.00
9030	204500	0000	523210	Dues & Memberships	3,020.00	0.00	0.00	3,011.13	8.87	0.29
9030	204500	0000	525110	Office Expense	1,600.00	73.63	0.00	941.54	658.46	41.15
9030	204500	0000	525140	Office Expense - Photocopy	50.00	0.00	0.00	10.31	39.69	79.38
9030	204500	0000	525150	Office Expense - Postage	400.00	0.00	0.00	363.93	36.07	9.02
9030	204500	0000	526106	P S & S - Tax Admin Fee	5,528.00	0.00	0.00	0.00	5,528.00	100.00
9030	204500	0000	526107	P S & S -Tax Parcel Fee	4,201.00	0.00	0.00	0.00	4,201.00	100.00
9030	204500	0000	526110	P S & S-Professional Services	10,112.00	225.00	0.00	10,111.65	0.35	0.00
9030	204500	0000	526124	P S & S-Auditor-Controller	2,474.00	248.50	0.00	2,292.75	181.25	7.33
9030	204500	0000	527110	Publications & Legal Notices	250.00	0.00	0.00	176.60	73.40	29.36
9030	204500	0000	527210	Rents & Leases-Equipment	2,826.00	129.81	0.00	2,271.07	554.93	19.64
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	287.23	12.77	4.26
9030	204500	0000	528110	Special Departmental Expense	1,844.00	0.00	0.00	1,758.37	85.63	4.64
9030	204500	0000	528184	SDE-Awards & Certificates	6.00	0.00	0.00	5.89	0.11	1.83
9030	204500	0000	529110	Transp. & Travel - Fuel	10,000.00	413.86	0.00	8,191.20	1,808.80	18.09
9030	204500	0000	529120	Travel - Training And Seminars	2,500.00	55.00	0.00	2,370.02	129.98	5.20
9030	204500	0000	529130	Trans. & Travel - Private Auto	450.00	91.72	0.00	433.57	16.43	3.65
9030	204500	0000	529140	Travel	100.00	0.00	0.00	89.60	10.40	10.40

Report ID: TCGL0012

PeopleSoft
ORGANIZATION BUDGET STATUS

Page No. 2
Run Date 06/24/2020
Run Time 11:18:16

Fiscal Year: 2020 As of: 05-31-2020
Fund: 9030
Department: %
Beg. Account: 400000 to 999999
Program Code: %

Dept 500 Expense

Target
8.33%

Mi Wuk Fire

<u>Fund</u>	<u>Dept.</u>	<u>Program</u>	<u>Account</u>	<u>Description</u>	<u>Budgeted Amount</u>	<u>Current Period</u>	<u>Encumbered Amount</u>	<u>Expended Amount</u>	<u>Remaining Amount</u>	<u>Percent Remaining</u>
9030	204500	0000	529210	Utilities	9,917.00	968.64	0.00	8,763.13	1,153.87	11.64
9030	204500	0000	529910	Expendable Equipment	4,092.00	0.00	0.00	4,076.40	15.60	0.38
				Total Services and Supplies	95,309.00	3,066.49	0.00	72,726.38	22,582.62	23.69
9030	204500	0000	542200	Buildings & Improvements	1,650.00	0.00	0.00	1,644.25	5.75	0.35
9030	204500	0000	543000	Vehicles	15,000.00	0.00	0.00	15,000.00	0.00	0.00
				Total Fixed Assets	16,650.00	0.00	0.00	16,644.25	5.75	0.03
9030	204500	0000	559000	Fixed Asset Contra Account	-15,000.00	0.00	0.00	-15,000.00	0.00	0.00
				Total Fixed Assets	-15,000.00	0.00	0.00	-15,000.00	0.00	0.00
9030	204500	0000	598410	Interest - Long-Term Debt	39,143.00	18,477.99	0.00	29,287.75	9,855.25	25.18
				Total Depreciation	39,143.00	18,477.99	0.00	29,287.75	9,855.25	25.18
9030	204500	0000	691110	Appropriation For Contingencie	230,921.00	0.00	0.00	0.00	230,921.00	100.00
				Total Appropriation for Contingencie	230,921.00	0.00	0.00	0.00	230,921.00	100.00
				Department Total	788,547.00	50,385.45	0.00	488,841.63	299,705.37	38.01

Fiscal Year: 2020 As of: 05-31-2020
Fund: 9030
Department: %
Beg. Account: 400000 to 999999
Program Code: %

Dept. 550 Expense

MI Wuk- Special Projects

<u>Fund</u>	<u>Dept.</u>	<u>Program</u>	<u>Account</u>	<u>Description</u>	<u>Budgeted Amount</u>	<u>Current Period</u>	<u>Encumbered Amount</u>	<u>Expended Amount</u>	<u>Remaining Amount</u>	<u>Percent Remaining</u>
9030	204550	0000	511110	Regular Salaries	80,150.00	1,179.36	0.00	81,329.36	-1,179.36	-1.47
9030	204550	0000	512310	Workers Compensation Insurance	6,222.00	0.00	0.00	0.00	6,222.00	100.00
9030	204550	0000	512410	F.I.C.A.	6,132.00	0.00	0.00	6,131.48	0.52	0.01
				Total Salaries and Employee Benefits	92,504.00	1,179.36	0.00	87,460.84	5,043.16	5.45
9030	204550	0000	521210	Clothing & Personal Supplies	7,708.00	27.67	0.00	7,619.50	88.50	1.15
9030	204550	0000	521310	Communications	300.00	0.00	0.00	100.00	200.00	66.67
9030	204550	0000	521425	Food - Other	600.00	0.00	0.00	477.73	122.27	20.38
9030	204550	0000	521510	Household Expense	1,850.00	169.65	0.00	1,826.41	23.59	1.28
9030	204550	0000	522110	Maintenance Equipment	200.00	0.00	0.00	114.17	85.83	42.92
9030	204550	0000	522120	Maint Equip-Vehicles	5,500.00	14.05	0.00	5,303.99	196.01	3.56
9030	204550	0000	522510	Maintenance - Buildings & Imps	615.00	125.00	0.00	500.00	115.00	18.70
9030	204550	0000	522512	Maintenance - Grounds	0.00	0.00	0.00	0.00	0.00	0.00
9030	204550	0000	523210	Dues & Memberships	300.00	0.00	0.00	0.00	300.00	100.00
9030	204550	0000	525110	Office Expense	500.00	0.00	0.00	148.63	351.37	70.27
9030	204550	0000	527410	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00
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	4,710.00	269.25	0.00	3,603.62	1,106.38	23.49
9030	204550	0000	529210	Utilities	4,560.00	431.62	0.00	4,799.04	-239.04	-5.24
9030	204550	0000	529910	Expendable Equipment	7,700.00	0.00	0.00	4,471.07	3,228.93	41.93
				Total Services and Supplies	34,543.00	1,037.24	0.00	28,964.16	5,578.84	16.15
				Department Total	127,047.00	2,216.60	0.00	116,425.00	10,622.00	8.36
				Fund Total	915,594.00	52,602.05	0.00	605,266.63	310,327.37	33.89

End of Report

Cash on Hand by Month

	FY 19/20	FY 18/19	FY 17/18	FY 16/17	FY 15/16	FY 14/15
Jul 31	\$ 202,670.42	\$ 160,788.10	\$ 125,178.72	\$ 102,836.45	\$ 91,027.21	\$ 98,475.15
Aug 31	\$ 158,568.34	\$ 77,662.37	\$ 90,372.49	\$ 65,207.79	\$ 56,481.78	\$ 55,133.05
Sep 30	\$ 97,354.43	\$ 30,713.08	\$ 64,183.33	\$ 46,469.69	\$ 26,082.37	\$ 15,583.75
Oct 31	\$ 43,783.05	\$ 51.87	\$ 35,625.92	\$ 20,695.14	\$ 54.93	\$ 91.48
Nov 30	\$ 59.18	\$ 72.52	\$ 25,495.92	\$ 28,413.14	\$ 117.19	\$ 33.08
Dec 31	\$ 140,891.71	\$ 185,032.02	\$ 197,024.76	\$ 174,746.43	\$ 150,895.35	\$ 143,297.01
Jan 31	\$ 87,320.27	\$ 172,709.26	\$ 198,245.16	\$ 148,725.48	\$ 123,196.88	\$ 107,361.47
Feb 28	\$ 101,410.30	\$ 129,344.83	\$ 161,654.76	\$ 113,087.15	\$ 93,346.87	\$ 80,807.04
Mar 31	\$ 120,130.72	\$ 137,982.68	\$ 135,241.04	\$ 66,058.64	\$ 27,117.75	\$ 51,204.32
Apr 30	\$ 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		\$ 256,825.82	\$ 225,419.40	\$ 180,850.91	\$ 166,612.59	\$ 147,732.11

*November 30, 2019 cash balance includes an advance from Tuolumne County of \$47,300.00 - shortfall due to \$80,600.00 paid in OES strike team wages which will be reimbursed.

Advance reversed 12/01/2019 upon receipt of December taxes and Benefit Assessment.



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Tuolumne County Planning TOT And Parcel Tax Ballot Measures

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- Repair
- Auto Glass

Sonora
209-532-6738

By **B.J. Hansen**

Published Jul 7, 2020 01:10 pm



Tuolumne County Board of Supervisors Sign

View Photo

Sonora, CA – The Tuolumne County Board of Supervisors is moving towards putting two separate ballot measures before voters in November.

The first is an annual tax of \$150 on residential, commercial and business parcels, and a \$75 tax on mobile-home and unimproved parcels. It would bring around \$3.4-million to the county, and the money would be placed into a set-aside fire fund. It could help cover fire staffing, new equipment, infrastructure and other related needs. Williamson Act properties would be excluded from the tax.

In addition, the county is going to “give another go” on a 2-percent increase to the Transient Occupancy Tax. If approved, it would go up from the current 10-percent to 12-percent. It was noted that the increase would put it on par with neighboring counties like Mariposa and Calaveras, who in recent years have increased their tax to 12-percent. A similar measure in Tuolumne County failed by about 3-percentage points in March. Since that time, the county has had to make reductions in various programs, and more tough budget times are projected next year. Supervisor Ryan Campbell argued that the revenue from TOT is primarily

paid by those visiting the county so that local taxpayers are not subsidizing the services the visitors use. Increasing it to 12-percent, and expanding it to also cover campgrounds, would generate an extra \$1-million annually.

All five supervisors expressed support of putting some form of a parcel tax for fire on the ballot, but Supervisor Anaiah Kirk was opposed to trying the TOT increase again.

The vote to request that staff draft documents for both measures was approved, 4-1.

Written by BJ Hansen.

Report breaking news, traffic or weather to our News Hotline 532-6397. Send Mother Lode News Story photos to news@clarkebroadcasting.com. Sign up for our FREE myMotherLode.com Daily Newsletters by [clicking here](#).

An aerial photograph of a valley with dense forests and mountains in the background. The text is overlaid on the left side of the image.

Ballot Measure Options for November 2020

County Fire and Other Services



Mission Statement

We commit to providing exceptional public service that:

- Creates a healthy and safe community,
- Exercises natural, cultural, and financial resource stewardship,
- Promotes economic prosperity, and
- Enhances quality of life

Revenue Options

- **Tax**: a levy on an individual/entity, regardless of whether that individual/entity uses the service and the rate of the tax does not need to reflect the benefit that accrues to the individual tax payer.
- **Assessment**: an involuntary charge on real property or business, which must be levied in proportion to the benefit that each parcel or business receives from the improvements or services funded by the assessment.
- **Fees**: (sometimes called “rates”) –imposed upon a parcel/person as an incident of property ownership. There are various types of fees/rates: utility rates, benefit assessments, user fees, regulatory fees, and development and impact fees. User fees are charged to the person using the service and the amount is related to the actual cost of the goods/services provided.
- **General tax**: imposed to raise general revenues. Requires a majority vote to pass.
- **Special tax**: revenue goes for a specific purpose. Requires 2/3 to approve at election.
- **Parcel tax**: a special tax on a parcel of real property, generally a flat rate per parcel. Requires 2/3 to approve at election

Transient Occupancy Tax (TOT)—General Tax

- Transient Occupancy Tax (TOT) is a tax applied to the rental of accommodations for less than 30 consecutive days
- 10% TOT is currently collected for the rental of:
 - Hotels
 - Motels
 - House rentals (VRBO, Air BnB, etc.)
- NOT currently applicable to campgrounds or RV sites

TOT Comparison by County

Tuolumne County	10%
Amador County	10%
Calaveras County	12%
El Dorado County	10%
South Lake Tahoe	12% - 14% + \$3.00/\$4.50 night TBID
Mariposa County	12% + 1% Room Revenue
San Joaquin County	8.2%
Sonoma	12%
Stockton	8% + 4% Room Revenue
Stanislaus County	8.7%

TOT Collected in Tuolumne County

Fiscal Year	Amount Collected
15/16	\$3,325,364
16/17	\$4,541,718
17/18	\$4,559,015
18/19	\$4,826,458
19/20	\$3,569,248 (collected so far)

Transient Occupancy Tax Increase Options

TOT Increase	2%	\$ 980,000
Campgrounds and RV	12%	<u>\$ 873,000</u>
		\$1,063,000
TOT Increase	4%	\$1,096,000
Campgrounds and RV	14%	<u>\$1,017,940</u>
		\$2,113,940

Fire Funding Challenges

Funding Challenges

- Property tax and other revenue not keeping up with expenses
- More competition for grants
- Unpredictability in State Fire Reimbursement
- Increased expenses (personnel, equipment, etc.)

Greater Service Demands

- EMS delivery
- Natural Disaster response and increased fire problem
- Technical rescue
- Community expectations

General Fund Transfers to Fire

Fiscal Year	Amount
FY09-10	\$194,149.00
FY11-12	\$438,761.00
FY12-13	\$220,895.00
FY13-14	\$350,000.00
FY14-15	\$450,000.00
FY15-16	\$450,000.00
FY16-17	\$450,000.00
FY17-18	\$348,000.00
FY18-19	\$520,306.00
FY19-20	\$1,676,000.00
FY20-21	\$1,450,000.00

Funding County Fire—Parcel Tax

- Approximately 26,823 parcels to be included
 - Excluding City of Sonora, other fire districts and other public parcels (schools, etc.)
- Parcel Types included:
 - Mobile Homes—within mobile home parks
 - Unimproved—no habitable structures ie. agriculture land, vacant lots, etc.
 - Residential
 - Commercial
 - Business—tenants on commercial property with business valued over \$5,000

County Fire Service Priorities

- **Stabilize** County Fire Budget
- Establish a strategic **fleet replacement program** and modernize current outdated fleet within 10 years and establish funds and a **schedule for future replacement**
- Plan for **replacement of required equipment** including Self-Contained Breathing Apparatus, Jaws of Life, personal protective equipment ("turnouts", etc.), hose, appliances, etc.
- Establish a plan to **modernize emergency response dispatching** with the installation of Automatic Vehicle Locators/Mobile Data Terminals in the County Fire Fleet within ten years
- Establish a strategic fire station location plan and modernize facilities by **building three new fire stations** within ten years with funds and a schedule to **staff future fire stations** within the County

Parcel Tax—\$65.00

Parcel Tax	\$65.00
<u>Parcels</u>	<u>26,823</u>
Revenue Generated	\$1,743,495

- ✓ County fire budget stabilized
- After ten years, no effective equipment or apparatus replacement schedule is funded
- This amount allows one fire apparatus to be replaced each year and small amounts for deferred facility maintenance and limited equipment replacement
- After ten years, 13 fire engines and 3 water tenders (more than half the fleet) still need to be replaced, some as much as 32 years old
- No new fire stations have been built, staffed, or remodeled

Parcel Tax—\$90.00

Parcel Tax	\$90.00
<u>Parcels</u>	<u>26,823</u>
Revenue Generated	\$2,414,070

- ✓ County fire budget stabilized
- ✓ After ten years, mandated equipment has been replaced and AVL has been placed on all new equipment
- After ten years, two new fire stations have been built. *No staff costs included*
- Eight engines and one water tender still need to be replaced by 2030, some are up to 29 years old
- After ten years no vehicle reserve dollars

Parcel Tax—\$130.00

Parcel Tax	\$130.00
<u>Parcels</u>	<u>26,823</u>
Revenue Generated	\$3,486,990

- ✓ County fire budget stabilized
- ✓ All vehicles have been replaced within 10 years and a plan with reserves has been established
- ✓ After ten years, mandated and industry standard equipment has been installed with a plan for replacement and AVL installed on all new equipment
- ✓ After ten years, three new fire stations have been built
- ✓ After ten years, vehicle and capital replacement reserves are beginning to be set aside in preparation to build additional fire stations and continue with the fleet and equipment replacement schedules

Variable Rate Options

Option #1

Mobile homes and unimproved parcels	\$75.00
Residential / Commercial / Business:	\$150.00
Revenue Generated	\$3,438,600

Option #2

Unimproved parcels	\$50.00
Mobile homes	\$75.00
Residential / Commercial / Business	\$160.00
Revenue Generated	\$3,462,150

Considerations:

All parcel types utilize fire services

Keep ballot measure simple

Tax should increase by CPI annually with no termination date

Timeline for November 3rd Ballot Measures

- Requires 2 readings of ordinance
 - July 21st—First reading with public hearing
 - August 4th—Second reading and passing two resolution
- If changes to ballot measure, would require a special meeting
- **Deadline to place on ballot: August 7th**
- Requires 2/3 approval of County voters in all TRAs, including City of Sonora residents

Direction and Recommendation

- Taxes—TOT and/or Parcel Tax for Fire?
- At what rates?
- Parcel Tax—flat rate or variable and at what rates?
- Timeline to approve ordinance

Staff Recommendation:

- Focus on funding fire services for now
- Simple measure without a lot of variability
- No sunset period
- Increase rate by CPI annually, capped at 2%, consistent with Proposition 13 increases on property tax

Option #1

Mobile homes and unimproved parcels	\$75.00
Residential / Commercial / Business:	\$150.00
Revenue Generated	\$3,438,600

TU  **LUMNE**
C O U N T Y