

Ebbetts Pass Fire District



BOARD OF DIRECTORS
NOTICE OF REGULAR MEETING
Via teleconference webinar
9:00 A.M. Tuesday, November 17, 2020
1037 Blagen Road, Arnold

In compliance with recently issued guidelines from the State of California and other governing agencies, and in order to aid in keeping the public safe, Ebbetts Pass Fire District (EPFD) will be conducting our Board Meeting via teleconference until further notice.

To access the meeting please visit zoom.us website and enter Meeting ID: 972 2169 4768 with password: 655985. If you need assistance in accessing this information, please email epfd@epfd.org or call the EPFD office at 209-795-1646, Monday through Friday, 8:00 am to 5:00 pm. You may also register in advance for this meeting: <https://zoom.us/j/98481189190?pwd=bEg0d2c2ZkF0WTZvdWhwMitEbmFlZz09>

If you would like to comment on any item on our Agenda or an item not on the Agenda, please submit those in writing to our office at PO Box 66, 1037 Blagen Road, Arnold CA 95223 or via email at epfd@epfd.org at least 24 hours before the meeting. You may also submit comments via the "Chat" function available during the teleconference online.

MEMBERS OF THE BOARD

Mike Barr, President Denny Clemens, Secretary
Jon Dashner J. Scott McKinney Pete Neal

Concerning Public Comment

Please Note: The Board of Directors offers the opportunity for the public to speak to specific agenda items during the time that agenda item is discussed by the Board. The Board also allows an opportunity for the public to speak on non-agenda items during "public comments" prior to the conclusion of the meeting. The Board may not make any decision related to non-agendized items until the next Board meeting.

AGENDA

1. **Call to Order, Flag Salute, Roll Call**
2. **Public Appearances/Comment:** The Board will hear public comment on any agendized or non-agendized item. The Board may discuss public comment but may not take action.
3. **Consent Items:** Board action limited to discussion and approval of:
 - 3.1. Minutes: 10/20/20
 - 3.2. Acceptance of October 2020 Checks Listings and Authorize to File for Audit
4. **Committee Reports:** The Board will discuss the status of the following matters. The Board may take action on recommendations and/or give direction to staff or committee members related to follow-up on specific matters addressed by the committee.

NOTICE OF REGULAR MEETING – continued

November 17, 2020

- 4.1. **Finance Committee** (Directors Dashner & McKinney)
 - 4.2. **Personnel/Safety Committee** (Directors Dashner & McKinney)
 - 4.3. **Fire Prevention Committee** (Director Barr & Clemens)
 - 4.4. **Apparatus/Equipment Committee** (Directors Clemens & Neal)
5. **Scheduled Items:** The Board will discuss and take action on the specific items listed below.
- 5.1. **Ebbetts Pass Personnel Committee:** Consideration of Paramedicine School Sponsorship
 - 5.2. **Ebbetts Pass Fire District:** Recommendation for documents to be destroyed
 - 5.3. **Purchase of 2000 Squad / Rescue Vehicle:** Purchase of 2000 Ford F-450 Squad / Rescue from Murphy's Fire Protection District
 - 5.4. **Letter from Fleet Manager – Battalion Chief Aaron Downing:** Request to approve vehicles for surplus
 - 5.3.1. Resolution 2020-9 approving the Surplus of vehicles:
 - VIN: 1FDKF38M9 PNB10358 1993 Ford Pickup
 - VIN: 3GNGK26J5TG146325 1996 Chevrolet Suburban
 - VIN: 4PICT02D9MA00672 1991 Pierce Lance
 - 5.5. **Ebbetts Pass Fire District Policy Update: End 30-day review**
 - 5.5.1. Policy 5040 Budget Preparation
 - 5.5.2. Policy 5050 Accounting Procedures
 - 5.5.3. Policy 5060 Expense Authorization
 - 5.5.4. Policy 5070 Purchase Procedures
 - 5.6. **Amador Fire Protection District:** Thank you letter from Amador Fire Protection District
 - 5.7. **Calaveras County Assessor – Leslie Davis:** Low land value exemption criteria proposed change
6. **Reports:** The Board will hear reports on the following matters. The Board may discuss information contained in these reports.
- 6.1. Administrative Report
 - 6.2. Legislative Report
 - 6.3. Administrative – EMS
7. **Comments, Questions, and Consideration:** The Board will entertain comments and questions from the following individuals or representatives. The Board may discuss these comments or questions on these items but may not take action.
- 7.1. Board Members
 - 7.2. Firefighters' Association
 - 7.3. Employees' Group
 - 7.4. Public Comments
8. **Adjournment of Regular Meeting**

ADMINISTRATIVE STAFF:
Michael Johnson, Fire Chief
Cheryl Howard, Secretary

Ebbetts Pass Fire District



MINUTES
Board of Directors
October 20, 2020

SUBJECT TO APPROVAL

1. The meeting was called to order with proper social distancing among everyone and with accommodation for the public through the use of Zoom Meetings at 9:00 A.M. by Board President Michael Barr and the Pledge of Allegiance was recited. Directors present: Michael Barr, Denny Clemens, Jon Dashner, Scott McKinney, and Pete Neal.

District personnel present: Fire Chief Mike Johnson, Cheryl Howard
Battalion Chief Rodney Hendrix
Engineer-Paramedic Chuck Hatcher
Firefighter-Paramedic Raymond J. (RJ) Schulze

Others present: Cal Trans representatives: Mike Johnson, Chris Baker, and Glen
No electronic requests for joining in the meeting.

Media present: None

2. **PUBLIC APPEARANCES/COMMENT** – Mike Johnson and Chris Baker reported on plans for vegetation management along Highway 4 and intersecting roadways.

3. **CONSENT ITEMS**

Mr. McKinney made a motion to approve the Consent Items as presented. Mr. Clemens seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).

4. **COMMITTEE REPORTS**

- 4.1. **Finance Committee (Directors Dashner & McKinney)**

Chief Johnson reported that the District still had \$415,801 in the accounts as of the end of September which is good news that the District had not transitioned to a loan basis with the County as yet this fiscal year. He added there had been higher than normal payroll runs dues to involvement with the mutual aid system. There would be a presentation possibly next month on financial strategies from Cal Municipal regarding methods to reduce interest on CalPERS unsecured liability. The financial auditor was currently working on the 2019-20 fiscal year audit.

- 4.2. Personnel Committee (Directors Dashner & McKinney)
Chief Johnson introduced Raymond “RJ” Schulze and asked him to tell a bit about himself. The Board members welcomed him. Chief Johnson noted that Spencer Hickok will be starting on October 21st.
- 4.3. Fire Prevention Committee (Directors Barr & Clemens)
Chief Johnson noted there was nothing to report since the possible approval of the Ordinance 2020 was later in the agenda.
- 4.4. Apparatus/Equipment Committee (Directors Clemens & Neal)
Chief Johnson reported the Pierce Quantum was now in service. Engineer Hatcher then shared some observations regarding its use. Chief Johnson reported the new engine specification process was still underway.

Chief Johnson reported that planning for the next fiscal year had included a planned new squad capital outlay. However, Murphys Fire Protection District had placed in surplus status a 2004 Ford F450 with a fire buildup with only 32,000 miles. Staff had reviewed the unit and thought it would meet the District’s needs. BC Hendrix reported that he had the unit weighed and there was room to add equipment and still be under the unit’s weight capacity. The general consensus was to make an offer to MFPD for the purchase of the squad.

5. Scheduled Items

- 5.1. SDRMA: SB-1159 COVID-19 Presumption Law
Chief Johnson reported that he had included this for the Board’s information regarding the COVID-19 Presumption Law and the action required if an employee tested positive.
- 5.2. EPFD: Recommendation for Documents Destruction
Chief Johnson reported that the item presented to the Board for destruction met the Policy 1060 timeline of 7+ years and he recommended the Board approve the destruction of the listed documents. Mr. McKinney made a motion to approve the destruction of the items listed as ready for destruction dated 10/9/2020. Mr. Neal seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).
- 5.3. Calaveras Public Power Agency: Voting for At-Large Board of Directors Position
Mr. Dashner made a motion to vote for Michael Johnson of Ebbetts Pass Fire District and send the ballot accordingly. Mr. Clemens seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal).
- 5.4. Ordinance 2020: End Review Period--Approve/Deny Forwarding for Ratification
Chief Johnson reported that he had not received any public comments regarding the proposed ordinance although there had been recommendations on various levels to add a burn ban on private lands. Mr. Dashner made a motion to approve Ordinance 2020 as presented and to send it to the Calaveras County Board of Supervisors for

ratification. Mr. Clemens asked to amend the motion to include the correction on Appendix "B" Item 11 to read "3 – 4 inches" instead of "34 inches." Mr. Dashner concurred. Mr. McKinney seconded; motion passed 5-0 (AYES: Barr, Clemens, Dashner, McKinney, Neal). The Board instructed Chief Johnson to forward the document in order to have it ratified.

The Board members noted they would like to continue discussion regarding amending the Ordinance to include some form of banning cooking/warming fires during times of high fire danger.

5.5. EPFD Policy Update: Begin 30-day Review

Chief Johnson reported that these policies included updates to match current practices.

6. **REPORTS**

6.1. Administrative Report

Chief Johnson reported there had not been an increase of COVID-19 in our area. He noted there had been discussions regarding postponing the annual awards dinner restaurant having limited capacity to host diners due to COVID-19 restrictions.

6.2. Legislative Report

Chief Johnson noted most everything was waiting on the results of the upcoming elections.

6.3. Administrative - EMS

Chief Johnson reported on the latest information regarding Calaveras Fire JPA activity for presenting a response to the RFP for the Calaveras North and South Ambulance Zones.

7. **COMMENTS, QUESTIONS, CONSIDERATIONS**

7.1. Board Members

Mr. Dashner complimented Chief Johnson for keeping the Board apprised of activities in the District and the County.

7.2. Firefighters Association – Battalion Chief Rodney Hendrix reported that the Association hoped to have the Awards Dinner later in the new year. He also reported that the annual raffle fundraiser had been canceled for this year but should be ready to be sent out in 2021.

7.3. Employees' Group – None

7.4. Public Comments

None

8. ADJOURNMENT

Mr. Dashner made a motion to adjourn. Mr. McKinney seconded; motion passed unanimously. 10:24 A.M.

Respectfully submitted,

Cheryl Howard
District Secretary

REVENUE ACCOUNT SUMMARY SHEET - October 2020

Fire Operations:					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Property Tax - Current Secured	4010	2,181,293	0.00	0.00	0%
Administrative Fee (SB2557)	4013	(39,444)	0.00	0.00	0%
Unitary Tax	4015	46,197	0.00	0.00	0%
Supplemental Tax - Current Secured	4017	14,382	0.00	0.00	0%
Property Tax - Current Unsecured	4020	31,294	0.00	0.00	0%
Supplemental Tax - Current Unsecured	4027	902	0.00	0.00	0%
Prior Unsecured Taxes	4040	2,153	0.00	0.00	0%
Transient Occupancy Taxes	4072	18,691	0.00	0.00	0%
Interest	4300	-	0.00	0.00	
Rents and Leases	4301	-	0.00	4,200.00	
HOPTR	4463	24,188	0.00	0.00	0%
State Grant - OTS & VFA	4455	94,000	0.00	0.00	0%
Timber Tax	4465	-	0.00	0.00	
State Aid for Public Safety	4472	14,250	0.00	0.00	
Federal Grant - AFG	4505	75,000	0.00	0.00	0%
Reimbursement - Personnel	4542	30,000	0.00	18,900.10	63%
Reimbursement - Equipment	4543	5,000	0.00	0.00	0%
HazMat Release Response Plan	4592	-	0.00	0.00	
Report Fees	4593	-	0.00	0.00	
PG&E - Station Grounds Usage	4642	-	0.00	19,100.00	
Charges for Current Service (hydrants)	4679	10,500	0.00	0.00	0%
Other Refund - Prior Year Taxes	4684	-	0.00	0.00	
Training Fees	4689	-	3000.00	3,000.00	
Gifts/Donations	4707	-	75.00	175.00	
Refund - Misc.	4708	-	1507.72	11,055.21	
Other Revenue	4712	20,835	0.00	5,208.12	25%
Miscellaneous Revenue	4713	500	0.00	0.00	0%
Refunds - Insurance	4743	-	0.00	0.00	
Sale of Surplus Property	4800	-	0.00	0.00	
Total		2,529,741	4,582.72	61638.43	2%

EMS/Paramedic Program					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax	4077	362,185	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	228,854	0.00	0.00	
Refunds - Insurance	4743	-	0.00	0.00	
Total		591,039	0.00	0.00	0%

Station 3 AMBULANCE A					
ACCOUNT	No.	BUDGETED	RECEIVED Month	Year-To-Date	% Received Year-To-Date
Special Tax	4077	828,955	0.00	0.00	0%
Special Tax - Sustain ALS	4077 S	1,089,749	0.00	0.00	0%
State Grant - COVID-19	4455	5,000	0.00	0.00	0%
Other Programs - State (GEMT)	4479	9,000	0.00	0.00	0%
State Other Aid (IGT)	4580	120,000	0.00	0.00	
EMS Transport Revenue	4660	750,000	82,068.63	314,085.45	42%
Collections	4679	-	698.77	1,005.85	
Calaveras Co. >PG&E Butte Fire	4799	206,000	0.00	204,075.41	99%
Refunds - Insurance	4743	-	3,652.28	9,130.70	
Total		3,008,704	86,419.68	528297.41	18%

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2020**

Fund 2290 Ebbetts Pass Fire

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	22900000 399,210.51
1007	Outstanding Checks	22900000 (111,839.87)
1016	Imprest Cash	22900000 40,000.00
Total Assets		\$327,370.64
<u>Liabilities</u>		
2002	Accounts Payable	22900000 1,163.60
2002	Accounts Payable	22900010 (1,163.60)
2091	Accts Payable - Staledated Cks	22900010 4,929.08
Total Liabilities		\$4,929.08
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	22900000 1,841,126.02
3043	Reserve for Imprest Cash	22900000 40,000.00
Total Fund Balance		\$1,881,126.02
Year-to-Date Revenues		\$609,272.80
Year-to-Date Expenditures		\$2,167,957.26
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$322,441.56
Total Liabilities and Fund Equity		\$327,370.64

FIRE OPERATIONS ACCOUNT SUMMARY SHEET - OCT 2020

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001.1-					
Salaries/Wages	-.001	1,094,488	94,256.07	358,722.12	735,765.88	33%
Extra Hire	-.002	10,000	0.00	0.00	10,000.00	0%
Extra Hire - Intern	-.003	40,306	2,245.49	26,093.14	14,212.86	65%
ST/TF FF Payments	-.004	30,000	13,041.94	57,225.12	(27,225.12)	191%
Volunteer FF Relief	-.005	40,000	450.46	2,002.59	37,997.41	5%
Retirement	-.050	238,123	20,792.80	81,755.86	156,367.14	34%
Group Insurance	-.055	232,240	18,809.67	78,664.26	153,575.74	34%
Uniform Allowance	-.062	3,600	0.00	1,400.00	2,200.00	39%
SERVICES & SUPPLIES	5111.1-					
Safety Clothing	-.111	10,000	0.00	241.76	9,758.24	2%
Safety Equipment	-.115	6,000	0.00	0.00	6,000.00	0%
Communications-Radios	-.121	27,000	5,288.69	5,828.76	21,171.24	22%
Communications-Phone	-.124	12,000	1,160.70	4,757.51	7,242.49	40%
Food - Fire Line Meals	-.131	1,200	0.00	75.61	1,124.39	6%
Housekeeping	-.141	8,000	1,367.07	2,997.39	5,002.61	37%
Insurance-Prop/Liability	-.151	15,009	0.00	15,009.00	-	100%
Insurance-Workers Comp	-.153	62,966	0.00	29,862.39	33,103.61	47%
Maintenance-Apparatus	-.181	45,000	7,946.29	31,356.82	13,643.18	70%
Maintenance-Utilities	-.182	10,000	338.85	1,056.99	8,943.01	11%
Building Maintenance	-.201	21,700	5,132.36	7,831.13	13,868.87	36%
Emergency Care/Rescue	-.211	1,275	0.00	0.00	1,275.00	0%
Memberships	-.221	7,755	0.00	375.00	7,380.00	5%
Office Expense	-.241	12,050	2,477.32	3,225.13	8,824.87	27%
Office Expense-Postage	-.243	1,000	55.00	268.40	731.60	27%
Office Expense-Copies	-.245	1,500	130.85	529.43	970.57	35%
Professional Services	-.271	33,000	418.50	3,604.20	29,395.80	11%
Small Tools/FF Equipment	-.401	88,000	1,609.57	2,713.81	85,286.19	3%
Small Tools-Hose/SCBA	-.402	15,700	53.63	10,005.09	5,694.91	64%
Special District Expense	-.411	17,000	240.92	3,129.35	13,870.65	18%
SDE--Health Maintenance	-.412	4,200	266.45	406.45	3,793.55	10%
Training	-.422	12,500	3,027.52	3,590.98	8,909.02	29%
Travel/Education	-.478	9,000	0.00	0.00	9,000.00	0%
Transportation Fuel	-.480	20,000	1,800.41	3,176.70	16,823.30	16%
Utilities - Water/Sewer	-.501	10,280	0.00	3,306.03	6,973.97	32%
Utilities - Electrical	-.504	11,500	776.68	3,353.72	8,146.28	29%
Utilities - Propane	-.505	20,000	0.00	596.80	19,403.20	3%
LAFCO Fee	5627	3,242	0.00	3,241.49	0.51	100%
FIXED ASSETS						
Building Fund: Structures	5640	211,698	105,848.61	105,848.61	105,849.39	50%
Equipment	5701	890,601	0.00	20,600.76	870,000.24	2%
Fire Operation Fund Totals		3,277,933	287,535.85	872,852.40	2,405,080.60	27%

CHECKS ISSUED LISTING - Oct 2020**FIRE OPERATIONS**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.1.001: SALARIES			
18396, 18495	Payroll / Statutory Elective Withholding		\$85,926.24
18396, 18495	Paychex Fee	Employer Cost	\$304.68
1091263, 109148	PARS	Employee Withholding	\$299.83
18397, 18496	EPFF Local #3581	dues and meals withholding	\$900.00
18579	CalPERS	employee/employer	6,825.32
5001.1.002: EXTRA HIRE - Hydrant Maintenance			<i>none issued</i>
5001.1.003: EXTRA HIRE - SPECIAL			
18396, 18495	Intern Payroll / Statutory Withholding		2,079.48
1091263, 109148	PARS withholding		166.01
5001.1.004: Expenditure: ST/TF Firefighter Payment			
16184, 16283	Payroll / Statutory Withholding		12,483.80
1091263, 109148	PARS withholding		558.14
5001.1.005: Expenditure: Volunteer Firefighter Payment			
	PARS	trust administration	450.46
5001.1.050: RETIREMENT (PERS)			
18579	CalPERS	Employer Portion	12,103.01
18579	CalPERS	Unfunded Liability	8,339.79
18579	CalPERS	GASB 68 Fee	350.00
5001.1.055: GROUP INSURANCE			
16184, 16283	Supplemental Life Premium Withholding		-113.60
1092026	FDAC-EBA	vis/den/life ins premium	1,347.35
1091556	Hometown Health	medical premium	903.00
1092030	SDRMA-Employee Benefit Service - medical premium		\$16,672.74
5001.1.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.1.111: SAFETY CLOTHING			<i>none issued</i>
5111.1.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.1.121: COMMUNICATIONS: RADIOS			
1092033	Power Works	radio and ancillary equipment	5,288.69

CHECKS ISSUED LISTING - Oct 2020

FIRE OPERATIONS

5111.1.124: COMMUNICATIONS: TELEPHONE

1092023 AT&T	phone Sta. 2 & 4	197.35
1092025 Comcast Cable - Sta1	internet/phone monthly charges	357.21
1092293 Comcast Cable - Sta 2	internet/phone monthly charges	141.06
1092292 Verizon Wireless	monthly service	100.56
1091392 Verizon Wireless	monthly service	364.52

5111.1.131: FOOD/FIRE LINE MEALS

none issued

5111.1.141: HOUSEHOLD EXPENSE

1091549 AmeriPride Services, Inc.	towel/rag service	216.97
1091339 US Bank	microwave	103.26
1091553 Ebbetts Pass Lumber Co	kickdown doorstop	26.67
1092031, 1092300 Sierra Janitorial Supply	soap dispenser, cleaning supplie	698.39
1091390 Anchor Pest Control	pest control	120.00
1091551 CA Waste Recovery Systems	trash disposal	201.78

5111.1.151: INSURANCE: PROPERTY/LIABILITY

none issued

5111.1.153: INSURANCE: WORKER'S COMPENSATION

none issued

5111.1.181: MAINTENANCE: APPARATUS

1091394 Arnold Tire & Auto Care	U1008: tire valve extensions	21.34
1091550 Arnold Auto Supply Inc	U2102, U1006, U6001: parts	1,137.51
1091395 Golden State EVS Inc	U1006: aux pump seal kit	408.19
1091399 US Bank	U1003: front brakes/parts	1,932.07
1091552 Ebbetts Pass FF Association	reimb U1006 relief valve display	2,720.94
1091554 Golden State EVS Inc	U1004/8: switches	165.73
1091558 Mello Transmission Co	U1006: transmission pan & kit	1,352.03
1092294 Golden State EVS Inc	U1008: mirror, rem control sw	208.48

5111.1.182: MAINTENANCE: UTILITIES

1075727 US Bank	U3015: battery	186.76
1076325 Arnold Auto Supply	U3015/8: parts	74.79
1076335 Arnold Automotive	U3015: exh manifold repair	4,471.71

5111.1.201: BUILDING & GROUNDS MAINTENANCE

1091387 Abbotts Snow Removal	sta. 2 snow removal	2,280.00
1091389 Alternative Energy	Sta. 2 floor heating repair	1,777.00
1091399 US Bank	plexiglass	220.00
1091550 Arnold Auto Supply	fuel line clamp	5.36
1092028 Ebbetts Pass Gas Service	Sta. 1: service 7 HVAC systems	850.00

CHECKS ISSUED LISTING - Oct 2020**FIRE OPERATIONS****5111.1.211: EMERGENCY CARE**

none issued

5111.1.221: MEMBERSHIPS/SUBSCRIPTIONS

none issued

5111.1.241: OFFICE EXPENSE

1091399 US Bank	BC computer/monitor	1,361.37
1091399 US Bank	spam blkr, office supp,	476.95
1091399 US Bank	Active 911 subscription	14.00
1091560 Wiley Computer Works	computer work	625.00

5111.1.243: OFFICE EXPENSE: POSTAGE

1091399 US Bank	stamps	55.00
JE Calaveras Co	mailing of checks	

5111.1.245: OFFICE EXPENSE: COPIES

1092296 Inland Business Systems	copier maintenance fee	130.85
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5111.1.271: PROFESSIONAL SERVICES

18550 Nossaman LLP	legal services	\$418.50
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5111.1.401: SMALL TOOLS/FF EQUIPMENT

1091553 Ebbetts Pass Lumber Co	sawzall blades	19.29
1091554 Golden state EVS Inc	shipping for returned auto charge	40.28
1092295 FailSafe Testing	ground ladder testing	1,550.00

5111.1.402: SMALL TOOLS: HOSE / SCBA

1091399 US Bank	webbing for hose packes	53.63
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5111.1.411: SPECIAL DISTRICT EXPENSE

1091399 US Bank: SAMBA	CA EPN reporting	39.81
1091399 US Bank	awards, zoom mtgs sub, coins	907.13

5111.1.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE

1091559 Nationwide Medical Supply	flu vaccine	\$172.45
1092290 Adventist Health Sonora	lab draw	94.00

5111.1.422: TRAINING

18440 Ryan Miguel	reimburse EMT class registrator	450.00
1091399 US Bank	building permit fee	1,767.08
1091399 US Bank	fog machine & fluid; book	402.44
1092024 CA Dept of Forestry	2018 Inst 2 class fee	408.00

CHECKS ISSUED LISTING - Oct 2020

FIRE OPERATIONS

5111.1.478: TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.1.480: TRANSPORTATION FUEL		
18510 Hunt & Sons Inc	diesel fuel	1,589.22
1092298 Ebbetts Pass Gas Service	unleaded fuel	211.19
5111.1.501: UTILITIES: WATER/SEWER		<i>none issued</i>
5111.1.504: UTILITIES: ELECTRICITY		
JE CPPA	electricity	776.68
5111.1.505: UTILITIES: PROPANE		<i>none issued</i>
5640 F: STRUCTURES		
1092598 WestAmerica Bank	Lease 526-01226	105,848.61
5701 F: EQUIPMENT		<i>none issued</i>

ENGINE PARAMEDIC PROGRAM ACCOUNT SUMMARY SHEET - Oct 2020

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-.001	341,811	32,019.82	101,048.21	240,762.79	30%
Retirement	-.050	104,280	9,288.70	36,295.07	67,984.93	35%
Group Insurance	-.055	92,345	5,611.20	26,894.90	65,450.10	29%
Uniform Allowance	-.062	1,200	0.00	600.00	600.00	50%
SERVICES & SUPPLIES	5111					
Safety Clothing	-.111	2,728	0.00	0.00	2,728.00	0%
Safety Equipment	-.115	1,000	0.00	0.00	1,000.00	0%
Communications-Radios	-.121	1,000	0.00	317.00	683.00	32%
Communications-Phone	-.124	615	88.54	397.58	217.42	65%
Housekeeping	-.141	1,900	328.91	619.70	1,280.30	33%
Insurance-Prop/Liability	-.151	2,500	0.00	2,500.00	-	100%
Insurance-Workers Comp	-.153	17,038	0.00	8,259.81	8,778.19	48%
Maintenance-Apparatus	-.181	2,900	0.00	175.72	2,724.28	6%
Professional Services	-.271	2,200	0.00	0.00	2,200.00	0%
Small Tools-Hose/SCBA	-.402	500	0.00	60.23	439.77	12%
Special District Expense	-.411	700	6.00	24.00	676.00	3%
SDE--Health Maintenance	-.412	1,500	57.49	57.49	1,442.51	4%
Training	-.422	4,000	0.00	26.45	3,973.55	1%
Travel/Education	-.478	2,700	0.00	0.00	2,700.00	0%
Transportation Fuel	-.480	6,500	886.99	2,507.51	3,992.49	39%
SPECIAL TAX HANDLING FEE	5411	3,622	0.00	0.00	3,622.00	0%
Engine Paramedic Program Totals		591,039	48,287.65	179,783.67	411,255.33	30%

CHECKS ISSUED LISTING - Oct 2020 ENGINE PARAMEDIC

Check No.	PAID TO	PURPOSE	AMOUNT
5001.2.001: SALARIES			
18396, 18495	Payroll / Statutory Elective Withholding		\$29,634.15
18396, 18495	Paychex Fee	Employer Cost	\$73.16
1091263, 109148	PARS	Employee Withholding	\$0.00
18397, 18496	EPFF Local #3581	dues and meals withholding	\$300.00
18579	CalPERS	employee/employer	\$2,012.51
5001.2.050: RETIREMENT (PERS)			
18579	CalPERS	Employer Portion	\$4,603.09
18579	CalPERS	Unfunded Liability	\$4,554.36
18579	CalPERS	GASB 68 Fee	131.25
5001.2.055: GROUP INSURANCE			
16184, 16283	Supplemental Life Premium Withholding		\$0.00
1092026	FDAC-EBA	med/vis/den/life insurance premi	\$399.00
1092030	SDRMA-Employee Benefit Service - medical premium		\$5,212.20
5001.2.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.2.111: SAFETY CLOTHING			<i>none issued</i>
5111.2.115: SAFETY EQUIPMENT			<i>none issued</i>
5111.2.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.2.124: COMMUNICATIONS: TELEPHONE			
1092025	Comcast Cable - Sta1	portion internet/phone	\$50.00
1092292	Verizon Wireless	monthly service	\$38.54
5111.2.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.2.141: HOUSEHOLD EXPENSE			
1091549	AmeriPride Services, Inc.	towel/rag service	\$86.79
1091390	Anchor Pest Control	pest control	\$48.00
1092300	Sierra Janitorial Supply	cleaning supplies	\$194.12
5111.2.151: INSURANCE: PROPERTY/LIABILITY			<i>none issued</i>
5111.2.153: INSURANCE: WORKER'S COMPENSATION			<i>none issued</i>
5111.2.181: MAINTENANCE: APPARATUS			<i>none issued</i>

CHECKS ISSUED LISTING - Oct 2020 ENGINE PARAMEDIC

5111.2.201: BUILDING & GROUNDS MAINTENANCE		<i>none issued</i>
5111.2.271: PROFESSIONAL SERVICES		<i>none issued</i>
5111.2.402: SMALL TOOLS: HOSE / SCBA		<i>none issued</i>
5111.2.411: SPECIAL DISTRICT EXPENSE		
1091399 US Bank: SAMBA Holdings	EPN report	\$6.00
5111.2.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		
1091559 Nationwide Medical Supply	flu vaccine	\$57.49
5111.2.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE		<i>none issued</i>
5111.2.422: TRAINING		<i>none issued</i>
5111.2.478: TRAVEL/EDUCATION/TRAINING		<i>none issued</i>
5111.2.480: TRANSPORTATION FUEL		
18510 Hunt & Sons Inc	fuel	\$886.99
5411 P: SPECIAL TAX HANDLING FEE		<i>none issued</i>

STATION 3 A ACCOUNT SUMMARY SHEET - Oct 2020

ACCOUNT	No.	BUDGET	Month	Year-To-Date	ACCOUNT BALANCE	% Disbursed Year-To-Date
SALARIES & BENEFITS	5001					
Salaries/Wages	-001	1,249,643	129,167.25	476,086.86	773,556.14	38%
Retirement	-050	251,922	20,616.51	80,918.43	171,003.57	32%
Group Insurance	-055	346,315	23,794.38	109,419.18	236,895.82	32%
Uniform Allowance	-062	6,000	0.00	2,430.00	3,570.00	41%
SERVICES & SUPPLIES	5111					
Safety Clothing	-111	15,000	6,121.94	6,121.94	8,878.06	41%
Safety Equipment	-115	2,250	251.17	251.17	1,998.83	11%
Communications-Radios	-121	4,500	0.00	878.05	3,621.95	20%
Communications-Phone	-124	3,575	349.94	1,447.91	2,127.09	41%
Food - Fire Line Meals	-131	400	0.00	100.55	299.45	25%
Housekeeping	-141	6,000	571.54	1,493.81	4,506.19	25%
Insurance-Prop/Liability	-151	13,000	0.00	13,000.00	-	100%
Insurance-Workers Comp	-153	53,267	0.00	25,414.80	27,852.20	48%
Maintenance-Ambulances	-183	31,250	60.02	2,597.67	28,652.33	8%
Building Maintenance	-201	5,000	0.00	818.79	4,181.21	16%
Emergency Care/Rescue	-211	43,080	5,066.18	10,929.66	32,150.34	25%
Memberships	-221	150	0.00	0.00	150.00	0%
Office Expense	-241	4,800	229.00	456.66	4,343.34	10%
Office Expense - Copies	-245	150	0.00	93.80	56.20	63%
Professional Services	-271	59,640	3,685.56	18,977.00	40,663.00	32%
Small Tools/FF Equipment	-401	7,050	0.00	1,079.58	5,970.42	15%
Special District Expense	-411	8,800	1,822.00	2,552.00	6,248.00	29%
SDE--Health Maintenance	-412	3,100	344.91	2,156.91	943.09	70%
SDE--Administrative Fee	-413	3,800	0.00	0.00	3,800.00	0%
Training	-422	12,000	0.00	26.45	11,973.55	0%
Travel/Education	-478	4,500	0.00	505.22	3,994.78	11%
Transportation Fuel	-480	18,000	1,542.77	6,662.68	11,337.32	37%
Utilities - Water/Sewer	-501	1,200	0.00	442.01	757.99	37%
Utilities - Electrical	-504	1,900	172.56	636.43	1,263.57	33%
Utilities - Propane	-505	5,000	0.00	0.00	5,000.00	0%
SPECIAL TAX HANDLING FEE	5411	21,476	0.00	0.00	21,476.00	0%
REFUND OVERPAYMENT	5612	20,747	0.00	0.00	20,747.00	0%
FIXED ASSETS						
Building Fund: Structures	5640	-	0.00	0.00	-	
Equipment	5701	300,399	0.00	235,650.27	64,748.73	
Fire Operation Fund Totals		2,503,914	193,795.73	1,001,147.83	1,502,766.17	40%

CHECKS ISSUED LISTING - Oct 2020**STATION 3 A**

Check No.	PAID TO	PURPOSE	AMOUNT
5001.3.001: SALARIES			
18396, 18495	Payroll / Statutory and Elective Withholding		\$118,403.44
18396, 18495	Paychex Fee	Employer Cost	\$317.01
1091263, 109148	PARS	Employee Withholding	\$0.00
18397, 18496	EPFF Local #3581	dues and meals withholding	\$1,725.00
18579	CalPERS	employee/employer	\$8,721.80
5001.3.050: RETIREMENT (PERS)			
18579	CalPERS	Employer Portion	\$12,183.37
18579	CalPERS	Unfunded Liability	\$7,864.39
18579	CalPERS	GASB 68 Fee	\$568.75
5001.3.055: GROUP INSURANCE			
16184, 16283	Supplemental Life Premium Withholding		(\$185.00)
1092026	FDAC-EBA	vis/den/life insurance premium	\$1,858.64
1092030	SDRMA-Employee Benefit Service - medical premium		\$22,120.74
5001.3.062: UNIFORM ALLOWANCE			<i>none issued</i>
5111.3.111: SAFETY CLOTHING			
1091398	L N Curtis & Sons	turnout set (2)	\$6,121.94
5111.3.115: SAFETY EQUIPMENT			
1091396	Golden West Industrial Supply	EMS safety glasses	\$251.17
5111.3.121: COMMUNICATIONS: RADIOS			<i>none issued</i>
5111.3.124: COMMUNICATIONS: TELEPHONE			
1091393	Comcast - Sta. 3	monthly service	\$262.88
1091392	Verizon Wireless	monthly service	\$8.92
1092292	Verizon Wireless	monthly service	\$78.14
5111.3.131: FOOD/FIRE LINE MEALS			<i>none issued</i>
5111.3.141: HOUSEHOLD EXPENSE			
1091549	AmeriPride Services, Inc.	towel/rag service	\$130.19
1091390	Anchor Pest Control	pest control	\$72.00
1091551	CA Waste Recovery Systems	trash disposal	\$78.16
1092300	Sierra Janitorial Supply	cleaning supplies	\$291.19

CHECKS ISSUED LISTING - Oct 2020**STATION 3 A**

5111.3.151: INSURANCE: PROPERTY/LIABILITY		<i>none issued</i>
5111.3.153: INSURANCE: WORKER'S COMPENSATION		<i>none issued</i>
5111.3.183: MAINTENANCE: AMBULANCES		
1091550 Arnold Auto Supply Inc	U3508/9: DEF	\$60.02
5111.3.201: BUILDING & GROUNDS MAINTENANCE		<i>none issued</i>
5111.3.211: EMERGENCY CARE		
1091397, 1092027 Life Assist Inc.	medical supplies	\$3,396.14
1091559 Nationwide Medical Surgical	medical supplies	\$282.45
1092032 Teleflex	EZ-IO needleset	\$1,195.25
1091388 Airgas	oxygen	\$192.34
5111.3.221: MEMBERSHIPS/SUBSCRIPTIONS		<i>none issued</i>
5111.3.241: OFFICE EXPENSE		
1091399 US Bank	active 911 subscription	\$14.00
1091560 Wiley Computer Works	computer work	\$215.00
5111.3.245: OFFICE EXPENSE: COPIES		<i>none issued</i>
5111.3.271: PROFESSIONAL SERVICES		
1091561 Wittman Enterprises LLC	transport billing services	\$875.00
1091555 Elinor Hall, MPH	IGT consultation services	\$750.00
JE CalCo Sheriff's Office	ambulance dispatch fee	\$1,642.06
18550 Nossaman LLP	legal services	\$418.50
5111.3.401: SMALL TOOLS/FF EQUIPMENT		<i>none issued</i>
5111.3.411: SPECIAL DISTRICT EXPENSE		
1091399 US Bank: SAMBA Holdings	EPN report	\$24.00
1091391 Angels Investigations	background investigation	\$800.00
1092029 Jocelyn Roland	pre-employment screening	\$900.00
1092291 CA Dept of Justice	fingerprint reporting	\$98.00
5111.3.412: SPECIAL DISTRICT EXPENSE: HEALTH MAINTENANCE		
1091559 Nationwide Medical Supply	flu vaccine	\$344.91
5111.3.413: SPECIAL DISTRICT EXPENSE: ADMINISTRATIVE FEE		

CHECKS ISSUED LISTING - Oct 2020**STATION 3 A**

16227 Dept. of Health Care Services	GEMT QAF 2020 Qtr 1	\$3,128.40
16227 Dept. of Health Care Services	GEMT QAF 2020 Qtr 2	\$3,441.24
5111.3.422: TRAINING		none issued
5111.3.478: TRAVEL/EDUCATION/TRAINING		none issued
5111.3.480: TRANSPORTATION FUEL		
18510 Hunt & Sons Inc	fuel	\$1,316.91
1092034 WEX Bank	fuel	\$225.86
5111.3.501: UTILITIES: WATER/SEWER		none issued
5111.3.504: UTILITIES: ELECTRICITY		
JE CPPA	electricity	\$172.56
5111.3.505: UTILITIES: PROPANE		none issued
5411 A: SPECIAL TAX HANDLING FEE		none issued
5640 A: STRUCTURES		none issued
5701 A: EQUIPMENT		none issued
8001/5612 A: REFUNDS		none issued

Ebbetts Pass Fire District



TO: Ebbetts Pass Board of Directors

DATE: November 13, 2020

FROM: Personnel Committee

SUBJECT: Consideration of Paramedicine School Sponsorship

The Ebbetts Pass Fire District Personnel Committee has requested that Alex Baker present on his own behalf to the Ebbetts Pass Board of Directors his desire to attend Paramedic School through being sponsored by the District. This is a result of the Personnel Committee seeking alternative means to fill Firefighter Paramedic vacant positions some time ago with educating an existing Firefighter EMT to the Paramedic level. Alex Baker was the only permanent full-time Firefighter EMT who presented interest in becoming a paramedic if the opportunity was presented. Since this alternative means to fill our vacancies was considered we have had success in filling our firefighter paramedic needs with high quality candidates and are now considering our firefighter paramedic full at this time. Now Alex Baker is prepared to present his continued desire to be sponsored for Paramedic School attendance for possible Board approval.

Fire Chief, Mike Johnson on behalf of the Personnel Committee

Ebbetts Pass Fire District

Ebbetts Pass Fire District



DATE: 11/06/20
TO: EPFD Board of Directors
FROM: EPFD Administration
RE: Recommendation for EPFD Documents to be Destroyed

According to EPFD Policy 1060, Fire District Records: Retention and Disposition, a group of documents has been prepared for destruction on 11/04/20. The documents include:

Transport Billing Records 2002-2014 (10 boxes)

Fiscal Year 2002-03	Fiscal Year 2008-09
Fiscal Year 2003-04	Fiscal Year 2010-11
Fiscal Year 2004-05	Fiscal Year 2011-12
Fiscal Year 2005-06	Fiscal Year 2012-13
Fiscal Year 2006-07	Fiscal Year 2013-14
Fiscal Year 2007-08	

Patient Care Reports 2001-2013 (6 boxes)

PCRs: 2001	PCRs: 2005	PCRs: 2009
PCRs: 2002	PCRs: 2006	PCRs: 2010
PCRs: 2003	PCRs: 2007	PCRs: 2011
PCRs: 2004	PCRs: 2008	PCRs: 2012
		PCRs: 2013

Invoices for Checks Issued for the following fiscal years: (8 boxes)

2005-06	2008-09	2011-12
2006-07	2009-10	2012-13
2007-08	2010-11	

Thank you
Cheryl Howard

Ebbetts Pass Fire District



TO: Ebbetts Pass Board of Directors

DATE: November 13, 2020

FROM: Mike Johnson – Fire Chief

SUBJECT: Request to purchase 2000 Ford F-450 Squad / Rescue from Murphy's Fire Protection District

I would like to recommend the purchase of the 2000 Ford F-450 Squad / Rescue from Murphy's Fire Protection District for the price of \$22,000. This unit if obtained it will become the Districts Squad vehicle carrying our specialized rescue equipment. Currently we are utilizing a 1993 reserve ambulance that is not in good working order and isn't an optimum vehicle for the purpose of carrying specialized rescue equipment.

Sincerely,

Mike Johnson
Fire Chief
Ebbetts Pass Fire District

Ebbetts Pass Fire District



TO: Ebbetts Pass Board of Directors

DATE: November 13, 2020

FROM: Aaron Downing – Battalion Chief / Fleet Manager

SUBJECT: Request to approve vehicles for surplus

I would like to recommend the following apparatus / vehicles to be declared surplus to the Ebbetts Pass Board of Directors:

1993 Ford Pickup (Ambulance) VIN: 1FDKF38M9 PNB10358
1996 Chevrolet Suburban VIN: 3GNGK26J5TG146325
1991 Pierce Lance VIN: 4PICT02D9MA00672

It is my intent with your approval to sell the Type 1 Engine Listed through an internet listing with a minimum bid of \$3,500. The remaining two vehicles will be sold for a minimum of \$1,000 each to recover the value the vehicles have after the radio equipment is removed to be repurposed.

Sincerely,

Aaron Downing
Battalion Chief / Fleet Manager
Ebbetts Pass Fire District

EBBETTS PASS FIRE DISTRICT RESOLUTION No. 2020-9

Resolution Declaring Items Surplus

Whereas the Ebbetts Pass Fire District owns the items listed below:

1993 Ford Pickup, VIN 1FDKF38M9 PNB10358

1996 Chevrolet Suburban, VIN 3GNGK26J5TG146325

1991 Pierce Lance, VIN 4PICT02D9MA000672

Whereas the above-listed equipment because of age, type, and non-compatibility with existing equipment is found not to be necessary for any fire district purpose;

Now, therefore, it is resolved by the Board of Directors that the above-listed equipment is hereby declared surplus,

Be it further resolved that that Fire Chief shall determine if said items have value and is authorized to trade, sell, or otherwise dispose of said items.

Passed, Approved and Adopted this 17th day of November 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Board

ATTEST:

Secretary of the Board

Ebbetts Pass Fire Protection District	Policy: 5040
Subject: Budget Preparation	Effective Date: 07/14/14 Supersedes: 09/28/2013 Revision Date: 2017

01. The Fire Chief shall prepare an annual preliminary budget proposal and present it to the Board's Finance and Audit Committee at the April meeting for review. The Finance Committee and Fire Chief shall then present the proposed preliminary budget during the April meeting of the Board of Directors. Comments and recommendations of individual Board members should be submitted to the Finance Committee prior to its May meeting.
02. Comments and recommendations of the Board shall be considered in making adjustments to the proposed preliminary budget during the May meeting of the Finance Committee. The proposed preliminary budget shall be presented for adoption as the preliminary budget during the May meeting of the Board of Directors. The preliminary budget must be approved by the Ebbetts Pass Board of Directors prior to the new fiscal year.
03. Prior to the adoption of a final budget, a summary of the preliminary budget shall be presented on the Districts Website. Copies of the entire preliminary budget shall be made available to the public on the District's Website. ~~to the public by publication in local newspapers.~~
 - 03.1. Copies of the entire preliminary budget shall be made available to the public at the District Station One
 - 03.2. Public presentation of the preliminary budget shall also include information pertaining to establishing the Gann Appropriations Limit for the fiscal year.
04. Prior to adoption of the final budget, the public shall be invited to make comments regarding any item in the budget and/or the proposed Gann Appropriations Limit.
05. The final budget and Gann Limitation shall be adopted ~~by October~~ in September of each fiscal year.
06. Trust funds balances shall allocated in the following manner:
 - 06.1 Trust funds created and managed through special taxes approved by the voters of the District can only be used for the purposes as specified in the ballot. Surpluses within any fiscal year in such budgets shall be kept within that trust fund.

06.2 All surplus revenues (other than those generated through special taxes) within a fiscal year are to be allocated amongst the District's Trust Funds as determined by the Fire Chief and Finance Committee.

06.3 The current trust fund list for the Ebbetts Pass Fire District consists of the following:

**General Reserve
Building Trust
Fleet Replacement
Emergency Reserve
Paramedic Reserve (Special Tax)
Station 3 Ambulance (Special Tax)**

Ebbetts Pass Fire District	Policy: 5050
Subject: Accounting Procedures	Effective Date: 05/19/92 Supersedes: N/A Review Date: 05/19/2015

01. The District shall maintain a secondary system of accounting independent of the County Auditor.
02. The District's accounting procedures shall include provisions for identifying and tracking all sources of income and expenditures.
03. The District shall conduct monthly reconciliations between records provided by the County Auditor's Office and the District's independent accounting system.
04. As directed, District staff shall provide financial reports and summaries to the Board of Directors.
05. The District shall maintain an accounting or inventory of all equipment, tools, clothing, and vehicles that individually have an original cost of more than ~~\$50,000~~ \$5,000.
06. The District shall contract to have an independent audit of financial records conducted at the conclusion of each fiscal year.

Ebbetts Pass Fire District	Policy: 5050
Subject: Accounting Procedures	Effective Date: 05/19/92 Supersedes: N/A Review Date: 05/19/2015

Ebbetts Pass Fire District	Policy: 5060
Subject: Expense Authorization	Effective Date: 05/19/92 Supersedes: N/A Review Date: 05/19/2015

01. Without specific Board approval, individual Board members shall not expend District funds or otherwise financially obligate the District in an amount exceeding \$600.00 within any given fiscal year.
02. Under such limitations and guidelines as established by the Board of Directors, authorization to make purchases, maintain equipment, and maintain facilities may be delegated to staff.
03. Under such guidelines as may be established by the Board, and only at such time as adequate revenues have been posted, the Fire Chief is authorized to purchase line items approved within the adopted budget.

04.

After input from District administrative staff into the Calaveras County Auditor-Controller's payment system of applicable invoices that are ready for payment, the Board members may approve the payment of the batch and staff is then directed to forward the information to the Auditor-Controller's Office for check issuance on the District's behalf. Two Board member signatures are required for batch approval. Batch approval includes the following specification under penalty of perjury: the items included in the batch(es) are true and correct, that the amounts are properly due this claimant (vendor), that no items have been previously paid, and, furthermore, the articles or services specified in the referenced batch(es) were necessary, ordered for use by this District, and the articles or services have been delivered or performed as stated.

All expenditures shall be paid by District warrants having authorized signatures of the Finance and Audit Committee members or, in one or both of their absences, two Board members.

05. On behalf of the Board of Directors, the District's Finance and Audit Committee is authorized to review and sign District warrants. Authorization to pay.
06. Working on behalf of the Board of Directors, the Finance and Audit Committee is authorized to recommend inter-account transfers as may be needed to maintain adequate account balances during the fiscal year for review and action at the next Board meeting.
07. Transfers of unanticipated revenues, unencumbered reserves, and designated reserves into expenditure accounts shall have Board approval.
08. The Fire Chief is authorized to make non-budgeted purchases, and/or initiate repairs not to exceed \$2000.00, for emergency equipment lost, damaged, or otherwise needed to keep apparatus and emergency vehicles in a safe operational condition and shall notify one of the

Ebbetts Pass Fire District	Policy: 5060
Subject: Expense Authorization	Effective Date: 05/19/92
	Supersedes: N/A
	Review Date: 05/19/2015

following: Board Chairperson or, in ~~his~~-their absence, the Secretary or, in ~~his~~-their absence, a Finance Committee member, or in their absence, a Board member.

09. In the absence of the Fire Chief, the Duty Relief Officer or Shift Captain shall contact the Board Chairperson or, in ~~his~~-their absence, the Secretary or, in ~~his~~-their absence, a Finance Committee member, or in their absence, a Board member, for approval of emergency purchases or repairs. The Board Chairperson is authorized to approve such repairs and expenditure as may be necessary to keep emergency equipment and vehicles in a safe, operational condition.

Policy 5060 Page 1 of 2

10. Under limitations as established by the Board within Policy Series 5070, for the purpose of efficiency of maintaining ongoing daily operations, open-capped purchase order accounts at designated retail businesses may be authorized by the Board.

11. All purchases made for the District by staff shall be authorized by the Fire Chief and shall be in conformance with the approved District budget.

EXCEPTIONS: Shift personnel are authorized to encumber open-capped District purchase orders at local retailers for items necessary to maintain ongoing daily operations.

Without authorization from the Fire Chief, Duty Relief Officer, or Board, individual purchases made on open-capped purchase orders shall be limited to ~~\$100.00~~ ~~\$50.00~~.

12. A petty cash fund shall be maintained in the District Office having a maximum balance-on-hand of \$150.00.

13. Whenever employees or Directors of the District incur "out-of-pocket" expenses for items or services appropriately related to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District's petty cash fund.

14. Reimbursements for valid "out-of-pocket" expenditures which exceed the amount available in the petty cash fund shall be reimbursed by issuing a warrant from the appropriate expense account.

15. No personal checks shall be cashed from the petty cash fund.

16. ~~While attending a District approved function, the District may advance an employee or director \$45.00 per diem for each day of travel to use for meals and other necessary expenses. Upon return, While attending a District approved function, the District will reimburse for meals and other necessary expenses. The employee or director shall present~~

Ebbetts Pass Fire District	Policy: 5060
Subject: Expense Authorization	Effective Date: 05/19/92 Supersedes: N/A Review Date: 05/19/2015

~~receipts or other documentation for reimbursement of travel expenses. If the total of the receipts exceeds the amount advanced, the District shall reimburse the employee or directors, or if the total is less than the amount advanced, he or she shall return any amount he or she did not use for business expenses. Any amount unreturned shall be reported as income according to Internal Revenue Service rules.~~

16.1. EXCEPTION: It shall be the policy of the District that public funds shall not be used for the purchase of alcoholic beverages.

16.2. Employees or directors shall be reimbursed for all legitimate expenses incurred in attending any meetings or in making any trips on official District business. Reimbursement for the cost of the use of a private vehicle shall be on the basis of total miles driven and at the rate specified in the Internal Revenue Service Guidelines in effect at the time of the vehicle usage.

Ebbetts Pass Fire District

Policy: **5060**

Subject: **Expense Authorization**

Effective Date: 05/19/92

Supersedes: N/A

Review Date: 05/19/2015

Ebbetts Pass Fire District	Policy: 5070
Subject: Purchase Procedures	Effective Date: 05/19/1992 Supersedes: Review Date: 5/19/2015

01. All purchases/payment for services shall be initiated by a purchase requisition.

EXCEPTION: Purchases under ~~\$100.00~~ ~~\$50.00~~ made on approved open-capped purchase orders at designated retailers. See Policy No., 5060.10.

~~Warrants issued~~ Checks approved for payment of utility and fuel invoices.
02. All purchase requisitions shall be approved by the Fire Chief.
03. The Fire Chief is authorized to approve purchase requisitions under the guidelines and limitations established by the Board of Directors within Policy Series 5060.
04. Authorized purchase requisitions shall receive a purchase order number and the appropriate expenditure account will be encumbered.
05. Documentation related to purchase/expenditure shall be attached to purchase requisitions.
06. Purchase requisitions and supporting documentation shall be attached to the corresponding ~~as per Policy 5060.04 warrant for presentation to the Finance Committee/ Board for warrant signatures.~~
07. Purchase Order Filing:

Original - purchase order alphabetic file with attachments
Yellow - accounts payable/warrant file
Photocopy - mailed to vendor if requested

AMADOR FIRE PROTECTION DISTRICT

810 Court Street, Jackson California 95642-2132 (209) 223-6391



August 15, 2020

Ebbets Pass Fire District
Attention: Mike Johnson, Fire Chief
1037 Blagen Rd
Arnold CA 95223

PO Box 66

Re: 1P9CA02J7KA040434

Dear Fire Chief Johnson,

On behalf of the men and women of the Amador Fire Protection District (AFPD), the AFPD Board of Directors and the citizens of Amador County, I express our genuine gratitude for your generous donation of a 1989 Pierce Arrow 105 foot Aerial Ladder Fire Truck to the Amador Fire Protection District.

This is the first of its kind fire apparatus to become part of our operational fleet. The unique capabilities of this fire truck will improve our operational abilities by allowing us to establish elevated master streams and readily access heights beyond the reach of our ground ladders.

AFPD plans to utilize this apparatus to the best of our abilities to serve the needs of our community. Furthermore, we are extremely appreciative of your support and time given to us to train our personnel on the safe and effective use of this valuable equipment.

Respectfully,

A handwritten signature in black ink that reads "Walter White".

Walter White, Fire Chief
Amador Fire Protection District

RECEIVED

NOV - 6 2020

Ebbets Pass Fire District 1

FROM: Leslie Davis, Calaveras Co Assessor
TO: epfd@epfd.org

Good morning,

State Law allows the Board of Supervisors to exempt property from assessment that has a value so low that, if not exempt, the total taxes and applicable exemption would amount to less than the cost of assessing and collecting them. As you may know, the property tax function includes four departments: Assessor, Treasurer-Tax Collector, Auditor-Controller, and Assessment Appeals. An analysis of the cost to assess, collect, and apportion property taxes demonstrates that it is costing the county more to assess certain properties worth than the taxes that are collected on those properties. That threshold is \$ 10,000. The county is responsible to fund the property tax function but it can charge a Property Tax Administration fee to all districts except school districts. This analysis considered net costs to the county after Property Tax Administration fees that are charged to all districts except schools.

This morning, I took a request to the Board of Supervisors to increase the Low Value Exemption from \$2,000 to \$10,000. The \$2,000 exemption was approved by the Board in 1991 and has not been increased over the years. If the Low Value Exemption is increased to \$10,000 it will reduce the \$8 billion assessment roll by \$25,215,224. During the discussion, concerns were raised that the schools and special districts will lose funds in addition to the County and may have something to say about the proposal. Accordingly, they postponed the matter to December 8, 2020 for action.

I've attached a copy of the Staff Report and Resolution so you can read the proposal. It provides more background than this email. I have also attached a spreadsheet that calculates the impact on each entity that shares property tax funds. The spreadsheet uses this year's tax rates but the proposal will not affect this year. It cannot go into effect until the 2021-22 fiscal year because it takes effect for the assessment roll after the exemption is approved. This year's property taxes are based on last year's assessments.

The Board would like you to be aware of this proposal so you have an opportunity to provide input or ask questions. Questions that you may have can be sent to me.

Leslie K Davis
Calaveras County Assessor

+++++

CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

Short Name/Subject Low Value Exemption	Board Meeting Date December 8, 2020	Agenda Number
Dept: Assessor Contact: Leslie Davis Preparer: Leslie Davis Phone: (209) 754-6356	Supervisory District Number Countywide	
Published Notice Required: No Public Hearing Required: No		Estimated Time: 10 Minutes
Type of Document: Resolution PowerPoint Presentation Included: No Budget Transfer Included (Must be signed by Auditor): No Complete Agreement Required: No Position Allocation Change: No		

RECOMMENDATION:

Adopt a Resolution Exempting from Taxation Real and Personal Property where the Cost of Assessing and Collecting Exceeds the Taxes.

DISCUSSION/SUMMARY:

Section 7 of Article XIII of the California Constitution provides that the Legislature may authorize a county board of supervisors to exempt real property having a value so low that, if not exempt, the total taxes and applicable subventions on the property would amount to less than the cost of assessing and collecting them. Section 2 of Article XIII gives the legislature broader authority to exempt personal property from taxation. The legislature enacted Section 155.20 of the Revenue and Taxation Code to provide the necessary statutory implementation of a low value exemption. It applies to real and personal property.

On February 19, 1991, the Board of Supervisors passed Resolution No. 91-75 which exempted real and personal property with a value of less than \$2,000 from taxation. Since then, Revenue and Taxation Code Section 155.20, has been amended multiple times. Those amendments increased the low value exemption to \$5,000 then \$10,000 for qualifying fee interests and, for possessory interests, the code was amended to increase the low value exemptions to \$50,000. The statute requires a board of supervisors opting to establish a low value exemption for one or more classes of property to determine at what level the costs of assessing the property and collecting taxes, assessments, and subventions on the property exceeds the proceeds to be collected. The exemption levels must be uniformly established by the Board for each class of property, and they must be adopted on or before the lien date for the fiscal year in which they are to apply. The Board may also opt to authorize the exemption levels it establishes to continue in effect for successive fiscal years, and it retains the authority to rescind or revise the exemption levels later on. Section 155.20 also now authorizes the Board to allow the Assessor a choice on how to administer the exemption once established without further authorization from the county board of supervisors.

In 2002, the Assessor asked the Board to consider increasing the low value exemption to \$5,000. The Board demurred. The Assessor is now asking the Board to consider increasing the Non-Possessory Interest exemption to \$10,000.

In determining the costs related to assessing and collecting taxes, an analysis was made of the

Low Value Exemption
December 8, 2020

actual costs of each of three departments involved in the property tax function and the Assessment Appeals Board. Data developed by the Auditor's Office was used for this analysis. Based on that data, the costs per parcel were determined to be \$105.95 which would support a low value exemption of \$10,595. That number exceeds the amount allowable by law for non-possessory interests in property, the maximum being \$10,000. The calculations were shared with the Board in a Study Session on August 18, 2020 as follows:

Department	Function	%	Total Cost	# units	Cost
Assessor	Roll Maintenance	10	\$ 1,965,121	48,986	\$ 4.01
	All Events	90	\$ 1,965,121	18,273	\$ 96.79
TC/AC/AAB	Bill/Collect/Allocate	100	\$ 244,548	47,476	\$ 5.15
Cost per parcel:					\$ 105.95

The costs per parcel would allow a small increase in the exemption for Possessory Interest assessment. However, that increase is minimal and a different exemption for Possessory Interests is not recommended.

A \$10,000 Low Value Exemption for Non-Possessory Interests will remove approximately \$25,000,000 from the assessment roll based on 2020 assessed values. This equates to less than one-third of one percent (0.32%) of the entire assessment roll based on the 2020 roll totals after exemptions. The breakdown is as follows:

Property Type	Number	Assessed Value
Real Property	2,388	\$ 14,720,186
Business Property	562	\$ 2,729,360
Aircraft	11	\$ 81,800
Boats	1,352	\$ 6,896,380
Possessory Interest	56	\$ 322,676
Manufactured Homes	72	\$ 414,651
Other	10	\$ 50,171
Total	4,451	\$ 25,215,224

Approximately 41% of those values depreciate annually. Hence, they do not contribute to an increase in the assessment roll. Almost 80 real property assessments are mineral rights or grazing rights.

It should be noted, that the low value exemption does not apply to properties that are subject to restrictions such as Ag Preserve. Properties can only qualify for one exemption so the Low Value Exemption cannot be added to a property receiving another type of exemption. And, the board does not have the authority to exempt new construction unless the total value of the property is \$10,000 or less.

The Low Value Exemption is intended to improve efficiency by eliminating work that costs more to perform than the revenues that are generated.

FINANCING:

There is no cost associated with this action. In fact, this action should improve efficiency in all departments involved with the property tax function. It will result in a loss of property tax revenue.

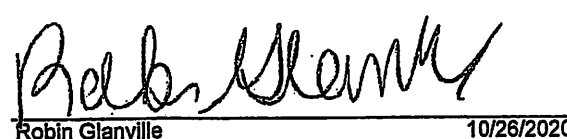
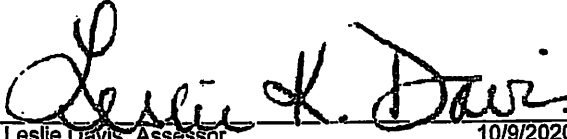
ALTERNATIVES:

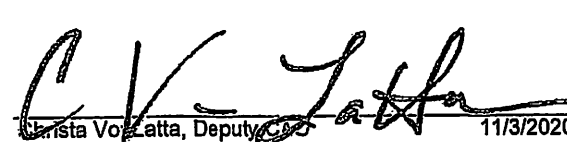

The Board can choose to take no action which would leave the existing Low Value Exemption of \$2,000 in place. This is not recommended because the purpose of the exemption is to improve efficiency of government operations by eliminating work that does not result in adequate revenues to cover the cost of the work.

OTHER AGENCY INVOLVEMENT:

Auditor-Controller and Treasurer-Tax Collector

APPROVED BY:


Leslie Davis, Assessor 10/9/2020 Robin Gianville 10/26/2020


Julie Moss-Lewis, Deputy County Counsel 10/28/2020 Christa VonZatta, Deputy CAO 11/3/2020

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS
STATE OF CALIFORNIA
December 8, 2020

Resolution
No. (ID # 5657)

**RESOLUTION EXEMPTING FROM TAXATION REAL AND
PERSONAL PROPERTY WHERE THE COST OF ASSESSING
AND COLLECTING EXCEEDS THE TAXES ON SAID
PROPERTY.**

WHEREAS, Section 155.20 of the Revenue and Taxation Code authorizes county boards of supervisors to exempt from taxation real and personal property having a value not exceeding \$10,000 if the board determines that the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting those items; and

WHEREAS, in order to be effective the exemption must be adopted on or before the lien date for the fiscal year to which the exemption will apply and may, at the option of the Board, continue in effect for succeeding fiscal years; and

WHEREAS, the Calaveras County Assessor, Treasurer-Tax Collector, and Auditor-Controller have determined that the cost of assessing and collecting taxes on real and personal property with a value below \$ 10,001 would exceed the amount of total taxes, special assessments, and applicable subventions on said property in the 2021-22 fiscal year and subsequent fiscal years; and

WHEREAS, said Calaveras County officials have provided information to the Board of Supervisors in support of their recommendation that property having a value not exceeding \$10,000 be exempted;

NOW THEREFORE BE IT RESOLVED,

1. All real property in the County of Calaveras having a base year value, or a full cash value as determined pursuant to Revenue and Taxation Code Section 110(f), of \$10,000 or less on the lien date in 2021, is hereby exempted from taxation in the 2021-22 fiscal year; and all real property in the County of Calaveras which has a base year value, or a full cash value as determined pursuant to Revenue and Taxation Code Section 110(f), of \$10,000 or less on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal year.
2. All personal property in the County of Calaveras having a full value of \$10,000 or less, on the lien date in 2021, is hereby exempted from taxation in the 2021-22 fiscal year; and all personal property in the County of Calaveras which has a full value of \$10,000 or less, on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal year.
3. The exemptions provided for in this Resolution are based upon a determination by this Board of Supervisors that the total taxes, special assessments, and applicable subventions on such exempted property in each fiscal year to which the exemption is to apply would amount to less than the cost of assessing and collecting said items in each of the fiscal years.

Low Value Exemption
December 8, 2020

4. The exemptions provided for by this Resolution shall continue in effect until they are revised or rescinded by this Board on or before the lien date for the fiscal year in which the revision or rescission is to apply.

ON A MOTION by Supervisor seconded by Supervisor , the foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Calaveras, State of California this 8th day of December, 2020, by the following vote:

Chair

ATTEST

Clerk of the Board of Supervisors of the
County of Calaveras

Fund	Description	2020-21 Apport Rate
1010	County Genl Fund	0.18809452
1020	Road Fund	0.01247127
1120	Airport	0.00017781
1130	Fire Protection	0.00090587
2020	Arnold Lighting	0.00005829
2030	Moke Hill Lighting	0.00013122
2040	Murphys Lighting	0.00068065
2050	San Andreas Lighting	0.00029827
2060	Valley Spring Lighting	0.00012816
2070	West Point Lighting	0.00002569
2100	County Service #9	0.00002424
2110	County Service #1	0.00199494
2180	County Service #8	0.00019888
2201	Central Calaveras Fire	0.00227067
2202	Foothill Fire	0.00288736
2210	Altaville-Melones Fire	0.00099817
2220	Copperopolis Fire	0.01127144
2230	Jenny Lind Fire	0.00655042
2240	Moke Hill Fire	0.00120985
2250	Murphys Fire	0.00384007
2270	San Andreas Fire	0.00332989
2280	West Point Fire	0.00201674
2290	Ebbetts Pass Fire	0.02822842
2310	Altaville Cemetery	0.00119448
2320	Copperopolis Cemetery	0.00014481
2330	Moke Hill Cemetery	0.00017732
2340	Murphys Cemetery	0.00070313
2350	Rail Road Flat Cemetery	0.00003410
2360	San Andreas Cemetery	0.00035174
2380	Vallecito Cemetery	0.00017134
2390	West Point Cemetery	0.00036684
2410	Calaveras Public Utility	0.00155110
2420	Union Public Utility	0.00163531
2430	V.S. Public Utility	0.00154982
2520	Moke Hill Sanitary	0.00032465
2530	Murphys Sanitary	0.00156551
2540	San Andreas Sanitary	0.00075718
2610	Angels Vet Memorial	0.00146539
2620	E. Pass Vet Memorial	0.00094861
2630	J. Lind Vet Memorial	0.00243502
2640	Moke Hill Vet Memorial	0.00015255
2660	W. Point Vet Memorial	0.00014221
2710	C.C.W.D.	0.01232967
2720	Mark Twain Hospital	0.01446233
2730	San Andreas Park & Rec	0.00042622
3010	Mark Twain Elementary	0.04944486
3110	Bret Harte Union High	0.13698406
3210	C.U.S.D.	0.22316770
3310	Vallecito Elementary	0.08297131
4040	E. Pass Imprv Dist	0.01426287
4050	J. Lind Imp District #6	0.00626411
4060	C Cove Impr Dist #7	0.00426571
4070	C. Cove Impr Dist #8S	0.00451875
4080	E Pass Imp Dist #9S	0.00087670
4100	Wilsyville Sewer Imprv	0.00001915
5301	City of Angels	0.00783175
5703	ERAF	0.11941601
9910	County School Service	0.00992708
9950	S J Delta Jr College	0.01763949
9960	Yosemite Jr College	0.03193530
TOTAL		1.00000000

Exemption \$10,000
1% of \$25,215,224

\$252,152.24
\$42,385.41
\$3,144.66
\$44.84
\$228.42
\$14.70
\$33.09
\$171.63
\$74.71
\$31.81
\$6.48
\$6.11
\$503.03
\$49.64
\$572.55
\$728.05
\$251.19
\$2,842.12
\$1,651.70
\$305.07
\$917.85
\$839.64
\$508.53
\$7,117.86
\$301.19
\$36.51
\$44.71
\$177.30
\$8.60
\$88.69
\$43.20
\$92.50
\$391.11
\$412.35
\$390.79
\$81.86
\$394.75
\$190.92
\$369.50
\$239.19
\$614.00
\$38.47
\$35.86
\$3,108.95
\$3,646.71
\$107.47
\$12,467.63
\$34,540.84
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\$4,447.84
\$8,052.56
\$252,152.24

Total