

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

1112 I Street #100  
Sacramento, California 94814  
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer *PB*  
Sacramento Local Agency Formation Commission

RE: DELTA FIRE PROTECTION DISTRICT DRAFT MUNICIPAL SERVICE  
REVIEW

Attached is the Draft Municipal Service Review (MSR) for the Delta Fire Protection District. It is being circulated for public review and comment for 30 days. The final Municipal Service Review will be brought before your Commission for consideration after this period.

The Draft MSR is the result of collaboration with Delta Fire Protection District, the Rio Vista City Fire Department, and LAFCo staff.

The Draft Municipal Service Review (MSR) makes the following preliminary determinations:

1. Regarding growth and population projections for the affected area, the Commission determines that the Delta Fire Protection District through a contract with the City of Rio Vista is capable of providing service that includes the growth and population projections for the affected territory for the next five years. Growth is expected to be nominal. The area served is primarily agricultural and open space.
2. Regarding infrastructure needs or deficiencies, the Commission determines that the Delta Fire Protection District contract with the City of Rio Vista currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.
3. The Delta Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Delta Fire Protection District serves a rural area and a relatively unpopulated area through a contract with the City of Rio Vista.

4. Regarding financing constraints and opportunities, the Commission determines that the Delta Fire Protection District has no serious financing constraints at this time. However, the District has limited financial resources and growth opportunities. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance opportunities by contracting with the City of Rio Vista for fire and emergency services.
5. Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity but when appropriate, it charges fees for services, e.g., plan check and inspection fees for new development. In addition, the District has obtained approval from the community to impose an annual Special Assessment.
6. Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so.
7. Regarding government structure options and local accountability, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a specific geographic area which is governed by a three (3) member Board of Directors representing Community interests.
8. Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies by utilizing a combination of professional firefighters and volunteers.

**DRAFT MUNICIPAL SERVICE REVIEW**

**And**

**SPHERE OF INFLUENCE UPDATE**

**Delta Fire Protection District**

**Contract with the City of Rio Vista for  
Fire and Emergency Medical Services**

**September 3, 2014**

**Prepared By:**

**Sacramento Local Agency Formation Commission  
1112 I Street, Suite #100**

**Sacramento, California 95814  
(916) 874-6458 FAX: (916) 874-2939**

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**

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# CORTESE – KNOX – HERTZBERG GOVERNMENT REORGANIZATION ACT

## Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare a Municipal Service Review and Spheres of Influence Updates for all cities and independent special districts within its jurisdiction.

A Sphere of Influence is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A Municipal Service Review is defined by Government Code Section 56430 as:

A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence.

## MUNICIPAL SERVICE REVIEW

### Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to Spheres of Influence Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

### Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- (1) Growth and population projections for the affected area.
- (2) Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- (3) Financial ability of agencies to provide services.

- (4) Status of, and opportunities for, shared facilities.
- (5) Accountability for community service needs, including governmental structure and operational efficiencies.
- (6) Any other matter related to effective or efficient service delivery, as required by Commission policy.

## **SPHERE OF INFLUENCE**

### **Purpose**

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

### **Requirements**

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- (1) Require districts to file written statements specifying the functions or classes of services provided.
- (2) Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- (1) The present and planned land uses in the area, including agricultural and open space lands.
- (2) The present and probable need for public facilities and services in the area.
- (3) The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- (4) The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

## OVERVIEW

### Introduction

Sacramento County, has an estimated population of about 1.3 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts as municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or independent special districts for the entire county.

### FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport and a portion of the surrounding area.

In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands).

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands-Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughhouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

### **General Background**

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the Natomas Joint Vision area located north of the City of Sacramento. Except for the town of Freeport, fire districts serve the entire County.

### **Uniform Fire Code**

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.



## **Communication**

With the exception of several rural fire districts, the Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfecc.ca.gov/>

## **Agency Cooperation-Mutual Aid and Automatic Response**

Delta Fire Protection District has mutual aid and response agreements with surrounding fire districts. In addition, when a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

## **ISO Rating**

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system, while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running for 3 to 6 for watered areas.

## **Finances**

Primarily independent special districts providing fire protection and emergency medical services are funded from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 has limited the amount of revenues non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter keep up with inflation.

However, special districts may impose Special Assessments provided the Districts comply with Proposition 218.















## District Summary Profile

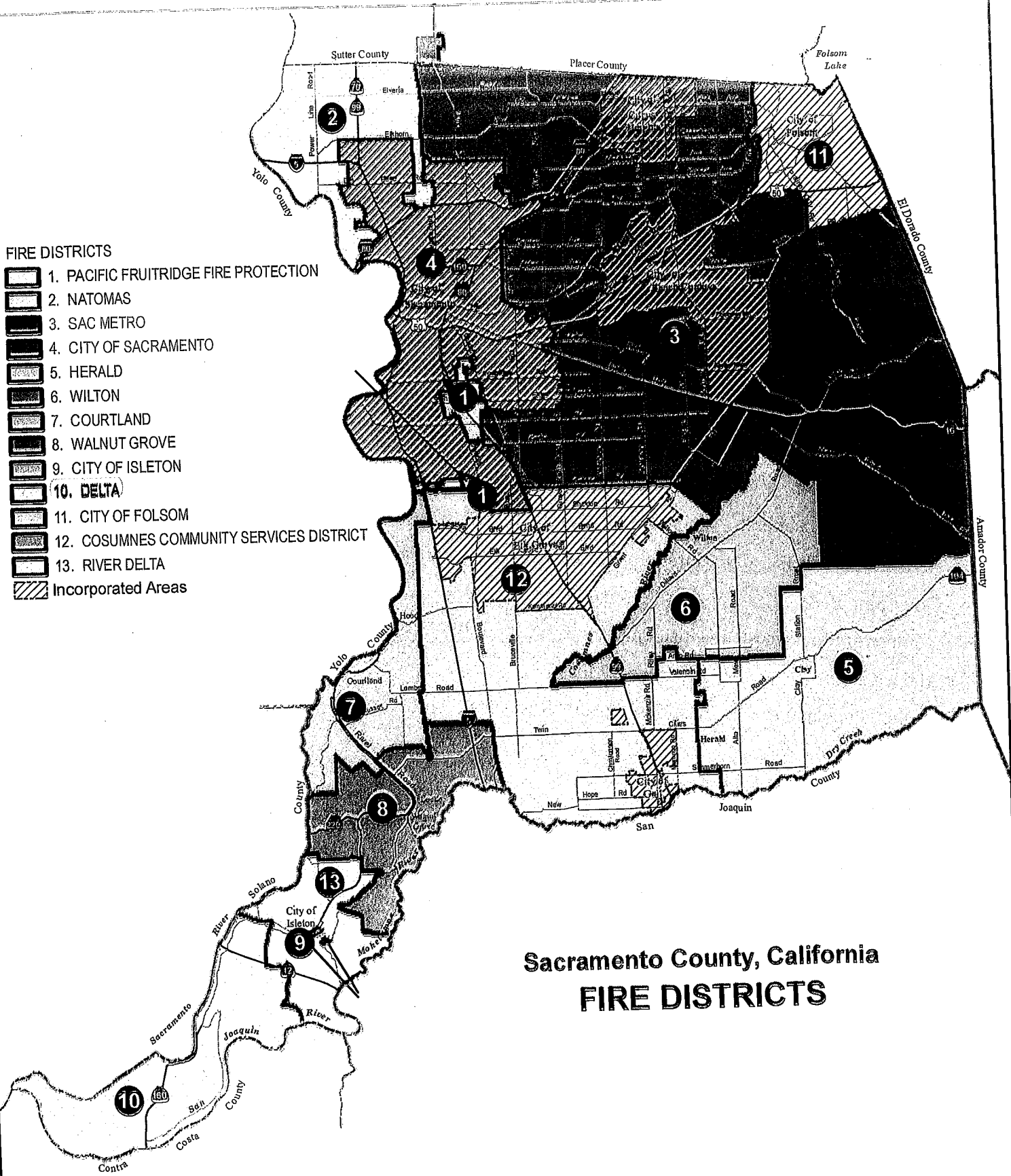
Agency: Delta Fire Protection District  
Address: PO Box 145  
Rio Vista, CA 94571  
Facility Location: 350 Main Street Rio Vista, Ca.  
  
Website: [riovistacity.com](http://riovistacity.com)  
Telephone: (916) 777-5660  
Administrator Name: Russ Sherman, Interim  
Name of Contact: Patty Huyssoon  
Contacts email address: [deltafiredist@yahoo.com](mailto:deltafiredist@yahoo.com)  
Services Provided: Fire Suppression, rescue and emergency medical  
Governing Body: 3 elected Board members  
Number of Employees: None-contract with City of Rio Vista  
Agency Size: 37 Square Miles  
Agency Population: Estimated at 300 Residents  
Registered Voters: 175

### Historical and Political Data:

1. Established January 27, 1947.
2. Enabling Act: Health and Safety Code, Section 13801.
3. Governing Body: Board of Directors.
  1. No. on Governing Body: 3 with 3-year staggered terms.
  2. Elected on first Tuesday in April.
  3. Board meets as needed. Call District Office for meeting information.
  4. Registered Voters: 175

**FIRE DISTRICTS**

-  1. PACIFIC FRUITRIDGE FIRE PROTECTION
-  2. NATOMAS
-  3. SAC METRO
-  4. CITY OF SACRAMENTO
-  5. HERALD
-  6. WILTON
-  7. COURTLAND
-  8. WALNUT GROVE
-  9. CITY OF ISLETON
-  10. DELTA
-  11. CITY OF FOLSOM
-  12. COSUMNES COMMUNITY SERVICES DISTRICT
-  13. RIVER DELTA
-  Incorporated Areas



**Sacramento County, California  
FIRE DISTRICTS**



*Sacramento*



## **Introduction Delta Fire Protection District**

### **Background Info**

The Delta Fire Protection District was founded in 1947. The Delta Fire Protection District is located approximately 25 miles to the southwest of the City of Sacramento. This District is located at the most southern tip of Sacramento County and serves an area of approximately 37 square miles. The Delta Fire Protection District is generally bounded by the San Joaquin County and the Sacramento River to the east, south and west, with northern boundary line running along River Road, Highway 12, and Seven Mile Slough.

The Delta Fire Protection District is an Independent Special District with three (3) elected Board Members. The Delta Fire Protection District contracts with the City of Rio Vista for fire and emergency medical services. Board meetings are held at the Rio Vista Fire Department at 350 Main Street, Rio Vista, Ca.

### **Land Uses and Planning**

The Sacramento County Board of Supervisors is responsible for land use decisions.

This area is predominately agricultural and water oriented recreation. There are several small rural communities and resorts within this area.

Policies for guiding development in this area are contained in the County General Plan and Delta Community Plan. This area lies within the Delta Community Planning Council planning area.

Community Plans are the official statement of the Board of Supervisors relative to policies for guiding the physical development of unincorporated communities within Sacramento County. The plans also evaluate the present condition of existing and urban and rural services, recreational facilities, and existing land use patterns. These plans are based on community goals and objectives, citizens, citizen groups as well as public agencies. The Community Plans, generally, span a fifteen to twenty year planning period.

Community Planning Advisory Councils have been established by the Sacramento County Board of Supervisors to provide a local forum for citizen involvement in developing community planning goals, and to assist in carrying out community plans and the County General Plan. The Councils have seven to fifteen members (determined by the Board of Supervisors) with two-year terms. The CPAC's hold regularly scheduled meetings. They provide comments and recommendations to the County Policy and Project Planning Commissions and County board of Supervisors on proposed general Plan and Community Plan Amendments, zoning changes, conditional use permits and other discretionary land use applications within the affected territory.

### **Adjacent Fire Districts**

The River Delta Fire Protection District and City of Isleton Fire Department serves the area directly north of Delta Fire Protection District. The City of Rio Vista lies immediately west of Delta FPD across the Sacramento River on Highway 12. The City of Antioch and Contra Costa County lie south across the San Joaquin river on Highway 160.

### **Management and Staffing Structure**

The District contracts with the City of Rio Vista for fire protection and emergency medical services. The District does not have any employees.

The Rio Vista Fire Department is a full service organization providing fire response, limited hazardous materials response, full vehicle extrication, and 24-hour advanced life support services. The Department performs fire code plan checks, inspection, and enforcement; participates in educational activities to increase community awareness of fire safety and prevention; and conducts fire investigations within its jurisdiction. In the event of a major disaster the Fire Department is the acting Emergency Operations Command (EOC). The Department services the City of Rio Vista, including the airport, and contracts with the Delta Fire Protection District to extend emergency services coverage to the Delta communities.

## Municipal Service Review

### Growth and Population Projections

The level of demand on the District for services is acceptable with current equipment and manpower. The District has a call volume of 150 to 175 calls per year, or approximately less than one call for every two days. The District has previously been able to successfully manage multiple incidents in a single day, as well as up to two incidents at a time. The projected demand for services anticipates minimal increases, due to stagnant population growth, but the District is capable of handling a 100 percent increase, up to 1 call a day. There have been occasions with multiple calls at each end of district with no issues on responding and taking care of the emergencies that have arisen. The Delta Fire Protection District has also responded on many occasions to mutual aid requests from other districts with more than adequate manpower and equipment and while maintaining an adequate resource reserve to cover the district.

The District population is expected to remain stable for the foreseeable future.

### Facilities and Programs

The Delta Fire Protection District does not have equipment or fire stations. Equipment and response are dispatched from the City of Rio Vista Fire Department located at 350 Main Street, Rio Vista, CA.

### Capacity of Present and Planned Public Facilities

The District's present service capacity is adequate for the region it covers, as response times fit within National Fire Protection Association (NFPA) 1720 compliance. This widely recognized industry standard specifies requirements for effective and efficient organization and deployment of fire suppression operations, emergency medical operations and special operations to the public by both volunteer and combination fire departments to protect citizens, property and the occupational safety and health of the fire service personnel. Provisions cover functions and objectives of fire department emergency service delivery, response capabilities and resources, including staffing levels, response times, and levels of service. General criteria for managing resources and systems, such as health and safety, incident management, training, communications and pre-incident planning are also included.]

The District is capable of responding to up one to two calls a day without any difficulty. The majority of the District is rural farmland and is expected to remain so in the foreseeable future. Minor commercial growth is expected within the next five years which should not stress the District's current capabilities.

Based on the projected population growth in the District, facilities and services should remain adequate for the future.

## **Training**

The City of Rio Vista provides training for its full time staff and volunteers in accordance with established training programs.

## **Communications**

Calls for service are forwarded to the Solano County Communications system from the Sacramento County Communication system.

## **Infrastructure Needs or Deficiencies**

The Delta Fire Protection District does not own or maintain any equipment. The District contracts with the City of Rio Vista for operations, maintenance, and capital improvements.

## **Programs and Services Provided**

Fire and Emergency services are provided 24 hours, 7-days a week, 365 days per year by the City of Rio Vista Fire Department.

The Contract for service provides that the City of Rio Vista Fire Chief, or his designee, shall have authority and responsibility to prescribe the manner and method of providing fire and emergency medical services within the Delta Fire Protection District boundary. In addition, Rio Vista assumes full administrative and tactical control of the firefighting resources.

The City of Rio Vista shall provide annual reports to the Board of Directors of the Delta Fire Protection District.

Either party may terminate the agreement; the current agreement terminates during 2016 unless it is renewed. All assets have been transferred to the City of Rio Vista and shall remain assets of the City even if this agreement is cancelled.

## **Financial Information**

### **Revenue**

The vast majority of our revenue comes from ad valorem property taxes and special assessments. The District also receives revenue from gas wells; however, this revenue has decreased by approximately 50 percent because gas production has been reduced.

The annual revenue is approximately \$178,000. Property taxes amount to approximately \$88,000 and special assessment is about \$90,000 per year. The District has a fund balance of approximately \$313,000.



Finally, the District has entered into a contract for service with the State department of Water Resources to respond to any type of emergency on State owned lands on Sherman and Twitchell Islands. The annual revenue from this contract is approximately \$22,000.

### **Expenditures**

The District revenue is allocated between operations and capital equipment per terms of the Contract between the City of Rio Vista and the Delta Fire Protection District.

### **Audit**

The District's last financial audit was completed for the year ending June 30, 2013.

### **Status and Opportunities for Innovation and Shared Facilities**

The Delta Fire Protection District contracts with the City of Rio Vista Fire Department. As a result it has minimal overhead and no paid administrative staff. The District has functionally consolidated with its services with an adjacent fire service provider.

### **Accountability for Community Service Needs**

The District is governed by a three member Board of Directors, elected to office for two year terms, by Registered Voters living in district. The Board meets three times per year at the Rio Vista Fire Department, 350 Main Street Rio Vista, CA.

Public participation is welcomed at the meetings but few members of the public attend. The meeting place is accessible to the public as it is in the middle of the main town of the District and is in the evening after people can get home from work.

### **Summary of the City of Rio Vista Fire Department Operations**

#### **Fire Administration**

Administration is responsible for effective human resource management and coordination of fire and emergency medical services. This is accomplished by planning for current and future needs and directing the resources of the Department to accomplish its goals and objectives. The goals and objectives are evaluated regularly to ensure that quality services are provided to the community. Fire Administration is also responsible for the issuing of burn permits, overall emergency incident data management, and compliance with the National Fire Incident Reporting System (NFIRS).

#### **Fire Prevention**

The Rio Vista Fire Department is committed to engaging in fire prevention activities that make Rio Vista a friendly - *and safe* - community in which to live, work and play. The fire department also believe that fire prevention is a shared responsibility with the community and it

strives to actively encourage citizens, community groups, and local businesses to join our prevention efforts.

**Prevention: The act of keeping something from occurring; effectual hindrance.**

Fire prevention is, first and foremost, about stopping fires from occurring. However, included in that term is the prevention of explosions, accidental release of hazardous materials, and other conditions hazardous to life, property, or public welfare.

The Rio Vista Fire Department Fire Prevention Program consists of three components; Education, Engineering and Enforcement. Together these three components are known as the "Three E's of fire prevention.

**Education**

Members of the Department provided numerous educational programs and special events to a variety of audiences throughout the year. For example, young children benefit from learning the difference between "good" and "bad" fires, learning to crawl low in smoke, and practicing "stop, drop, and roll. The Department helps educate adults of all ages about the need for developing home exit plans and conducting home exit drills, the proper placement and maintenance of smoke alarms and carbon monoxide detectors and the use of portable fire extinguishers. Importantly, the fire department interjects education into its fire inspection program by taking the time to explain why a particular violation is hazardous and how it can be corrected. The Department believes that business owners and employees who have been educated about the "whys" of fire safety will be more vigilant about maintaining a fire safe place of business year around.

**Engineering**

The Fire Prevention Bureau conducts plan reviews of proposed construction projects, building remodels, and developments projects in the City and Delta Fire Protection District, including the review of fire and life safety systems and their intended use. Field inspections are conducted to ensure that newly-constructed buildings meet the latest local and state building and fire codes and that fire and life safety systems have been properly installed, helping to ensure the safety of those in the City and District.

**Enforcement**

Members of the Department inspect existing businesses and properties for fire code violations and educate owners, managers, and employees about the safe handling, use, and proper storage of hazardous materials per the California Fire Code and other state laws. The Department also conducts testing of fire and life safety systems, such as fire sprinkler and fire alarm systems, and conduct inspections of special events such as fairs, carnivals, and fireworks

displays.

### **Engine Company Inspection Program**

One of the goals of the Rio Vista Fire Department's Fire & Life Safety inspection Program is to annually inspect all businesses, apartment buildings and other occupancies within the City of Rio Vista. Given that there are over 350 such occupancies to inspect every year, the Fire Chief has identified the need to share the inspection workload between the Fire Marshal and the engine companies. Beginning July 1, 2010, the Department officially initiated the formal engine company inspection program. All three of the engine companies have been trained and equipped to conduct inspections, focusing primarily on business offices, retail establishments, and schools.

Once each year, all commercial and business occupancies in the City should be contacted by either the Fire Marshal or one of the engine companies to schedule a fire & life safety inspection. During an inspection, trained personnel assist business owners and managers in identifying conditions that may be hazardous to life and/or property. The city fee schedule does include a fire inspection fee. The fee amount is based on the size of the occupancy being inspected, and ranges from \$48 to \$120. If a particular occupancy engages in an activity requiring a special fire code permit (for example, welding or storing hazardous materials), an additional permit fee will apply.

### **Fire Operations**

#### **General Information**

The Rio Vista Fire Department is a 24/7 emergency services provider for all of Rio Vista and the Delta Fire Protection District, operating out of one fire station. The daily staffing minimum is 2 personnel, which includes 1 Fire Captain and 1 Firefighter Paramedic. Staffing is augmented with the utilization of Volunteer and Reserve Firefighters. The department operational components include, 2 Type 1 Engines, 1 Type 2 Engine, 1 Type 4 Engine, 1 95' Truck, 1 Light Duty Rescue, 1 Water Tender, 1 Command Vehicle, 1 Staff Car, and 1 Utility Pickup. The department contracts with the Solano County Sheriff's Department for dispatch services.

#### **Fire Suppression**

The department provides emergency response services for, but not limited to, structural fires, wild land fires, limited hazardous materials events, vehicle extrication, and technical rescue. The fire department receives and provides Automatic Aid to the City of Isleton, and River Delta Fire Protection District, and are participant in the Solano County Mutual Aid Agreement.

## **Emergency Medical Services**

The department is a non-transporting Advanced Life Support Agency, providing a high level emergency medical service to the citizens of Rio Vista and the Delta Fire Protection District. The closest medical facilities are located in Antioch, Lodi and Fairfield, with distances ranging from 19 to 24 miles.

## **Training**

The department's progressive training program insures that department personnel maintain their professional competencies relative to the skills and knowledge levels required of their respective classifications and positions within the department. The department has an established annual training calendar and provides department wide training on a bi-monthly basis. Personnel also participate in daily training sessions during their normal shift assignment.

## **Fire Volunteers/Reserves**

The Rio Vista Fire Department uses Volunteer/Reserves to augment the on duty staff and are an essential member of the emergency response team. The department provides continual training in both fire and EMS and provides uniforms and all necessary personal protective equipment, (PPE). The Department is currently authorized to have a maximum of 30 personnel comprising the Volunteer/Reserves and the breakdown is 12 Volunteers and 18 Reserves. The Department accepts applications for both positions and hold interviews quarterly. If all of the positions are filled they establish a waiting list for those who have passed the initial interview process. All Volunteers/Reserves have a 1 year probation period and are required to complete the probationary training manual (Red Book) during that time. Upon completion of both of these milestones Volunteer/Reserves will be presented their firefighter badge.

## **Volunteer Firefighter Requirements**

To be a volunteer you must live within 12 air miles of Rio Vista City Hall, be 18 years of age, possess a California Class C Driver's License; pass a life scan, and a physical exam. Volunteers are required to work one 12 hour shift a month, and attend 2 drills, which are held on the 2nd and 4th Mondays of the month. Volunteers are also required to attend a mini fire academy, which is scheduled for 6 Saturdays following the appointment.

## **Reserve Firefighter Requirement**

To be considered for a Reserve Firefighter you must have completed a Firefighter 1 Academy, or be a Firefighter 1, possess a EMT-D certificate, be 18 years of age, possess a California Class C Driver License, pass a life scan and physical exam. Reserves are required to work 3 twenty four hour shifts a month, and attend 2 drills, which are held on the 2nd and 4th

Mondays of the month. Reserves are required to attend a mini fire academy, which is scheduled for 6 Saturdays following the appointment. There are no residency requirements to become a Reserve Firefighter. If you have an interest in applying for either of these positions you can obtain an application from the forms and downloads section on the city homepage or pick up an application at City Hall located at One Main Street in Rio Vista.

Applicants are notified of the next interview process. The department has a "Ride Along" program and encourages anyone who wants to know about the Volunteer/Reserves to call and make an appointment to take advantage of it.

### **Citizens Emergency Response Team**

CERT training promotes a partnering effort between emergency services and the people they serve. The goal is for emergency personnel to train members of neighborhoods, community organizations, or workplaces in basic response skills. CERT members are then integrated into the emergency response capability for their area. If a disastrous event overwhelms or delays the community's professional response, CERT members can assist others by applying the basic response and organizational skills that they learned during training. These skills can help save and sustain lives following a disaster until help arrives. CERT skills also apply to daily emergencies.

CERT members maintain and refine their skills by participating in exercises and activities. They can attend supplemental training opportunities offered by the department and others that further their skills base. Finally, CERT members can volunteer for projects that improve community emergency preparedness.

CERT members learn to:

- Identify and anticipate hazards within their community
- Learn how to prepare themselves for a disaster
- Reduce fire hazards in the home and work place
- Extinguish small fires
- Assist emergency responders when necessary
- Conduct light search and rescue
- Develop safe techniques for debris removal and victim removal
- Set-up treatment areas and command center
- Apply basic medical techniques

## Issues

The Delta Fire Protection District fire station is located on the west side of the Sacramento River. Therefore, the fire station and service area are separated by a draw bridge. The bridge is operated by Cal-Trans to allow ships and boats to navigate the Sacramento River. As needed, the bridge is raised to allow ships and boats to pass through. Consequently, response times may be increased if the bridge has been raised. Under these conditions, mutual aid may be required from fire protection districts located on the east side of the Sacramento River.

## Analysis

Rural Fire Districts have many constraints because they have limited financial resources. Rural fire protection districts cover large areas with a relatively small population base. As a result, revenue growth is very limited.

Response times will be longer than urban and populated areas simply because of the distance from the event to the fire station can be many miles. However, rural fire districts provide mutual aid to surrounding districts and the closest equipment and man power will respond to an incidence. Generally, rural fire districts only provide Basic Life Support (BLS) and contract with medical and ambulance services from nearby districts that are so equipped. However, Delta fire Protection District has Advanced Life Support services provided by the Rio Vista Fire Department.

Rural fire districts also rely almost entirely on volunteer firefighters with minimal administrative support services. Each rural fire district volunteer program is based on community needs and priorities. Delta Fire Protection District utilizes both full time firefighters and volunteers. The volunteer firefighters obtain experience and training with minimal pay. This provides them the opportunity to apply for fulltime employment with other agencies. This type of program provides future recruitment opportunities. Without a volunteer program, rural fire districts would not be able to provide adequate services.

Rural fire districts have generally demonstrated that they are capable of providing adequate fire and emergency medical services even though they have minimal financial resources. Delta Fire Protection District has been able to augment its revenue through a special assessment; however, the assessment is used to fund basic services to this community.

RECEIVED

JUL 23 2014

SACRAMENTO LOCAL AGENCY  
FOR FIRE PROTECTION COMMISSION

**DELTA FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2013**

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**DELTA FIRE PROTECTION DISTRICT**

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*Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762*

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Delta Fire Protection District  
Rio Vista, California

We have audited the accompanying financial statements of the governmental activities and fund information which comprise the basic financial statements of Delta Fire Protection District as of and for the fiscal year ended June 30, 2013, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and fund information of the Delta Fire Protection District as of June 30, 2013, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

**Other Matters**

*Required Supplementary Information*


The Delta Fire Protection District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

**Other Information**

We have also issued our report dated May 8, 2014 on our consideration of the District's internal control over financial reporting. That report should be read in conjunction with this report in considering our audit.

The required supplementary information other than MD&A, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Larry Bain, CPA*  
*An Accounting Corporation*



May 8, 2014

DELTA FIRE PROTECTION DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2013

	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets	
Cash and investments	\$ 480,498
Due from other government	22,204
Taxes receivable	1,326
Interest receivable	894
Total current assets	<u>504,922</u>
Total Assets	<u>\$ 504,922</u>
<b>Liabilities</b>	
Current liabilities:	
Claims payable	\$ <u>191,204</u>
Total Liabilities	<u>191,204</u>
<b>Net Position</b>	
Restricted	44,521
Unrestricted	<u>269,197</u>
Total Net Position	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

**DELTA FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Total</u>
Governmental Activities:			
Public safety-fire	\$ 253,787	\$ 77,076	\$ (176,711)
Total Governmental Activities	<u>\$ 253,787</u>	<u>\$ 77,076</u>	<u>(176,711)</u>

General Revenues:

Taxes:	
Property tax, levied for general purposes	190,380
Investment income	3,480
Total general revenues	<u>193,860</u>
Change in net position	17,149
Net position - beginning	<u>296,569</u>
Net position - ending	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

DELTA FIRE PROTECTION DISTRICT

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2013

	<u>General Fund</u>
<b>Assets</b>	
Cash and investments	\$ 480,498
Due from other government	22,204
Taxes receivable	1,326
Interest receivable	894
Total Assets	<u>\$ 504,922</u>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 191,204
Total Liabilities	<u>191,204</u>
<b>Fund Balance</b>	
Assigned for City of Rio Vista - capital outlay	44,521
Assigned for administrative expense	39,108
Unassigned	<u>230,089</u>
Total Fund Balance	<u>313,718</u>
Total Liabilities and Fund Balance	<u>\$ 504,922</u>

Notes to the Financial Statements are an integral part of this statement

DELTA FIRE PROTECTION DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2013

Fund Balances of Governmental Funds \$ 313,718

Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred revenue is reported in the fund financial statements, but is recognized as revenue in the government-wide financial statements

Net position of governmental activities \$ 313,718

DELTA FIRE PROTECTION DISTRICT

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>
Revenues	
Property taxes	\$ 188,075
Intergovernmental revenues	2,305
Use of money and property	3,480
Charges for services	<u>100,330</u>
Total Revenues	<u>294,190</u>
Expenditures	
Current:	
Public safety-fire	<u>64,157</u>
Total Expenditures	<u>64,157</u>
Excess of Revenues Over Expenditures	<u>230,033</u>
Other Financing Uses	
Transfer to other government	<u>(189,630)</u>
Net Change in Fund Balance	40,403
Fund Balance, July 1, 2012	<u>273,315</u>
Fund Balance, June 30, 2013	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

**DELTA FIRE PROTECTION DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Net Change in Fund Balances - Total Governmental Funds \$ 40,403

Amounts reported for governmental activities in the Statement of Activities  
differs from the amounts reported in the Statement of Revenues, Expenditures  
and Changes in Fund Balances because:

Changes in deferred revenue are not reported in the fund financial statements, but  
are recognized as revenue in the government-wide financial statements (23,254)

Change in net position of governmental activities \$ 17,149



DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies

The Delta Fire Protection District was formed in 1947 for the purpose of providing fire protection to property within the District. The District acts and operates under, and is governed by, the statutory authority known as the Health and safety code, State of California, Division 12, Part 2.7, Fire Protection District Law of 1961.

The District's revenue is generated by levying taxes upon all taxable property within its boundaries for general purposes. The assessed valuation of the District is determined by the assessor of the County of Sacramento and the assessments are collected by the tax collector of the County. The District also collects a benefit assessment from properties within its boundaries.

The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based on the aforementioned oversight criteria, there are no component units in accordance with Governmental Accounting Standards Board.

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed below.

Governmental Fund Type

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. The following is the District's governmental fund:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Equity

Reservations of fund balances in governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures.

**DELTA FIRE PROTECTION DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013**

Note 1: Summary of Significant Accounting Policies (Continued)

H. Property Taxes

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

I. Capital Assets

The capital assets of the District were transferred to the City of Rio Vista as part of the agreement for fire protection services between the City of Rio Vista and Delta Fire Protection District.

Note 2: Cash and Investments

The District maintains a cash holding account with the County of Sacramento Treasurer's office. The County maintains the cash of the District in a "pooled" cash fund for special districts. At June 30, 2013, the carrying amount of the District's cash held by the County as part of the external investment pool was \$480,498. California Government Code authorizes the Treasurer of the County to invest excess funds in the following list of eligible securities:

- a) Obligations of the U.S. Treasury, agencies and instrumentalities.
- b) Bankers acceptances eligible for purchase by the Federal Reserve System.
- c) Commercial paper with A-1 rating by Moody's Investors Service or a P-1 rating by Standard and Poor's Corporation.
- d) Repurchase agreements or reverse repurchase agreements.
- e) Medium-term notes with a five-year maximum maturity from corporations operating within the United States and rated in the top three rating categories by Moody's Investment Service and Standard and Poor's Corporation.
- f) Shares of beneficial interest issued by the diversified management companies (money market funds) investing in securities and obligations as outlined in a) through f) above. Certain security rankings and/or organizational requirements apply to this investment.

The District is a participant in the County of Sacramento Investment Pool (Pool) under the oversight of the Treasurer of the County of Sacramento, as required by California Government Code Section 27134. At June 30, 2013, the District's investments are presented at fair value in accordance with GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's portion in the pool.

**DELTA FIRE PROTECTION DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2013**

**Note 3: Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District's general liability, auto liability, property, D & O and E & O are included under the same policy covering Rio Vista Fire Department.

**Note 4: Related Party Transaction**

The District entered into an agreement with the City of Rio Vista whereby the City provides a variety of services within the District service area, such as maintaining the fire department, staffing emergency personnel, maintenance of building and equipment, accounting services and enforcing inspections and fire codes. In return for these services the District has agreed to pay the amount received by Delta Fire from Sacramento Auditor Controller attributable to Service Area A. The amount transferred to the City for fiscal year 2012-2013 was \$189,630. The District also spent \$50,521 to purchase capital assets that were transferred to the City of Rio Vista per an agreement between the District and the City on how the Benefit Assessment proceeds are allocated. The amount of unspent assessments assigned to the City of Rio Vista for future capital asset expenditures at June 30, 2013 was \$44,521. The Delta Fire Protection District operates under its own elected Board of Directors however; the City of Rio Vista exercises significant control over the operation of the District.

**Note 5: Benefit Assessment District**

On September 14, 1994, the District passed an ordinance to levy an assessment on properties within the District for the purpose of ongoing fire suppression services. The assessment revenue was \$78,126 during the 2012/13 fiscal year. The assessment is levied by the County of Sacramento and is distributed with the property taxes. The assessment roll is prepared by an outside engineering firm and approved by the District Board of Directors. Per an agreement dated October 16, 2008, the District and the City of Rio Vista agreed to allocate 75% of the assessment for the purchase of capital equipment necessary for fire suppression activities and 25% for District operational costs. The City is required to provide the District written authorization on how the 75% capital outlay portion will be spent.

**Note 6: Revenue Limitations Imposed by California Proposition 218**

Proposition 218 was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

**DELTA FIRE PROTECTION DISTRICT**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues</b>				
Property taxes	\$ 165,000	\$ 165,000	\$ 188,075	\$ 23,075
Intergovernmental revenues			2,305	2,305
Use of money and property			3,480	3,480
Charges for services	<u>70,350</u>	<u>70,350</u>	<u>100,330</u>	<u>29,980</u>
Total Revenues	<u>235,350</u>	<u>235,350</u>	<u>294,190</u>	<u>58,840</u>
<b>Expenditures</b>				
Salaries and wages	1,000	1,000	400	600
Services and supplies	13,100	13,100	13,236	(136)
Contributions to other agency	<u>56,250</u>	<u>94,059</u>	<u>50,521</u>	<u>43,538</u>
Total Expenditures	<u>70,350</u>	<u>108,159</u>	<u>64,157</u>	<u>44,002</u>
Excess of Revenues Over Expenditures	<u>165,000</u>	<u>127,191</u>	<u>230,033</u>	<u>102,842</u>
<b>Other Financing Uses</b>				
Transfer to other governments	<u>(165,000)</u>	<u>(165,000)</u>	<u>(189,630)</u>	<u>(24,630)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (37,809)</u>	40,403	<u>\$ 78,212</u>
Fund Balance, July 1, 2012			<u>273,315</u>	
Fund Balance, June 30, 2013			<u>\$ 313,718</u>	

**DELTA FIRE PROTECTION DISTRICT**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2013**

**Note 1: Budgets and Budgetary Accounting**

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing. The District approved the final 2012-2013 fiscal year budget on October 24, 2012.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budgets.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

Larry Bain, CPA,  
An Accounting Corporation  
2148 Frascati Drive  
El Dorado Hills, CA 95762

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

To: Board of Directors  
Delta Fire Protection District

We have audited the financial statements of Delta Fire Protection District as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated May 8, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Delta Fire Protection District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We consider findings 13-1, 13-2 and 13-3 in the following schedule of findings to be deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 13-4 in the following schedule of findings to be a significant deficiency in the District's internal control:

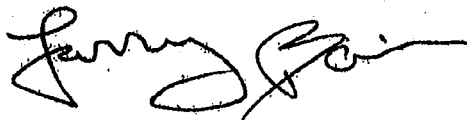
### **Delta Fire Protection District's Response to Findings**

The Delta Fire Protection District's separate written response to the significant deficiencies identified in our audit and any follow up for subsequent year corrections has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we do not express an opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors, management, Sacramento County Auditor Controllers Office and the Controller's Office of the State of California.



Larry Bain, CPA,  
An Accounting Corporation

May 8, 2014

## INTERNAL CONTROL FINDINGS

### Deemed to be Significant Deficiency and Material Weakness

#### Finding 13-1

FS 13-1: On October 16<sup>th</sup> 2008 the District signed an amendment to the October 19, 1995 agreement with the City of Rio Vista whereby the District would set aside funds collected from the benefit assessment district. 25% of the funds were assigned to pay operational costs for Delta Fire Protection District and 75% is set aside for purchasing capital equipment for fire suppression that would directly benefit property owners within the benefit assessment district. The equipment purchases are to be approved by the City Manager of the City of Rio Vista. We noted capital expenditures made by the District that were not supported by written authorization from the City as required by the agreement.

The agreement also specifies that a separate interest bearing account will be established to deposit the City's 75% portion within 7 days after the funds are received by the District. According to the District record keeper the County of Sacramento will not establish the separate accounts on the District and Cities behalf. The District should therefore maintain a schedule of the net proceeds of the Cities portion of the benefit assessment and the purchases made against those proceeds.

Current year follow up: No change

**Recommendation:** We recommend the District prepare a schedule of capital expenditures made with the Cities 75% portion of the benefit assessment and have the City sign the list authorizing the expenditures. We also recommend obtaining signed authorization from the City of their capital asset requests prior to making purchases. The District should also establish a reserve fund balance to track the portion assigned for capital outlay. We also recommend the District maintain a schedule showing the 25% revenue for the operational portion of the benefit assessment and the expenditures made to offset the District portion.

FS 13-2: In 2012/13 we noted after the District transferred \$240,151 to the City of Rio Vista (including \$50,521 capital expenses paid from the benefit assessment proceeds) the District had a remaining unassigned fund balance of \$230,089. Per the original October 19, 1995 agreement all amounts received by Delta from the Sacramento Auditor-Controller attributable to Service Area A will be paid to the City of Rio Vista. Furthermore the agreement stipulates that the City will report all receipts and disbursements made with the Delta funds. The City has not reported receipts and disbursements made under this agreement. We have noted this finding in prior years.

We recommend the District consult with the City to determine why there is a balance remaining in the District account after the distributions and determine how those funds will be allocated. We also recommend the District hold the City of Rio Vista accountable for how the funds received in connection with this agreement are spent.

FS 13-3: The agreement between Delta Fire and the City of Rio Vista does not specify how the Department of Water Resources (DWR) annual payments of approximately \$20,000 will be allocated and used. The agreement between DWR and Delta Fire Protection District requires the District to be available 24 hours per day to respond to any type of emergency to State-owned lands on Sherman and Twitchell Islands. The DWR agreement also states that the District will respond with all necessary equipment and personnel trained in advanced fire fighting methods, advanced life support for paramedic services, and wild land interfacing. Emergency medical staff shall include Emergency Medical Technicians-D and Paramedic certified staff. The new DWR agreement covers the periods July 1, 2012 to June 30, 2016. We have noted this finding in prior years.

We recommend the District address this agreement with the City of Rio Vista to ensure that the provisions of the DWR agreement are being met by the City. We also recommend the DWR agreement be transferred from the District to the City of Rio Vista. The accumulated proceeds from the DWR agreement should also be reconciled and accounted for as either District or City proceeds.



FS 13-4: We noted the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. We have also noted this comment in previous audit



RECEIVED

JUL 23 2014

AGREEMENT  
FOR CONTRACTUAL FIRE PROTECTION SERVICES  
BETWEEN THE CITY OF RIO VISTA  
AND  
DELTA RURAL FIRE PROTECTION DISTRICT  
FOR THE PROVISION OF FIRE SERVICE TO AREA "A"

SACRAMENTO LOCAL AGENCY  
FORMATION COMMISSION

1. Parties. This Agreement is entered into by and between the Delta Rural Fire Protection District, hereinafter referred to as "Delta", and the City of Rio Vista hereinafter referred to as "Rio Vista".
2. Authorization. Rio Vista is a municipal corporation organized and existing under the laws of the State of California. Rio Vista operates a municipal fire department and is empowered to do so by Government Code section 38600 and 38611. Delta is a rural fire protection district organized and existing under the laws of the State of California. Rio Vista and Delta are authorized by State law to enter into this agreement, pursuant to Government Code sections 6500 et seq.
3. Joint Exercise of Powers. Rio Vista and Delta agree to exercise jointly the powers afforded them in a manner hereinafter set forth, subject to the terms of this agreement.
4. Fire Protection and Emergency Service. Rio Vista shall maintain a fire department which is staffed and equipped to provide fire protection, emergency medical service, rescue service and other related services in Delta District Service Area A (defined in Exhibit "A" attached hereto and incorporated by reference) to the same extent as such services are provided in Rio Vista.
5. Related services. Rio Vista shall provide the following related services within Delta Service A when and where appropriate:
  - a. Review building plans for all commercial, industrial, public assembly and multi-family structures for compliance with all applicable fire regulations, fire codes and ordinances;
  - b. Perform fire code enforcement inspections of commercial and industrial structures and conduct fire prevention programs;
  - c. Investigate causes of fires; and
  - d. Provide limited inspections of existing rural water systems and maintain records of same as may be required by the Insurance Services Office.

0101 0 3      The scope of these described related services is limited in that Rio Vista shall not be required by this agreement to duplicate those efforts or services being provided by other governmental agencies. Nor shall Rio Vista be required to provide any services which are required by law to be provided by any other governmental agency at any time during the term of this agreement.

6. Consideration. For each full year that this agreement is in effect, Delta shall pay to Rio Vista that sum equal to the amount received by Delta from the Sacramento County Auditor-Controller for that fiscal year attributable to Service Area A. The annual payment shall be made in two installments. The semiannual payment amounts shall be determined prior to December 1 and May 1 of each year and the bill shall be sent to Delta on or before December 1 and May 1. Payments to the City of Rio Vista shall be due on or before January 1 and June 1 of each year; provided, however, that the payment shall not be required until Delta receives its tax revenues. If payment is not made to the City by the appropriate due date, for any reason other than non-receipt of tax revenues, the amount due and owing shall accrue interest at the rate of eight percent (8%) per annum until paid.

7. Termination for Non-Payment. City shall, in its sole discretion, have the right to terminate this agreement upon ninety (90) days written notice to Delta if Delta fails to pay any payment plus interest thereon in full to City by the date due.

In the event of such termination, Delta shall pay the City for services under this agreement an amount that bears the same ratio to the total annual payment due as the number of days of service provided bears to the fiscal year, plus interest thereon.

8. Manner of Service. the Rio Vista Fire Chief, or his designate, shall have authority and responsibility to prescribe the manner and method of providing the services delineated in this agreement and shall file an official bond in an amount to be fixed by Delta and Rio Vista. Rio Vista hereby assumes full administrative and tactical control of the fire fighting resources of Rio Vista and Delta in Delta Fire Service Area A.

9. Annual Report. The Rio Vista Fire Chief shall provide regular annual reports to the Delta Board of Directors concerning operations within the Delta District. Rio Vista shall, through its City Manager or Fire Chief, or both, meet with the Delta Board of Directors at the request of said Board, to discuss matters pertaining to the operation of fire protection, life support and related services within Delta Fire Service Area A.

10. Accountability. Rio Vista shall be held strictly

accountable for all funds received in connection with this agreement and report all receipts and disbursements made.

11. Term. It is the intent of Rio Vista and Delta that this agreement be in effect for a term sufficient to facilitate long-term fire protection planning. This agreement shall commence on January 1, 1996 and shall be in effect for twenty (20) years unless either party sooner terminates this agreement by giving one (1) year advance written notice thereof to the other party. At the expiration of the twenty (20) year term, each party shall review and approve, or amend and approve, or disapprove renewal of this agreement. If this agreement is renewed, it shall be for a mutually agreed upon term. If this agreement is terminated by advance written notice or by non-renewal after completion of its term, any surplus money on hand shall be returned in proportion to the contributions made.

12. Successors. This agreement is binding upon all successors or assigns of Rio Vista and Delta.

13. Transfer of Assets. In accordance with California Health and Safety Code Section 13954, Delta agrees to transfer to Rio Vista ownership of the Delta assets listed on Exhibit "B" attached hereto and made a part of this agreement. Delta and Rio Vista agree that said assets are of questionable value, since continued maintenance is necessary for their continued use as firefighting assets. Delta therefore transfers said assets to Rio Vista for One Dollar (\$.00). Said transfer of assets shall take effect immediately upon execution of this agreement. Upon such execution, Delta shall have no further proprietary interest in said assets. They shall be and shall remain the sole property of Rio Vista, notwithstanding the subsequent termination or modification of this agreement.

IN WITNESS WHEREOF, each party has executed this Agreement by its duly authorized officers, this 19 day of October, 1995.

DELTA FIRE PROTECTION DISTRICT

By: Marion Peck  
Marion Peck, Board Director

CITY OF RIO VISTA

By: Jerry Rubier  
Jerry Rubier, Mayor

ATTEST:

By: Anita Reineke  
Anita Reineke, CMC, City Clerk

File

RESOLUTION NO. 95-51

RESOLUTION APPROVING AGREEMENT BETWEEN CITY AND DELTA FIRE DISTRICT FOR FIRE SERVICES

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA that said Council approves of the agreement with DELTA RURAL FIRE PROTECTION DISTRICT for the provisions of certain services in Delta Service Area A. A copy of said agreement Entitled AGREEMENT FOR CONTRACTURAL FIRE PROTECTION SERVICES BETWEEN THE CITY OF RIO VISTA AND DELTA RURAL FIRE PROTECTION DISTRICT FOR THE PROVISION OF FIRE SERVICE TO AREA "A " is on file in the Office of the City Clerk and is hereby referred to for further particulars.

BE IT FURTHER RESOLVED that the Mayor is hereby authorized and directed to execute said agreement on behalf of the City, as well as any other documents which may be necessary in order to effectuate the same.

I, ANITA REINEKE, CITY CLERK OF THE CITY OF RIO VISTA, and ex-officio Clerk of the City Council of said City, do hereby certify the above and foregoing to be a full, true, and correct copy of a Resolution of said City Council which was regularly introduced, passed and adopted by said City Council at a regular meeting thereof, by the following vote:

AYES: COUNCILMEMBERS Brown, Madere, Harris, Bidou, Rubier

NOES: COUNCILMEMBERS None

ABSENT: COUNCILMEMBERS None

WITNESS my hand and seal of said City this 19 day of October, 1995.

 COPY

Anita Reineke  
ANITA REINEKE, OMC, CITY CLERK



EXHIBIT "B"

1 - 22x40 Metal Bldg., also known as Delta Station #1,  
located on City of Rio Vista property at the Main Street  
Fire Station

1 - Chevrolet C65 Water Tender, Serial # CME668V169504,  
including MISC FIREFIGHTING EQUIPMENT located thereon

1 - 1985 DODGE 4X4, Serial # 1BGMW2418G507691, including  
MISC FIREFIGHTING EQUIPMENT located thereon

1 - HONDA MODEL # WB30T DITCH PUMP

1/3 Interest in 1983 FORD RESCUE VEHICLE Serial #  
1FDJF37Z2BRA11777

1/3 Interest in 1990 FMC PUMPER, Serial # 457AT9L07LC002695,  
including MISC FIREFIGHTING EQUIPMENT located thereon

1 - HOLMATRO Power Unit Model 20, Serial # 9514070

Misc 1 1/2" & 2 1/2" Firefighting Hose & Nozzles

MISC FIREFIGHTING HAND TOOLS and other items of personal  
property.



**FIRST AMENDMENT TO AGREEMENT  
FOR CONTRACTUAL FIRE PROTECTION SERVICES BETWEEN THE  
CITY OF RIO VISTA AND DELTA FIRE DISTRICT FOR THE  
PROVISION OF FIRE SERVICE TO AREA "A"**

This First Amendment to the Agreement entered into on October 19, 1995, by and between the City of Rio Vista ("City") and Delta Fire District ("Delta"), hereinafter collectively referred to as "the parties," is made and entered into on this 16th day of October, 2008 ("Amendment").

**RECITALS**

**WHEREAS**, the City entered into an agreement with Delta on October 19, 1995, wherein the City agreed to perform certain fire protection and related services in Delta District Service Area A ("Agreement"); and

**WHEREAS**, the parties desire to enter into this Amendment to the Agreement to provide for additional consideration payable to the City, specify terms and conditions of use of that consideration, and to set forth payment terms; and

**WHEREAS**, Delta on September 21, 1994, adopted Ordinance No. 002-94 ("Ordinance") levying an assessment for fire suppression services pursuant to Government Code section 50078; and

**WHEREAS**, Delta, pursuant to the Ordinance, currently receives an assessment collected from taxpayers by the County of Sacramento for the purpose of furnishing, operating, and maintaining fire suppression expenses necessary for the adequate provision of fire suppression services; and

**WHEREAS**, the City is not currently receiving any portion of the assessment from Delta even though, pursuant to the Agreement, the City provides fire protection, emergency, and related services to Delta District Service A; and

**WHEREAS**, the parties agree that the City is entitled to receive and utilize a portion of the assessment collected by Delta.

**NOW THEREFORE**, in consideration of their mutual promises made herein, and subject to the terms, conditions, and provisions hereof, the parties hereby agree as follows:

## AGREEMENT

1. Recitals. The parties agree that the aforementioned recitals are true and correct and incorporated herein by reference.
2. Definitions.
  - a. "Assessment" refers to that portion of the assessment received by Delta from the County of Sacramento, as authorized by the Ordinance that is attributable to Delta Fire Service Area "A";
  - b. "Agreement" means the original agreement entered into on October 19, 1995 by and between the City and Delta, wherein the City agreed to perform certain fire protection and related services in Delta District Service Area A;
  - c. "Amendment" means this First Amendment to the aforementioned original Agreement.
3. Additional Consideration and Apportionment of Assessment. The parties agree to apportion the assessment as follows: The City shall be entitled to seventy-five percent (75%) of the proceeds of the assessment collected, and Delta shall be entitled to the remaining twenty-five percent (25%) of the assessment. In the event the Agreement, as amended by this Amendment, is terminated prior to the end of a fiscal year, the City shall nevertheless be entitled to collect its seventy-five percent (75%) share as of the termination date.
4. Distribution and Use of Assessment. The parties agree that the assessment collected by and distributed to the parties shall be used only as specified herein. Delta agrees that its twenty-five percent (25%) share shall be used for its operational costs, including but not limited to attorneys' fees, supplies, and auditing costs. City agrees that its seventy-five percent (75%) share shall be used for the purchase of capital equipment necessary for fire suppression activities, including but not limited to vehicles, hoses, ventilation systems, and Self Contained Breathing Apparatus equipment (SCBA's). Fees can also be used for training and other special projects with prior approval of the City Manager. Each party shall determine, in its discretion, how its respective share(s) shall be utilized, so long as each party uses its funds in a manner that is consistent with this paragraph.
5. Separate Account. Delta agrees that as proceeds of the assessment are accumulated and received by Delta from the County of Sacramento, Delta shall deposit the City's seventy-five percent (75%) share in a separate interest-bearing bank account ("City's account"). Delta shall deposit the City's portion no later than seven (7) days from the date the proceeds of the assessment are received by Delta. Delta shall not commingle any other funds in City's account.

Delta shall not for any reason make withdrawals from City's account without receiving prior written authorization from the City or as otherwise provided in the Agreement, as modified by this Amendment. All interest earned on the City's account shall be maintained in City's account.

6. Distribution of Assessment. Unless otherwise provided in the Agreement, as modified by this Amendment, upon written request by the City, Delta agrees to pay the City the entire balance of the City's account, as established pursuant to paragraph 5 above. Delta shall submit payment to the City no later than the close of business on the fifteenth (15<sup>th</sup>) day following Delta's receipt of the City's written request.
7. Termination of Agreement. Either party may terminate the Agreement by giving three (3) years advance written notice thereof to the other party, as modified by this Amendment, pursuant to the requirements set forth in paragraph 11 of the Agreement; and the City may terminate the Agreement, as modified by this Amendment, pursuant to paragraph 7 of the Agreement. Upon mutual agreement by both parties, the three (3) year notice period may be reduced or waived. Upon termination of the Agreement, as modified by this Amendment, by either party, Delta agrees to pay the City the entire balance of the City's account. Delta also agrees to submit payment to the City no later than close of business on the fifteenth (15<sup>th</sup>) day following the effective date of the termination of the Agreement, as modified by this Amendment.
8. Accounting. Upon written request by the City, Delta shall provide within five (5) business days a written accounting of the total amount(s) of the assessment received for the applicable fiscal year and the total amount(s) paid to the City.
9. Entire Agreement. The original Agreement, exhibits attached thereto, and this Amendment constitute the entire agreement between the parties and may not be modified or amended except by a written document signed by the party against whom enforcement is sought. Unless otherwise specified in this Amendment, all other terms and conditions specified in the Agreement remain in full force and effect.
10. Counterparts. This Amendment may be signed in more than one counterpart, in which case each counterpart shall constitute an original of this Amendment.
11. Governing Law and Litigation. Any dispute concerning the Agreement, as modified by this Amendment, shall be governed by California law. The prevailing party in any litigation, arbitration, or mediation relating to the Agreement, as modified by this Amendment, shall be entitled to recover its reasonable attorneys' fees and costs from the other party for all matters, including but not limited to appeals. The proper venue for any litigation involving the Agreement, as modified by this Amendment, shall be Solano County, California. Additionally, if either party chooses to terminate the contract (2016), parties must provide three (3) year advance written notice to the other party and that upon mutual agreement by both parties, the notice period can be waived or reduced.

**[Remainder of page intentionally left blank.]**



12. No Assignment or Delegation Without Written Consent. The Agreement, as modified by this Amendment, may not be assigned or delegated by either party without the prior written consent of the other party.

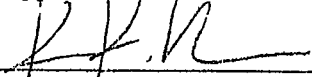
IN WITNESS WHEREOF, the parties have signed this Amendment to the Agreement as of the day and year first above written.

CITY OF RIO VISTA

By:  \_\_\_\_\_

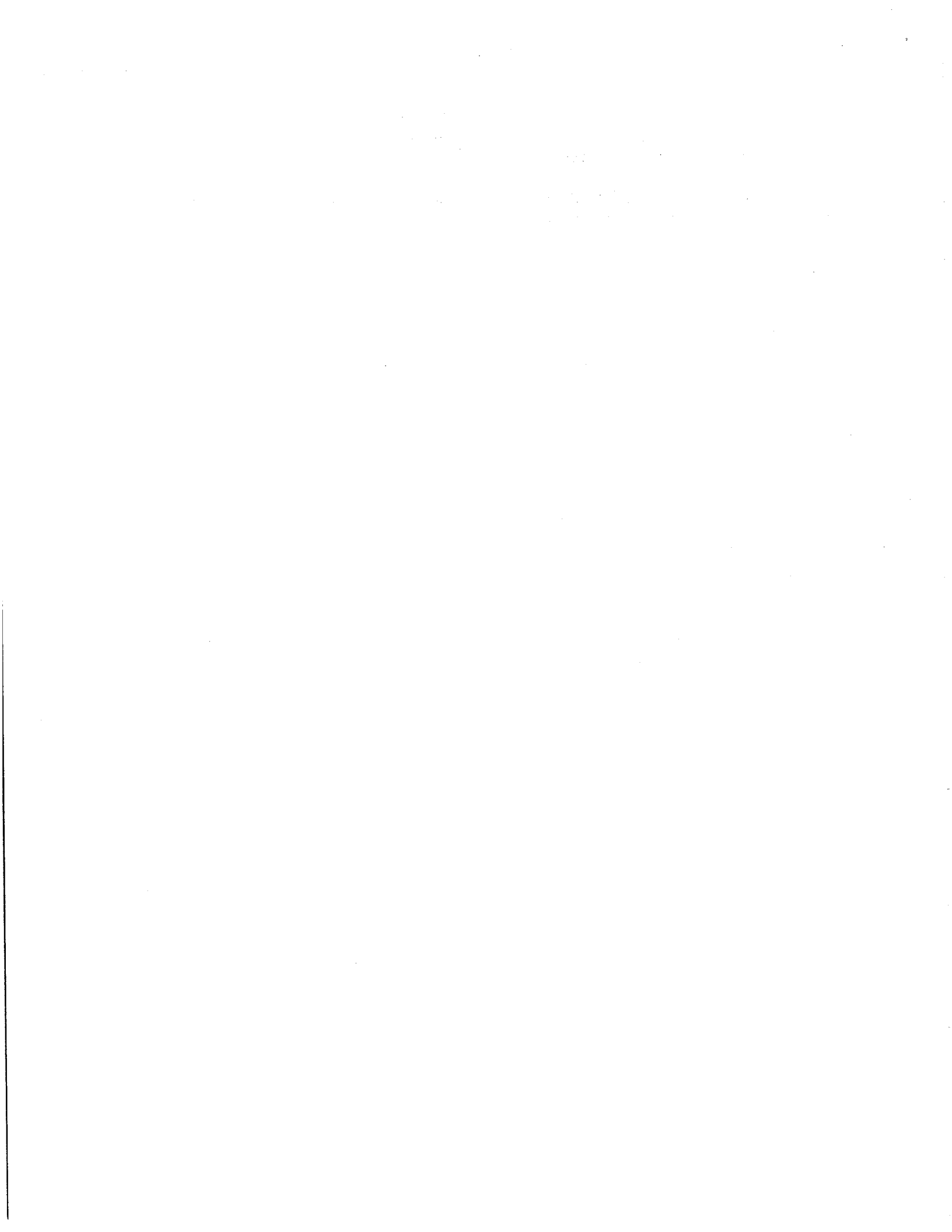
Hector De La Rosa, City Manager

Approved as to form:

  
\_\_\_\_\_  
City Attorney

DELTA FIRE DISTRICT

By:  \_\_\_\_\_



DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942834  
SACRAMENTO, CA 94236-0001  
(916) 653-5791



August 30, 2012

RECEIVED

JUL 23 2014

Delta Fire Protection District  
350 Main Street  
Rio Vista, California 94571

SACRAMENTO LOCAL AGENCY  
FORMATION COMMISSION

Attention: Rudy Diaz  
Director

DWR Agreement Number: 4600009755

Dear Mr Diaz:

Enclosed for your records is one fully executed copy of subject agreement mentioned above. To ensure prompt payment of your billing, please reference the contract number identified above when submitting invoices.

Inquiries concerning the services to be performed under this agreement should be referred to Juan Mercado at (916) 653-5620.

Sincerely,

Stacey Cunningham  
Contract Specialist  
Contract Services Office  
(916) 653-6097

Enclosure

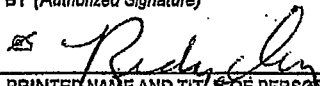
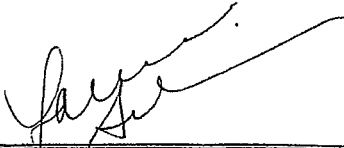
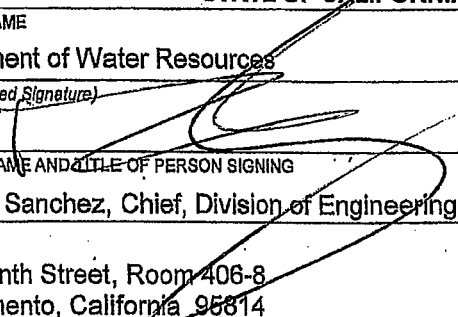
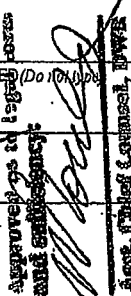
AGREEMENT NUMBER 4600009755
REGISTRATION NUMBER <b>EP 1239223</b>

- This Agreement is entered into between the State Agency and the Contractor named below:  

STATE AGENCY'S NAME	Department of Water Resources
CONTRACTOR'S NAME	Delta Fire Protection District
- The term of this Agreement is: July 1, 2012 through June 30, 2016  
 This Agreement shall not become effective until approved by the Department of General Services
- The maximum amount of this Agreement is: \$94,287.14  
 Ninety four thousand two hundred eighty seven dollars and fourteen cents.
- The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.
 

Exhibit A – Scope of Work	1 pages
Exhibit B – Budget Detail and Payment Provisions Public Entities (Rev. 8/11)	1 page
Attachment 1 – Cost Sheet	1 page
Exhibit C* – General Terms and Conditions	GTC 610
Exhibit D – Special Terms and Conditions for Department of Water Resources (Local Public Entities – Payables), DWR 9546 (Rev. 12/10)	3 pages
Attachment 1 – Recycled-Content Certification, DWR 9557 (Rev. 1/09)	2 pages

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

<b>CONTRACTOR</b>		California Department of General Services Use Only  <div style="border: 2px solid black; padding: 5px; text-align: center;">           APPROVED  <b>AUG 16 2012</b>            DEPT OF GENERAL SERVICES         </div>
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.) Delta Fire Protection District		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 7-15-12	
PRINTED NAME AND TITLE OF PERSON SIGNING Rudy Diaz, Director, Delta Fire Protection District		
ADDRESS 350 Main Street Rio Vista, California 94571		 Asst. Chief Counsel, DWR
<b>STATE OF CALIFORNIA</b>		
AGENCY NAME Department of Water Resources		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 8/9/12	
PRINTED NAME AND TITLE OF PERSON SIGNING Richard Sanchez, Chief, Division of Engineering		Approved as to legal form and substance:  Asst. Chief Counsel, DWR
ADDRESS 1416 Ninth Street, Room 406-8 Sacramento, California 95814		



**EXHIBIT A  
SCOPE OF WORK**

- A. Delta Fire Protection District shall be available 24-hours per day to respond to any type of emergency to State-owned lands on Sherman and Twitchell Islands, including but not limited to fire suppression services involving vehicular, vegetal, and structural fires; fires involving hazardous materials; and emergencies due to flooding.
- B. Delta Fire Protection District shall respond with all necessary equipment and personnel trained in advanced firefighting methods, advanced life support for paramedic services, and wild land interfacing. Emergency medical staff shall include Emergency Medical Technicians-D and Paramedic certified staff.
- C. The Contract Managers during the term of this agreement will be:

**Department of Water Resources**

Name: Richard Sanchez  
Phone: (916) 653-3927  
Fax: (916) 653-2467  
E-Mail: richs@water.ca.gov

**Delta Fire Protection District**

Name: Rudy Diaz  
Phone: (707) 580-3157  
Fax:  
E-Mail: deltafiredist@yahoo.com

DOE's Contract Manager for all administrative purposes for this contract is Juan Mercado at (916) 653-5620 or jmercado@water.ca.gov. Contract Managers may be changed by written notice to the other party.

**EXHIBIT B  
BUDGET DETAIL AND PAYMENT PROVISIONS  
PUBLIC ENTITIES**

**A. INVOICING AND PAYMENT**

Contractor shall submit three copies of the invoice to the State only after receiving written notice of satisfactory completion or acceptance of work by the DWR Contract Manager. **The State will not accept an invoice for work that has not been approved and will return the invoice as a disputed invoice to the Contractor.**

Invoices shall be submitted no more often than quarterly, in arrears, bearing the contract number.

Contractor must submit three copies of each invoice to the following address in order to expedite approval and payment:

DWR Accounting Office  
Contracts Payable Unit  
P.O. Box 942836  
Sacramento, California 94236-0001

Undisputed invoices shall be paid within 45 days of the date received by the DWR Accounting Office.

**B. BUDGET CONTINGENCY CLAUSE**

It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability occurring to the State, or offer an Agreement Amendment to Contractor to reflect the reduced amount.

**EXHIBIT B  
ATTACHMENT 1**

**COST SHEET**

The total amount of this contract shall not exceed \$94,287.14. Payments shall be paid quarterly in arrears. Total quarterly and annual payments are as follows:

<u>Fiscal Year</u>	<u>Quarterly Payment</u>	<u>Annual Payment</u>
2012/2013	\$5,550.92	\$22,203.67 <i>pd 8-5-13</i>
2013/2014	\$5,772.96	\$23,091.82
2014/2015	\$6,003.88	\$24,015.51
2015/2016	\$6,244.03	\$24,976.14

Please note that minor differences between quarterly and annual payments are due to rounding.

**EXHIBIT D--Special Terms and Conditions for  
Department of Water Resources  
(Local Public Entities - Payables)**

1. **RESOLUTION OF DISPUTES:** In the event of a dispute, Contractor shall file a "Notice of Dispute" with the Director or the Director's Designee within ten (10) days of discovery of the problem. The State and Contractor shall then attempt to negotiate a resolution of such claim and, if appropriate, process an amendment to implement the terms of any such resolution. If the State and Contractor are unable to resolve the dispute, the decision of the Director or the Director's Designee shall be final, unless appealed to a court of competent jurisdiction.

In the event of a dispute, the language contained within this agreement shall prevail over any other language including that of the bid proposal.

2. **PAYMENT RETENTION CLAUSE:** Ten percent of any progress payments that may be provided for under this contract shall be withheld per Public Contract Code Section 10346 pending satisfactory completion of all services under the contract.
3. **RENEWAL OF CCC:** Contractor shall renew the Contractor Certification Clauses or successor documents every (3) years or as changes occur, whichever occurs sooner.
4. **AGENCY LIABILITY:** The Contractor warrants by execution of this Agreement, that no person or selling agency has been employed or retained to solicit or secure this Agreement upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Contractor for the purpose of securing business. For breach or violation of this warranty, the State shall, in addition to other remedies provided by law, have the right to annul this Agreement without liability, paying only for the value of the work actually performed, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.
5. **POTENTIAL SUBCONTRACTORS:** Nothing contained in this Agreement or otherwise shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of its responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or enforce the payment of any moneys to any subcontractor.
6. **SUBCONTRACTING:** "Should it be necessary to subcontract for supplemental services or specialists, the Contractor shall obtain prior written consent from DWR. If the subcontracts total more than \$50,000 or 25% of the total contract, whichever is less, then the Contractor must certify that the subcontractor has been selected by the Contractor pursuant to a bidding process requiring at least three bids from responsible bidders or pursuant to the procedures set forth in Government Code Section 4525 et seq., as applicable. If Contractor is unable to obtain three competitive bids or three Statement of Qualifications, Contractor shall submit a written explanation to DWR. DWR will then decide whether to seek authorization to allow Contractor to proceed with the proposed subcontract. Contractors shall assure that all administrative fees for subcontracts are reasonable considering the services being provided and the oversight required. Contractor shall only pay overhead charges on the first \$25,000 for each subcontract."

7. **COMPUTER SOFTWARE:** For contracts in which software usage is an essential element of performance under this Agreement, the Contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.
8. **REPORT OF RECYCLED CONTENT CERTIFICATION:** In accordance with Public Contract Code Sections 12200-12217, et seq. and 12153-12156, et seq. the contractor must complete and return the form DWR 9557, Recycled Content Certification, for each required products to the Department at the conclusion of the services specified in this contract. Form DWR 9557 is attached to this Exhibit and made a part of this contract by this reference.
9. **REIMBURSEMENT CLAUSE:** If applicable, travel and per diem expenses to be reimbursed under this contract shall be at the same rates the State provides for unrepresented employees in accordance with the provisions of Title 2, Chapter 3, of the California Code of Regulations. Contractor's designated headquarters for the purpose of computing such expenses shall be:
10. **TERMINATION CLAUSE:** The State may terminate this contract without cause upon 30 days advance written notice. The Contractor shall be reimbursed for all reasonable expenses incurred up to the date of termination.
11. **CONTRACTOR COOPERATION DURING INVESTIGATION:** Contractor agrees to cooperate fully in any investigation conducted by or for DWR regarding unsatisfactory work or allegedly unlawful conduct by DWR employees or DWR contractors. The word "cooperate" includes but is not limited to, in a timely manner, making Contractor staff available for interview and Contractor records and documents available for review.
12. **CONFLICT OF INTEREST:**
  - a. **Current and Former State Employees:** Contractor should be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.
    - (1) **Current State Employees:** (PCC §10410)
      - (a) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
      - (b) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.
    - (2) **Former State Employees:** (PCC §10411)
      - (a) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
      - (b) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

b. Penalty for Violation:

- (a) If the Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (PCC §10420)

c. Members of Boards and Commissions:

- (a) Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (PCC §10430 (e))

d. Representational Conflicts of Interest:

The Contractor must disclose to the DWR Program Manager any activities by contractor or subcontractor personnel involving representation of parties, or provision of consultation services to parties, who are adversarial to DWR. DWR may immediately terminate this contract if the contractor fails to disclose the information required by this section. DWR may immediately terminate this contract if any conflicts of interest cannot be reconciled with the performance of services under this contract.

e. Financial Interest in Contracts:

Contractor should also be aware of the following provisions of Government Code §1090:

"Members of the Legislature, state, county district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity."

f. Prohibition for Consulting Services Contracts:

For consulting services contracts (see PCC §10335.5), the Contractor and any subcontractors (except for subcontractors who provide services amounting to 10 percent or less of the contract price) may not submit a bid/SOQ, or be awarded a contract, for the provision of services, procurement of goods or supplies or any other related action which is required, suggested, or otherwise deemed appropriate in the end product of such a consulting services contract (see PCC §10365.5).

## RECYCLED CONTENT CERTIFICATION FORM

To be completed by the vendor/bidder/contractor and returned to:

DEPARTMENT OF WATER RESOURCES  
 Recycling Coordinator  
 Purchasing Services Office  
 1416 Ninth Street, Room 354, Sacramento, CA 95814  
 (916) 654-0533 FAX: (916) 653-6543

COMPANY: \_\_\_\_\_

PERSON COMPLETING FORM: \_\_\_\_\_

DATE: \_\_\_\_\_

DESCRIPTION <small>Please include item name, brand, and product number</small>	% POSTCONSUMER	RECYCLED MATERIAL TYPE

All businesses shall certify in writing to the contracting officer or his or her representative the minimum percentage, if not exact percentage, of postconsumer material in the productions, materials, goods, or supplies offered or sold to the state regardless of whether the product meets the minimum content requirements specified in law (see page 2 for minimum content requirements). The certification shall be furnished under penalty of perjury. The certification shall be provided regardless of content, even if the product contains no recycled material. A state agency may waive the certification requirements if the percentage of postconsumer material in the products; materials, good or supplies can be verified in a written advertisement, including, but not limited to, a product label, a catalog, or manufacturer or vendor internet website.

Public Contract Code Sections 12200-12217, et seq. and 12153-12156, et seq.

*I certify that the above information is true. I further certify that these environmental claims for recycled content regarding these products are consistent with the Federal Trade Commission's Environmental Marketing Guidelines in accordance with PCC 12404.*

NAME OF PERSON COMPLETING FORM	TITLE	AGENCY/COMPANY
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> \_\_\_\_\_  
 SIGNATURE OF PERSON COMPLETING FORM DATE

1. Postconsumer material comes from products that were bought by consumers, used, then recycled. For example: a newspaper that has been purchased and read, next recycled, and then used to make another product would be postconsumer material.

If the product does not fit into any of the product categories, enter "N/A". Common N/A products include wood products, natural textiles, aggregate, concrete, electronics such as computers, TV, software on a disk or CD, telephone.

2. Product category refers to one of the product categories listed below, into which the reportable purchase falls. For products made from multiple materials, choose the category that comprises most of the product by weight, or volume.

Note: For reuse or refurbished products, there are no minimum content requirements.

For additional information visit [www.ciwmb.ca.gov/BuyRecycled/](http://www.ciwmb.ca.gov/BuyRecycled/)

Description Product Categories	Minimum Content Requirement
Paper Products – Recycled	30 percent postconsumer fiber, by fiber weight
Printing and Writing – Recycled	30 percent postconsumer fiber, by fiber weight
Compost, Co-compost, and Mulch – Recycled	80 percent recovered materials i.e., material that would otherwise be normally disposed of in a landfill
Glass – Recycled	10 percent postconsumer, by weight
Re-refined Lubricating Oil – Recycled	70 percent re-refined base oil
Plastic – Recycled	10 percent postconsumer, by weight
Printer or duplication cartridges	<ol style="list-style-type: none"> <li>a. Have 10 percent postconsumer material, or</li> <li>b. Are purchased as remanufactured, or</li> <li>c. Are backed by a vendor-offered program that will take back the printer cartridges after their useful life and ensure that the cartridges are recycled and comply with the definition of recycled as set forth in Sections 12200-12217, et seq. and 12153-12156, et seq. of the Public Contract Code.</li> </ol>
Paint – Recycled	50 percent postconsumer paint (exceptions when 50 percent postconsumer content is not available or is restricted by a local air quality management district, then 10 percent postconsumer content may be substituted)
Antifreeze – Recycled	70 percent postconsumer material
Retreated Tires – Recycled	Use existing casing that has undergone retreading or recapping process in accordance with Public Resource Code (commencing with section 42400).
Tire – Derived – Recycled	50 percent post consumer tires
Metals – Recycled	10 percent postconsumer, by weight



**Delta Fire Protection District**  
Proposal 002-94

RECEIVED

JUL 23 2014

SACRAMENTO LOCAL AGENCY  
FIRE PROTECTION COMMISSION

NOTICE OF PUBLIC HEARING  
BEFORE THE GOVERNING BOARD OF THE  
DELTA FIRE PROTECTION DISTRICT

**NOTICE IS HEREBY GIVEN** that on September 13 & 14, 1994, at 6:30 P.M., or as soon thereafter as the fact of the matter may be heard, at the Rio Vista Fire Station, at the crossing of Main Street and Fourth Street, Rio Vista, the **GOVERNING BOARD** of the **DELTA FIRE PROTECTION DISTRICT** will hold a public hearing to consider the proposed ordinance determining and levying an assessment on property within the **DISTRICT** for the purpose of fire suppression services, in accordance with Article 3.6 of Chapter 1 Part 1 of division 1 of Title 5 of the California Government Code (Sections 50078, et seq.).

The **DISTRICT** is considering a package, this assessment will be for the Delta Fire Protection District for Fire Suppression Service.

The Governing Board has caused to be prepared and filed with the Clerk of the District a written report containing a description of each lot or parcel of property purposed to be subject to the assessment, the amount of the assessment, and the schedule of the assessment. Copies are available at the Rio Vista Fire Department for public inspection during regular business hours (Monday through Friday 8:00 A.M. to 5:00 P.M.). Before visiting, please call to assure that the station is open (707)374-2233.

Written protests (containing a description of the property {preferably parcel number} and the protesting party's interest in the property) **MUST BE DELIVERED** to the Clerk of the District no later than September 12, 1994 by 5:00 P.M.

105 E S 100

1994-95 Proposed Annual Fire Suppression Assessment:

Single Family Residence	\$ 85.00
Mobile Home	\$ 85.00
Vacant Lot/Unusable Land	\$ 65.00
Duplex or 2 family residence	\$100.00
Apartments more than 1	\$100.00
Agricultural land	\$ 65.00
Agricultural land with pumps	\$ 80.00
Marina's w/25 or fewer boats	\$350.00
Marina's w/26 to 100 boats	\$575.00
Marina's w/100+ boats	\$800.00
Campsite's, R.V.'s w/25 or fewer hookup facilities	\$350.00
Campsite's, R.V.'s w/26 to 100 hookup facilities	\$575.00
Campsite's, R.V.'s w/100+ hookup facilities	\$800.00
Business/Restaurants/Retail shops	\$250.00
Gas wells (producing)	\$300.00
Private Roads	\$ 70.00
Hunting Club	\$250.00
Private Club	\$250.00
Labor Camp	\$200.00
Packing Shed	\$200.00
Cold Storage Plant	\$200.00

\*\*\*\*\*ALL INTERESTED PARTIES ARE INVITED TO ATTEND\*\*\*\*\*

**DELTA FIRE PROTECTION DISTRICT**

**350 Main Street**

**Rio Vista, CA 94571**

**Phone: (707) 374-2233**

**Fax: (707) 374-6324**

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July 26, 1994

Dear Delta Resident,

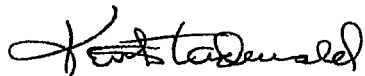
The Delta Fire Protection District is facing a serious financial crisis and desperately needs your help. Over the years, the demands upon the Volunteer Fire Department have increased, so the Department has had to increase its job duties. The District has had an increase in Fire, Rescue, and Medical calls, but the money to operate these vehicles has decreased.

The District has been running on a \$36,000 deficit. We have lost 64% of our budget in the last 10 years. In 1984 our budget was \$123,960.00. In 1994 our budget is at \$45,000. Since the District lost its augmentation money in 1980, the Delta Fire Protection District has slowly diminished in funds. We have searched for new options to increase our budget in order to keep the District alive! We started an ordinance that we can bill nonresidents for medical and automobile accidents and fires, however this is not enough. Over the years we have lost 1 part-time position, decreasing our Volunteers from 55 to 40. We have also lost 2 engineers, 1 ambulance, Type 1 Structure Engine, and 4-Wheel Drive Power Wagon. I know we all are going through hard times, but the loss of more budget cuts could cause no medical and fire suppression response for the Delta.

At this time we are developing a proposal of Benefit of Assessments for the Delta District Community. Enclosed you will find a list of assessments and proper procedures to be able to voice your opinion on this matter.

If you have any questions, please contact Keith Tadewald, Fire Chief/Delta Fire District at 350 Main St., Rio Vista, CA (707) 374-2233.

Sincerely,



Keith Tadewald, Chief

# **Delta Fire Protection District**

**Proposal 002-94**

## **NOTICE OF PUBLIC HEARING BEFORE THE GOVERNING BOARD OF THE DELTA FIRE PROTECTION DISTRICT**

**NOTICE IS HEREBY GIVEN** that on September 13 & 14, 1994, at 6:30 P.M., or as soon thereafter as the fact of the matter may be heard, at the Rio Vista Fire Station, at the crossing of Main Street and Fourth Street, Rio Vista, the **GOVERNING BOARD** of the **DELTA FIRE PROTECTION DISTRICT** will hold a public hearing to consider the proposed ordinance determining and levying an assessment on property within the **DISTRICT** for the purpose of fire suppression services, in accordance with Article 3.6 of Chapter 1 Part 1 of division 1 of Title 5 of the California Government Code (Sections 50078, et seq.).

The **DISTRICT** is considering a package, this assessment will be for the Delta Fire Protection District for Fire Suppression Service.

The Governing Board has caused to be prepared and filed with the Clerk of the District a written report containing a description of each lot or parcel of property purposed to be subject to the assessment, the amount of the assessment, and the schedule of the assessment. Copies are available at the Rio Vista Fire Department for public inspection during regular business hours (Monday through Friday 8:00 A.M. to 5:00 P.M.). Before visiting, please call to assure that the station is open (707)374-2233.

Written protests (containing a description of the property {preferably parcel number} and the protesting party's interest in the property) **MUST BE DELIVERED** to the Clerk of the District no later than September 12, 1994 by 5:00 P.M.

DELTA FIRE PROTECTION DISTRICT  
ORDINANCE NO. 002-94

(An Ordinance Determining and Levying an Assessment for Fire Suppression Services for the District).

WHEREAS, an assessment for fire suppression services has been proposed for the Delta Fire District, in pursuant to the provisions of Government Code article 3-6 section SS50078 and following; and

WHEREAS, in accordance with Government Code SS50078 and following, this Government Board caused to be prepared and filed with the Clerk of this Board a written property report containing a description of each lot or parcel of property proposed to be subject to the assessment, the amount of the assessment for each such lot or parcel, the maximum amount of the assessment is 8% per year after of each lot or parcel use.

WHEREAS, pursuant to an in accordance with Government Code S50078.6, the Clerk has caused notice of the filing of said report and of time, date and place of hearing thereon to be published pursuant to S6066 of the Government Code and to be posted in at least three public places within the District, and also caused a copy of said notice to be mailed to each parcel or property owner whose property would be subject to the assessment at lease two (2) weeks prior to the date set for hearing;

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDAINED AS FOLLOWS:

SECTION 1. Authorization.

This ordinance, and the assessment determined and levied herein, are adopted pursuant to the provisions of Government Code SS50078 and following.

SECTION 2. Purpose and Necessity.

This assessment shall be for the purpose of obtaining furnishing, operating and maintaining fire suppression equipment, paying the salaries and benefits of firefighting personnel, and for other fire suppression expenses which are necessary for the adequate provision of fire suppression services to and within the District.

SECTION 3. Determining and Levy of Assessment:

Confirmation of Assessment Proposed in Report.

(a) Starting with the fiscal years 1994-1995, there is hereby determined and levied an assessment as set forth below:

<u>Type of Property</u>	<u>Amount Per Year</u>
Single Family Residence	\$ 85.00
Mobile Home	\$ 85.00
Vacant Lot / Unusable Land	\$ 65.00
Duplex, or two family resident	\$100.00
Apartments More Than 1	\$100.00
Agricultural Land	\$ 65.00
Agricultural Land with pumps	\$ 80.00
Marina's w/25 or fewer boats	\$350.00
Marina's w/26 to 100 boats	\$575.00
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Campsite's, R.V.'s w/26 to 100 hookup facilities	\$575.00
Campsite's, R.V.'s w/100+ hookup facilities	\$800.00
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Gas wells (producing)	\$300.00
Private Roads	\$ 70.00
Hunting Club	\$250.00
Private Club	\$250.00
Labor Camp	\$200.00
Packing Shed	\$200.00
Cold Storage Plant	\$200.00

(b) The lien date shall be March 1 of each year.

(c) The foregoing schedules and rates are based upon the use of the property and the risk classification of the use of the property, including, but not limited to, the amount of water required for fire suppression on the various classifications of property, the structure size, type and use, and other factors relating to potential fire and panic hazards and the cost of providing the fire suppression by the District to the various classifications of property. The assessment is based upon and related to the benefits to and received by the properties assessed.

(d) The assessments, and the amount of the assessments, and each of them, proposed in the written report which this Board caused to be prepared and filed with the Clerk (and referred to hereinabove) are hereby confirmed, determined, and levied as described in the report.

**SECTION 4. Future Year Assessments.**

(A) At the end of the 5 years, the meeting of the Board of Director's, the Governing Board of the District shall establish the assessment for the following years based upon need. The Board at this time may choose to increase or decrease the initial assessment. The Board shall not increase over 5% over any fiscal year.

(B) The records of the County Assessor each year shall determine for the next fiscal year whether a residential, commercial or industrial structure exists for the purpose of the assessment pursuant to this Ordinance.

**SECTION 5. Collection.**

The collection of the assessment determined and levied by this ordinance shall be by the County of Sacramento on behalf of the District in the same manner, and subject to the same penalties, as other fees, charges and taxes fixed and collected by or on behalf of the District. The county may deduct its reasonable costs incurred for that service before remittal of the balance to the Fire districts account.

**SECTION 6. Protests.**

On September 12, 1994, the Governing Board of the Delta Fire Protection District conducted public hearings on the establishment of a benefit assessment levied by this Ordinance. The written protests filed with the clerk of the District prior to the public hearings by holders of property interests who will be obligated to pay the benefit assessment represent less than 10% of the total amount of revenue expected from the assessment. Therefore, by law, no election is necessary.

**SECTION 7. Adoption.**

This Ordinance shall take effect on September 15, 1994. Within 15 days of the adoption of this Ordinance it shall be published once in the Rio Vista Herald, a newspaper printed and published in the State of California, together with the names of the members of the Governing Body voting for and against the adoption.

**SECTION 8. Special Fund.**

Proceeds of the assessment determined and levied pursuant to this ordinance shall be set apart in a special fund and expended only for the purposes stated hereinabove.

PASSED AND ADOPTED by the Board of Director's of the Delta Fire Protection District this 15th day of September 1994, by the following vote:

SECTION 9: Misc.

The Board has all authority to discontinue the ordinance 002-94, of the Delta Fire District, only if the District disbands, becomes decommissioned, or de ceased from the community of the Delta Fire District.

AYES:

NOES:

ABSTENTION:

ABSENT:

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CHAIRMAN OF THE BOARD OF THE DELTA  
FIRE PROTECTION DISTRICT

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MEMBER OF BOARD OF DELTA FIRE  
PROTECTION DISTRICT

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MEMBER OF BOARD OF DELTA FIRE  
PROTECTION DISTRICT