Citizens' Advisory Committee
Groveland Resilience Center
18986 Ferretti Road
Groveland, CA 95321
(209) 962-7161 www.gcsd.org

CITIZENS' ADVISORY COMMITTEE
MEETING THREE AGENDA

September 8, 2026
1:00 p.m.

MEETING LOCATION:
Groveland Community Resilience Center
18986 Ferretti Road Groveland, CA 95321

Public Access Audio and Video Live Streaming: The Public will not have access to give public comments via public access audio and video live streaming; they are available for audio and visual only; and can be accessed via the Zoom meeting link below:

https://us02web.zoom.us/j/7688070165

Remote viewing of the meeting via live streaming is provided to members of the public as a courtesy. If the live streaming connection malfunctions for any reason the Committee will continue the public meeting where it is currently being held, without remote access.

This meeting is physically open to the Public and citizens who wish to provide public comment during the meeting will be invited to do so by the Committee Chair. Written comments can be submitted to be included as part of the administrative record; they will not be read during the meeting.

ACCESSIBILITY INFORMATION:
Committee Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Rachel Pearlman, Board Secretary, at least 48 hours before a regular meeting at (209) 962-7161 or rpearlman@gcsd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

AGENDA MATERIAL:
Physical copies of agenda material will not be available at the meeting. All agenda material can be accessed on the District Committee Meeting Webpage at https://www.gcsd.org/citizen-s-advisory-committee-meetings. Physical copies can be obtained through the District office.

PUBLIC RECORDS:
Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Committee. The Committee has designated the District's website located at https://www.gcsd.org as the place for making those public records available for inspection.

The documents may also be obtained by calling the District office.

CITIZENS' ADVISORY COMMITTEE
MEETING THREE AGENDA
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Committee Members
Rick Martinez
Alan Moore
Anna Moore
Larry Moore
Geoffrey Paulsen
Martin Schutt
Terri Wemmer
Amber Wittner
Jeremy Zawondy

1. Pledge of Allegiance
2. Consideration of Adding Additional Committee Members
3. Review Meeting Two Questions
4. Approval of August 11, 2026, Committee Minutes
5. Review of Fire Department Budget
6. Review of the Fire Department Apparatus and Equipment Replacement Schedule
7. Committee Questions
8. Committee Member Reports
9. Confirm Next Meeting Topic
10. Adjournment

CITIZENS' ADVISORY COMMITTEE MEETING MINUTES

August 11, 2026
1:00 p.m.

Call to Order
Action
The Committee Chair Geoffrey Paulsen called the meeting to order at 1:10pm.

Committee Members in Attendance
Rick Martinez
Alan Moore
Anna Moore
Larry Moore
Geoffrey Paulsen
Martin Schutt
Terri Wemmer
Amber Wittner
Jeremy Zawondy

Review Meeting One Questions Including Roles and Responsibilities of Staff and Committee Members
Action
No action taken, discussion item only.

Approval of July 28, 2026, Committee Minutes
Action:
It was moved by Committee Member Jeremy Zawodny, seconded by Committee Member Alan Moore, the Committee unanimously approved the July 28, 2026, Committee Meeting Minutes, as amended to correct two typographical errors in Sections 12 and 13 of the proposed Committee Ground Rules.
Ayes: *Committee Members; Rick Martinez, Alan Moore, Anna Moore, Larry Moore, Geoffrey Paulsen, Martin Schutt, Terri Wemmer, Amber Wittner, and Jeremy Zawondy*

Discussion Regarding Committee Workplan and Timeline
Action
The Committee reached consensus to approve the Proposed Committee Workplan and Timeline, with an amendment to move the "Evaluating Options" discussion from the November meeting to the October meeting.

Brief History of GCSD Fire
Action
No action taken, discussion item only.

Agency Roles and Responsibilities
Action
It was moved by Committee Member Geoff Paulsen and seconded by Committee Member Amber Wittner to establish a future meeting focused on fire prevention. Committee Member Geoff Paulsen subsequently moved to amend the motion to add a fire prevention discussion

item to a future Committee meeting agenda. The amendment was seconded by Committee Member Jeremy Zawodny and passed unanimously.
Ayes: *Committee Members; Rick Martinez, Alan Moore, Anna Moore, Larry Moore, Geoffrey Paulsen, Martin Schutt, Terri Wemmer, Amber Wittner, and Jeremy Zawondy*

Current GCSD Fire Service Model
<u>Action</u>
No action taken, discussion item only.

Current Staffing Level
<u>Action</u>
No action taken, discussion item only.

County Engine Partnership
Action
No action taken, discussion item only.

Committee Member Reports Regarding Interaction with Public
Action
No action taken, discussion item only.

Committee Questions
Action
No action taken, discussion item only.

Confirm Next Meeting Topic
<u>Action</u>
Upon recommendation by District staff, the Committee reached consensus to include the following topic on the agenda for its next meeting:

- ***Fire Department Finances:***
  Examine the financial structure, including revenues, expenditures, Cal Fire contract requirements, and reserve depletion, to better understand the current funding gap.

Adjournment
<u>Action</u>
The meeting adjourned at 3:10pm.

FY2026/27 Adopted Budget

Groveland Community Services District

TABLE OF CONTENTS

READER'S GUIDE

Governmental Funds

Start here to understand where Fire fits within GCSD's governmental services and the assumptions used to build the budget.

HOW TO USE THIS SECTION

What this section shows

The relationship between the Fire and Park governmental funds, the property-tax allocation, service criteria, and the major assumptions affecting the FY2026/27 budget.

How to read it

Read the narrative first. It explains the policy and service assumptions behind the numbers that follow. The summary overview then identifies the major revenue and expense changes from the prior year.

Keep in mind

Governmental-fund information provides context for the Fire Fund. Not every item shown in this opening section is a Fire-only cost.

> **Best reading order: service criteria -> major budget assumptions -> Fire Fund detail.**

Governmental Funds

The District's Fire Department and Park Services, including Mary Laveroni Park, the dog park, baseball field, skate park, and the recently completed disc golf course are funded as governmental services, primarily through ad valorem property taxes. Of the total property tax revenue received, 92% is allocated to the Fire Department and 8% to Park Services. Additional funding is generated through rental income, user fees, grants, and donations.

Service Criteria

The following are some basic assumptions and criteria used in our budget development, which are driven by the Board adopted/amended Management Objectives. Detailed in the following section are specific management directives issued to staff to guide their overall approach to budget development, and setting certain minimum and maximum goals:

Fire Services:

- Continue the CAL FIRE Schedule "A" Contract and to provide the highest level of services possible.
- Maintain equipment and facilities in a safe, reliable manner and replace critical equipment that has failed or reached its useful life.
- Develop an understanding of the benefits to the county and region of providing mutual aid emergency response services
- Understand that fire revenue does not cover the cost of operating the fire department, and that reduced staffing or equipment reliability puts the public and our firefighters at risk.

Park Services:

- Public safety, public health and park conditions are top priorities.
- Improving pedestrian accessibility between the communities of Pine Mountain Lake, Groveland, and Big Oak Flat.
- Supporting the community's quality of life by maintaining attractive, safe, and welcoming public spaces for residents and visitors.
- Managing maintenance costs efficiently through preventative maintenance, equipment upkeep, and prioritization of critical repairs.
- Maintaining clean and accessible parks, including restroom sanitation, litter removal, landscaping, and ADA accessibility.

Governmental Funds Summary Overview

The following revenue and expense items represent the major differences between the proposed FY2026/27 budget and the prior year's budget that have been incorporated into the Fire and Park Funds.

Revenue

- The Tuolumne County Auditor-Controller is projecting property taxes to increase by 2%.
- The employee housing purchased in FY25 is currently being utilized by staff, and the associated rental income is included in the budget.

Expenses

Administrative Expenses

- The allocation of administrative expenses for staffing, office operations, and Board of Directors activities is distributed among the district's services based on customer count and estimated administrative staff effort. The current proposed budget assigns 5% to the Fire Fund and 1% to the Park Fund.

Salaries and Benefits

- Employee health insurance premiums are projected to increase by 11% starting January 2027.

SECTION GUIDE

Fire Fund - Service & Funding Overview

This section explains what the Fire Fund supports, how services are delivered, and the operational and financial conditions behind the budget.

HOW TO USE THIS SECTION

What this section shows

Fire and emergency services provided by GCSD, the CAL FIRE Schedule A service model, response standards, regional partnerships, equipment needs, and long-term funding constraints.

How to read it

Use these narrative pages as the 'why' behind the budget. They explain the service level being funded and the pressures that drive the revenue and expenditure figures later in the document.

Important distinction

The Fire Fund is primarily supported by GCSD's share of ad-valorem property tax revenue rather than a dedicated fire tax or assessment.

> **Use this section to understand the service model before evaluating the financial tables.**

Fire Fund

The Groveland Community Services District (GCSD) Fire Department provides critical fire suppression and protection, emergency medical services, rescue operations, and hazardous materials response within the District boundaries and surrounding areas under automatic and mutual aid agreements. The Department is the only full-time, year-round staffed structure fire and life safety service provider in the greater Groveland area.

The Fire Department is primarily funded through ad-valorem property tax revenue allocated to GCSD (not through a dedicated special tax or assessment). Currently, the District allocates approximately 92% of its total property tax revenue to fund fire department operations. Additional funding is sought through competitive grants, and limited rental income is received for state use of District fire vehicles.

Fire suppression services are delivered through a Schedule A Cooperative Fire Protection Agreement with CAL FIRE, under which two full-time CAL FIRE firefighters are stationed at GCSD Fire Station 78, 24/7/365. While CAL FIRE provides staffing, all apparatus and equipment are owned and maintained by GCSD, with District administrative and maintenance personnel responsible for station operations, equipment, finances, planning, communications, and contract management.

Service Evaluation and Planning

In 2020, GCSD updated its Fire Department Master Plan to assess current operations and guide future service needs. The plan confirmed that the Department is currently staffed to meet only the minimum level of safe response to the types of emergency calls commonly received. Based on this analysis, the District adopted specific response time standards to guide planning and funding decisions:

- First-Due Unit Response: Within 14 minutes, 90% of the time
- Effective Response Force (ERF) for Major Emergencies: Within 19.5 minutes, 90% of the time
- Hazardous Materials Initial Response: Within 14 minutes, 90% of the time
- Technical Rescue Response: First-due within 14 minutes; full response within 19.5 minutes

These targets are necessary to maintain service levels, especially as population growth, tourism, and wildland-urban interface development continue to increase demand.

Growth, Mutual Aid Burden, and Partnership Efforts

Historically, GCSD has responded to incidents well outside its boundaries due to the lack of a staffed County fire station in the area. Recognizing this imbalance, the 2020 Master Plan recommended that GCSD pursue a cost-sharing agreement with Tuolumne County to address the increasing strain on District resources.

In response, the County approached GCSD in 2022 with a proposal to co-locate a County-staffed fire engine at Station 78. This partnership was formalized in the License and Cost Reimbursement Agreement, initiated in August 2023 and renewed through June 2027. The agreement provides a second full-time staffed engine - enhancing emergency coverage both inside and outside GCSD boundaries.

Additionally, during fire season, the CAL FIRE station on Merrell Road is staffed by a third full-time engine crew. This seasonal three-engine configuration allows the region to approach the recommended nine-person Effective Response Force cited in the Master Plan.

Operational Realities and Fiscal Constraints

Despite successful partnerships, GCSD's fire operations remain significantly underfunded. The cost of the CAL FIRE staffing contract alone exceeds the total property tax revenue received, not accounting for other essential operating costs such as fuel, insurance, utilities, and equipment maintenance.

Currently, GCSD is contracting for the minimum level of service permitted under CAL FIRE safety standards. Without additional funding, projections indicate the District will be unable to sustain CAL FIRE staffing beyond June 30, 2027.

Further compounding this issue is the age and vulnerability of critical equipment:

- The frontline fire engine is 17 years old;
- The backup engine is 26 years old;
- A new, NFPA-compliant engine costs approximately $1.3 million and has a two-year or longer procurement lead time.

If either engine fails, the District lacks sufficient cash flow to finance replacement or major repairs, potentially placing the entire fire department at risk of operational failure.

Planning for the Future

The District has recognized and publicly discussed these challenges for several years, including at more than a dozen Board meetings. District management and fire personnel have aggressively pursued grant funding and evaluated all available staffing and financing options. GCSD has also twice partnered with Tuolumne County in support of countywide public safety sales tax measures, though neither measure was approved.

To address the District's structural funding gap and meet the staffing requirements of both the CAL FIRE Schedule A cooperative agreement and NFPA 1710 minimum staffing standards, the District is proposing a new Fire Protection and Emergency Response Services Assessment. The CAL FIRE agreement requires a transition to 3/0 staffing consistent with CAL FIRE's updated 66-hour workweek staffing model, adopted November 1, 2024. Without a dedicated funding source, the District will be unable to implement this transition, and current fund balances are projected to be exhausted by FY 2026–27.

The Engineer's Report, prepared by SCI Consulting Group pursuant to California Government Code Section 50078 et seq., Health and Safety Code Section 13914, and Article XIIID of the California Constitution (Proposition 218), establishes the legal and technical basis for the proposed assessment.

The assessment would fund two primary service improvements:

- Transition from 2/0 staffing to 3/0 staffing (captain, engineer, and firefighter) to improve emergency response capability and align with OSHA two-in/two-out requirements and NFPA 1710 staffing guidance; and
- Establishment of a dedicated apparatus maintenance and replacement program to ensure reliable operation of firefighting equipment, as the District's newest engine entered service in 2009 and no dedicated fleet replacement funding source currently exists.

The proposed assessment would generate approximately $1,586,393 annually, including equipment and apparatus maintenance and replacement costs, reserves for the 3/0 staffing transition, and the County's collection allowance of $15,600 ($3.75 per parcel), if approved.

Assessment rates are based on property type, fire hazard zone designation, and emergency response travel time, with a base rate of $475.64 per single-family equivalent parcel. The maximum authorized assessment may increase annually by up to 5%; however, no automatic increase is guaranteed or required. The actual assessment levied each year would be determined by the Board of Directors based on the District's financial needs and the updated Engineer's Report, and may be lower than the maximum authorized amount.

If approved by the Board, ballots and notices will be mailed to all property owners within the Assessment District, with a minimum 45-day voting period. A public hearing is currently scheduled for July 8, 2026, at which time ballots will be tabulated. If weighted ballots submitted in favor exceed those submitted in opposition, the Board may approve the assessment for collection on the FY 2026/27 property tax roll.

Conclusion and Recommendations

The GCSD Fire Department provides an exceptional level of service relative to its available funding. However, continued population growth, increasing call volumes, and aging apparatus and facilities present a significant and immediate challenge to the long-term sustainability of fire and emergency services.

Recommendations include:

- Continue collaborative planning efforts with Tuolumne County to sustain and expand co-location partnerships;
- Increase community outreach and engagement to evaluate support for future revenue measures should the current measure fail;
- Pursue all available grant opportunities for apparatus, equipment, and facility replacement;
- Maintain transparency with residents and stakeholders regarding operational risks and fiscal realities; and
- Upon securing additional revenue, immediately begin phased capital replacement and infrastructure improvements, including apparatus and facility upgrades.

GCSD remains committed to protecting lives, property, and the reliability of fire and emergency services for the Groveland community. However, without additional revenue, the current level of service will not be sustainable beyond FY2026/27. Strategic investment and community support are urgently needed to preserve and strengthen this essential public safety function.

SECTION GUIDE

Fire Fund - Financial Summary

This is the quickest place to understand the overall financial position of the Fire Fund for FY2026/27.

HOW TO USE THIS SECTION

What to look for first

Total Revenues, **Total Expenditures**, **Revenues Less Expenditures**, and **Ending Fund Balance**. Together, these show whether current-year revenue supports current-year spending.

How to read the columns

FY 2026 Adopted is the prior approved budget; **FY 2026 Projected** is the current estimate of where that year will finish; **FY 2027 Budgeted** is the adopted plan for FY2026/27.

What the charts do

Charts provide a visual comparison, while the Comprehensive Fund Summary provides the exact dollar amounts. Use the table for decisions and the chart for the overall trend.

> **Key concept: using fund balance to close a gap is different from having recurring revenue that covers recurring costs.**

Summary

The District is projecting $1,611,518 in revenue and budgeted expenditures are projected to be $2,225,410 in FY2026/27.

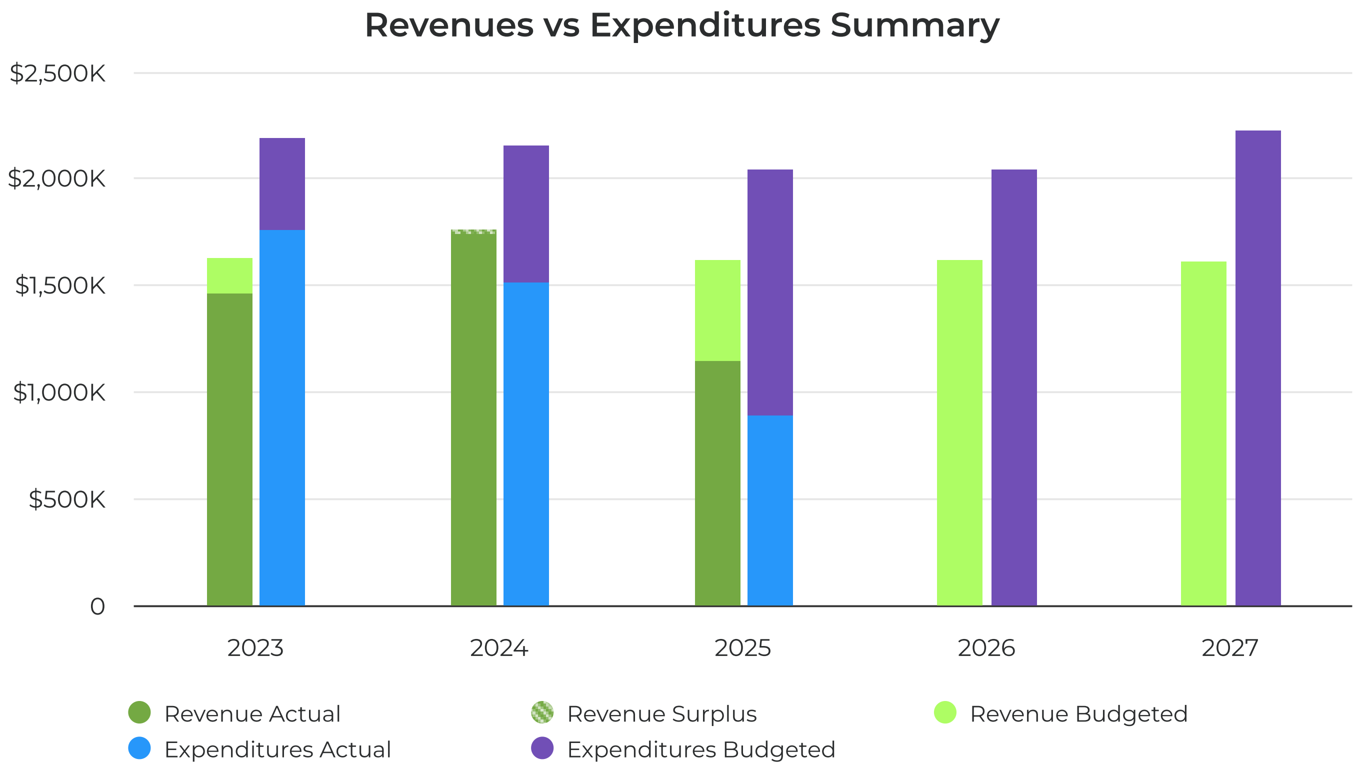
Fire Fund revenues are currently insufficient to cover operating expenses, requiring the use of fund balance of $613,892 to close the gap and balance the budget. This trend is expected to continue as costs rise, and without a new, sustainable revenue source, the fund balance will be depleted in the next fiscal year.

Revenue

- There is a slight increase in Miscellaneous Revenue due to an updated Firehouse Cost Share agreement with Tuolumne County. The new agreement includes collecting a quarterly rent in addition to 50% of the utility costs.
- Non-Operating Revenues are inherently variable, with interest income representing the most stable component. Interest income is projected to decrease due to lower interest rates and reduced fund balances. The prior year's budget also included grant reimbursement revenue, however, no grant reimbursements are anticipated at the time of this budget's preparation.
- General Property Taxes are budgeted with an anticipated 2% increase.

Expenses

- The CAL FIRE Schedule "A" agreement has a 5% contract increase.
- Capital has decreased from the prior year as there are no planned projects during the fiscal year, and only the Fire Fund's portion of the capital outlay is included.
- There is a decrease in expenditures as the prior year's budget included the Fire Tax Measure costs, which has minimal carry forward expenses to the current budget. This line item includes repair & maintenance, apparatus, fuel, legal fees, and supplies.
- Lease expenses have a slight decrease from prior year due to the new office copier lease.
- OPEB/Pension costs include administrative cost allocations across all funds, which increased by 9.75%. Safety costs also increased by 6.44%, rising from $105,626 in FY26 to $112,431.
- Utilities recognize the increase in water and sewer rates, in addition to expected electricity increases.
- Salaries and benefits are projected to increase as staffing levels return to normal operating conditions following prior vacancies and extended leaves. The increase also reflects anticipated adjustments in health insurance premiums and other benefit costs. Overall, the growth in personnel costs primarily represents a return to typical staffing levels rather than expansion.
- Debt Service Payments and Bond / Loan Interest include the fund's portion of the municipal vehicle loan and employee housing loan.



Comprehensive Fund Summary

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	**$1,057,220**	**$1,057,220**	**$844,586**
Revenues			
Misc. Revenues	$56,540	$56,537	$71,258
Non Operating Revenue	$74,987	$79,487	$20,144
General Property Taxes	$1,490,310	$1,490,310	$1,520,116
Total Revenues	**$1,621,837**	**$1,626,334**	**$1,611,518**
Expenditures			
Schedule "A" Plan	$1,615,147	$1,242,068	$1,695,905
Bond / Loan Interest	$1,705	$1,454	$975
Capital Outlay	$86,393	$82,796	$375
Expenses	$323,404	$261,859	$209,784
Leases	$304	$271	$288
OPEB / Pension	$121,190	$117,505	$129,513
Utilities	$30,188	$22,517	$30,000
PR Wages	$112,493	$67,870	$104,478
PR Benefits	$52,315	$40,028	$50,773
Debt Service Payments	$3,186	$2,599	$3,319
Total Expenditures	**$2,346,324**	**$1,838,968**	**$2,225,410**
Total Revenues Less Expenditures	**-$724,487**	**-$212,634**	**-$613,892**
Ending Fund Balance	**$332,733**	**$844,586**	**$230,694**

SECTION GUIDE

Fire Fund - Revenues

These pages show where Fire Fund money comes from and how FY2026/27 revenue compares with the prior-year projection.

HOW TO USE THIS SECTION

Start with the total

Begin with **Total Revenues**, then review the revenue-type chart to see the relative importance of each source.

Then review individual accounts

The account tables break broad revenue types into specific sources such as property taxes, reimbursements, interest, CERT revenue, and rental income.

Understanding % Change

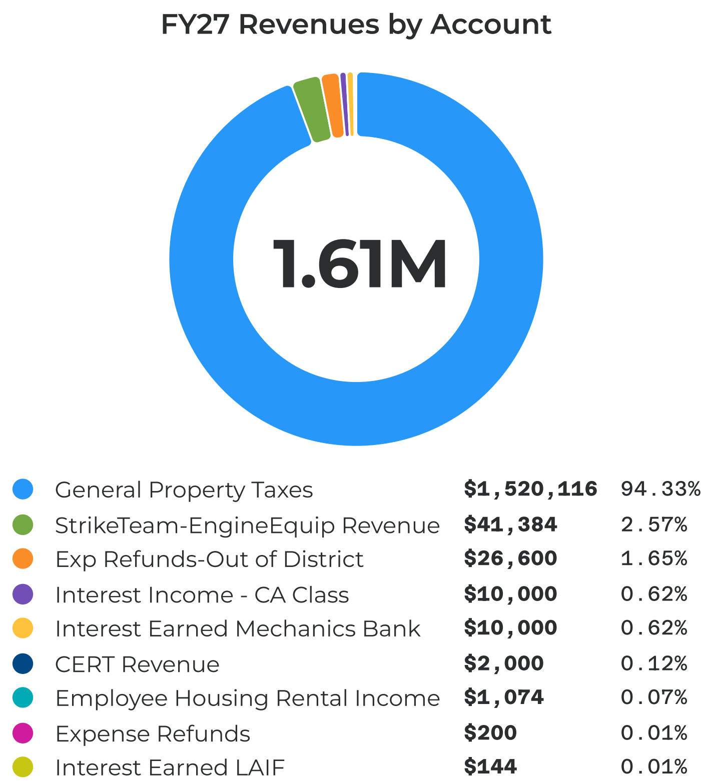
The final column compares the FY2026 projected amount with the FY2027 budgeted amount. A large percentage change can result from a small prior-year amount, so always review the dollar values too.

> **Reading tip: distinguish recurring revenue, such as property tax, from variable or one-time revenue, such as grants or reimbursements.**

Revenues by Fund

Revenues by Fund

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Fire	$1,621,837	$1,626,334	$1,611,518	-0.91%
Total Revenues	**$1,621,837**	**$1,626,334**	**$1,611,518**	**-0.91%**

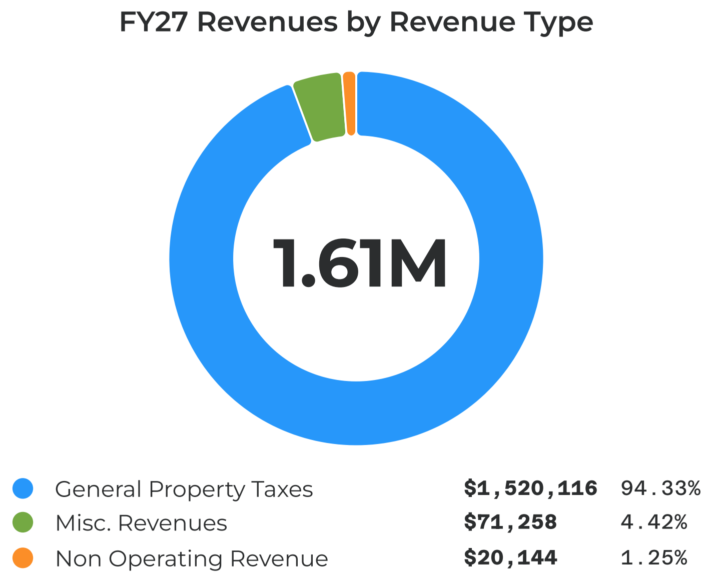


Revenues by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
State Grant Revenue	$56,843	$56,843	-	-100.00%
Expense Refunds	$300	$271	$200	-26.20%
Interest Earned LAIF	$144	$144	$144	-
Interest Earned Mechanics Bank	$10,000	$16,000	$10,000	-37.50%
Misc. Revenues	$600	$600	-	-100.00%
CERT Revenue	$2,000	-	$2,000	-
StrikeTeam-EngineEquip Revenue	$40,000	$38,913	$41,384	6.35%
Exp Refunds-Out of District	$13,100	$16,000	$26,600	66.25%
General Property Taxes	$1,490,310	$1,490,310	$1,520,116	2.00%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Interest Income - CA Class	$8,000	$6,500	$10,000	53.85%
Employee Housing Rental Income	$540	$753	$1,074	42.63%
Total Revenues	**$1,621,837**	**$1,626,334**	**$1,611,518**	**-0.91%**

Revenues by Revenue Type



Revenues by Revenue Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Misc. Revenues	$56,540	$56,537	$71,258	26.04%
Non Operating Revenue	$74,987	$79,487	$20,144	-74.66%
General Property Taxes	$1,490,310	$1,490,310	$1,520,116	2.00%
Total Revenues	**$1,621,837**	**$1,626,334**	**$1,611,518**	**-0.91%**

SECTION GUIDE

Fire Fund - Expenditures

These pages show what the Fire Fund is budgeted to spend and provide several different ways to view the same total expenditures.

HOW TO USE THIS SECTION

Account view

Shows individual line items. This is the most detailed view and is useful when you want to know exactly what is being purchased or paid.

Expense type view

Groups accounts into broader categories such as Schedule A, wages, benefits, pension/OPEB, utilities, debt service, and capital.

Department & account type views

Reorganize the same expenditures to show where costs are assigned and the nature of the spending. These are alternate views of the budget - they should not be added together.

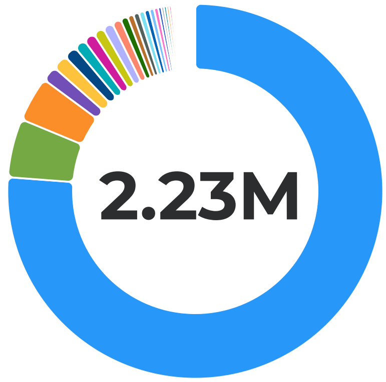
Avoid double counting

The charts and tables on these pages classify the same Fire Fund expenditures in different ways. Each presentation is intended to answer a different question.

> **For a quick read, start with the expense-type chart; for detail, move to the account tables.**

Expenditures by Account

FY27 Expenditures by Account



Schedule "A" Plan	$1,695,905	76.21%
Unfunded Pension Liability	$112,431	5.05%
Regular Time	$86,355	3.88%
Utilities	$30,000	1.35%
Health/Vision/Dental Ins.	$29,060	1.31%
Fuel	$25,411	1.14%
General Liability	$22,043	0.99%
Repair/Maint-Station General	$22,000	0.99%
Fire Tax Measure Election Cost	$20,000	0.90%
Repair/Maint. - Apparatus	$20,000	0.90%
Pension Unfunded Liability	$17,082	0.77%
Legal Services	$14,122	0.63%
CalPERS Retirement	$11,995	0.54%
Telephone	$10,868	0.49%
Protective Clothing/Wildland	$10,500	0.47%
CERT Expense	$10,000	0.45%
Subscriptions/Memberships/Inte	$8,990	0.40%
SCBA Equipment	$8,000	0.36%
Medical Supplies/EMS Equip.	$5,900	0.27%
Small Tools/Safety Equipment	$5,000	0.22%
Radio Communications	$5,000	0.22%
Office/Cleaning Supplies	$5,000	0.22%
FICA	$4,165	0.19%
Workers Compensation	$3,676	0.17%
Holiday Pay	$3,537	0.16%
Vacation Leave	$3,156	0.14%
Repair/Maint.-Equipment	$3,000	0.13%
Municipal Vehicle Loan Payment	$2,485	0.11%
Computer Hardware/Equip	$2,380	0.11%
Janitorial Service/Supplies	$2,369	0.11%
Sick Leave	$2,155	0.10%
Office Expense	$2,147	0.10%
Training, Conferences, Travel	$1,668	0.07%
Miscellaneous Pay	$1,639	0.07%
Municipal Employee Housing Loan	$1,609	0.07%
Administrative Leave	$1,565	0.07%
Holiday	$1,476	0.07%

Medicare	**$1,324**	0.06%
Temporary Pay	**$1,242**	0.06%
Overtime	**$881**	0.04%
Board of Director Compensation	**$805**	0.04%
CERT Supplies & Incidentals	**$800**	0.04%
CPA Services/Annual Audit	**$750**	0.03%
Office Supplies	**$725**	0.03%
Fire Prevention Supplies/Event	**$710**	0.03%
Public Relations/Communication	**$685**	0.03%
Misc. Expense	**$550**	0.02%
Employee Housing Expense	**$517**	0.02%
Personal Holiday	**$488**	0.02%
LAFCO Fees	**$476**	0.02%
SUI	**$475**	0.02%
Capital Outlay	**$375**	0.02%
Flex Time	**$351**	0.02%
Admin Leave	**$316**	0.01%
Lump Sum Vacation Pay	**$315**	0.01%
Copystar 5500 Copier	**$204**	0.01%
Municipal Vehicle Loan-Int	**$200**	0.01%
Comp Time	**$163**	0.01%
Bank Fees	**$118**	0.01%
FP Mail Machine	**$84**	0.00%
Permits/Licenses	**$55**	0.00%
Board FICA	**$50**	0.00%
Board Workers Comp	**$18**	0.00%
Bereavement Pay	**$18**	0.00%
Jury Duty	**$16**	0.00%
Board Medicare	**$10**	0.00%

Expenditures by Account

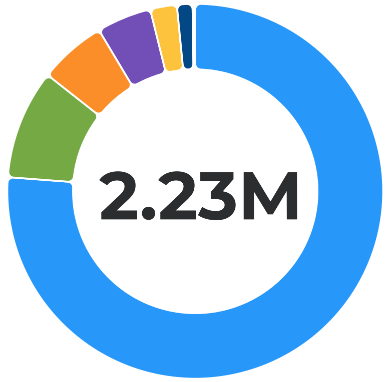
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	$94,521	$54,261	$86,355	59.15%
Miscellaneous Pay	$405	$487	$1,639	236.48%
Jury Duty	$15	-	$16	-
Comp Time	$550	$155	$163	5.16%
Bereavement Pay	-	$16	$18	12.50%
Administrative Leave	$1,171	$1,509	$1,565	3.74%
Flex Time	$300	$340	$351	3.24%
Overtime	$2,480	$649	$881	35.77%
Vacation Leave	$1,731	$2,289	$3,156	37.87%
Lump Sum Vacation Pay	-	$300	$315	5.00%
Sick Leave	$5,223	$1,481	$2,155	45.54%
Holiday Pay	$2,423	$3,369	$3,537	4.99%
Personal Holiday	$465	$425	$488	14.82%
CalPERS Retirement	$11,289	$6,561	$11,995	82.83%
FICA	$5,761	$4,004	$4,165	4.03%
Medicare	$1,394	$972	$1,324	36.18%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
SUI	$212	$354	$475	34.15%
Workers Compensation	$4,265	$3,949	$3,676	-6.91%
Health/Vision/Dental Ins.	$29,327	$24,111	$29,060	20.53%
Pension Unfunded Liability	$15,564	$15,564	$17,082	9.76%
Bank Fees	$114	$114	$118	3.51%
Office Supplies	$542	$700	$725	3.57%
LAFCO Fees	$476	$475	$476	0.19%
Computer Hardware/Equip	$2,100	$2,300	$2,380	3.48%
Subscriptions/Memberships/Inte	$14,819	$8,381	$8,990	7.27%
Office Expense	$1,785	$1,785	$2,147	20.28%
Janitorial Service/Supplies	$2,290	$2,290	$2,369	3.45%
Telephone	$6,950	$10,500	$10,868	3.50%
General Liability	$17,663	$16,624	$22,043	32.60%
Actuarial Review (GASB-OPEB)	$154	-	-	-
Impact Mitigation Fee Study	$150	$150	-	-100.00%
Employee Housing Expense	$400	$400	$517	29.25%
Board of Director Compensation	$729	$564	$805	42.79%
Fuel	$20,100	$23,100	$25,411	10.00%
Utilities	$30,188	$22,517	$30,000	33.23%
Internet Exchange & Upgrade	-	$750	-	-100.00%
Public Relations/Communication	$2,107	$2,107	$685	-67.49%
Hetch Hetchy RR Park Land Aqu.	-	$2,252	-	-100.00%
Training, Conferences, Travel	$1,168	$1,168	$1,668	42.81%
Misc. Expense	$324	$300	$550	83.33%
Legal Services	$13,650	$2,500	$14,122	464.88%
CPA Services/Annual Audit	$2,440	$2,440	$750	-69.26%
Board FICA	$45	$45	$50	11.55%
Board Medicare	$11	$13	$10	-21.95%
Board Workers Comp	$11	$20	$18	-10.00%
Admin Leave	$227	$300	$316	5.24%
Holiday	$1,427	$901	$1,476	63.90%
Unfunded Pension Liability	$105,626	$101,941	$112,431	10.29%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Office/Cleaning Supplies	$8,000	$1,391	$5,000	259.45%
Radio Communications	$5,000	$2,774	$5,000	80.23%
Permits/Licenses	$25	$25	$55	120.00%
Protective Clothing/Wildland	$10,000	$10,000	$10,500	5.00%
Medical Supplies/EMS Equip.	$7,670	$3,405	$5,900	73.27%
Fire Prevention Supplies/Event	$675	$675	$710	5.19%
Small Tools/Safety Equipment	$5,000	$3,757	$5,000	33.09%
Repair/Maint-Station General	$22,000	$19,828	$22,000	10.95%
Repair/Maint. - Apparatus	$20,000	$10,661	$20,000	87.60%
Repair/Maint.-Equipment	$3,000	$1,217	$3,000	146.61%
SCBA Equipment	$8,250	$5,008	$8,000	59.75%
CERT Expense	$10,000	$14,000	$10,000	-28.57%
SRMC Grant Expense	$1,920	-	-	-
CERT Supplies & Incidentals	$800	$122	$800	555.74%
Schedule "A" Plan	$1,615,147	$1,242,068	$1,695,905	36.54%
Copystar 5500 Copier	$232	$206	$204	-0.97%
FP Mail Machine	$72	$65	$84	29.23%
Capital Outlay	-	-	$375	-
Fire Tax Measure Election Cost	$133,500	$113,500	$20,000	-82.38%
Municipal Vehicle Loan Payment	$2,391	$1,804	$2,485	37.73%
Temporary Pay	$825	$825	$1,242	50.59%
Document Scanning	$332	$163	-	-100.00%
Municipal Employee Housing Loan	$2,027	$2,027	$1,609	-20.62%
New Service Truck	$4,150	$4,150	-	-100.00%
Municipal Vehicle Loan-Int	$473	$222	$200	-9.97%
Fire House West Wall Paint Rpr	$15,000	$8,400	-	-100.00%
American Standard Heating Unit	$10,400	$10,400	-	-100.00%
NG PCU40 Cutter	$19,042	$19,042	-	-100.00%
NG PSP40CL Spreader	$20,043	$20,043	-	-100.00%
NG PTR40 Telescopic Ram W Ext	$17,758	$17,759	-	-100.00%
Total Expenditures	**$2,346,324**	**$1,838,968**	**$2,225,410**	**21.01%**

Expenditures by Expense Type

FY27 Expenditures by Expense Type

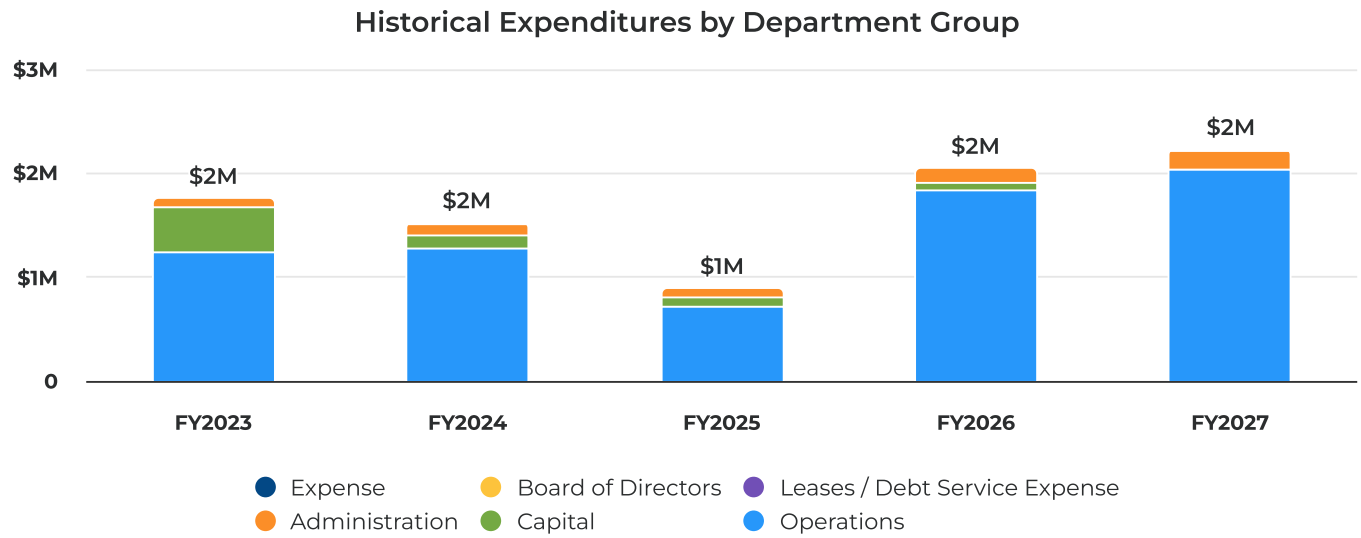


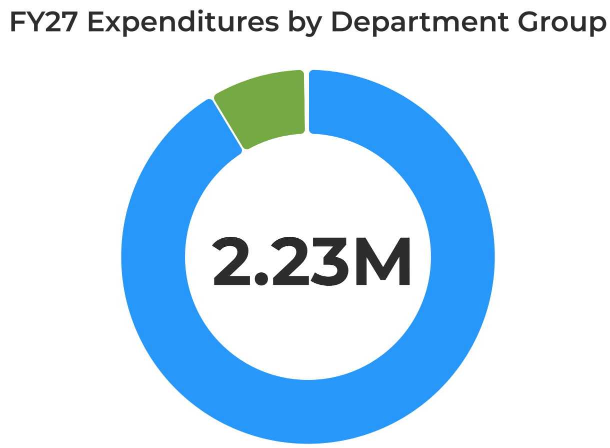
Schedule "A" Plan	**$1,695,905**	76.21%
Expenses	**$209,784**	9.43%
OPEB / Pension	**$129,513**	5.82%
PR Wages	**$104,478**	4.69%
PR Benefits	**$50,773**	2.28%
Utilities	**$30,000**	1.35%
Debt Service Payments	**$3,319**	0.15%
Bond / Loan Interest	**$975**	0.04%
Capital Outlay	**$375**	0.02%
Leases	**$288**	0.01%

Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Schedule "A" Plan	$1,615,147	$1,242,068	$1,695,905	36.54%
Bond / Loan Interest	$1,705	$1,454	$975	-32.95%
Capital Outlay	$86,393	$82,796	$375	-99.55%
Expenses	$323,404	$261,859	$209,784	-19.89%
Leases	$304	$271	$288	6.27%
OPEB / Pension	$121,190	$117,505	$129,513	10.22%
Utilities	$30,188	$22,517	$30,000	33.23%
PR Wages	$112,493	$67,870	$104,478	53.94%
PR Benefits	$52,315	$40,028	$50,773	26.84%
Debt Service Payments	$3,186	$2,599	$3,319	27.69%
Total Expenditures	**$2,346,324**	**$1,838,968**	**$2,225,410**	**21.01%**

Expenditures by Department Group





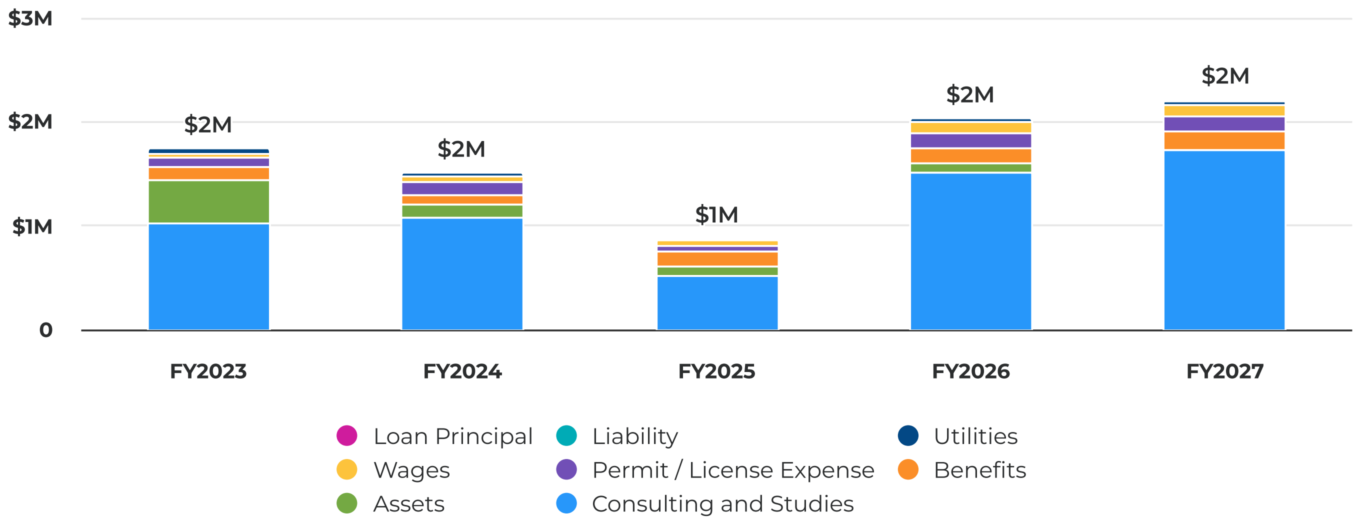
Operations	**$2,032,983**	91.35%
Administration	**$186,588**	8.38%
Expense	**$3,319**	0.15%
Leases / Debt Service Expense	**$1,263**	0.06%
Board of Directors	**$883**	0.04%
Capital	**$375**	0.02%

Expenditures by Department Group

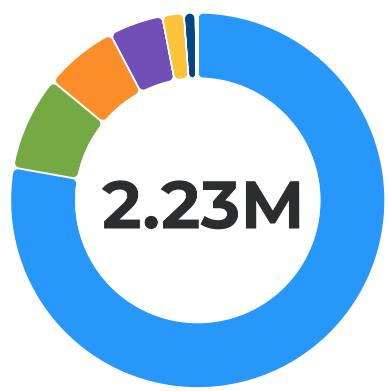
Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expense	$3,186	$2,599	$3,319	27.69%
Administration	$290,835	$248,545	$186,588	-24.93%
Board of Directors	$796	$641	$883	37.67%
Operations	$1,963,105	$1,502,661	$2,032,983	35.29%
Leases / Debt Service Expense	$2,009	$1,725	$1,263	-26.79%
Capital	$86,393	$82,796	$375	-99.55%
Total Expenditures	**$2,346,324**	**$1,838,968**	**$2,225,410**	**21.01%**

Expenditures by Account Type

Historical Expenditures by Account Type



FY27 Expenditures by Account Type



Consulting and Studies	**$1,731,462**	77.80%
Benefits	**$181,091**	8.14%
Permit / License Expense	**$141,376**	6.35%
Wages	**$103,673**	4.66%
Utilities	**$41,554**	1.87%
Liability	**$22,043**	0.99%
Loan Principal	**$3,319**	0.15%
Assets	**$892**	0.04%

Expenditures by Account Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Loan Principal	$3,186	$2,599	$3,319	27.69%
Wages	$111,764	$67,306	$103,673	54.03%
Benefits	$174,234	$158,097	$181,091	14.54%
Utilities	$45,577	$33,904	$41,554	22.56%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Permit / License Expense	$139,628	$114,313	$141,376	23.67%
Liability	$17,663	$16,624	$22,043	32.60%
Consulting and Studies	$1,767,480	$1,362,928	$1,731,462	27.04%
Assets	$86,793	$83,196	$892	-98.93%
Total Expenditures	**$2,346,324**	**$1,838,968**	**$2,225,410**	**21.01%**

SECTION GUIDE

Fire Fund Administration

This section isolates the Fire Fund's share of administrative costs so readers can see support costs separately from direct fire operations.

HOW TO USE THIS SECTION

What is included

Administrative staffing and benefits, liability, legal and audit costs, technology, communications, office support, and other administrative expenses allocated to Fire.

How to read it

The first chart shows FY2026/27 administrative spending by account. The following table compares the prior adopted budget, current projection, and FY2026/27 budget.

Why it is separate

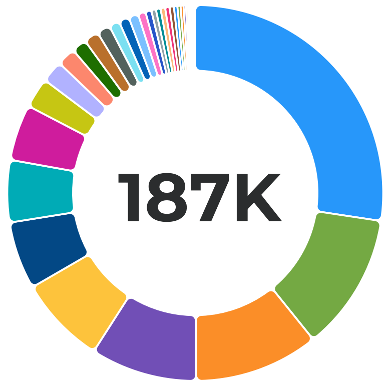
GCSD provides multiple services under one organization. Administrative resources support those services collectively, and a portion is allocated to the Fire Fund rather than maintaining a separate administrative organization for Fire.

> **Do not confuse Fire Administration with total Fire Fund spending; it is one component of the overall Fire budget.**

Fire Fund Administration

Expenditures by Account

FY27 Expenditures by Account



Regular Time	$51,111	27.39%
General Liability	$22,043	11.81%
Fire Tax Measure Election Cost	$20,000	10.72%
Pension Unfunded Liability	$17,082	9.16%
Legal Services	$14,122	7.57%
Telephone	$10,868	5.82%
Health/Vision/Dental Ins.	$9,978	5.35%
Subscriptions/Memberships/Inte	$8,990	4.82%
CalPERS Retirement	$4,841	2.59%
Holiday Pay	$3,537	1.90%
FICA	$3,001	1.61%
Computer Hardware/Equip	$2,380	1.28%
Janitorial Service/Supplies	$2,369	1.27%
Office Expense	$2,147	1.15%
Vacation Leave	$1,686	0.90%
Training, Conferences, Travel	$1,668	0.89%
Administrative Leave	$1,565	0.84%
Temporary Pay	$1,242	0.67%
Sick Leave	$926	0.50%
Medicare	$758	0.41%
CPA Services/Annual Audit	$750	0.40%
Office Supplies	$725	0.39%
Miscellaneous Pay	$725	0.39%
Public Relations/Communication	$685	0.37%
Misc. Expense	$550	0.29%
Employee Housing Expense	$517	0.28%
LAFCO Fees	$476	0.26%
Personal Holiday	$368	0.20%
SUI	$325	0.17%
Lump Sum Vacation Pay	$315	0.17%
Flex Time	$309	0.17%
Workers Compensation	$176	0.09%
Overtime	$142	0.08%
Bank Fees	$118	0.06%

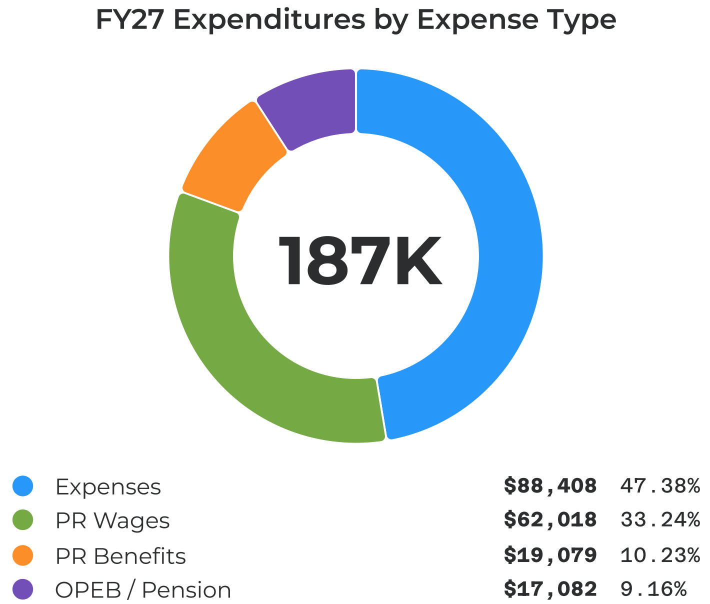
Comp Time	**$58**	0.03%
Bereavement Pay	**$18**	0.01%
Jury Duty	**$16**	0.01%

Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	$45,172	$39,961	$51,111	27.90%
Miscellaneous Pay	$117	$199	$725	264.14%
Jury Duty	$15	-	$16	-
Comp Time	$250	$55	$58	5.45%
Bereavement Pay	-	$16	$18	12.50%
Administrative Leave	$1,171	$1,509	$1,565	3.74%
Flex Time	$300	$300	$309	3.00%
Overtime	$289	$290	$142	-50.97%
Vacation Leave	$1,032	$1,600	$1,686	5.35%
Lump Sum Vacation Pay	-	$300	$315	5.00%
Sick Leave	$2,936	$882	$926	4.99%
Holiday Pay	$2,423	$3,369	$3,537	4.99%
Personal Holiday	$350	$350	$368	5.14%
CalPERS Retirement	$4,754	$4,306	$4,841	12.43%
FICA	$2,771	$2,942	$3,001	2.02%
Medicare	$696	$697	$758	8.75%
SUI	$145	$307	$325	5.86%
Workers Compensation	$214	$199	$176	-11.56%
Health/Vision/Dental Ins.	$10,847	$8,977	$9,978	11.15%
Pension Unfunded Liability	$15,564	$15,564	$17,082	9.76%
Bank Fees	$114	$114	$118	3.51%
Office Supplies	$542	$700	$725	3.57%
LAFCO Fees	$476	$475	$476	0.19%
Computer Hardware/Equip	$2,100	$2,300	$2,380	3.48%
Subscriptions/Memberships/Inte	$14,819	$8,381	$8,990	7.27%
Office Expense	$1,785	$1,785	$2,147	20.28%
Janitorial Service/Supplies	$2,290	$2,290	$2,369	3.45%
Telephone	$6,950	$10,500	$10,868	3.50%
General Liability	$17,663	$16,624	$22,043	32.60%
Actuarial Review (GASB-OPEB)	$154	-	-	-
Impact Mitigation Fee Study	$150	$150	-	-100.00%
Employee Housing Expense	$400	$400	$517	29.25%
Public Relations/Communicati	$2,107	$2,107	$685	-67.49%

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
on				
Training, Conferences, Travel	$1,168	$1,168	$1,668	42.81%
Misc. Expense	$324	$300	$550	83.33%
Legal Services	$13,650	$2,500	$14,122	464.88%
CPA Services/Annual Audit	$2,440	$2,440	$750	-69.26%
Fire Tax Measure Election Cost	$133,500	$113,500	$20,000	-82.38%
Temporary Pay	$825	$825	$1,242	50.59%
Document Scanning	$332	$163	-	-100.00%
Total Expenditures	**$290,835**	**$248,545**	**$186,588**	**-24.93%**

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Expenses	$200,964	$165,897	$88,408	-46.71%
OPEB / Pension	$15,564	$15,564	$17,082	9.76%
PR Wages	$54,881	$49,656	$62,018	24.90%
PR Benefits	$19,427	$17,427	$19,079	9.48%
Total Expenditures	**$290,835**	**$248,545**	**$186,588**	**-24.93%**

SECTION GUIDE

Fire Fund Maintenance & Operations

This section captures the direct operating costs associated with maintaining fire service, equipment, facilities, and the Schedule A staffing model.

HOW TO USE THIS SECTION

What dominates this section

The CAL FIRE Schedule A Plan is the largest operating cost. Other items include station and apparatus maintenance, fuel, utilities, safety equipment, EMS supplies, communications, and related personnel costs.

How to read it

Use the chart for the relative size of each cost, then use the detailed comparison table to see how FY2026/27 differs from the FY2026 projection.

Watch percentage changes carefully

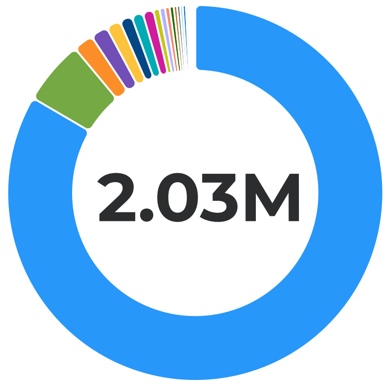
A high percentage increase does not always mean a large dollar increase. Review both the percentage and the actual dollar change, especially for smaller line items.

> **This is the best section for understanding the day-to-day cost of keeping fire service operational.**

Fire Fund Maintenance

Expenditures by Account

FY27 Expenditures by Account



Schedule "A" Plan	$1,695,905	83.42%
Unfunded Pension Liability	$112,431	5.53%
Regular Time	$35,244	1.73%
Utilities	$30,000	1.48%
Fuel	$25,411	1.25%
Repair/Maint-Station General	$22,000	1.08%
Repair/Maint. - Apparatus	$20,000	0.98%
Health/Vision/Dental Ins.	$19,082	0.94%
Protective Clothing/Wildland	$10,500	0.52%
CERT Expense	$10,000	0.49%
SCBA Equipment	$8,000	0.39%
CalPERS Retirement	$7,154	0.35%
Medical Supplies/EMS Equip.	$5,900	0.29%
Small Tools/Safety Equipment	$5,000	0.25%
Radio Communications	$5,000	0.25%
Office/Cleaning Supplies	$5,000	0.25%
Workers Compensation	$3,500	0.17%
Repair/Maint.-Equipment	$3,000	0.15%
Holiday	$1,476	0.07%
Vacation Leave	$1,470	0.07%
Sick Leave	$1,229	0.06%
FICA	$1,164	0.06%
Miscellaneous Pay	$914	0.04%
CERT Supplies & Incidentals	$800	0.04%
Overtime	$739	0.04%
Fire Prevention Supplies/Event	$710	0.03%
Medicare	$566	0.03%
Admin Leave	$316	0.02%
SUI	$150	0.01%
Personal Holiday	$120	0.01%
Comp Time	$105	0.01%
Permits/Licenses	$55	0.00%
Flex Time	$42	0.00%

Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Regular Time	$49,348	$14,300	$35,244	146.47%
Miscellaneous Pay	$288	$288	$914	217.36%
Comp Time	$300	$100	$105	5.00%
Flex Time	-	$40	$42	5.00%
Overtime	$2,191	$359	$739	105.90%
Vacation Leave	$699	$689	$1,470	113.46%
Sick Leave	$2,287	$599	$1,229	105.27%
Personal Holiday	$115	$75	$120	60.00%
CalPERS Retirement	$6,534	$2,255	$7,154	217.25%
FICA	$2,990	$1,062	$1,164	9.60%
Medicare	$698	$275	$566	105.66%
SUI	$67	$47	$150	218.65%
Workers Compensation	$4,051	$3,750	$3,500	-6.67%
Health/Vision/Dental Ins.	$18,480	$15,134	$19,082	26.09%
Fuel	$20,100	$23,100	$25,411	10.00%
Utilities	$30,188	$22,517	$30,000	33.23%
Admin Leave	$227	$300	$316	5.24%
Holiday	$1,427	$901	$1,476	63.90%
Unfunded Pension Liability	$105,626	$101,941	$112,431	10.29%
Office/Cleaning Supplies	$8,000	$1,391	$5,000	259.45%
Radio Communications	$5,000	$2,774	$5,000	80.23%
Permits/Licenses	$25	$25	$55	120.00%
Protective Clothing/Wildland	$10,000	$10,000	$10,500	5.00%
Medical Supplies/EMS Equip.	$7,670	$3,405	$5,900	73.27%
Fire Prevention Supplies/Event	$675	$675	$710	5.19%
Small Tools/Safety Equipment	$5,000	$3,757	$5,000	33.09%
Repair/Maint-Station General	$22,000	$19,828	$22,000	10.95%
Repair/Maint. - Apparatus	$20,000	$10,661	$20,000	87.60%
Repair/Maint.- Equipment	$3,000	$1,217	$3,000	146.61%
SCBA Equipment	$8,250	$5,008	$8,000	59.75%
CERT Expense	$10,000	$14,000	$10,000	-28.57%
SRMC Grant Expense	$1,920	-	-	-
CERT Supplies & Incidentals	$800	$122	$800	555.74%
Schedule "A" Plan	$1,615,147	$1,242,068	$1,695,905	36.54%
Total Expenditures	**$1,963,105**	**$1,502,661**	**$2,032,983**	**35.29%**

SECTION GUIDE

Fire Fund Board of Directors

This final section identifies the Fire Fund's allocated share of Board-related costs.

HOW TO USE THIS SECTION

What this section shows

Board compensation and related payroll costs allocated to the Fire Fund.

How to read it

The chart shows the FY2026/27 composition of Board costs. The table compares the prior adopted amount, projected amount, and FY2026/27 budget.

Scale matters

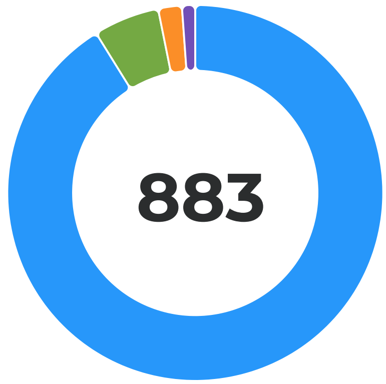
Board costs are a very small portion of total Fire Fund expenditures. Review the dollar amounts as well as percentage changes to keep the figures in context.

> **This section completes the departmental breakdown of Fire Fund expenditures.**

Fire Fund Board of Directors

Expenditures by Account

FY27 Expenditures by Account



Board of Director Compensation	**$805**	91.17%
Board FICA	**$50**	5.66%
Board Workers Comp	**$18**	2.04%
Board Medicare	**$10**	1.13%

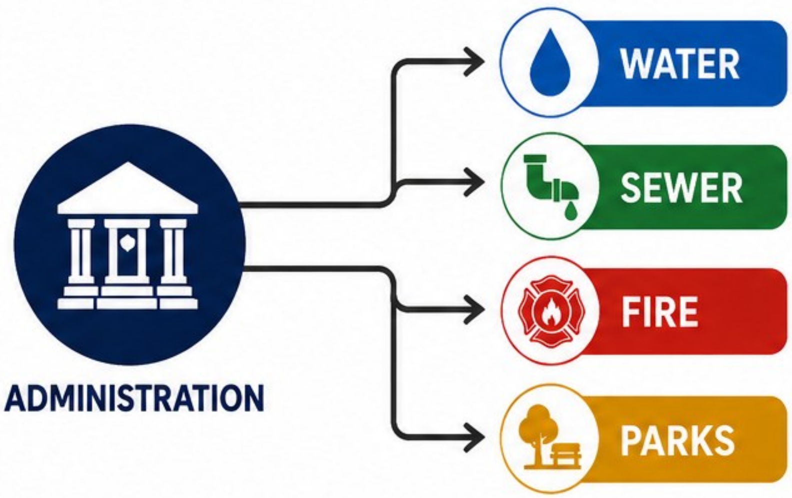
Expenditures by Account

Category	FY 2026 Adopted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Projected vs. FY 2027 Budgeted (% Change)
Board of Director Compensation	$729	$564	$805	42.79%
Board FICA	$45	$45	$50	11.55%
Board Medicare	$11	$13	$10	-21.95%
Board Workers Comp	$11	$20	$18	-10.00%
Total Expenditures	**$796**	**$641**	**$883**	**37.67%**

GCSD: ONE ADMINISTRATION. FOUR ESSENTIAL SERVICES.

HOW GCSD WORKS

A single Administration team supports all four services through one set of functions, systems, and processes.

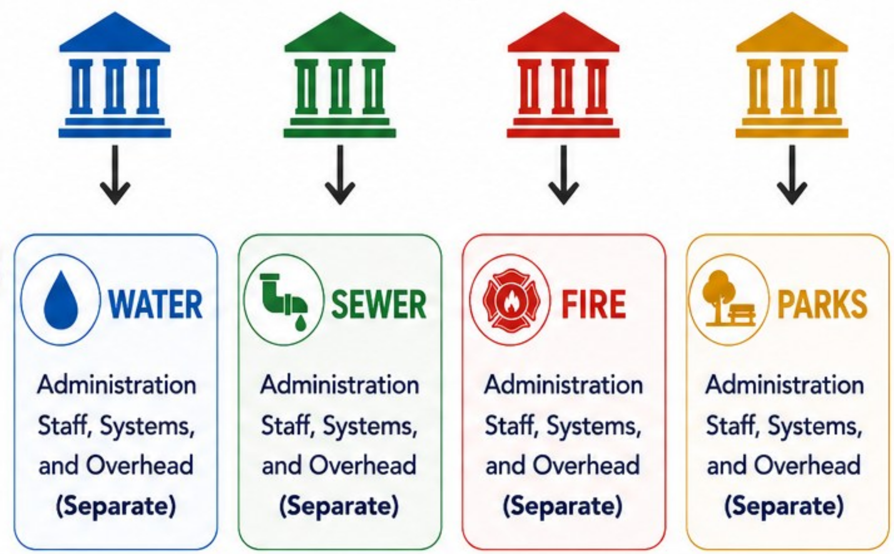


Shared Administration means lower costs, consistent policies, and better value for our residents.

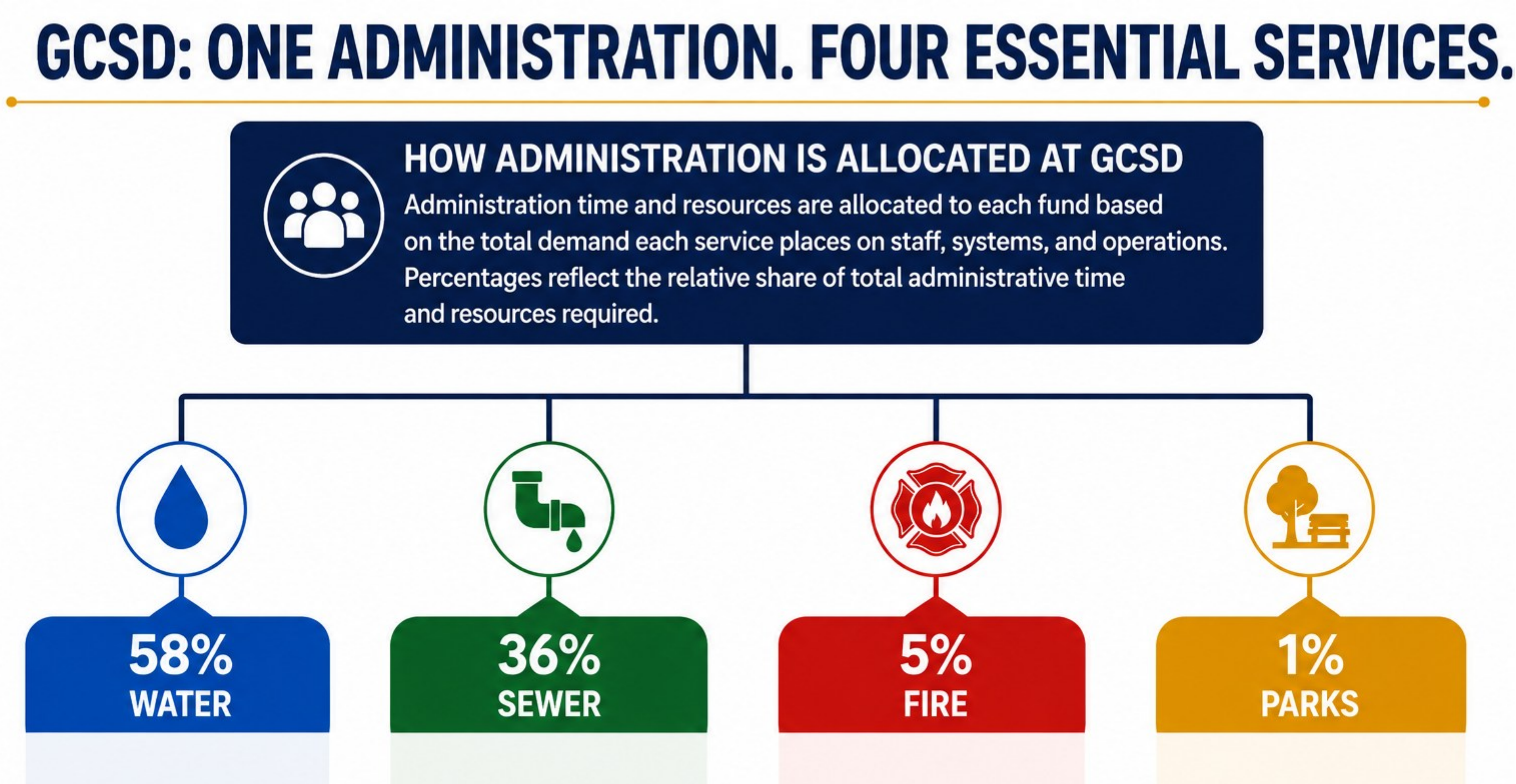
VS.

HOW IT WORKS ELSEWHERE

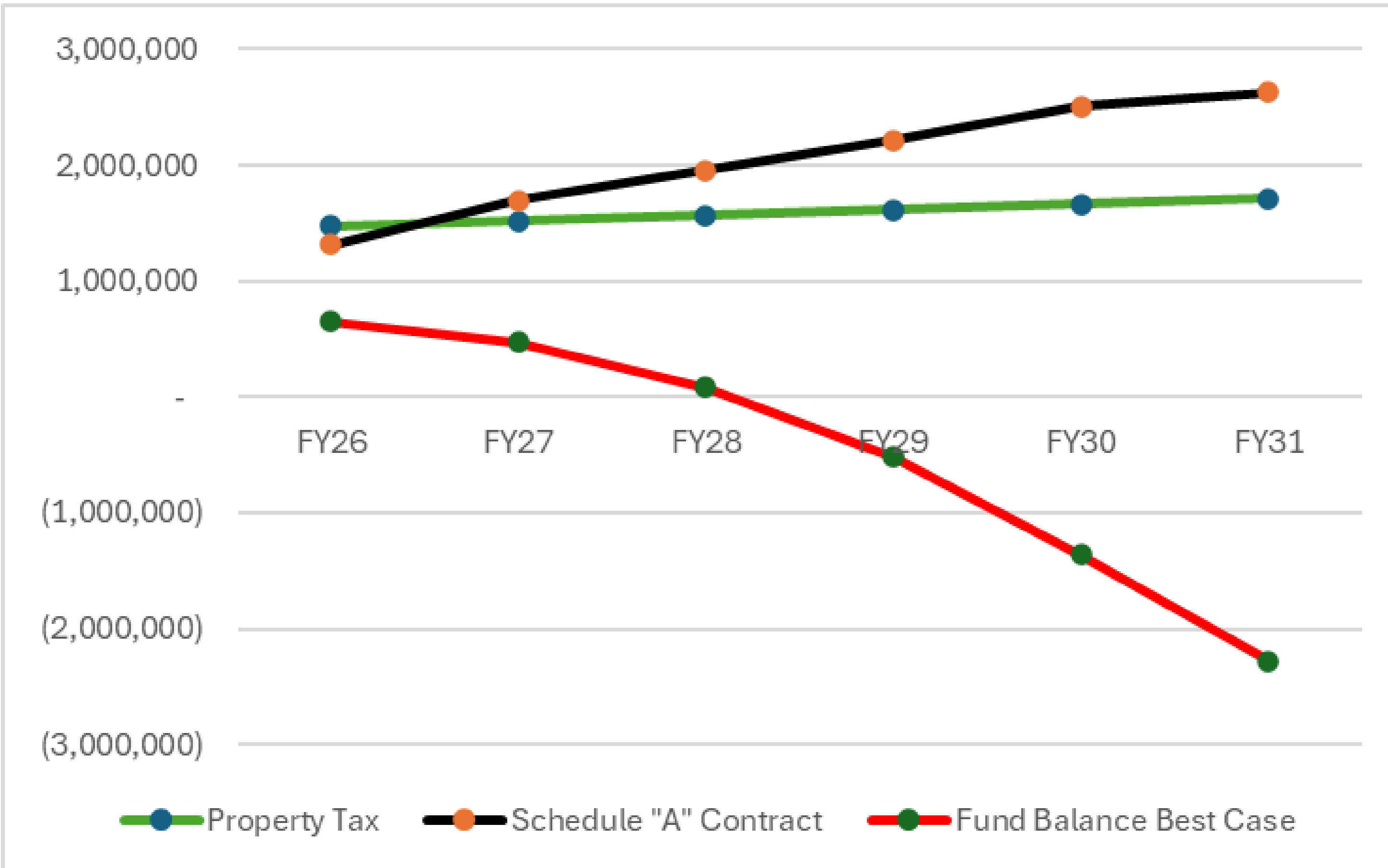
Many organizations have separate administration teams, systems, and overhead for each individual service.



Separate administration for each service leads to higher costs, duplication, and less efficient use of resources.


GCSD: ONE ADMINISTRATION. FOUR ESSENTIAL SERVICES.
HOW ADMINISTRATION IS ALLOCATED AT GCSD
Administration time and resources are allocated to each fund based on the total demand each service places on staff, systems, and operations. Percentages reflect the relative share of total administrative time and resources required.
58%
WATER
36%
SEWER
5%
FIRE
1%
PARKS

ANTICIPATED PROPERTY TAX & FUND BALANCE versus CAL FIRE CONTRACT



COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT
LG-1 REV. 8/2024

AGREEMENT NUMBER	4CA07281
REGISTRATION NUMBER:	

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME
California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME
Groveland Community Services District

2. The term of this Agreement is: July 1, 2025 through June 30, 2030

3. The maximum amount of this Agreement is: $ 9,986,132
Nine Million Nine Hundred Eighty Six Thousand One Hundred Thirty Two Dollars and Zero Cents

4. 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 – Includes page 2 (contact page) in count for Exhibit A	4	pages
Exhibit B – Budget Detail and Payment Provisions	2	pages
Exhibit C – General Terms and Conditions	7	pages
Exhibit D – Additional Provisions	16	pages
Exhibit E – Description of Other Services	0	pages

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

LOCAL AGENCY

LOCAL AGENCY'S NAME
Groveland Community Services District

BY *(Authorized Signature)*	DATE SIGNED *(Do not type)*
Nancy K Mora	7/8/25

PRINTED NAME AND TITLE OF PERSON SIGNING
Nancy K Mora Board President

ADDRESS
18966 Ferretti Rd. Groveland, CA 95321

STATE OF CALIFORNIA

AGENCY NAME
California Department of Forestry and Fire Protection

BY *(Authorized Signature)*	DATE SIGNED *(Do not type)*
DocuSigned by: Matthew Sully	7/25/2025

PRINTED NAME AND TITLE OF PERSON SIGNING
Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460

California Department of General Services Use Only

APPROVED
AUG 19 2025
BHK:skb
OFFICE OF LEGAL SERVICES
DEPT. OF GENERAL SERVICES

EXHIBIT A
COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT

The project representatives during the term of this agreement will be:

CAL FIRE Unit Chief:	Tuolumne Calaveras	Local Agency:	Groveland Community Services District
Name:	Nick Casci	Name:	Peter Kampa
Phone:	209-754-3831	Phone:	209-962-7161
Fax:	209-754-1959	Fax:	209-962-4943

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

CAL FIRE Unit Chief:	Nick Casci	Local Agency:	Groveland Community Services District
Section/Unit:	Tuolumne Calaveras	Section/Unit:	General Manager
Attention:	Nick Casci	Attention:	Peter Kampa
Address:	785 Mountain Ranch Rd. San Andreas, CA 95249	Address:	Post Office Box 350 Groveland, CA 95321
Phone:	209-754-3831	Phone:	209-962-7161
Fax:	209-754-1959	Fax:	209-962-4943

Send an additional copy of all correspondence to:

CAL FIRE
Cooperative Fire Services
P.O. Box 944246
Sacramento, CA 94244-2460

AUTHORIZATION

As used herein, Director shall mean Director of CAL FIRE. This agreement, its terms and conditions are authorized under the Public Resources Code Sections 4141, 4142, 4143 and 4144, as applicable.

EXHIBIT A
SCOPE OF WORK

Under Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and fire suppression forces including the necessary equipment, personnel, and facilities required to prevent and extinguish forest fires.

The purpose of this agreement is to provide mutually advantageous fire and emergency services through an effective consolidated organization, wherein the STATE is primarily financially responsible for protecting natural resources from vegetation fires and the LOCAL AGENCY is primarily financially responsible for protecting life and property from fires and other emergencies. The LOCAL AGENCY shall have sole authority to establish the fire protection organization and structure needed to meet the determined level of service. This level of service may be based on the LOCAL AGENCY governing board's established fiscal parameters and assessment of risks and hazards. LOCAL AGENCY personnel providing services under this agreement may include any one or a combination of the following: regular employees, persons temporarily employed and commonly known as volunteers, paid-call firefighters, or others temporarily employed to perform any emergency work or emergency service including, but not limited to fire prevention, fire suppression and emergency medical response.

To comply with the STATE's mandate for full cost recovery of goods and services provided for others, the LOCAL AGENCY shall be responsible for all STATE costs, both direct and indirect, required to execute the terms of this agreement. These costs shall include, but not be limited to: required training and associated post coverage, employee uniform and Personal Protective Equipment (PPE) costs.

1. FIRE PROTECTION SERVICES TO BE PROVIDED BY THE STATE

STATE provides a modern, full service fire protection and emergency incident management agency that provides comprehensive fire protection and other emergency incident response. STATE designs regional fire protection solutions for urban and rural communities by efficiently utilizing all emergency protection resources. Regional solutions provide the most effective method of protecting the citizens of California at local, county and state levels.

Fire protection services to be provided by STATE under this agreement shall include the following: (check boxes below that apply)

☒ 1) Emergency Fire Protection, Medical and Rescue Response: services include commercial, residential, and wildland fire protection, prevention and investigation; hazardous materials incident response; emergency vehicle extrication; hazardous conditions response (flooding, downed power lines, earthquake, terrorist incident, etc.); emergency medical and rescue response; and public service assistance. Also included are management support services that include fire department administration, training and safety, personnel, finance and logistical support.

☐ 2) Basic Life Support Services: emergency medical technician (EMT) level emergency medical response providing first aid, basic life support (BLS), airway management, administration of oxygen, bleeding control, and life support system stabilization until patients are transported to the nearest emergency care facility.

☐ 3) Advanced Life Support Services: paramedic level emergency medical response providing early advanced airway management, intravenous drug therapy, and life support system stabilization until patients are transported to the nearest emergency care facility.

☒ 4) Dispatch Services: provide fire department 9-1-1 emergency dispatch by CAL FIRE Fire/Emergency Command Center (ECC). CAL FIRE will be responsible for fire/emergency dispatching emergency resource units covered under this agreement. The CAL FIRE ECC is staffed with a Battalion Chief, three or more Fire Captains and Communications Operators to provide 24/7 year-round coverage. There is always an officer of Captain rank or higher to serve as the shift supervisor and command officer. CAL FIRE uses an integrated Computer Aided Dispatch (CAD) system using the latest technology, to direct the closest available resources to all emergency incidents.

☐ 5) Fire Code Inspection, Prevention and Enforcement Services: CAL FIRE has staff Fire Inspectors serving under the direction of the LOCAL AGENCY Fire Marshal to provide services to the area covered by this agreement. Fire Code Enforcement will normally be available five days per week, with emergency or scheduled enforcement inspections available seven days per week. Fire Prevention and Investigation services will be provided by CAL FIRE Prevention Officers trained in arson, commercial, and wildland fire investigation. Officers are available by appointment for site visits and consultations. Officers are trained at CAL FIRE's Peace Officer Standard Training (POST) certified law enforcement training academy and they cooperate effectively with all local, state and federal law enforcement agencies.

☐ 6) Land Use/ Pre-Fire Planning Services – CAL FIRE staff will provide community land use planning, administration of Pre-Fire project work, including community outreach, development of community education programs, project quality control, maintenance of project records and submittal of progress reports, completion of required environmental documentation, acquisition of required permits and completion of other associated administrative duties.

☐ 7) Disaster planning services (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this agreement)

☐ 8) Specific service descriptions and staffing coverage, by station (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this agreement)

☐ 9) Extended Fire Protection Service Availability (Amador)

2. ADMINISTRATION

Under the requirements of California Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and firefighting services as outlined in Exhibit D, Schedule B of this agreement.

A. Director shall select and employ a Region Chief who shall, under the direction of the Director/Chief Deputy Director, manage all aspects of fire prevention and fire protection services and forestry-related programs.

B. Director will select and employ a Unit Chief who shall, under the supervision and direction of Director/Region Chief or a lawful representative, have charge of the organization described in Exhibit D, Schedules A, B and C included hereto and made a part of this agreement.

C. LOCAL AGENCY shall appoint the Unit Chief as the LOCAL AGENCY Fire Chief for all Emergency Fire Protection, Medical and Rescue Response Agreements, pursuant to applicable statutory authority. The Unit Chief may delegate this responsibility to qualified staff.

D. The Unit Chief may dispatch personnel and equipment listed in Exhibit D, Schedules A, B and C from the assigned station or location under guidelines established by LOCAL AGENCY and approved by STATE. Personnel and/or equipment listed in Exhibit D, Schedule B may be dispatched at the sole discretion of STATE.

E. The Unit Chief shall exercise professional judgment consistent with STATE policy and his or her employment by STATE in authorizing or making any assignments to emergencies and other responses, including assignments made in response to requests for mutual aid.

F. Except as may be otherwise provided for in this agreement, STATE shall not incur any obligation on the part of LOCAL AGENCY to pay for any labor, materials, supplies or services beyond the total set forth in the respective Exhibit D, Schedules A and C, as to the services to be rendered pursuant to each Schedule.

G. Nothing herein shall alter or amend or be construed to alter or amend any Collective Bargaining Agreement or Memorandum of Understanding between the State of California and its employees under the State Employer-Employee Relations Act.

3. SUPPRESSION COST RECOVERY

As provided in Health and Safety Code (H&SC) Section 13009, STATE may bring an action for collection of suppression costs of any fire caused by negligence, violation of law, or failure to correct noticed fire safety violations. When using LOCAL AGENCY equipment and personnel under the terms of this agreement, STATE may, at the request of LOCAL AGENCY, bring such an action for collection of costs incurred by LOCAL AGENCY. In such a case LOCAL AGENCY appoints and designates STATE as its agent in said collection proceedings. In the event of recovery, STATE shall deduct fees and litigation costs in a proportional percentage amount based on verifiable and justifiable suppression costs for the fire at issue. These recovery costs are for services provided which are beyond the scope of those covered by the local government administrative fee.

In all such instances, STATE shall give timely notice of the possible application of H&SC Section 13009 to the representative designated by LOCAL AGENCY.

4. MUTUAL AID

When rendering mutual aid or assistance as authorized in H&SC Sections 13050 and 13054, STATE may, at the request of LOCAL AGENCY, demand payment of charges and seek reimbursement of LOCAL AGENCY costs for personnel, equipment and operating expenses as funded herein, under authority given by H&SC Sections 13051 and 13054. STATE, in seeking said reimbursement pursuant to such request of LOCAL AGENCY, shall represent LOCAL AGENCY by following the procedures set forth in H&SC Section 13052. Any recovery of LOCAL AGENCY costs, less expenses, shall be paid or credited to LOCAL AGENCY, as directed by LOCAL AGENCY.

In all such instances, STATE shall give timely notice of the possible application of H&SC Sections 13051 and 13054 to the officer designated by LOCAL AGENCY.

5. PROPERTY PURCHASE AND ACCOUNTING

LOCAL AGENCY shall be responsible for all costs associated with property required by personnel to carry out this agreement. Employee uniform costs will be assessed to the LOCAL AGENCY through the agreement billing process. Personal Protective Equipment (PPE) costs shall be the responsibility of the LOCAL AGENCY. By mutual agreement, PPE meeting the minimum specifications established by the STATE may be purchased directly by the LOCAL AGENCY. Alternately, the STATE will supply all PPE and the LOCAL AGENCY will be billed for costs incurred.

All property provided by LOCAL AGENCY and by STATE for the purpose of providing fire protection services shall be marked and accounted for by the Unit Chief in such a manner as to conform to the regulations, if any, established by the parties for the segregation, care, and use of the respective properties.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. PAYMENT FOR SERVICES

A. LOCAL AGENCY shall pay STATE actual cost for fire protection services pursuant to this agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided.

B. Any other funds designated by LOCAL AGENCY to be expended under the supervision of or for use by a Unit Chief for fire protection services shall be set forth in Exhibit D, Schedule C. This clause shall not limit the right of LOCAL AGENCY to make additional expenditures, whether under Exhibit D, Schedule C or otherwise.

C. STATE shall invoice LOCAL AGENCY for the cost of fire protection services on a quarterly basis as follows:

1) For actual services rendered by STATE during the period of July 1 through September 30, by an invoice filed with LOCAL AGENCY on or after December 10.

2) For actual services rendered by STATE during the period October 1 through December 31, by an invoice filed with LOCAL AGENCY on or after December 31.

3) For actual services rendered by STATE during the period January 1 through March 31, by an invoice filed with LOCAL AGENCY on or after March 31.

4) For the estimated cost of services during the period April 1 through June 30, by an invoice filed in advance with LOCAL AGENCY on or after March 1.

5) A final statement shall be filed with LOCAL AGENCY by October 1 following the close of the fiscal year, reconciling the payments made by LOCAL AGENCY with the cost of the actual services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.

6) All payments by LOCAL AGENCY shall be made within thirty (30) days of receipt of invoice from STATE, or within thirty (30) days after the filing dates specified above, whichever is later.

7) The STATE reserves the right to adjust the frequency of billing and payment to a monthly cycle with a thirty (30) day written notice to the LOCAL AGENCY when:

   a. The Director predicts a cash flow shortage, or

   b. When determined by the Region Chief, after consulting with the Unit Chief and the LOCAL AGENCY Contract Administrator, that the LOCAL AGENCY may not have the financial ability to support the contract at the contract level.

D. Invoices shall include actual or estimated costs as provided herein of salaries and employee benefits for those personnel employed, charges for operating expenses and equipment and the administrative charge in accordance with Exhibit D, Schedule A. When "contractual rates" are indicated, the rate shall be based on an average salary plus all benefits. "Contractual rates" means an all-inclusive rate established in Exhibit D, Schedule A for total costs to STATE, per specified position, for 24-hour fire protection services during the period covered.

E. STATE shall credit the LOCAL AGENCY, or cover behind at no cost, for the costs of Non-post (e.g. Fire Marshal, Training Officer, etc.) positions and equipment assigned to STATE responsibility fires or other STATE funded emergency incidents. The STATE shall notify the LOCAL AGENCY when this occurs.

2. COST OF OPERATING AND MAINTAINING EQUIPMENT AND PROPERTY

The cost of maintaining, operating, and replacing any and all property and equipment, real or personal, furnished by the parties hereto for fire protection purposes, shall be borne by the party owning or furnishing such property or equipment unless otherwise provided for herein or by separate written agreement.

3. BUDGET CONTINGENCY CLAUSE

A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.

B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein.

C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.

D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.

E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.

F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

EXHIBIT C
GENERAL TERMS AND CONDITIONS

1. **APPROVAL**: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. STATE will not commence performance until such approval has been obtained.

2. **AMENDMENT**: This agreement may be amended by mutual consent of LOCAL AGENCY and STATE. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

   If during the term of this agreement LOCAL AGENCY shall desire a reduction in STATE civil service employees assigned to the organization provided for in Exhibit D, Schedule A, LOCAL AGENCY shall provide 120 days written notice of the requested reduction. Notification shall include the following: (1) The total amount of reduction; (2) The firm effective date of the reduction; and (3) The number of employees, by classification, affected by a reduction. If such notice is not provided, LOCAL AGENCY shall reimburse STATE for relocation costs incurred by STATE as a result of the reduction. Personnel reductions resulting solely from an increase in STATE employee salaries or STATE expenses occurring after signing this agreement and set forth in Exhibit D, Schedule A to this agreement shall not be subject to relocation expense reimbursement by LOCAL AGENCY.

   If during the term of this agreement costs to LOCAL AGENCY set forth in any Exhibit D, Schedule A to this agreement increase and LOCAL AGENCY, in its sole discretion, determines it cannot meet such increase without reducing services provided by STATE, LOCAL AGENCY shall within one hundred twenty (120) days of receipt of such Schedule notify STATE and designate which adjustments shall be made to bring costs to the necessary level. If such designation is not received by STATE within the period specified, STATE shall reduce services in its sole discretion to permit continued operation within available funds.

3. **ASSIGNMENT**: This Agreement is not assignable by the LOCAL AGENCY either in whole or in part, without the consent of the STATE in the form of a formal written amendment.

4. **EXTENSION OF AGREEMENT**:

   A. One year prior to the date of expiration of this agreement, LOCAL AGENCY shall give STATE written notice of whether LOCAL AGENCY will extend or enter into a new agreement with STATE for fire protection services and, if so, whether LOCAL AGENCY intends to change the level of fire protection services from that provided by this agreement. If this agreement is executed with less than one year remaining on the term of the agreement, LOCAL AGENCY shall provide this written notice at the time it signs the agreement and the one year notice requirement shall not apply.

   B. If LOCAL AGENCY fails to provide the notice, as defined above in (A), STATE shall have the option to extend this agreement for a period of up to one year from the original termination date and to continue providing services at the same or reduced level as STATE determines would be appropriate during the extended period of this agreement. Six months prior to the date of expiration of this agreement, or any extension hereof, STATE shall give written notice to LOCAL AGENCY of any extension of this agreement and any change in the level of fire protection services STATE will provide during the extended period of this agreement. Services provided and obligations incurred by STATE during an extended period shall be accepted by LOCAL AGENCY as services and obligations under the terms of this agreement.

C. The cost of services provided by STATE during the extended period shall be based upon the amounts that would have been charged LOCAL AGENCY during the fiscal year in which the extended period falls had the agreement been extended pursuant hereto. Payment by LOCAL AGENCY for services rendered by STATE during the extended period shall be as provided in Exhibit B, Section 1, B of this agreement.

5. **AUDIT**: STATE, including the Department of General Services and the Bureau of State Audits, and LOCAL AGENCY agree that their designated representative shall have the right to review and to copy any records and supporting documentation of the other party hereto, pertaining to the performance of this agreement. STATE and LOCAL AGENCY agree to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated, and to allow the auditor(s) of the other party access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. STATE and LOCAL AGENCY agree to a similar right to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).

6. **INDEMNIFICATION**: Each party, to the extent permitted by law, agrees to indemnify, defend and save harmless the other party, its officers, agents and employees from (1) any and all claims for economic losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm, or corporation furnishing or supplying work services, materials or supplies to that party and (2) from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by that party, in the performance of any activities of that party under this agreement, except where such injury or damage arose from the sole negligence or willful misconduct attributable to the other party or from acts not within the scope of duties to be performed pursuant to this agreement; and (3) each party shall be responsible for any and all claims that may arise from the behavior and/or performance of its respective employees during and in the course of their employment to this cooperative agreement.

7. **DISPUTES**: LOCAL AGENCY shall select and appoint a "Contract Administrator" who shall, under the supervision and direction of LOCAL AGENCY, be available for contract resolution or policy intervention with the STATE's Region Chief when, upon determination by the designated STATE representative, the Unit Chief acting as LOCAL AGENCY's Fire Chief under this agreement faces a situation in which a decision to serve the interest of LOCAL AGENCY has the potential to conflict with STATE interest or policy. Any dispute concerning a question of fact arising under the terms of this agreement which is not disposed of within a reasonable period of time by the LOCAL AGENCY and STATE employees normally responsible for the administration of this agreement shall be brought to the attention of the CAL FIRE Director or designee and the Chief Executive Officer (or designated representative) of the LOCAL AGENCY for joint resolution. For purposes of this provision, a "reasonable period of time" shall be ten (10) calendar days or less. STATE and LOCAL AGENCY agree to continue with the responsibilities under this Agreement during any dispute.

8. **TERMINATION FOR CAUSE/CANCELLATION**:

A. If LOCAL AGENCY fails to remit payments in accordance with any part of this agreement, STATE may terminate this agreement and all related services upon 60 days written notice to LOCAL AGENCY. Termination of this agreement does not relieve LOCAL AGENCY from providing STATE full compensation in accordance with terms of this agreement for services actually rendered by STATE pursuant to this agreement.

B. This agreement may be cancelled at the option of either STATE or LOCAL AGENCY at any time during its term, with or without cause, on giving one year's written notice to the other party. Either LOCAL AGENCY or STATE electing to cancel this agreement shall give one year's written notice to the other party prior to cancellation.

9. **INDEPENDENT CONTRACTOR**: Unless otherwise provided in this agreement LOCAL AGENCY and the agents and employees of LOCAL AGENCY, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the STATE.

10. **NON-DISCRIMINATION CLAUSE:** During the performance of this agreement, LOCAL AGENCY shall be an equal opportunity employer and shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS) mental disability, medical condition (e.g.cancer), age (over 40), marital status, denial of family care leave, veteran status, sexual orientation, and sexual identity. LOCAL AGENCY shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. LOCAL AGENCY shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. LOCAL AGENCY shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

    In addition, LOCAL AGENCY acknowledges that it has obligations relating to ethics, Equal Employment Opportunity (EEO), the Fire Fighter's Bill of Rights Act (FFBOR), and the Peace Officer's Bill of Rights Act (POBOR). LOCAL AGENCY shall ensure that its employees comply with all the legal obligations relating to these areas. LOCAL AGENCY shall ensure that its employees are provided appropriate training.

11. **TIMELINESS**: Time is of the essence in the performance of this agreement.

12. **COMPENSATION**: The consideration to be paid STATE, as provided herein, shall be in compensation for all of STATE's expenses incurred in the performance hereof, including travel, per Diem, and taxes, unless otherwise expressly so provided.

13. **GOVERNING LAW**: This agreement is governed by and shall be interpreted in accordance with the laws of the State of California.

14. **CHILD SUPPORT COMPLIANCE ACT**: "For any Agreement in excess of $100,000, the LOCAL AGENCY acknowledges in accordance with Public Contract Code 7110, that:

    A. The LOCAL AGENCY recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

    B. The LOCAL AGENCY, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department."

15. **UNENFORCEABLE PROVISION**: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

16. **COMPLIANCE WITH THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

    The STATE and LOCAL AGENCY have a responsibility to comply with the provisions of the 1996 Federal Health Insurance Portability and Accountability Act (HIPAA) and the 2001 State Health Insurance Portability and Accountability Implementation Act. HIPAA provisions become applicable once the association and relationships of the health care providers are determined by the LOCAL AGENCY. It is the LOCAL AGENCY'S responsibility to determine their status as a "covered entity" and the relationships of personnel as "health care providers", "health care clearinghouse", "hybrid entities", business associates", or "trading partners". STATE personnel assigned to fill the LOCAL AGENCY'S positions within this Agreement, and their supervisors, may fall under the requirements of HIPAA based on the LOCAL AGENCY'S status. It is the LOCAL AGENCY'S responsibility to identify, notify, train, and provide all necessary policy and procedures to the STATE personnel that fall under HIPAA requirements so that they can comply with the required security and privacy standards of the act.

17. **LIABILITY INSURANCE**

    The STATE and LOCAL AGENCY shall each provide proof of insurance in a form acceptable to the other party at no cost one to the other, to cover all services provided and use of local government facilities covered by this agreement. If LOCAL AGENCY is insured and/or self-insured in whole or in part for any losses, LOCAL AGENCY shall provide a completed Certification of Self Insurance (Exhibit D, Schedule E) or certificate of insurance, executed by a duly authorized officer of LOCAL AGENCY. Upon request of LOCAL AGENCY the STATE shall provide a letter from DGS, Office Risk and Insurance Management executed by a duly authorized officer of STATE. If commercially insured in whole or in part, a certificate of such coverage executed by the insurer or its authorized representative shall be provided.

    Said commercial insurance or self-insurance coverage of the LOCAL AGENCY shall include the following:

    A. Fire protection and emergency services - Any commercial insurance shall provide at least general liability for $5,000,000 combined single limit per occurrence.

    B. Dispatch services – Any commercial insurance shall provide at least general liability for $1,000,000 combined single limit per occurrence.

    C. The CAL FIRE, State of California, its officers, agents, employees, and servants are included as additional insured's for purposes of this contract.

    D. The STATE shall receive thirty (30) days prior written notice of any cancellation or change to the policy at the addresses listed on page 2 of this agreement.

18. **WORKERS COMPENSATION**: (only applies where local government employees/volunteers are supervised by CAL FIRE, as listed in Exhibit D Schedule C. STATE contract employees' workers compensation is included as part of the contract personnel benefit rate).

    A. Workers' Compensation and related benefits for those persons, whose use or employment is contemplated herein, shall be provided in the manner prescribed by California Labor Codes, State Interagency Agreements and other related laws, rules, insurance policies, collective bargaining agreements, and memorandums of understanding.

B. The STATE Unit Chief administering the organization provided for in this agreement shall not use, dispatch or direct any non STATE employees, on any work which is deemed to be the responsibility of LOCAL AGENCY, unless and until LOCAL AGENCY provides for Workers' Compensation benefits at no cost to STATE. In the event STATE is held liable, in whole or in part, for the payment of any Worker's Compensation claim or award arising from the injury or death of any such worker, LOCAL AGENCY agrees to compensate STATE for the full amount of such liability.

C. The STATE /LOCAL AGENCY shall receive proof of Worker's Compensation coverage and shall be notified of any cancellation and change of coverage at the addresses listed in Section 1.

19. **CONFLICT OF INTEREST**: LOCAL AGENCY needs to be aware of the following provisions regarding current or former state employees. If LOCAL AGENCY has any questions on the status of any person rendering services or involved with the Agreement, the STATE must be contacted immediately for clarification.

Current State Employees (Public Contract Code §10410):

1) 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.

2) 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.

Former State Employees (Public Contract Code §10411):

1) 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.

2) 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.

If LOCAL AGENCY violates any provisions of above paragraphs, such action by LOCAL AGENCY shall render this Agreement void. (Public Contract Code §10420)

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. (Public Contract Code §10430 (e))

20. **LABOR CODE/WORKERS' COMPENSATION**: LOCAL AGENCY needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and LOCAL AGENCY affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

21. **AMERICANS WITH DISABILITIES ACT**: LOCAL AGENCY assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis

of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

22. **LOCAL AGENCY NAME CHANGE**: An amendment is required to change the LOCAL AGENCY'S name as listed on this Agreement. Upon receipt of legal documentation of the name change the STATE will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

23. **RESOLUTION**: A county, city, district, or other local public body must provide the STATE with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

24. **AIR OR WATER POLLUTION VIOLATION**: Under the State laws, the LOCAL AGENCY shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

25. **AFFIRMATIVE ACTION**. STATE certifies its compliance with applicable federal and State hiring requirements for persons with disabilities, and is deemed by LOCAL AGENCY to be in compliance with the provisions of LOCAL AGENCY'S Affirmative Action Program for Vendors.

26. **DRUG AND ALCOHOL-FREE WORKPLACE**. As a material condition of this Agreement, STATE agrees that it and its employees, while performing service for LOCAL AGENCY, on LOCAL AGENCY property, or while using LOCAL AGENCY equipment, shall comply with STATE's Employee Rules of Conduct as they relate to the possession, use, or consumption of drugs and alcohol.

27. **ZERO TOLERANCE FOR FRAUDULENT CONDUCT IN LOCAL AGENCY SERVICES**. STATE shall comply with any applicable "Zero Tolerance for Fraudulent Conduct in LOCAL AGENCY Services." There shall be "Zero Tolerance" for fraud committed by contractors in the administration of LOCAL AGENCY programs and the provision of LOCAL AGENCY services. Upon proven instances of fraud committed by the STATE in connection with performance under the Agreement, the Agreement may be terminated consistent with the termination for cause/cancellation term, Exhibit C, section 8, subsection B, of Cooperative Fire Programs Fire Protection Reimbursement Agreement, LG-1, between the California Department of Forestry and Fire Protection (CAL FIRE) and the LOCAL AGENCY.

28. **CONFIDENTIAL INFORMATION.** "Confidential information" means information designated by CAL FIRE and/or the LOCAL AGENCY disclosure of which is restricted, prohibited or privileged by State and federal law. Confidential Information includes, but is not limited to, information exempt from disclosure under the California Public Records Act (Government Code Sections 6250 et seq.) Confidential Information includes but is not limited to all records as defined in Government Code section 6252 as well as verbal communication of Confidential Information. Any exchange of Confidential Information between parties shall not constitute a "waiver" of any exemption pursuant to Government Code section 6254.5

    CAL FIRE and LOCAL AGENCY personnel allowed access to information designated as Confidential Information shall be limited to those persons with a demonstrable business need for such access. CAL FIRE and LOCAL AGENCY agree to provide a list of authorized personnel in writing as required by Government Code section 6254.5(e). CAL FIRE and the LOCAL

AGENCY agree to take all necessary measures to protect Confidential Information and shall impose all the requirements of this Agreement on all of their respective officers, employees and agents with regards to access to the Confidential Information. A Party to this Contract who experiences a security breach involving Confidential Information covered by this Contract, agrees to promptly notify the other Party of such breach

29. **ENTIRE AGREEMENT**: This agreement contains the whole agreement between the Parties. It cancels and supersedes any previous agreement for the same or similar services.

EXHIBIT D
ADDITIONAL PROVISIONS

EXCISE TAX: State of California is exempt from federal excise taxes, and no payment will be made for any taxes levied on employees' wages. STATE will pay any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this agreement. The STATE may pay any applicable sales and use tax imposed by another state.

Schedules

The following Schedules are included as part of this agreement (check boxes if they apply):

☒ **A. Fiscal Display, PRC 4142 AND/OR PRC 4144 -** STATE provided LOCAL AGENCY funded fire protection services. STATE-owned vehicles shall be operated and maintained in accordance with policies of STATE at rates listed in Exhibit D, Schedule A.

☒ **B. STATE Funded Resource** - A listing of personnel, crews and major facilities of the STATE overlapping or adjacent to the local agency area that may form a reciprocal part of this agreement.

☒ **C. LOCAL AGENCY Provided Local Funded Resources -** A listing of services, personnel, equipment and expenses, which are paid directly by the local agency, but which are under the supervision of the Unit Chief.

☐ **D. LOCAL AGENCY Owned STATE Maintained Vehicles -** Vehicle information pertaining to maintenance responsibilities and procedures for local agency-owned vehicles that may be a part of the agreement.

LOCAL AGENCY-owned firefighting vehicles shall meet and be maintained to meet minimum safety standards set forth in Title 49, Code of Federal Regulations; and Titles 8 and 13, California Code of Regulations.

LOCAL AGENCY-owned vehicles that are furnished to the STATE shall be maintained and operated in accordance to LOCAL AGENCY policies. In the event LOCAL AGENCY does not have such policies, LOCAL AGENCY-owned vehicles shall be maintained and operated in accordance with STATE policies. The cost of said vehicle maintenance and operation shall be at actual cost or at rates listed in Exhibit D, Schedule D.

Exhibit D, Schedule D is incorporated into this section if LOCAL AGENCY-owned vehicles listed in Exhibit D, Schedule D are to be operated, maintained, and repaired by STATE.

LOCAL AGENCY assumes full responsibility for all liabilities associated therewith in accordance with California Vehicle Code Sections 17000, 17001 et seq. STATE employees operating LOCAL AGENCY-owned vehicles shall be deemed employees of LOCAL AGENCY, as defined in Vehicle Code Section 17000. Except where LOCAL AGENCY would have no duty to indemnify STATE under Exhibit C, Section 6 for all LOCAL AGENCY-owned vehicles operated or used by employees of STATE under this agreement.

LOCAL AGENCY employees, who are under the supervision of the Unit Chief and operating STATE-owned motor vehicles, as a part of the duties and in connection with fire protection and other emergency services, shall be deemed employees of STATE, as defined in Vehicle Code Section 17000 for acts or omissions in the use of such vehicles. Except where STATE would have no duty to indemnify LOCAL AGENCY under Exhibit C, Section 6.

E. **Certification of Insurance -** Provider Insurance Certification and/or proof of self-insurance.

EXHIBIT D, SCHEDULE A

LOCAL FUNDED – STATE RESOURCES

FISCAL DISPLAY

PRC 4142

NAME OF LOCAL AGENCY: Groveland Community Services District

CONTRACT NUMBER: **4CA07281**

Index: 4400 PCA: 48204 Fiscal Year: 2025/26 to 2029/30

This is Schedule A of Cooperative Agreement originally dated July 1, 2025, by and between CAL FIRE of the State of California and LOCAL AGENCY.

(See Attached)

Unit: TCU

Agreement Total $9,986,132

Contract Name: Groveland Community Services District

Contract No.: 4CA07281

Fiscal Year 25/26	
PS 1 Total	$1,600,387
OE 1 Total	$14,761
TOTAL	**$1,615,147**

Fiscal Year 26/27 (+5%)	
PS 1 Total	$1,680,406
OE 1 Total	$15,499
TOTAL	**$1,695,905**

Fiscal Year 27/28 (+5%)	
PS 1 Total	$1,937,331
OE 1 Total	$18,012
TOTAL	**$1,955,343**

Fiscal Year 28/29 (+5%)	
PS 1 Total	$2,194,257
OE 1 Total	$20,525
TOTAL	**$2,214,782**

Fiscal Year 29/30 (+5%)	
PS 1 Total	$2,481,917
OE 1 Total	$23,039
TOTAL	**$2,504,955**

Fiscal Year:	**2025**		**Sub Total**	**$1,444,783**	**Contract Name:** Groveland Community Services District
Index:	**4400**	**Unit:** TCU	**Admin**	**$155,603**	
PCA	**48204**		**Total**	**$1,600,387**	**Contract No.:** 4CA07281
PRC:	**4142**				**Page No.:** 19
Comments			Overtime Total:	$10,145	

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between _Groveland Community Services District_ and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Nick Casci
CAL FIRE Region Chief	Mike van Loben Sels

Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
1	Assistant Chief (Supervisory) - Division Chief	POF		1	$11,890	$11,890	$0	1	$0	$11,167	$0	$0	$23,057	$32,181
1	Extended Duty Pay Differential - Assistant Chief 15%	POF		1	$1,784	$1,784			$0	$1,676		$0	$3,460	
1	CAL FIRE Chief Officer and Related CEA Recruitment and Retention Pay Differential	POF		1	$1,851	$1,851			$0	$1,738		$0	$3,589	
1	Longevity Pay Differential - 9%	POF		1	$0	$1,070			$0	$1,005		$0	$2,075	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
1	Battalion Chief	POF		1	$8,930	$8,930	$3,639	1	$3,639	$8,387	$0	$2,095	$23,051	$24,207
1	Longevity Pay Differential - 5%	POF		1	$0	$446			$0	$419		$0	$866	
1	Education Incentive Pay Differential	POF		1	$150	$150			$0	$141		$0	$291	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
2	Fire Captain, Range A	POF		12	$7,694	$184,648	$3,143	12	$75,432	$173,421	$0	$43,426	$476,927	$504,795
2	Longevity Pay Differential - 3%	POF		12	$0	$5,539			$0	$5,203		$0	$10,742	
2	Education Incentive Pay Differential	POF		12	$150	$3,600			$0	$3,381		$0	$6,981	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$10,000			$0	$145		$0	$10,145	
4	Fire Apparatus Engineer	POF		12	$6,856	$329,099	$2,807	12	$134,736	$309,090	$0	$77,568	$850,492	$883,600
4	Longevity Pay Differential - 3%	POF		12	$0	$9,873			$0	$9,273		$0	$19,146	
4	Education Incentive Pay Differential	POF		12	$150	$7,200			$0	$6,762		$0	$13,962	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	Uniform Benefits	$190	Contract Name: Groveland Community Services District
Index: 4400	Sub Total	$13,325	
PCA: 48204	Admin	$1,435	Contract No.: 4CA07281
PRC: 4142	Total	$14,761	Page No.: 20

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between Groveland Community Services District and The California Department of Forestry and Fire Protection (CAL FIRE)

Category (Pick from List)	Details	Number	Months	Rate	Sub-Total	Uniform Benefits (1.45%)	Total
UNIFORM ALLOWANCE FOR BU8	AC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	BC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	FC	2.00	12.00	$178	$ 4,260	$ 62	$ 4,322
UNIFORM ALLOWANCE FOR BU8	FAE	4.00	12.00	$178	$ 8,520	$ 124	$ 8,644

Fiscal Year:	**2025**		**Sub Total**	**$1,444,783**	**Contract Name:** Groveland Community Services District
Index:	**4400**	**Unit:** TCU	**Admin**	**$155,603**	
PCA	**48204**		**Total**	**$1,600,387**	**Contract No.:** 4CA07281
PRC:	**4142**				**Page No.:** 21
Comments			Overtime Total:	$10,145	

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between _Groveland Community Services District_ and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Nick Casci
CAL FIRE Region Chief	Mike van Loben Sels
Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
1	Assistant Chief (Supervisory) - Division Chief	POF		1	$11,890	$11,890	$0	1	$0	$11,167	$0	$0	$23,057	$32,181
1	Extended Duty Pay Differential - Assistant Chief 15%	POF		1	$1,784	$1,784			$0	$1,676		$0	$3,460	
1	CAL FIRE Chief Officer and Related CEA Recruitment and Retention Pay Differential	POF		1	$1,851	$1,851			$0	$1,738		$0	$3,589	
1	Longevity Pay Differential - 9%	POF		1	$0	$1,070			$0	$1,005		$0	$2,075	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
1	Battalion Chief	POF		1	$8,930	$8,930	$3,639	1	$3,639	$8,387	$0	$2,095	$23,051	$24,207
1	Longevity Pay Differential - 5%	POF		1	$0	$446			$0	$419		$0	$866	
1	Education Incentive Pay Differential	POF		1	$150	$150			$0	$141		$0	$291	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
2	Fire Captain, Range A	POF		12	$7,694	$184,648	$3,143	12	$75,432	$173,421	$0	$43,426	$476,927	$504,795
2	Longevity Pay Differential - 3%	POF		12	$0	$5,539			$0	$5,203		$0	$10,742	
2	Education Incentive Pay Differential	POF		12	$150	$3,600			$0	$3,381		$0	$6,981	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$10,000			$0	$145		$0	$10,145	
4	Fire Apparatus Engineer	POF		12	$6,856	$329,099	$2,807	12	$134,736	$309,090	$0	$77,568	$850,492	$883,600
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		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	**Uniform Benefits**	**$190**	**Contract Name:** Groveland Community Services District
Index: 4400	**Sub Total**	**$13,325**	
PCA: 48204	**Admin**	**$1,435**	**Contract No.:** 4CA07281
PRC: 4142	**Total**	**$14,761**	**Page No.:** 22

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between Groveland Community Services District and The California Department of Forestry and Fire Protection (CAL FIRE)

Category (Pick from List)	Details	Number	Months	Rate	Sub-Total	Uniform Benefits (1.45%)	Total
UNIFORM ALLOWANCE FOR BU8	AC	1.00	1.00	$178	$ 178	$ 3	$ 180
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Fiscal Year: 2025
Index: 4400
PCA 48204
PRC: 4142
Comments

Unit: TCU

Sub Total	**$1,665,683**
Admin	**$179,394**
Total	**$1,845,077**

Overtime Total: $10,145

Contract Name: Groveland Community Services District
Contract No.: 4CA07281
Page No.: 23

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between _"Groveland Community Services District"_ and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Nick Casci
CAL FIRE Region Chief	Mike van Loben Sels

Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
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Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
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		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
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1	Education Incentive Pay Differential	POF		1	$150	$150			$0	$141		$0	$291	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
2	Fire Captain, Range A	POF		12	$7,694	$184,648	$3,143	12	$75,432	$173,421	$0	$43,426	$476,927	$504,795
2	Longevity Pay Differential - 3%	POF		12	$0	$5,539			$0	$5,203		$0	$10,742	
2	Education Incentive Pay Differential	POF		12	$150	$3,600			$0	$3,381		$0	$6,981	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$10,000			$0	$145		$0	$10,145	
5	Fire Apparatus Engineer	POF		12	$6,856	$411,374	$2,807	12	$168,420	$386,362	$0	$96,959	$1,063,115	$1,104,500
5	Longevity Pay Differential - 3%	POF		12	$0	$12,341			$0	$11,591		$0	$23,932	
5	Education Incentive Pay Differential	POF		12	$150	$9,000			$0	$8,453		$0	$17,453	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	Uniform Benefits	$221	Contract Name: Groveland Community Services District
Index: 4400	Sub Total	$15,486	
PCA: 48204	Admin	$1,668	Contract No.: 4CA07281
PRC: 4142	Total	$17,154	Page No.: 24

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between "Groveland Community Services District" and The California Department of Forestry and Fire Protection (CAL FIRE)

Category (Pick from List)	Details	Number	Months	Rate	Sub-Total	Uniform Benefits (1.45%)	Total
UNIFORM ALLOWANCE FOR BU8	AC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	BC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	FC	2.00	12.00	$178	$ 4,260	$ 62	$ 4,322
UNIFORM ALLOWANCE FOR BU8	FAE	5.00	12.00	$178	$ 10,650	$ 154	$ 10,804

Fiscal Year:	**2025**		**Sub Total**	**$1,886,583**	**Contract Name:** Groveland Community Services District
Index:	**4400**	**Unit:** TCU	**Admin**	**$203,185**	
PCA	**48204**		**Total**	**$2,089,768**	**Contract No.:** 4CA07281
PRC:	**4142**				**Page No.:** 25
Comments			Overtime Total:	$10,145	

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between *"Groveland Commmunity Services District"* and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Nick Casci
CAL FIRE Region Chief	Mike van Loben Sels

Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
1	Assistant Chief (Supervisory) - Division Chief	POF		1	$11,890	$11,890	$0	1	$0	$11,167	$0	$0	$23,057	$32,181
1	Extended Duty Pay Differential - Assistant Chief 15%	POF		1	$1,784	$1,784			$0	$1,676		$0	$3,460	
1	CAL FIRE Chief Officer and Related CEA Recruitment and Retention Pay Differential	POF		1	$1,851	$1,851			$0	$1,738		$0	$3,589	
1	Longevity Pay Differential - 9%	POF		1	$0	$1,070			$0	$1,005		$0	$2,075	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
1	Battalion Chief	POF		1	$8,930	$8,930	$3,639	1	$3,639	$8,387	$0	$2,095	$23,051	$24,207
1	Longevity Pay Differential - 5%	POF		1	$0	$446			$0	$419		$0	$866	
1	Education Incentive Pay Differential	POF		1	$150	$150			$0	$141		$0	$291	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
2	Fire Captain, Range A	POF		12	$7,694	$184,648	$3,143	12	$75,432	$173,421	$0	$43,426	$476,927	$504,795
2	Longevity Pay Differential - 3%	POF		12	$0	$5,539			$0	$5,203		$0	$10,742	
2	Education Incentive Pay Differential	POF		12	$150	$3,600			$0	$3,381		$0	$6,981	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$10,000			$0	$145		$0	$10,145	
6	Fire Apparatus Engineer	POF		12	$6,856	$493,648	$2,807	12	$202,104	$463,634	$0	$116,351	$1,275,738	$1,325,400
6	Longevity Pay Differential - 3%	POF		12	$0	$14,809			$0	$13,909		$0	$28,718	
6	Education Incentive Pay Differential	POF		12	$150	$10,800			$0	$10,143		$0	$20,943	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
				6	$0	$0	$0	0	$0	$0	$0	$0	$0	$0
				6	$0	$0			$0	$0		$0	$0	
				6	$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
				6	$0	$0	$0	0	$0	$0	$0	$0	$0	$0
				6	$0	$0			$0	$0		$0	$0	
				6	$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	**Uniform Benefits**	**$252**	**Contract Name:** Groveland Community Services District
Index: 4400	**Sub Total**	**$17,647**	
PCA: 48204	**Admin**	**$1,901**	**Contract No.:** 4CA07281
PRC: 4142	**Total**	**$19,548**	**Page No.:** 26

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between "Groveland Commmunity Services District" and The California Department of Forestry and Fire Protection (CAL FIRE)

Category (Pick from List)	Details	Number	Months	Rate	Sub-Total	Uniform Benefits 1.45%	Total
UNIFORM ALLOWANCE FOR BU8	AC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	BC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	FC	2.00	12.00	$178	$ 4,260	$ 62	$ 4,322
UNIFORM ALLOWANCE FOR BU8	FAE	6.00	12.00	$178	$ 12,780	$ 185	$ 12,965

Fiscal Year:	**2025**		**Sub Total**	**$2,133,908**	**Contract Name:** Groveland Community Services District
Index:	**4400**	**Unit:** TCU	**Admin**	**$229,822**	
PCA	**48204**		**Total**	**$2,363,730**	**Contract No.:** 4CA07281
PRC:	**4142**				**Page No.:** 27
Comments			Overtime Total:	$10,145	

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between *"Groveland Community Services District"* and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	Nick Casci
CAL FIRE Region Chief	Mike van Loben Sels

Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
1	Assistant Chief (Supervisory) - Division Chief	POF		1	$11,890	$11,890	$0	1	$0	$11,167	$0	$0	$23,057	$32,181
1	Extended Duty Pay Differential - Assistant Chief 15%	POF		1	$1,784	$1,784			$0	$1,676		$0	$3,460	
1	CAL FIRE Chief Officer and Related CEA Recruitment and Retention Pay Differential	POF		1	$1,851	$1,851			$0	$1,738		$0	$3,589	
1	Longevity Pay Differential - 9%	POF		1	$0	$1,070			$0	$1,005		$0	$2,075	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$0			$0	$0		$0	$0	
1	Battalion Chief	POF		1	$8,930	$8,930	$3,639	1	$3,639	$8,387	$0	$2,095	$23,051	$24,207
1	Longevity Pay Differential - 5%	POF		1	$0	$446			$0	$419		$0	$866	
1	Education Incentive Pay Differential	POF		1	$150	$150			$0	$141		$0	$291	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
3	Fire Captain, Range A	POF		12	$7,694	$276,971	$3,143	12	$113,148	$260,132	$0	$65,139	$715,390	$752,120
3	Longevity Pay Differential - 3%	POF		12	$0	$8,309			$0	$7,804		$0	$16,113	
3	Education Incentive Pay Differential	POF		12	$150	$5,400			$0	$5,072		$0	$10,472	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF				$10,000			$0	$145		$0	$10,145	
6	Fire Apparatus Engineer	POF		12	$6,856	$493,648	$2,807	12	$202,104	$463,634	$0	$116,351	$1,275,738	$1,325,400
6	Longevity Pay Differential - 3%	POF		12	$0	$14,809			$0	$13,909		$0	$28,718	
6	Education Incentive Pay Differential	POF		12	$150	$10,800			$0	$10,143		$0	$20,943	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF							$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	**Uniform Benefits**	**$283**	**Contract Name:** Groveland Community Services District
Index: 4400	**Sub Total**	**$19,808**	
PCA: 48204	**Admin**	**$2,133**	**Contract No.:** 4CA07281
PRC: 4142	**Total**	**$21,941**	**Page No.:** 28

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between "Groveland Community Services District" and The California Department of Forestry and Fire Protection (CAL FIRE)

Category (Pick from List)	Details	Number	Months	Rate	Sub-Total	Uniform Benefits (1.45%)	Total
UNIFORM ALLOWANCE FOR BU8	AC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	BC	1.00	1.00	$178	$ 178	$ 3	$ 180
UNIFORM ALLOWANCE FOR BU8	FC	3.00	12.00	$178	$ 6,390	$ 93	$ 6,483
UNIFORM ALLOWANCE FOR BU8	FAE	6.00	12.00	$178	$ 12,780	$ 185	$ 12,965

EXHIBIT D, SCHEDULE B

STATE FUNDED RESOURCES

NAME OF LOCAL AGENCY: Groveland Community Services District

This is Schedule B of Cooperative Agreement originally dated July 1, 2025, by and between CAL FIRE of the State of California and Groveland Community Services District.

FISCAL YEAR: **2025**/26 to **2029**/30

ADMINISTRATION

8 Battalion Chiefs

- Twain Harte Battalion
- Groveland Battalion
- Training/Safety Battalion
- Columbia Air Attack Base
- Fire Prevention
- Community Wildfire Preparedness/Public Information Officer
- Motherlode Crew
- Baseline Fire Center

CREWS

Standard Station	2 Engines	3 FC, 4 FAE
Twain Harte Station	2 Engines	3 FC, 4 FAE
Green Springs Station	1 Engine	3 FC, 3 FAE
Groveland Station	2 Engines	3 FC, 4 FAE
Blanchard Station	1 Engine	2 FC

AIR ATTACK

Columbia AAB	2 Air Tankers	
	1 Air Attack	2 FC, 1 FAE
	1 Helicopter	2 PLT, 6 FC, 3 FAE

BASELINE FIRE CENTER

5 Fire Crews	8 FCB, 6 FAE
1 Bulldozer Unit	3 HFEO

FORESTRY TRAINING PROGRAM

5 Training Crews	11 FCB

MOTHERLODE CREW

3 Fire Crews	4 FC, 3 FAE

EXHIBIT D, SCHEDULE C

LOCAL FUNDED RESOURCES

NAME OF LOCAL AGENCY: Groveland Community Services District

This is Schedule C of Cooperative Agreement originally dated July 1, 2025, by and between CAL FIRE of the State of California and Groveland Community Services District.

FISCAL YEAR: 2025/2026

SALARIES AND BENEFITS	$	1,831,588
OPERATING EXPENSES	$	182,767
CAPITAL OUTLAY	$	19,150
GRANTS	$	0
TOTAL DEPARTMENT BUDGET	$	2,033,505
TOTAL DEPARTMENT BUDGET (LESS CAPITAL OUTLAY AND GRANTS)	$	2,014,355

GCSD Fire Department Capital Outlay Plan

CAPITAL ITEM	USEFUL LIFE, YEARS	CURRENT REPLACEMENT COST (2026)	FISCAL YEAR AMORTIZED COST 25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	36/37	AVERAGES
New Equipment, tools and/or Technology	Annual	$100,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
Workstation Computers (2023)	4	$6,000	$1,500	$1,552	$1,606	$1,661	$1,719	$1,778	$1,840	$1,903	$1,969	$2,037	$2,108	$2,181	
Server Computer (2023)	4	$3,000	$750	$776	$803	$831	$859	$889	$920	$952	$985	$1,019	$1,054	$1,090	
Physical Fitness Equipment (2018)	5	$4,000	$800	$828	$856	$886	$917	$948	$981	$1,015	$1,050	$1,087	$1,124	$1,163	
Structural Firefighting Turnouts	5	$26,000	$5,200	$5,380	$5,566	$5,759	$5,958	$6,164	$6,377	$6,598	$6,826	$7,062	$7,307	$7,560	
Wildland Firefighting Nomex	5	$7,000	$1,400	$1,448	$1,499	$1,550	$1,604	$1,660	$1,717	$1,776	$1,838	$1,901	$1,967	$2,035	
Mobile Data Computers (3)	5	$8,000	$1,600	$1,655	$1,713	$1,772	$1,833	$1,897	$1,962	$2,030	$2,100	$2,173	$2,248	$2,326	
Hose Coupling Machine (2008)	5	$4,000	$800	$828	$856	$886	$917	$948	$981	$1,015	$1,050	$1,087	$1,124	$1,163	
Hose Tester (2006)	5	$4,000	$800	$828	$856	$886	$917	$948	$981	$1,015	$1,050	$1,087	$1,124	$1,163	
Life Pak 1000 AED (2010)	5	$12,000	$2,400	$2,483	$2,569	$2,658	$2,750	$2,845	$2,943	$3,045	$3,151	$3,260	$3,372	$3,489	
Kenwood Base Radio (2008)	5	$5,000	$1,000	$1,035	$1,070	$1,107	$1,146	$1,185	$1,226	$1,269	$1,313	$1,358	$1,405	$1,454	
Mobile and Base Radios (2022)	5	$30,000	$6,000	$6,208	$6,422	$6,645	$6,875	$7,112	$7,358	$7,613	$7,876	$8,149	$8,431	$8,723	
Kitchen & Living Room Furniture (2022)	5	$3,000	$600	$621	$642	$664	$687	$711	$736	$761	$788	$815	$843	$872	
MSA Altair Air Monitor (2014)	6	$2,000	$333	$345	$357	$369	$382	$395	$409	$423	$438	$453	$468	$485	
Training Center and Electronic Components	7	$6,000	$857	$887	$917	$949	$982	$1,016	$1,051	$1,088	$1,125	$1,164	$1,204	$1,246	
Dormitory Furniture (2018)	7	$7,000	$1,000	$1,035	$1,070	$1,107	$1,146	$1,185	$1,226	$1,269	$1,313	$1,358	$1,405	$1,454	
Thermal Imaging Camera (2022)	8	$13,000	$1,625	$1,681	$1,739	$1,800	$1,862	$1,926	$1,993	$2,062	$2,133	$2,207	$2,283	$2,362	
High-Pressure Rescue Airbag Kit (2022)	10	$9,000	$900	$931	$963	$997	$1,031	$1,067	$1,104	$1,142	$1,181	$1,222	$1,265	$1,308	
Rope Rescue Gear & Ropes (2016)	10	$5,000	$500	$517	$535	$554	$573	$593	$613	$634	$656	$679	$703	$727	
Ergonomic Office Furniture (2022)	10	$3,000	$300	$310	$321	$332	$344	$356	$368	$381	$394	$407	$422	$436	
Stabilizing Struts (2021)	10	$10,000	$1,000	$1,035	$1,070	$1,107	$1,146	$1,185	$1,226	$1,269	$1,313	$1,358	$1,405	$1,454	
Ice-O-Matic Ice Maker (2013)	10	$4,000	$400	$414	$428	$443	$458	$474	$491	$508	$525	$543	$562	$582	
Station #1 Heaters (1994)	10	$3,000	$300	$310	$321	$332	$344	$356	$368	$381	$394	$407	$422	$436	
Station #1 HVAC (2025)	10	$11,000	$1,100	$1,138	$1,177	$1,218	$1,260	$1,304	$1,349	$1,396	$1,444	$1,494	$1,546	$1,599	
Station #1 Flooring (2025)	10	$20,000	$2,000	$2,069	$2,141	$2,215	$2,292	$2,371	$2,453	$2,538	$2,625	$2,716	$2,810	$2,908	
Hydraulic Rescue Tools (2021)	10	$57,000	$5,700	$5,897	$6,101	$6,312	$6,531	$6,757	$6,991	$7,232	$7,483	$7,742	$8,009	$8,287	
Supply Hose (3/4-inch through 3-inch)	10	$97,000	$9,700	$10,036	$10,383	$10,742	$11,114	$11,498	$11,896	$12,308	$12,734	$13,174	$13,630	$14,102	
Ladders for Fire Engine (2007)	10	$4,000	$400	$414	$428	$443	$458	$474	$491	$508	$525	$543	$562	$582	
Turnout Extractor Washer (2011)	15	$15,000	$1,000	$1,035	$1,070	$1,107	$1,146	$1,185	$1,226	$1,269	$1,313	$1,358	$1,405	$1,454	
Storage Container (2007)	15	$3,000	$200	$207	$214	$221	$229	$237	$245	$254	$263	$272	$281	$291	
Station #1 Exterior Paint (2018)	15	$12,000	$800	$828	$856	$886	$917	$948	$981	$1,015	$1,050	$1,087	$1,124	$1,163	
Rapid Intervention Crew (RIC) Pack (1)	15	$3,000	$200	$207	$214	$221	$229	$237	$245	$254	$263	$272	$281	$291	
Air Compressor, Rack, and Fill Station (2004)	15	$20,000	$1,333	$1,379	$1,427	$1,477	$1,528	$1,581	$1,635	$1,692	$1,750	$1,811	$1,874	$1,938	
(12) SCBA Units (2020)	15	$70,000	$4,667	$4,828	$4,995	$5,168	$5,347	$5,532	$5,723	$5,921	$6,126	$6,338	$6,557	$6,784	
Gym Athletic Rubber Flooring (2016)	20	$2,000	$100	$103	$107	$111	$115	$119	$123	$127	$131	$136	$141	$145	
Kitchen Remodel (2025)	20	$70,000	$3,500	$3,621	$3,746	$3,876	$4,010	$4,149	$4,292	$4,441	$4,595	$4,754	$4,918	$5,088	
Breathing Air Compressor (2019)	10	$40,000	$4,000	$4,138	$4,282	$4,430	$4,583	$4,742	$4,906	$5,075	$5,251	$5,433	$5,621	$5,815	
Building Backup Power Generator (2006)	20	$75,000	$3,750	$3,880	$4,014	$4,153	$4,297	$4,445	$4,599	$4,758	$4,923	$5,093	$5,269	$5,452	
Roof Replacement (2010)	30	$40,000	$1,333	$1,379	$1,427	$1,477	$1,528	$1,581	$1,635	$1,692	$1,750	$1,811	$1,874	$1,938	
Firehouse Annual Renovations/Reserves	50	$1,000,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	
Access Driveway	50	$30,000	$600	$621	$642	$664	$687	$711	$736	$761	$788	$815	$843	$872	
U-786 Chevy Silverado 2500 (2009)	10	$80,000	$8,000	$8,277	$8,563	$8,859	$9,166	$9,483	$9,811	$10,151	$10,502	$10,865	$11,241	$11,630	
Pierce Contender Fire Engine (2009) Type I	20	$1,604,000	$0	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	$199,483	
Freightliner Fire Engine (2000) Type II	30	$1,336,000	$0	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	$44,533	
Truck 783 International (1997) Type III	30	$771,000	$0	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	$25,700	
TOTAL FISCAL YEAR COST (1,000)		$5,634,000	$108,449	$380,880	$383,688	$386,593	$389,599	$392,709	$395,927	$399,256	$402,700	$406,263	$409,949	$413,763	$372,481
SUMMARY															
Subtotal Annual Apparatus Costs			$0	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$269,717	$247,240
Firehouse Annual Building Renovations/Reserves			$21,333	$21,379	$21,427	$21,477	$21,528	$21,581	$21,635	$21,692	$21,750	$21,811	$21,874	$21,938	$21,619
Annual Tools and Equipment Replacement			$87,115	$89,784	$92,544	$95,400	$98,355	$101,412	$104,575	$107,847	$111,233	$114,735	$118,359	$122,109	$103,622

Annual CIP Total $372,481