

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 94814
(916) 874-6458

November 5, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer *PB*

RE: **RIVER DELTA FIRE PROTECTION DISTRICT DRAFT MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE (09-14)**

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org 874-2937

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

The Draft MSR is the result of collaboration with the River Delta FPD Administration. Your staff would like to recognize the RDFPD for their ongoing assistance.

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

- Regarding growth and population projections for the affected area, the Commission determines that the River Delta Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.
- Regarding infrastructure needs or deficiencies, the Commission determines that the River Delta Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.
- The River Delta Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The River Delta Fire Protection District serves a rural population effectively and efficiently.
- Regarding financing constraints and opportunities, the Commission determines that the River Delta Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.

- Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity which does not charge fees for services, e.g., plan check and inspection fees for new development, due to the limited level of activity.
- ~~Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so. The District participates with the Sacramento Fire/ EMS Communication Center.~~
- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District should continue to seek cooperation with the neighboring Delta FPD to consider consolidation to enhance the level of service currently provided to a clearly defined geographic area which is primarily rural-residential and agricultural in nature.
- Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.
- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a three member Board of Directors elected at-large from the service territory.

DRAFT
MUNICIPAL SERVICE REVIEW

And

SPHERE OF INFLUENCE UPDATE

River Delta Fire Protection District

November 5, 2014

LAFC #12-14

Prepared By:

Sacramento Local Agency Formation Commission
1112 I Street, Suite #100
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SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

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**CORTESE -KNOX -HERTZBERG
LOCAL GOVERNMENT REORGANIZATION ACT OF 2000**

Introduction

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

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

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

A Municipal Service Review is defined by Government Code Section 56430 as: A means of identifying and evaluating public services.

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

MUNICIPAL SERVICE REVIEW

Purpose

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

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

Requirements

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

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

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

SPHERE OF INFLUENCE

Purpose

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

Requirements

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

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

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

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

OVERVIEW

Introduction

Sacramento County has an estimated population of approximately 1.4 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, and/or dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts for some municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or special districts for the entire county. Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport. In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection. Finally, Sacramento International Airport provides rescue and fire support but does not provide emergency medical services.

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

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

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant

development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

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

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

General Background

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

Uniform Fire Code

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

Communication

The Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA)

that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfecc.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

All fire protection districts and city fire departments within Sacramento County have mutual aid and response agreements. When a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

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

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

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system,) while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running from 2 to 6 for watered areas.

Finances

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

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

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

District Summary Profile

Agency: River Delta Fire Protection District

Address: 16969 Jackson Slough Rd.
PO Box 541
Isleton, CA 95641

Facility Locations: Station 87 - 154 16969 Jackson Slough Rd.

Website: www.riverdeltafire.com

Telephone: (916) 777-8701 (916) 777-8700 FAX

Administrator Name: Chief Stan Simi

Name of Contact: Stan Simi

Contacts email address: ridchiefsimi@gmail.com

Services Provided: Fire Suppression and emergency medical response

Number of Employees: 28 Volunteers

Agency Size: 27 Square Miles

Agency Population: Estimated at 1500 full-time residents
10,000 recreational - weekends/ holidays (marinas and campgrounds)

Introduction

Background Info

The River Delta Fire Protection District was founded in 1945, as the Isleton Fire Protection District.

The River Delta Fire District was established in May of 2004 when it was renamed and relocated. The RDFPD provides fire protection to the unincorporated community surrounding the City of Isleton. It eventually began to provide emergency medical services in the district as well.

Setting

The River Delta Fire Protection District is located in the heart of the Delta, in the southwestern edge of Sacramento County, situated along and around the Sacramento River. It consists almost entirely of rural-residential and farmland uses. .

The District covers territory bounded to the west by Solano County across the Sacramento River, and San Joaquin County to the east. On the north is the Walnut Grove FPD. The Delta FPD marks the southern border in Sacramento County, and a portion of Contra Costa County also abuts to the south.

Management and Staffing Structure

The District employs 28 Volunteer Firefighters and a paid Fire Chief, 2 Assistant Chiefs - paid per call, 1 paid Captain, a paid District Secretary and a three member Board of Directors, who receive a meeting stipend.

Growth and Population Projections

The RDFPD service area is somewhat unique in that the full time population is relatively stable, with limited growth projected. However, the recreational population is highly variable, sometime peaking at 10,000 or more on holiday weekends. The district is also very diverse in an emergency demand. The emergency calls in the district consist of structure fires, vehicle fires, grass/vegetation fires, boat fires, medical aids, vehicle accidents, floods, levee breaks, etc. The district has a population of 1,500 persons in the winter and approximately 10,000+ in the summer. There is an average of 325 emergency calls per year. The level of demand on the District for services is acceptable with current equipment and manpower

The RDFPD has also responded on many occasions to mutual aid requests from other districts with more than adequate manpower and equipment and while maintaining an adequate resource reserve to cover the district.

The District population is expected to remain statistically stable for the foreseeable future. The only future growth anticipated is based in industry, through the possible implementation of the BDCP Water Conveyance.

Facilities and Programs

Facilities

Station 87 - 154 16969 Jackson Slough Rd.

Programs

The RDFPD holds public education events on a quarterly basis. The ongoing theme is “Get to know River Delta FPD.”

Capacity of Present and Planned Public Facilities

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

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

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

Infrastructure Needs or Deficiencies

The District conducts daily inspections of all equipment and facilities in its jurisdiction to maintain quality and identify equipment in need of replacement or repair. The District currently has no areas of deferred maintenance as equipment is either repaired immediately or as soon as necessary. Most of these repairs are handled in house by qualified staff, or provided by local mechanics.

Infrastructure and equipment is maintained to extend useful service-life for as long as possible. Any replacement equipment or infrastructure is financed through Grant funding or donations, or supplemented by District tax revenue when necessary.

Currently there are no deficiencies that have resulted in any violations.

Financial Information

The RDFPD maintains a balanced budget (Attached.) Service levels as compared to other local fire departments are similar relative to call volumes. The RDFPD last conducted an audit in 2013.

Status and Opportunities for Innovation and Shared Facilities

The District is currently has Mutual Aid agreements with all of surrounding departments and districts. The District is not aware of any overlapping territory on our borders.

The RDFPD views the opportunity for reorganization with Delta FPD as a potential means to enhance service response times. However, Delta FPD has expressed no interest in changing the current contractual relationship with the City of Rio Vista for fire and emergency response services.

Accountability for Community Service Needs

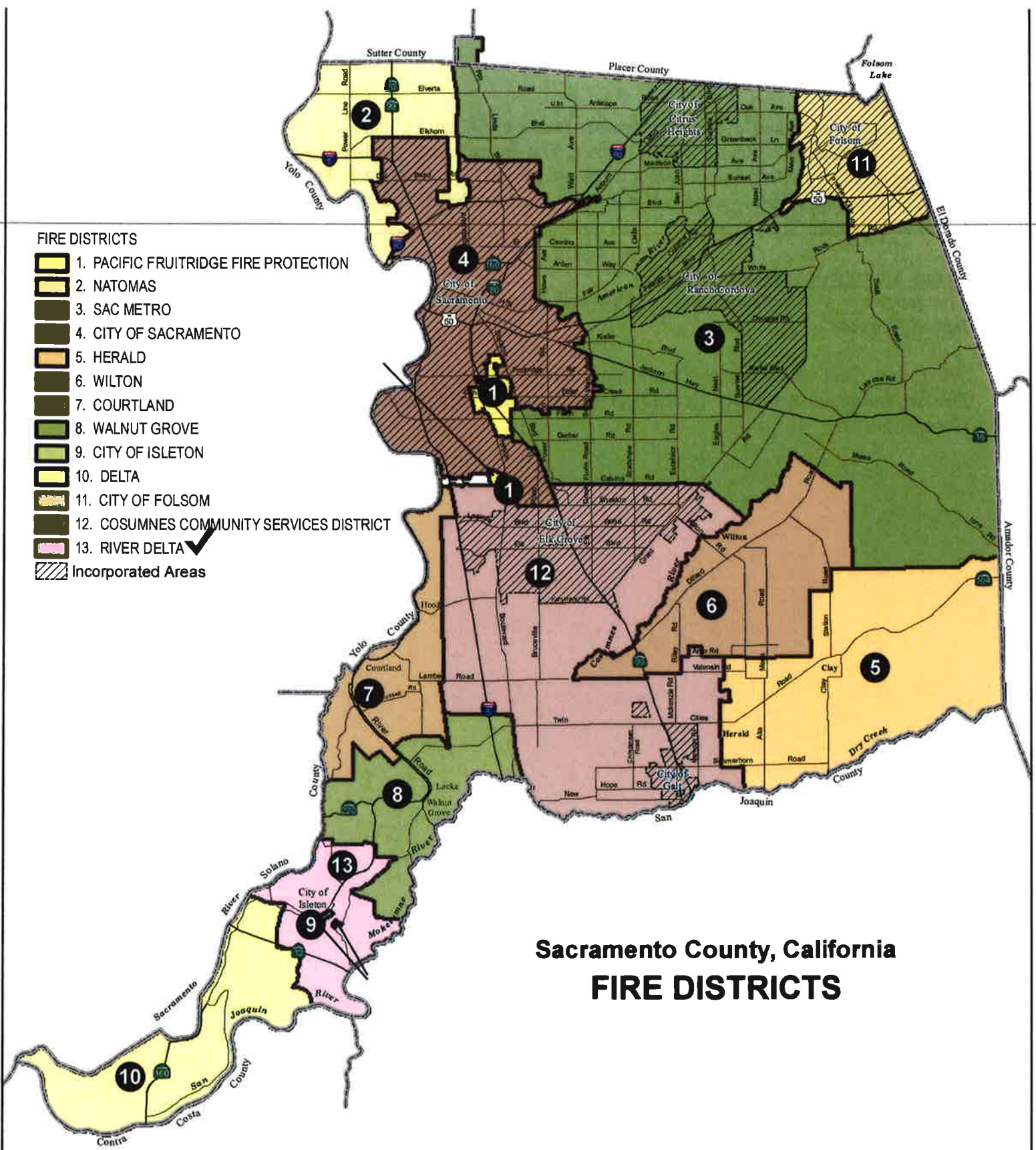
Public participation is welcome at the monthly Board meeting, but few community members attend.

The District is governed by a three member Board of Directors, elected to office for two or four year terms, by Registered Voters living in district. The Board meets publically at Station 87 on the second Tuesday of every month. The meeting times are posted. The Board members are compensated for their service. Board members oversee all personnel matters. No Board member may serve as Chief, Ass. Chief or Captain.

Issues, Concerns, and Opportunities

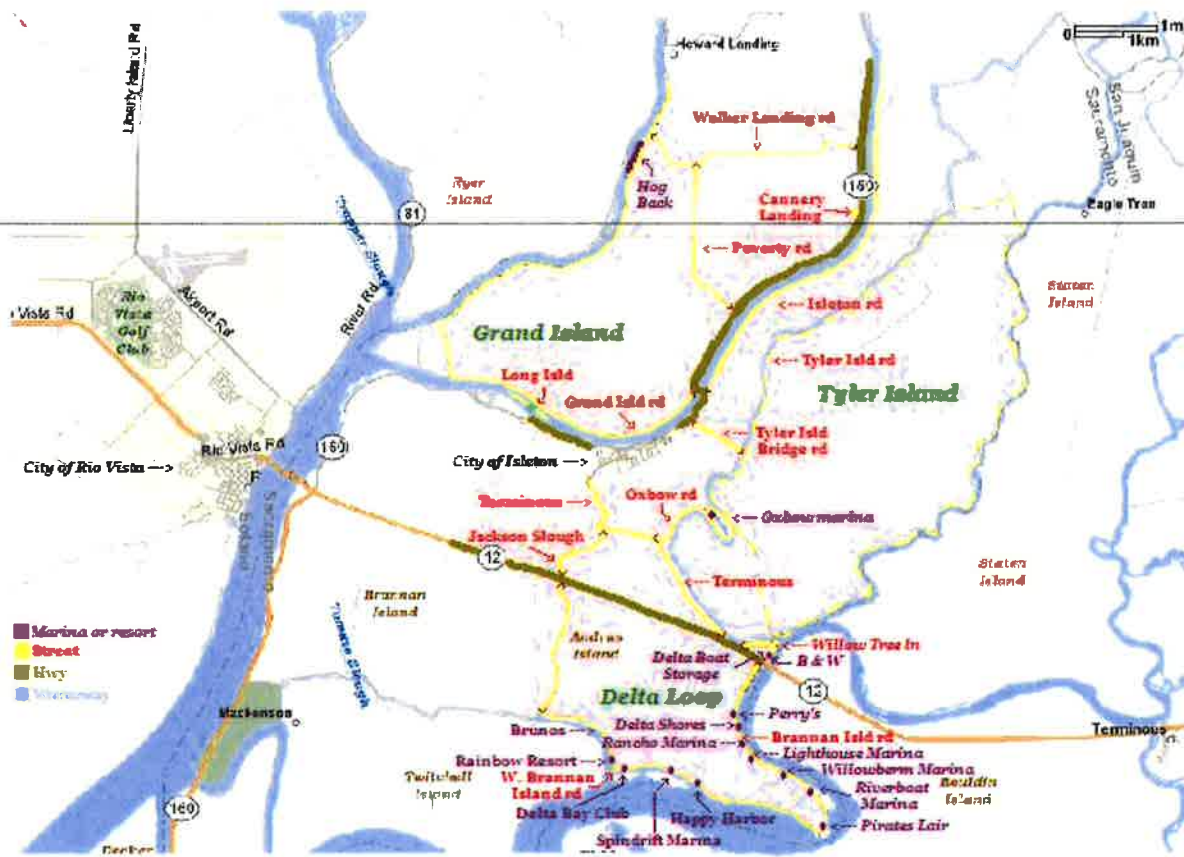
The district is a non-discriminatory entity and does not discriminate in its hiring processes based on race, age, or sex.

We follow State and Federal Employment Laws. We are a part of the Northern California Special District Insurance Authority (NCS DIA) which covers all Equipment, Land, Buildings and Workers Compensation.



Sacramento County, California FIRE DISTRICTS





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Chain of Command

Fire Chief

Stan Simi

Assistant Chief

Jessie Rosewall

3rd Assistant Chief

Larry Gardiner

Captains

Brandon Flower - Training

Marc Akiyama

Ken Jenkins

Jeff Keena

Kevin Fogleman

Spencer Lopes

Jacob Jacobson

Engineers

Justin Enderlin

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River Delta Fire District



RECEIVED

SEP 29 2014

STATION 87
16969 JACKSON SLOUGH RD PO BOX 541
ISLETON, CA. 95641
916-777-8701
Fire Chief, Stan Simi

SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Board Director, Kirk West

Board Member, Leland Laughlin
Secretary, Suzan Riddell

Board Member, Monty Evert

September 24, 2014

Donald Lockhart, AICP
Assistant Executive Officer – Sacramento LAFCo
1112 "I" Street, Suite 100
Sacramento, CA 95814

Dear Don:

In response to your request for completion of the Municipal Service Review Questionnaire, I attach the following paperwork, to serve as information regarding River Delta Fire District in Isleton, California.

District Summary Profile and Introduction

Change in District Name from Isleton Fire Protection to River Delta Fire District – Resolutions

(Note that in several reports we are still listed as Isleton Fire Protection)

District Boundaries And Breakdown of Homes, Restaurants and Businesses

Numbers of Calls for calendar year 2013 – mutual aid with Breakdown

Roster and Certifications

Equipment List

2014/2015 Budget – Tax Base

Voter Registration

Amortization Schedules for Loans on Property and Equipment – We are current on all loan payments.

Copy of Audit 2013/2014 fiscal year

In addition we attach a copy of our by-laws and other departmental information which may aid LAFCo in their service review of our district.

Finally we would like to inform LAFCo of our attempts to contact Delta Fire Protection in regards to a merger.

This, as you may note, was mentioned as far back as 2008. We have attempted time and time again to discuss this or meet with the Board Chairman of Delta Fire Protection and have been unsuccessful. They do not return our phone calls or share their board meeting dates so that we may ask to be on the Agenda. Earlier this year Don Notolli set up a meeting in Sacramento and requested that both departments attend. Our Board Chairman and I attended the meeting but there was no representation from Delta Fire, nor did they give a reason for non-attendance. It is extremely frustrating to us when we know that our department has much to offer Delta Fire if a merger did take place.

Our response time to their calls is approximately 6 minutes quicker than their response time, because they have to cross the Rio Vista Bridge to get to their district. If the bridge is up (which happens quite frequently) response time could be 20 to 30 minutes, depending on how long the bridge is up. We were just notified that in the next several weeks the bridge will be closed for repairs and one way traffic should expect a 30 minute delay. We are Mutual Aid to their district, so in almost every instance we arrive ahead of them. Our firefighters are trained and certified and we have a highly qualified Captain on every 24 hour shift. We are staffed 7 days a week. While we are currently struggling fiscally due to the dwindling tax base, if we were to merge with Delta we would be gaining approximately \$100,000 a year or more and they could do away with their fire assessment of \$85 per parcel and we would not have to burden our district with the cost of preparing for a tax override, and our residents with paying for one. Since their entire district lies within Sacramento County and boundaries our district it makes sense both as a responding agency and fiscally. We will continue to pursue this merger in hopes that we can make it happen.

09/26/07

River Delta Fire District

. In my service as Chief for the past 5 years and drawing on my 40 year career experience, I have been proud to be a part of this department and am proud of the volunteer firefighters who represent and serve our district. Many of them have volunteered for over 5 years doing a 24 hour shift on a weekly basis. They are dedicated and well trained and always have the best interest of the department.

We work within our district to promote fire safety, including participating in fire prevention week and being a very visible presence to our residents. We are often called upon at the various resorts to play "Santa" and give out gifts to the kids who live in our district. We participate in the Bass Derby parade with other departments and this year for the first time our Station was the responding Station in the Isleton Cajun and Blues Festival. We provided coverage at the festival all three days, in addition to responding to the calls that came in.

I have tried to give you a good overall picture of our department but if there is any other information you need, or if you have any questions, do not hesitate to call me on my cell

And , of course, you are always welcome at the station.

Sincerely,

A handwritten signature in cursive script that reads "Stan Simi".

Stan Simi, Chief

DISTRICT SUMMARY PROFILE

Agency: River Delta Fire District

Address: 16969 Jackson Slough Rd Isleton, CA 95641
P O Box 541 Isleton, Ca 95641

Facility Locations: Station 87
16969 Jackson Slough Rd
Isleton, CA 95641

Website: www.riverdeltafire.com

Telephone: 916 777 8700 fax 916 777 8701 phone

Administrator Name: Chief Stan Simi

Name of Contact: Stan Simi

Contacts email address: ridchiefsimi@gmail.com

Services Provided: Fire suppression and emergency medical response

Number of employees: 30 Volunteers

Agency Size: 27 Square Miles

Agency Population: Estimated 1500 Residents
10,000 plus on weekends and holidays
(Recreational area with marinas and campsites)

BACKGROUND INFORMATION:

The River Delta Fire District is a Special District, formed originally in 1945 as Isleton Fire Protection District. The district name was changed to River Delta Fire District in 2004 due to conflicts with personnel and leadership.

River Delta Fire District moved to its current location, 16969 Jackson Slough Road, in Isleton in 2008.

RESPONSIBILITIES:

The purpose of the Fire District is for the protection of life and property in accordance with applicable sections of the Health and Safety Code of the State of California. It is recognized by these Rules and Regulations that the efficiency of the District depends, in a significant part, on the degree of cooperation given to the District by the public in emergency situations, and that such cooperation is nurtured and heightened by the professional and disciplined behavior of the members when interacting with the public at large.

STAFFING:

We are currently staffed with 28 volunteer firefighters on rotating 24 hour shifts. We always have a Captain on duty. We have a paid Fire Chief, 2 Assistant Fire Chiefs, paid per call, one paid Captain, a paid District Secretary and three paid Board Members (paid per meeting attendance). Total payroll is approximately \$16,000 a year (meager salaries).

Our Board Members are elected to two or four year terms in accordance with the provisions of the California Elections Code through general election and are required to maintain ethic standards outlined in our Conflict of Interest Program. Monthly Board meetings are held on the second Tuesday, and two commissioners constitute a quorum. The Commission acknowledges that by law it is the governing body of all of the affairs and matters of the District, including establishment of the personnel rules which shall govern all of the employees, including membership as a volunteer firefighter. (Reference Health and Safety Code section 13856 and Public Contracts Code section 20811). Members of the Commission may not serve as Chief, Assistant Chief or Captain of the District.

CAPACITY OF PRESENT AND PLANNED PUBLIC FACILITIES:

The District is adequate for the region it covers, as response times fit within National Fire Protection Association 1720 compliance for effective and efficient organization and deployment of fire suppression operations, and special operations to the public by volunteers to protect citizens, property and occupational safety and health of the fire service personnel. Capable of fire department emergency service delivery, response

capabilities and resources, including staffing levels, response times and levels of service, incident management, training, communications and pre incident planning.

INFRASTRUCTURE NEEDS OR DEFICIENCIES:

The District conducts daily inspections of all equipment and facilities in its jurisdiction to maintain quality and identify equipment in need of replacement or repair. We currently have no areas of deferred maintenance as equipment is either repaired immediately or as soon as necessary. Most of these repairs are handled in house by our qualified Engineers or taken to local mechanics. Infrastructure and equipment is maintained to extend useful service life for as long as possible. Any replacement equipment or infrastructure is financed through Grant funding, donations or supplemented by District tax revenue when necessary.

EXPENDITURES:

See 2014\2015 Budget attached.

We currently have an equipment loan with Bank of Rio Vista – see attached Amortization Schedule.

We currently have a property loan with Bank of Rio Vista – see attached Amortization Schedule.

We are subject to an annual audit. Most recent audit attached.

COMMUNITY SERVICE NEEDS:

Public participation is welcomed at our monthly Board meetings, but few members of the public attend. Board meeting Agendas are posted 72 hours prior to the meeting.

Our District holds public education events on a quarterly basis. We encourage the people in our district to “get to know River Delta”. We are a visible presence throughout the area we serve. Our training Captain, Ken Jenkins, is adamant about the education of fire prevention, and we have our Junior Firefighters Day at a different location in the district so that we may reach everyone. He also participates in local neighborhood watch meetings to educate the public regarding fire prevention and to install and keep current on fire alarm battery checks.

TRAINING:

River Delta is proud to be a known training station for recent Academy Graduates. In the last year we have “lost” 8 of our volunteer Captains to full time firefighter positions. Captain Jenkins has also just completed his training education and is now able to be a teaching firefighter at local Academies.

RIVER DELTA FIRE DISTRICT

P.O. BOX 63
WALNUT GROVE, CA. 95690

DIRECTORS:
KIRK WEST
BOB GUSTAFSON
ROLAND PAOLINELLI

CHIEF, RICKY D. CARTER
ASSIST. CHIEF, TYLER WAGAMAN
BATTALION CHIEF, LARRY GARDINER

Changes in District;

March 31, 2004 by way of Resolution by the Board of Directors, the Isleton Fire Protection District Changed their name to "River Delta Fire District".

The need for the change of the name, was to abolish the "stigma" that had for years tarnished the reputation and demoralized the operation of the Isleton Fire Protection District within the county and neighboring Fire Departments as well.

This name change was needed. The personnel at that time in March became insubordinate on two occasions refusing to respond to calls in the District due to the dismissal of four officers for unprofessional conduct and behavior.

Since this time, a new department has been formed by recruitment and currently have 50 persons active on the Roster list. The following explains the chain of command and expertise of the individual Firefighters currently staffed;

Chief
Assistant Chief
Battalion Chief
Captains (4)
Engineers (8)
Firefighters (35)

Of the total personnel, 90% are EMT certified, (12) class B drivers, (1) Paramedic, (2) Finishing Paramedic school and 50% of personnel Firefighter 1 certified.

The needs of this department are as follows:

1. 50 sets of turn-outs both structure gear and grass gear needed for protection.
2. The need for more funding through boat revenue from County of Sac.
3. Expanding call volume in area and growth in RDFD response area.
4. Higher fuel costs associated with calls, training and patrols in RDFD area.
5. 24 hour coverage now in place.

RESOLUTION NUMBER 04-1

**NAME CHANGE RESOLUTION BEFORE THE GOVERNING BOARD OF THE
ISLETON FIRE PROTECTION DISTRICT**

County of Sacramento, State of California

**RESOLUTION ADOPTING NAME CHANGE OF THE ISLETON FIRE
PROTECTION DISTRICT**

WHEREAS, meetings have been held it is the decision of the Board of Directors of the Isleton Fire Protection District to change its name to River Delta Fire District.

The Resolution was presented to the Board of Directors on March 31st, 2004 and passed by a unanimous vote of the Directors present.

All parties doing business with the Isleton Fire Protection District will be advised of the name change by mail.

Dated 3/31/04

Kirk West
Kirk West, Chairman

Virginia Green
Virginia Green, Secretary

Resolution Number 08-005

**River Delta Fire District
The Surplus of the River Delta Fire District Building
Located At
103 2nd Street, Isleton, CA
County of Sacramento**

WHEREAS, the River Delta Fire District has out grown the present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of River Delta Fire District has declared that their present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County as surplus property.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of River Delta Fire District will put their present fire station (building) located at 103 2nd Street, Isleton, CA. Sacramento County up for sale.

BE IT FURTHER RESOLVED, the following conditions will be attached to the sale. Sale subject to the District's purchasing the property on Jackson Slough Road.

CERTIFIED

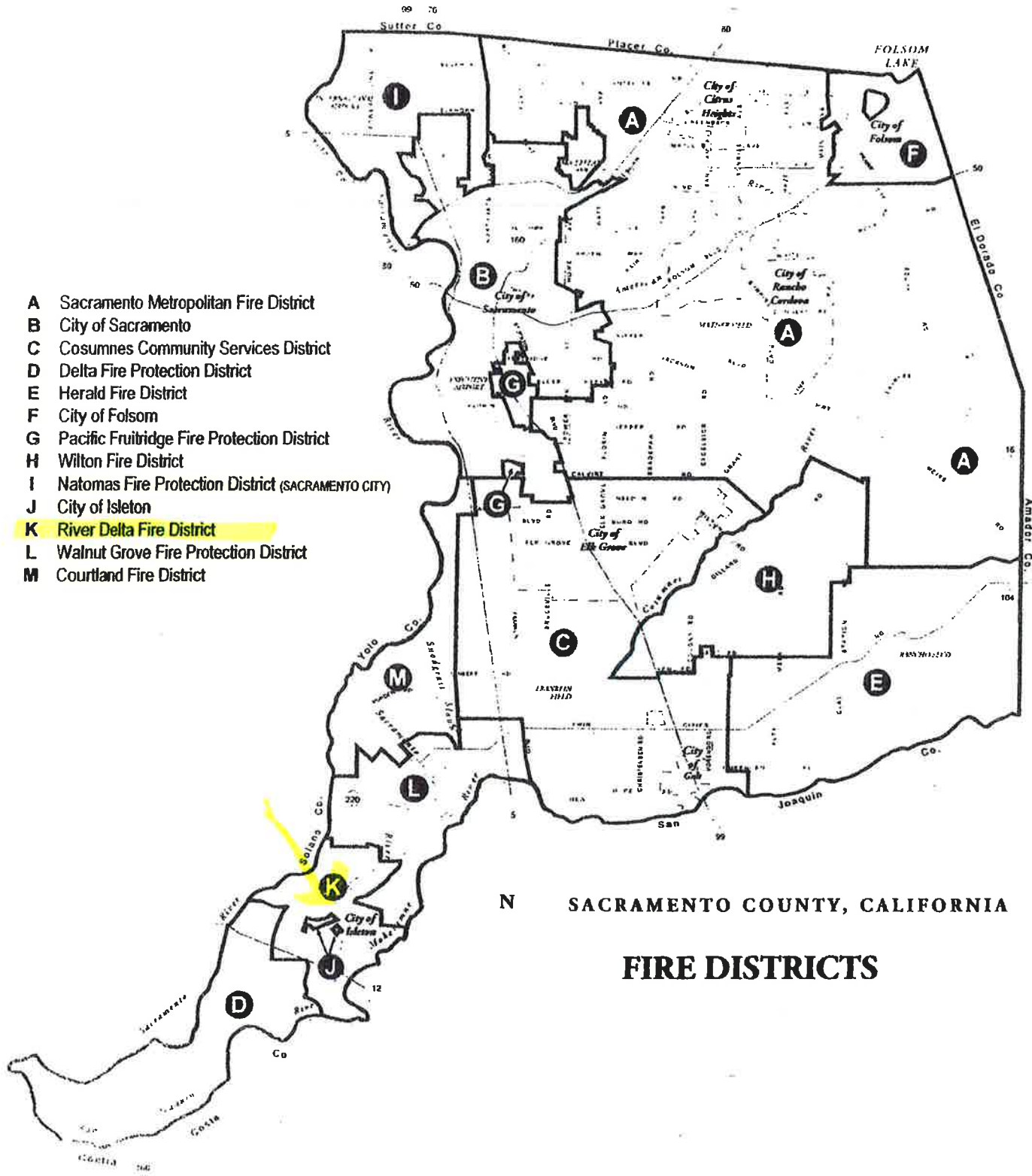
I, KIRK WEST, do hereby certify that I am the duly elected Chairman of the BOARD OF DIRECTORS OF THE RIVER DELTA FIRE DISTRICT and that the fore-going is a full, true and correct copy of a Resolution duly and regularly adopted at a meeting of the Board of directors of said District held on the 8^h day of April 2008, a majority and quorum of the members of said Board being present and all voting in favor of said Resolution.

DATED: April 08, 2008



KIRK WEST, CHAIRMAN

- A Sacramento Metropolitan Fire District
- B City of Sacramento
- C Cosumnes Community Services District
- D Delta Fire Protection District
- E Herald Fire District
- F City of Folsom
- G Pacific Fruitridge Fire Protection District
- H Wilton Fire District
- I Natomas Fire Protection District (SACRAMENTO CITY)
- J City of Isleton
- K River Delta Fire District**
- L Walnut Grove Fire Protection District
- M Courtland Fire District



N SACRAMENTO COUNTY, CALIFORNIA

FIRE DISTRICTS

Resort	Berths	Camping	Mobiles	Cabins
Brunos	200	25	0	0
River's Edge	50	0	50	0
Delta Bay Club	137	0	0	0
KOA	0	157	0	0
Spindrift	??	0	45	0
Happy Harbor	??	0	24	0
Easy C's	25	0	0	0
San Andreas	0	25	0	0
Pirates Lair	237	0	49	0
River Boat	100	0	0	0
Willow Berm	356	0	0	0
Light House	0	215	0	0
Rancho Marina	0	58	32	0
Delta Shores	0	189	0	0
Perry's	70	0	0	0
B&W	100	0	0	40
Oxbow Marina	250	0	95	0
Canary Landing	0	25	1	0
Totals	1525	694	296	40

Number of homes in the district = 216
Number of restaurants in the district = 5
Number of businesses = 15 (Does not include resorts)
Estimated population in Fall / Winter months is 1,700 people
Estimated population in Spring / Summer months is 17,000 people

SOLANO COUNTY SHERIFF 911 COMMUNICATIONS

Number Of Calls Report by Department - Complaint (All Units)

Jurisdiction: SOLANO

First Date: 01/01/2013

Last Date: 12/30/2013

Department	Complaint	Number
1 RID	1055 CORONERS CASE WITH FIRE RESPO	2
	1091S STRAY ANIMAL	1
	AUTO AUTOMATIC AID	5
	BOAT/F BOAT INCIDENT (FIRE NEEDED)	1
	DEBRIS DEBRIS OR TRASH FIRE	1
	E911 911 HANGUP/WELFARE CHECK/TEST	1
	ELECT ELECTRICAL PROBLEM	2
	FA FIRE ALARM	3
	FFUP FIRE FOLLOW-UP	1
	FINFO FIRE INFORMATION	15
	FUEL GAS OR DIESEL LEAK	1
	HM HAZMAT INCIDENT	1
	LEA LAW ENFORCEMENT ASSIST	2
	MA MUTUAL AID	1
	MASTRUCT MUTUAL AID STRUCTURE FIRE	2
	MECHAN DOWN MECHANICAL	5
	MEDAID MEDICAL AID	119
	MEDALM MEDICAL ALARM	3
	OMA OUT OF COUNTY MUTUAL AID	5
	PAGER PAGER TEST	2
	PASSL PUBLIC ASSIST: LIFT ASSIST	20
	PASS PUBLIC ASSIST	4
	SD/F SPECIAL DETAIL FOR FIRE	9
	SMOKE SMOKE/ODOR INVESTIGATION	7
	STRUCT STRUCTURE FIRE	11
	TRACC TRAFFIC ACCIDENT	41
	VEG VEGETATION FIRE	78
	VEH VEHICLE FIRE	5

Group Total: 348

Report Total: 348

A call with multiple Departments assigned will be counted in the group total for each of these Departments, therefore such calls will be counted more than once. For this reason, the total number of calls may not equal the sum of the group totals

MUTUAL AID RECEIVED 1/1/13 – 6/19/14

DATE	TYPE OF CALL	AGENCIES
01/16/13	Structure fire	Rio Vista, Montezuma, Walnut Grove, Isleton
05/20/13	Structure fire	Rio Vista, Montezuma, Isleton, Walnut Grove
05/28/13	Structure fire	Rio Vista, Montezuma, Isleton, Walnut Grove
05/28/13	Vegetation fire	Montezuma
05/29/13	Vegetation fire	Montezuma
06/01/13	Boat fire	Rio Vista, Montezuma
06/08/13	MVA	Montezuma
06/17/13	Vegetation fire	Rio Vista, Montezuma
06/18/13	Vegetation fire	Isleton, Rio Vista, Montezuma
06/22/13	Vegetation fire	Isleton, Rio Vista, Montezuma
07/04/13	Vegetation fire	Isleton
07/04/13	Vegetation fire	Isleton, Walnut Grove, Rio Vista, Montezuma, Suisun District
07/12/13	Vegetation fire	Isleton
08/07/13	Boat fire	Rio Vista, Montezuma
08/23/13	Vegetation fire	Walnut Grove
09/06/13	Car fire	Isleton
09/22/13	MVA	Rio Vista
10/06/13	Vegetation fire	Rio Vista
12/01/13	Boat fire	Rio Vista, Montezuma
02/01/14	MVA	Isleton
02/20/14	MVA	Rio Vista
05/28/14	Vegetation fire	Isleton
06/13/14	Car fire/Vegetation fire	Rio Vista, Montezuma

Date	Type	Station
6/15/13	Veg Fire	Delta District
6/16/13	Veg Fire	Delta District
6/18/13	Veg Fire	Delta District
7/6/13	MVA	Delta District
9/6/13	Veg Fire	Delta District
9/7/13	Veg Fire	Delta District
9/9/13	MVA	Delta District
9/9/13	Veg Fire	Delta District
1/14/14	Structure Fire	Delta District
2/19/14	MVA	Delta District
3/14/14	MVA	Delta District
4/18/14	Structure Fire	Delta District
5/4/14	Veg Fire	Delta District
2/26/13	Veg Fire	Isleton Fire
7/7/13	Structure Fire	Isleton Fire
8/22/13	Medical	Isleton Fire
9/6/13	Car Fire	Isleton Fire
1/10/14	Medical	Isleton Fire
3/5/14	Medical	Isleton Fire
3/27/14	Lift Assist	Isleton Fire
6/5/13	Veg Fire	Montezuma Fire
6/8/13	MVA	Montezuma Fire
7/21/13	MVA	Montezuma Fire
8/29/13	Veg Fire	Montezuma Fire
12/19/13	Veg Fire	Montezuma Fire
6/8/14	Veg Fire	Montezuma Fire
6/16/13	Structure Fire	Rio Vista Fire
8/5/13	Structure Fire	Rio Vista Fire
9/13/13	Structure Fire	Rio Vista Fire
11/24/13	Structure Fire	Rio Vista Fire
11/27/13	Structure Fire	Rio Vista Fire
2/16/14	Structure Fire	Rio Vista Fire
3/8/14	Structure Fire	Rio Vista Fire
4/22/14	Structure Fire	Rio Vista Fire
5/7/14	Structure Fire	Rio Vista Fire
5/15/14	Gas Leak	Rio Vista Fire
5/19/14	Structure Fire	Rio Vista Fire
5/20/13	Structure Fire	Walnut Grove Fire
1/2/14	MVA	Walnut Grove Fire
3/15/14	Car Fire	Walnut Grove Fire
4/12/13	MVA	Woodbridge Fire
4/23/13	MVA	Woodbridge Fire
4/23/13	Veg Fire	Woodbridge Fire
4/30/13	Veg Fire	Woodbridge Fire
4/30/13	Veg Fire	Woodbridge Fire
5/1/13	Veg Fire	Woodbridge Fire
5/1/13	Veg Fire	Woodbridge Fire

Date	Type	Station
5/2/13	Veg Fire	Woodbridge Fire
5/2/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/4/13	Veg Fire	Woodbridge Fire
5/5/13	Veg Fire	Woodbridge Fire
5/9/13	Veg Fire	Woodbridge Fire
5/10/13	Veg Fire	Woodbridge Fire
5/12/13	Veg Fire	Woodbridge Fire
5/17/13	Veg Fire	Woodbridge Fire
5/19/13	Veg Fire	Woodbridge Fire
5/22/13	MVA	Woodbridge Fire
5/25/13	Veg Fire	Woodbridge Fire
5/29/13	MVA	Woodbridge Fire
6/7/13	Veg Fire	Woodbridge Fire
6/8/13	Veg Fire	Woodbridge Fire
6/18/13	Veg Fire	Woodbridge Fire
6/30/13	Water Emergency	Woodbridge Fire
7/4/13	Veg Fire	Woodbridge Fire
7/8/13	Veg Fire	Woodbridge Fire
7/18/13	Veg Fire	Woodbridge Fire
7/20/13	Veg Fire	Woodbridge Fire
7/27/13	Veg Fire	Woodbridge Fire
9/2/13	Veg Fire	Woodbridge Fire
9/5/13	Veg Fire	Woodbridge Fire
9/8/13	Veg Fire	Woodbridge Fire
9/11/13	Veg Fire	Woodbridge Fire
9/14/13	Veg Fire	Woodbridge Fire
9/20/13	Veg Fire	Woodbridge Fire
10/3/13	Veg Fire	Woodbridge Fire
10/5/13	Veg Fire	Woodbridge Fire
10/9/13	MVA	Woodbridge Fire
10/13/13	Car Fire	Woodbridge Fire
11/1/13	Veg Fire	Woodbridge Fire
11/6/13	MVA	Woodbridge Fire
1/23/14	MVA	Woodbridge Fire
3/9/14	MVA	Woodbridge Fire
3/16/14	MVA	Woodbridge Fire
3/24/14	MVA	Woodbridge Fire
4/9/14	MVA	Woodbridge Fire
4/25/14	MVA	Woodbridge Fire
5/28/14	MVA	Woodbridge Fire
6/3/14	MVA	Woodbridge Fire
6/6/14	MVA	Woodbridge Fire
6/10/14	MVA	Woodbridge Fire
6/10/14	Veg Fire	Woodbridge Fire

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River Delta Fire District

Firefighter	Years at River Delta	FIF-1 Academy Graduate	CA State Firefighter-1	EMT-B	EMT-P	ICS 100,200,700,800	Wildland S Series	Firefighter DL Endorsment	HazMat FRA (yearly)	Bloodborne Pathogens (yearly)	Response to Terrorism (yearly)	BLS CPR&AED	Drivers License	Working EMT-B or EMT-P
Adam Griffith	Probation	X		X		X	X	X	X	X	X	X	X	AMR EMT-B
Anthony Leach	4 years	X	X	X		X	X	X	X	X	X	X	X	AMR EMT-B
Brad Anderson	5 years	X	X	X		X	X	X	X	X	X	X	X	MEDIC EMT-B
Brandon Flower	8 years	X	X	X		X	X	X	X	X	X	X	X	AMR PARAMEDIC
Brian Cash	5 years					X	X	X	X	X	X	X	X	
Cameron Conroy	5 years	X	X	X		X	X	X	X	X	X	X	X	AMR EMT-B
Clint Simons	7 years	X	X	X		X	X	X	X	X	X	X	X	AMR PARAMEDIC
David Youngblood	Probation			X		X		X	X	X	X	X	X	P-PLUS PARAMEDIC
Dylan Mollenhauer	3 years			X		X		X	X	X	X	X	X	PROTRANSPORT-1 EMT-B
Eric Dwyer	Probation			X		X		X	X	X	X	X	X	AMR EMT-B
Eric Gregory	5 years		X	X		X		X	X	X	X	X	X	MEDIC EMT-B
Freddie Almerdarez	1 years	X	X	X		X	X	X	X	X	X	X	X	AMR EMT-B
James Beall	3 years	X	X	X		X	X	X	X	X	X	X	X	
Johannan Halverson	Probation	X		X		X	X	X	X	X	X	X	X	P-PLUS PARAMEDIC
Ken Jenkins	6 years	X	X	X		X	X	X	X	X	X	X	X	
Kevin Fogelman	6 years	X	X	X		X	X	X	X	X	X	X	X	
Kyle Tallet	1 years	X		X		X		X	X	X	X	X	X	AMR EMT-B
Marc Aklyna	8 years	X	X	X		X	X	X	X	X	X	X	X	AMR PARAMEDIC
Martinez Geiger	Probation	X		X		X	X	X	X	X	X	X	X	TLC EMT-B
Matt Mccoy	5 years			X		X		X	X	X	X	X	X	
Michael Livingston	Probation			X		X	X	X	X	X	X	X	X	
Nate Bassignani	Probation	X		X		X	X	X	X	X	X	X	X	
Patrick Johannessen	Probation	X		X		X	X	X	X	X	X	X	X	AMR EMT-B
Sayer Morgan	5 years		X	X		X	X	X	X	X	X	X	X	AMR EMT-B
Sean Carrillo	Probation			X		X		X	X	X	X	X	X	PROTRANSPORT-1 EMT-B
Sean Kirby	4 years	X	X	X		X	X	X	X	X	X	X	X	
Shannan Shaw	3 years	X	X	X		X	X	X	X	X	X	X	X	AMR PARAMEDIC
Travis Higdon	Probation			X		X	X	X	X	X	X	X	X	P-PLUS PARAMEDIC

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
FUND 228A	RIVER DELTA FIRE - GENER							
2289228	10111000	SALARIES & WAGES - REGULAR EMPLOY	14,410	12,650	16,860	15,100	15,100	17276
2289228	10112400	SALARIES & WAGES - COMMISSION & CO	0	0	0	1,050	1,050	1110
2289228	10122000	OASDHI - EMPLOYER COST	1,130	1,073	1,400	1,235	1,235	1339
		Object 10	15,540	13,723	18,260	17,385	17,385	19725
2289228	20200500	ADVERTISING/LEGAL NOTICES	0	0	100	0	0	0
2289228	20200600	AIR TRADE DEVELOPMENT	417	726	750	449	449	500
2289228	20203100	BUSINESS TRAVEL	0	0	0	0	0	200
2289228	20203500	EDUCATION & TRAINING SERVICE	935	11,265	7,500	10,408	10,408	2000
2289228	20203600	EDUCATION & TRAINING SUPPLIES	900	0	1,000	0	0	1300
2289228	20203700	TUITION REIMBURSEMENT	0	0	250	0	0	150
2289228	20205100	INSURANCE - LIABILITY	0	0	7,750	0	0	0
2289228	20205300	INSURANCE - BONDS/GENERAL/PROPER	11,527	21,927	10,850	13,288	13,288	18,000
2289228	20206100	MEMBERSHIP DUES	1,170	662	750	742	742	750
2289228	20207600	OFFICE SUPPLIES	115	67	600	349	349	800
2289228	20208100	POSTAL SERVICES	13	6	100	127	127	125
2289228	20208102	STAMPS	84	36	100	413	413	300
2289228	20208500	PRINTING SERVICES	202	0	100	80	80	100
2289228	20210300	AGRICULTURE/HORTICULTURE SERVICE	0	0	0	290	290	290
2289228	20211100	BUILDING MAINTENANCE SERVICE	959	3,001	3,000	3,237	3,237	2500
2289228	20211200	BUILDING MAINTENANCE SUPPLIES	2,939	5,799	4,000	1,432	1,432	4000
2289228	20214100	LAND IMPROVEMENT MAINTENANCE SER	0	21	0	0	0	0
2289228	20214200	LAND IMPROVEMENT MAINTENANCE SUP	0	0	0	0	0	0
2289228	20216700	PLUMBING MAINTENANCE SERVICE	0	0	0	0	0	0
2289228	20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
2289228	20218100	CONSTRUCTION SERVICES & SUPPLIES	0	0	0	0	0	0
2289228	20219100	ELECTRICITY	5,702	3,962	6,000	4,277	4,277	4,000
2289228	20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	123	250	0	0	200
2289228	20219700	TELEPHONE SERVICE	3,300	2,914	3,000	2,172	2,172	2,200
2289228	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,757	4,476	8,000	808	808	9,000
2289228	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	8,580	5,121	6,000	8,211	8,211	3,000
2289228	20221100	CONSTRUCTION EQUIPMENT MAINTENA	0	426	0	0	0	0
2289228	20221200	CONSTRUCTION EQUIPMENT MAINTENA	0	0	0	0	0	0
2289228	20222600	EXPENDABLE TOOLS	0	0	500	0	0	300
2289228	20223200	FIRE/CRASH/RESCUE SUPPLIES	72,403	9,330	4,500	11,345	11,345	3,500
2289228	20223600	FUEL & LUBRICANTS	16,521	15,073	14,000	18,803	18,803	23,000
2289228	20225200	MEDICAL EQUIPMENT MAINTENANCE SU	0	0	600	160	160	0
2289228	20226102	EQUIPMENT REPAIR	0	0	0	0	0	0
2289228	20226103	TYPEWRITER REPAIR	50	0	50	0	0	0
2289228	20226200	OFFICE EQUIPMENT MAINTENANCE SUP	30	0	0	0	0	0
2289228	20227100	RADIO/ELECTRONIC MAINTENANCE SER	868	912	1,000	943	943	1,000
2289228	20227200	RADIO/ELECTRONIC MAINTENANCE SUP	58,169	1,933	500	0	0	0
2289228	20227500	RENT/LEASES EQUIPMENT	2,226	519	800	0	0	0
2289228	20227501	COPY MACHINES	0	0	0	0	0	0
2289228	20227503	POSTAGE METERING	9	41	100	0	0	0
2289228	20227504	MISCELLANEOUS	1,413	1,272	1,500	2,004	2,004	1,500
2289228	20228300	SHOP SUPPLIES	0	0	0	0	0	0
2289228	20229100	OTHER EQUIPMENT MAINTENANCE SERV	862	210	850	0	0	0
2289228	20231400	CLOTHING/PERSONAL SUPPLIES	39,274	571	2,500	1,015	1,015	1,800
2289228	20234200	KITCHEN SUPPLIES	12	0	0	0	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
2289228	20250500	ACCOUNTING SERVICES	4,250	3,750	4,000	3,850	3,850	4,000
2289228	20250700	ASSESSMENT / COLLECTIONS SERVICES	2,878	3,001	2,650	2,478	2,478	2,500
2289228	20253100	LEGAL SERVICES	0	109	0	0	0	0
2289228	20259100	OTHER PROFESSIONAL SERVICES	8,194	10,485	12,000	7,411	7,411	12,000
2289228	20289800	OTHER OPERATING EXPENSE - SUPPLIE	0	0	800	0	0	0
2289228	20289900	OTHER OPERATING EXPENSE - SERVICE	0	76	0	0	0	0
2289228	20292100	GS PRINTING SERVICES	0	0	100	0	0	0
2289228	20292200	GS MAIL/POSTAGE CHARGES	4	2	50	0	0	0
2289228	20292800	GS EQUIPMENT RENTAL - LIGHT	150	0	100	0	0	0
		Object 20	246,913	107,816	106,700	94,292	94,292	99,015
2289228	30321000	INTEREST EXPENSE	10,726	11,373	7,232	11,260	11,260	9,820
2289228	30322000	BOND/LOAN REDEMPTION	61,500	58,897	41,224	37,194	37,194	3,868
		Object 30	72,226	70,270	48,456	48,453	48,454	48,500
2289228	43430300	EQUIP-SD-NON-RECON	30,486	1,328	13,250	11,680	11,680	15,000
		Object 43	30,486	1,328	13,250	11,680	11,680	15,000
		FUNDCENTER 2289228	365,165	193,137	186,666	171,811	171,811	182,240
		FUND TOTAL 228A	365,165	193,137	186,666	171,811	171,811	182,240
		DISTRICT TOTAL	365,165	193,137	186,666	171,811	171,811	182,240

**REVENUE DETAIL SCHEDULE - FY 2014-15 FINAL BUDGET
SPECIAL DISTRICT (306) - RIVER DELTA FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 06/30/14	Computed Est For FY 13-14	Final
FUND 228A RIVER DELTA FIRE - GENER								
2289228	91910100	PROP TAX CUR SEC	(144,462)	(147,026)	(160,840)	(127,934)	(127,934)	130,000
2289228	91910200	PROP TAX CUR UNSEC	(6,652)	(6,801)	(6,628)	(5,496)	(5,496)	5,560
2289228	91910300	PROP TAX CUR SUP	(66)	(303)	(70)	(1,937)	(1,937)	2,000
2289228	91910400	PROPERTY TAX SECURED DELINQ	(2,872)	(2,055)	(2,055)	(1,744)	(1,744)	1,700
2289228	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(29)	(22)	(25)	(58)	(58)	0
2289228	91910600	PROPERTY TAX UNITARY	(3,537)	(3,442)	(1,727)	(3,630)	(3,630)	3700
2289228	91912000	PROPERTY TAX REDEMPTION	(3)	0	0	(5)	(5)	0
2289228	91913000	PROP TAX PR UNSEC	(244)	(179)	(55)	(173)	(173)	200
2289228	91914000	PROP TAX PENALTIES	(49)	(24)	0	(44)	(44)	0
2289228	94941000	INTEREST INCOME	(157,914)	(159,852)	(171,400)	(141,022)	(141,021)	149,100
		Object 91	(77)	38	(200)	115	115	100
2289228	95952200	HOME PROP TAX REL	(77)	38	(200)	115	115	100
		Object 94	(2,280)	(2,313)	(2,256)	(1,846)	(1,846)	1900
2289228	97979000	MISCELLANEOUS OTHER REVENUES	(2,280)	(2,313)	(2,256)	(1,846)	(1,846)	1900
		Object 95	(208,124)	(6,030)	(12,810)	(22,679)	(22,679)	37140
		Object 97	(208,124)	(6,030)	(12,810)	(22,679)	(22,679)	37140
		FUNDCENTER 2289228	(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240
		FUND TOTAL 228A	(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240
		DISTRICT TOTAL	(368,395)	(168,157)	(186,666)	(165,432)	(165,431)	182240

SACRAMENTO COUNTY
DEPARTMENT OF FINANCE
AUDITOR CONTROLLER DIVISION
COMPUTATION OF PROP 1A AMOUNT
R&T §100.06(c)(4)(B)

BA		PROPERTY TAX REVENUES R & T §100.06(a)(1) (A)	VEHICLE LICENSE FEE R & T §97.70	IN LIEU LOCAL SALES AND USE TAX R & T §97.68	DEEMED APPORTIONED PROPERTY TAX REVENUES	R & T §100.06(a)(1)(A) 8% AMOUNT	R & T §100.06(a)(1)(B) 8% AMOUNT	INTER AGENCY	R & T §100.06(a)(1) - 8% AMOUNT	R & T §100.06(b)(2) HARDSHIP	SECURITIZATION	DISTRICT 4/R
5701	COUNTY GENERAL	239,332,150	143,187,726	18,735,315	401,255,191	19,146,572	12,953,843	579,601	32,680,016.29		YES	
	CITIES											
7462	CITY OF CITRUS HEIGHTS	4,711,172	7,324,892	2,930,415	14,966,479	376,894	820,425		1,197,318.29		YES	
7426	CITY OF FOLSOM	19,966,316	5,383,670	4,443,387	29,793,373	1,597,305	786,165		2,383,469.82		YES	
7428	CITY OF GALT	2,447,300	1,874,007		4,321,307	195,784	149,921		345,704.52		YES	
7430	CITY OF ISLETON	95,654	85,745	43,247	224,646	7,652	10,319		17,971.69		YES	
7432	CITY OF SACTO	98,721,590	37,059,386	16,813,174	152,594,150	7,897,727	4,309,805		12,207,532.02		YES	
7470	CITY OF ELK GROVE	11,284,972	11,058,997	4,869,854	27,213,823	902,798	1,274,308	(579,601)	1,597,504.83		NO	x
7477	CITY OF RANCHO CORDOVA	8,551,489	5,097,792	2,321,736	15,971,017	684,119	593,562		1,277,681.33		YES	
	DEPENDENT SPECIAL DISTRICTS											
011A	COUNTY LIBRARY [SACRAMENTO PUBLIC	21,015,002			21,015,002	1,681,200			1,681,200.18		YES	
	COUNTY ROADS	442,974			442,974	35,438			35,437.96		YES	
253D	COUNTY SERVICE AREA 1	386,470			386,470	30,918			30,917.58		YES	
319A	SACRAMENTO WATER AGENCY	7,118,819			7,118,819	569,506			569,505.52		YES	
560A	CSA #4B	4,907			4,907	393			392.56		YES	
561A	CSA #4C-DELTA	22,414			22,414	1,793			1,793.12		YES	
562A	CSA #4D-GALT	8,669			8,669	694			693.54		YES	
351A	DEL NORTE OAKS PARK	2,949			2,949	236			235.95		YES	
229A	NATOMAS FIRE	2,021,217			2,021,217	161,697			161,697.32		YES	
336A	MISSION OAKS PARK	2,263,517			2,263,517	181,081			181,081.36		YES	
337A	CARMICHAEL PARK	1,659,858			1,659,858	132,789			132,788.64		YES	
338A	SUNRISE PARK	4,253,755			4,253,755	340,300			340,300.38		YES	
	INDEPENDENT SPECIAL DISTRICTS											
7489	ELK GROVE METRO DRAINAGE	1,319,466			1,319,466	105,557			105,557.27		NO	x
201A	ELK GROVE-COSUMNES CEMETERY	767,107			767,107	61,369			61,368.56		YES	
202A	FAIR OAKS CEMETERY	194,079			194,079	15,526			15,526.29		NO	x
205A	GALT ARNO CEMETERY	275,019			275,019	22,001			22,001.49		NO	x
206A	SYLVAN CEMETERY	82,914			82,914	6,633			6,633.15		NO	x
212A	SACRAMENTO METRO FIRE	127,385,127			127,385,127	10,190,810			10,190,810.18		YES	
217A	COURTLAND FIRE	121,425			121,425	9,714			9,713.98		YES	
219A	DELTA FIRE	290,678			290,678	23,254			23,254.21		NO	x
227A	HERALD FIRE	568,563			568,563	45,485			45,485.05		NO	x
228A	RIVER DELTA FIRE	186,081			186,081	14,886			14,886.49		YES	
231A	PACIFIC FRUITRIDGE FIRE	3,184,513			3,184,513	254,761			254,761.00	Filed	NO	x
235A	WALNUT GROVE FIRE	209,828			209,828	16,786			16,786.23		NO	x
236A	WILTON-ALTA MESA FIRE	1,146,973			1,146,973	91,758			91,757.82		YES	
331A	ARDEN MANOR PARK	352,629			352,629	28,210			28,210.31		NO	x
332A	ORANGEVALE PARK	1,140,685			1,140,685	91,255			91,254.81		YES	
334A	ARDEN PARK	304,939			304,939	24,395			24,395.12		YES	
339A	ARCADE CREEK PARK	538,479			538,479	43,078			43,078.30		YES	
341A	FAIR OAKS PARK	1,428,561			1,428,561	114,285			114,284.88		YES	
342A	FULTON - EL CAMINO PARK	1,140,811			1,140,811	91,265			91,264.89		YES	
345A	RIO LINDA-ELVERTA PRK	845,418			845,418	67,633			67,633.44		YES	
346A	NORTH HIGHLANDS PARK	1,166,949			1,166,949	93,356			93,355.90		YES	
347A	CORDOVA PARK	3,642,446			3,642,446	291,396			291,395.68		YES	
394A	SLOUGHHOUSE RESOURCE	77,916			77,916	6,233			6,233.31		YES	
7475	COSUMNES CSD	34,627,812			34,627,812	2,770,225			2,770,224.94		YES	
7492	COSUMNES CSD-GALT FIRE	3,987,267			3,987,267	318,981			318,981.36		YES	
7476	SOUTHGATE PARK	4,793,254			4,793,254	383,460			383,460.30		YES	
7480	RANCHO CORDOVA - ROAD	54,789			54,789	4,383			4,383.14		YES	
7407	EL DORADO HILLS WATER/FIRE	24,994			24,994	2,000			1,999.53		YES	
7413	RANCHO MURIETTA CSD	595,951			595,951	47,676			47,676.06		NO	x
7416	GALT IRRIGATION	18,164			18,164	1,453			1,453.09		NO	x
7418	RIO LINDA-ELVERTA COMM WTR	79,231			79,231	6,339			6,338.51		NO	x
7420	CLAY CALIF. WATER	963			963	77			77.03		NO	x
7421	OMOCHUMNE HARTNELL	112,614			112,614	9,009			9,009.14		NO	x
7423	SACRAMENTO-YOLO MOSQUITOES	10,097,472			10,097,472	807,798			807,797.74		YES	
7425	SAN JUAN SUBURBAN WTR	783,122			783,122	62,650			62,649.77		YES	
	TOTAL	625,857,430	211,072,215	50,157,128	887,086,773	50,068,594	20,898,347	-	70,966,941.88			

CODE	DISTRICT NAME	DISTRICT TYPE	PARCELS	REDUCTION
002	FOLSOM	CITY	260	58,936,951
163	FOLSOM-CENTRAL	REDEVELOPMENT	29	9,665,703
037	FOLSOM/CORDOVA	UNIFIED SCHOOL	435	139,071,954
239	FOLSOM/CORDOVA-SFID IMP. NO. 1	UNIFIED SCHOOL	177	80,264,806
241	FOLSOM/CORDOVA-SFID IMP. NO. 2	UNIFIED SCHOOL	258	58,807,148
256	FOLSOM/CORDOVA-SFID IMP. NO. 3	UNIFIED SCHOOL	30	22,324,559
255	FOLSOM/CORDOVA-SFID IMP. NO. 4	UNIFIED SCHOOL	148	59,313,504
231	FRANKLIN BOULEVARD	REDEVELOPMENT	23	4,661,792
154	FULTON/EL CAMINO	PARK & REC	158	18,825,022
006	GALT	CITY	61	7,674,533
126	GALT	IRRIGATION	37	4,833,035
164	GALT	REDEVELOPMENT	13	2,287,853
019	GALT UNION JT(34-39)	ELEM. SCHOOL	83	9,801,681
026	GALT UNION JT(34-39)	HIGH SCHOOL	113	14,574,546
258	GALT- 2007 AMENDMENT	REDEVELOPMENT	4	192,080
098	GALT/ARNO	CEMETERY	111	14,076,783
027	GRANT UNION JT(3134)	HIGH SCHOOL	0	0
115	HERALD	FIRE PROTECTION	28	4,459,601
134	HOOD	MUN LIGHT MAINT	1	45,000
007	ISLETON	CITY	3	162,691
116	ISLETON	FIRE PROTECTION	9	744,185
165	ISLETON	REDEVELOPMENT	1	70,091
107	LAGUNA	COMM FACILITIES	155	20,177,743
091	LOS RIOS JT(09-31-34-48-57)	COMM. COLLEGE	5,209	950,584,052
234	MATHER AIR FORCE BASE	REDEVELOPMENT	7	1,578,355
243	MCCLELLAN AFB/WATT AVE.	REDEVELOPMENT	13	5,609,927
131	METROPOLITAN STORM	DRAIN. MAINT.	1,927	262,750,096
155	MISSION OAKS	PARK & REC	287	38,821,070
135	MUNICIPAL-NO. 01	MUN LIGHT MAINT	60	7,735,456
136	MUNICIPAL-NO. 02	MUN LIGHT MAINT	27	1,038,750
041	NATOMAS	UNIFIED SCHOOL	339	137,692,168

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CODE	DISTRICT NAME	YEAR	PARCELS	LAND	IMPROVEMENTS	FIXTURES	PERS PROP	HOMEOWNERS	MISC EXEMP	TOTAL VALUE	NET/RP RATIO
231	FRANKLIN BOULEVARD REDEVELOPMENT	2015	2,789	159,956,056	367,014,037	0	0	4,704,000	0	522,266,093	1.079
		2014	2,789	159,720,849	365,046,130	774,270	2,122,243	4,739,000	38,951,735	483,972,757	1.004
154	FULTON/BL CAMINO PARK & REC	2015	7,706	716,685,061	1,648,160,410	0	0	22,460,806	0	2,342,384,665	1.061
		2014	7,706	716,054,713	1,645,738,756	15,622,400	11,602,935	22,770,206	157,708,782	2,208,539,816	1.001
006	GALT CITY	2015	7,739	435,734,245	1,136,486,964	0	0	26,439,000	0	1,545,782,209	1.013
		2014	7,739	434,529,438	1,137,944,308	17,052,641	7,588,950	26,748,400	45,149,997	1,525,216,940	1.000
126	GALT IRRIGATION	2015	2,736	292,711,845	405,286,339	0	0	8,117,367	0	689,880,817	1.009
		2014	2,736	291,549,845	401,741,898	849,469	3,991,147	8,177,567	6,021,170	683,933,622	1.007
164	GALT REDEVELOPMENT	2015	1,159	88,056,585	181,903,977	0	0	2,457,000	0	267,503,562	.965
		2014	1,159	86,589,972	182,793,734	16,587,483	7,198,957	2,457,000	13,414,781	277,298,385	1.002
019	GALT UNION JT(34-.39) ELEM. SCHOOL	2015	9,381	630,145,812	1,394,119,973	0	0	31,099,878	0	1,993,165,907	1.012
		2014	9,381	628,324,955	1,392,734,037	17,678,969	11,912,646	31,427,478	50,075,604	1,965,147,525	1.002
026	GALT UNION JT(34-.39) HIGH SCHOOL	2015	11,723	882,178,954	1,761,586,987	0	0	37,132,367	0	2,606,633,574	1.011
		2014	11,723	879,731,613	1,759,580,090	17,993,666	14,573,049	37,522,967	54,893,850	2,579,461,601	1.002
258	GALT - 2007 AMENDMENT REDEVELOPMENT	2015	712	26,262,772	57,593,067	0	0	1,932,000	0	81,923,839	1.014
		2014	712	26,253,495	57,635,284	230,776	207,539	1,946,000	1,576,707	80,804,387	1.000
098	GALT/ANNO CEMETERY	2015	11,670	877,823,880	1,752,129,126	0	0	37,090,367	0	2,592,862,639	1.010
		2014	11,670	875,361,813	1,750,129,103	17,993,666	14,511,391	37,473,967	54,237,006	2,566,285,000	1.002
027	GRANT UNION JT(3134) HIGH SCHOOL	2015	0	0	0	0	0	0	0	0	.000
		2014	0	0	0	0	0	0	0	0	.000
115	HERALD FIRE PROTECTION	2015	1,660	184,120,073	278,372,270	0	0	4,296,878	0	458,195,465	1.001
		2014	1,660	184,072,472	278,431,151	338,574	1,102,200	4,338,878	1,651,973	457,953,546	1.000
134	HOOD MUN LIGHT MAINT	2015	137	2,575,078	5,793,109	0	0	273,000	0	8,095,187	1.005
		2014	137	2,538,413	5,793,409	0	0	273,000	0	8,058,822	1.004
007	ISLETON CITY	2015	566	17,213,874	27,900,607	0	0	675,797	0	44,438,684	.999
		2014	566	17,148,892	27,677,153	998,618	113,286	668,797	797,735	44,471,417	1.006
116	ISLETON FIRE PROTECTION	2015	892	95,917,128	68,159,233	0	0	1,027,754	0	163,048,607	.987
		2014	892	95,747,564	68,088,200	219,300	2,443,942	1,020,754	253,702	165,224,550	1.001
165	ISLETON REDEVELOPMENT	2015	269	9,964,864	12,000,524	0	0	101,797	0	21,863,591	.989
		2014	269	9,920,698	11,869,019	997,014	104,604	94,797	681,585	22,114,953	1.008
107	LAGUNA COMM FACILITIES	2015	13,900	1,090,226,851	2,854,700,476	0	0	49,476,000	0	3,895,451,327	1.028
		2014	13,900	1,090,302,397	2,855,605,381	4,997,559	7,841,424	50,290,800	118,365,452	3,790,090,509	1.000
091	LOS RIOS JT(09-1-34-48) COMM. COLLEGE	2015	445,471	36,068,787,564	84,390,496,122	0	0	1,461,213,098	0	118,998,070,58	1.028
		2014	445,472	35,999,951,538	84,255,895,783	821,149,950	772,401,046	1,475,792,698	4,597,737,071	115,775,868,54	1.002

River Delta

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CODE	DISTRICT NAME	YEAR	PARCELS	LAND	IMPROVEMENTS	FIXTURES	PERM PROP	HOMEOWNERS	MISC EXEMP	TOTAL VALUE	NET/RP RATIO
231	FRANKLIN BOULEVARD REDEVELOPMENT	2014	2,789	159,618,155	364,643,348	350,286	301,008	4,746,000	38,479,015	481,687,782	.862
		2013	2,790	155,252,617	352,696,073	69,683,272	24,304,285	4,905,600	38,107,887	558,922,760	1.032
154	FULTON/EL CAMINO PARK & REC	2014	7,706	715,857,442	1,644,464,166	8,021,420	8,374,045	32,777,583	148,475,216	2,205,464,274	1.030
		2013	7,708	714,200,184	1,560,329,743	16,237,743	11,964,351	23,445,298	137,178,903	2,142,107,820	1.038
006	GALT CITY	2014	7,739	433,736,577	1,135,847,036	15,029,306	5,837,951	26,769,400	45,044,607	1,518,636,863	1.099
		2013	7,747	408,032,565	1,016,819,287	15,961,380	5,927,269	27,130,600	37,448,009	1,382,161,892	1.102
126	GALT IRRIGATION	2014	2,736	291,282,589	401,525,863	269,195	1,223,753	8,193,161	6,021,170	680,087,069	1.075
		2013	2,733	261,924,116	380,385,531	842,347	3,698,051	8,201,510	6,091,800	632,556,735	1.079
164	GALT REDEVELOPMENT	2014	1,159	86,517,349	182,713,069	14,579,273	5,679,248	2,457,000	13,407,085	273,624,854	1.032
		2013	1,163	85,783,887	167,171,747	15,345,961	5,796,602	2,499,000	6,339,508	265,259,689	1.064
019	GALT UNION JT(34-39) ELEM. SCHOOL	2014	9,381	627,481,077	1,390,700,785	15,195,060	7,061,984	31,456,904	49,970,214	1,959,011,788	1.098
		2013	9,386	578,060,810	1,251,938,290	16,650,297	10,900,474	31,790,078	42,310,247	1,783,489,546	1.103
026	GALT UNION JT(34-39) HIGH SCHOOL	2014	11,723	878,618,366	1,757,401,494	15,350,414	8,019,036	37,559,561	54,788,460	2,567,041,289	1.088
		2013	11,727	812,548,548	1,602,857,749	16,928,291	12,575,802	37,920,710	47,076,532	2,359,913,148	1.091
258	GALT - 2007 AMENDMENT REDEVELOPMENT	2014	712	26,241,757	57,619,710	215,651	13,500	1,953,000	1,576,707	80,560,911	1.091
		2013	716	24,750,276	53,122,124	371,625	52,193	1,988,000	2,440,579	73,867,639	1.077
098	GALT/ARNO CEMETERY	2014	11,670	874,261,386	1,747,986,219	15,350,414	7,985,756	37,510,561	54,131,616	2,553,941,598	1.088
		2013	11,674	808,182,133	1,593,960,498	16,926,631	12,493,440	37,871,710	46,350,575	2,347,340,417	1.092
027	GRANT UNION JT(3134) HIGH SCHOOL	2014	0	0	0	0	0	0	0	0	.000
		2013	0	0	0	0	0	0	0	0	.000
115	HERALD FIRE PROTECTION	2014	1,660	183,824,185	278,344,285	259,848	691,927	4,345,904	1,651,973	457,122,368	1.052
		2013	1,660	173,629,934	265,821,650	257,524	938,892	4,345,878	1,640,733	434,661,389	1.052
134	HOOD MUN LIGHT MAINT	2014	137	2,538,413	5,793,409	0	0	273,000	0	8,058,822	1.037
		2013	137	2,485,139	5,566,491	0	0	280,000	0	7,771,630	1.035
007	ISLETON CITY	2014	566	17,134,488	27,542,950	17,600	11,674	668,797	797,735	43,240,180	.984
		2013	566	17,736,852	26,637,052	1,003,533	102,069	696,781	818,418	43,964,409	1.007
116	ISLETON FIRE PROTECTION	2014	896	98,095,157	67,834,273	149,723	1,366,180	1,020,972	253,702	166,170,659	1.041
		2013	893	92,472,905	66,766,212	492,699	1,260,726	985,915	370,206	159,636,501	1.042
165	ISLETON REDEVELOPMENT	2014	269	9,927,102	11,861,347	17,600	11,674	94,797	681,585	21,041,341	.927
		2013	269	10,834,558	11,540,806	1,002,075	94,176	101,781	678,508	22,691,326	.974
107	LAGUNA COMM FACILITIES	2014	13,899	1,087,519,205	2,848,358,668	3,946,095	4,942,373	50,325,800	117,277,560	3,777,162,981	1.086
		2013	13,893	1,034,559,398	2,608,323,539	4,440,123	5,295,749	51,275,000	122,099,847	3,479,243,962	1.080
091	LOS RIOS JT(09-31-34-48) COMM. COLLEGE	2014	445,484	35,963,569	84,210,817	558,692,204	650,058,658	1,476,975,448	4,382,794,374	115,523,368,00	1.062
		2013	443,990	34,205,017	78,753,916	883,991,807	829,993,728	1,502,421,866	4,392,926,796	108,777,571,03	1.064

RIVER DELTA FIRE DISTRICT
PROPERTY TAX SUMMARY

YEAR	TAX REVENUE	LOST REVENUE
2009	\$186,113.00	0
2010	\$176,064.00	-10,049.00
2011	\$159,712.00	-16,352.00
2012	\$155,226.00	\$4,486.00
2013	\$159,852.00	\$4,626.00
2014	\$140,338.00	\$19,514.00
	Total Loss	(\$45,775.00)

Total Assessed Value

Tax Revenue of Other Districts 2013/2014

Delta	\$80,833 + tax override	\$90,000.00	\$170,833.00
River Delta	\$140,338.00		
Walnut Grove	\$229,166.00		
Courtland	\$131,200.00		
City of Isleton	\$71,747.00		

VOTER REGISTRATION AND ELECTIONS		NOVEMBER 2014 GENERAL ELECTION							
ESTIMATED ELECTION FEES									
ENTITY	#	RV as of 11/4/13	# Add'l Cont.	\$1,818 Setup Fee	RV 1st Contest	\$0.0619 RV Add'l Contest	RV 1st Contest	RV 1st Contest	FEES TOTAL
WARD 7	1	92,549			1,818	0.8174	75,650	0.0619	77,468
FLOOD CONTROL									
AMERICAN RIV FCD	1	93,613			1,818		76,519		78,337
FIRE PROTECTION DISTRICTS									
COURTLAND	1	543			1,818		444		2,262
DELTA	1	217			1,818		177		1,995
PACIFIC FRUITRIDGE	1	10,601			1,818		8,665		10,483
HERALD	1	1,730			1,818		1,414		3,232
RIVER DELTA	1	475			1,818		388		2,206
SACRAMENTO METRO DIV 1	1	30,839			1,818		25,208		27,026
SACRAMENTO METRO DIV 3	1	36,398			1,818		29,752		31,570
SACRAMENTO METRO DIV 7	1	38,904			1,818		31,800		33,618
SACRAMENTO METRO DIV 9	1	29,381			1,818		24,016		25,834
WALNUT GROVE	1	738			1,818		603		2,421
WILTON	1	4,370			1,818		3,572		5,390
REC AND PARK DISTRICTS									
ARCADE CREEK	1	9,378			1,818		7,666		9,484
ARDEN MANOR	1	3,888			1,818		3,178		4,996
ARDEN PARK	1	3,417			1,818		2,793		4,611
CORDOVA	1	56,433			1,818		46,128		47,946
FAIR OAKS	1	20,440			1,818		16,708		18,526
FULTON EL-CAMINO	1	13,906			1,818		11,367		13,185
NORTH HIGHLANDS	1	16,527			1,818		13,509		15,327
ORANGEVALE	1	18,313			1,818		14,969		16,787
RIO LINDA-ELVERTA	1	9,840			1,818		8,043		9,861
SOUTHGATE DIV 1	1	6,662			1,818		5,446		7,264
SOUTHGATE DIV 3	1	8,416			1,818		6,879		8,697
SOUTHGATE DIV 4	1	11,073			1,818		9,051		10,869
IRRIGATION DISTRICTS									
CARMICHAEL WATER	1	21,670		1	1,818		17,713	1,341	20,872
CITRUS HEIGHTS WATER	1	31,275		1	1,818		25,564	1,936	29,318
FAIR OAKS WATER	1	23,064		2	1,818		18,853	2,855	23,526
GALT IRRIGATION	1	3,333		2	1,818		2,724	413	4,955
WATER DISTRICTS									
DEL PASO MANOR	1	2,770			1,818		2,264		4,082

RESOLUTION # 2008-04

**A RESOLUTION REGARDING A MORTGAGE DEED OF TRUST AND REAL ESTATE LIEN
NOTE AGREEMENT
FOR THE PURPOSE OF PURCHASING A
"Fire Station"**

WHEREAS the River Delta Fire District desires to enter into a Mortgage Deed of Trust and Real Estate Lien Note Agreement dated **April 22, 2008** by and between the River Delta Fire District, as Borrower and Government Capital Corporation, as Lender (the "Agreement"), for the purpose of purchasing a "Fire Station" on the real property described on Exhibit A attached hereto and incorporated herein (the "Property"); and

WHEREAS, the River Delta Fire District desires to designate this Agreement as a "qualified tax exempt obligation" of the Association for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the River Delta Fire District desires to designate

Kirk West

(Authorized Signer Name)

Chairman

(Authorized Signer Title)

as the authorized signer of the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE RIVER DELTA FIRE DISTRICT

Section 1. That the River Delta Fire District will enter into a Mortgage Deed of Trust and Real Estate Lien Note Agreement with Government Capital Corporation for the purpose of purchasing a "Fire Station."

Section 2. That the Mortgage Deed of Trust and Real Estate Lien Note Agreement dated as of **April 22, 2008**, by and between Government Capital Corporation and the River Delta Fire District is designated by the District as a "qualified tax exempt obligation" for the purposes of Section 265 (b) (3) of the Internal Revenue Code of 1986, as amended.

Section 3. That the River Delta Fire District designates

Kirk West

(Authorized Signer Name)

Chairman

(Authorized Signer Title)

of the River Delta Fire District as the authorized signer of the Agreement.

This Resolution has been PASSED upon Motion made by Board Member **Director Roland Paolinelli** seconded by Board Member **Chairman Kirk West** by a vote of 3 to 0 and is effective this **April 22, 2008**.

Borrower: River Delta Fire

District Witness Signature

Kirk West

River Delta Fire District Board President

[Signature]
River Delta Fire District Board Secretary

RIVER DELTA FIRE DISTRICT

District office
2360 West Twitchell Island Road
Rio Vista, Ca. 94571

FOR INFORMATION:
CITY OF RIO VISTA
FIRE DEPARTMENT
1000 2ND STREET

CLERK
ASST. CLERK
SECRETARY

March 17, 2008

Dear Mr. Givens,

This letter is written by the River Delta Fire District Board Commissioners and Fire Chief Carter requesting funding for \$500,000.00 for the purchase of 3.99 acres located on Andrus Island on Jackson Slough Road 2 miles South of Isleton (See map attached) .25 mile North of Highway 12.

The fore mentioned property has on it a metal building ,mobile home, water well, office building area and acreage for training.

The request for the \$500,000.00 is related to the fact that River Delta Fire District has outgrown the current building located within the City of Isleton at 103 2nd street.

The property at 103 2nd street houses only 3 pieces of apparatus with no restroom facilities. RDFD has 8 pieces of apparatus and RDFD is unable to house 5 apparatus to date. It is essential to provide service to the 27 square miles of our Fire District and adequately house our equipment against deterioration and vandalism. This location is without a doubt the best strategic location for the Fire House in the event that a possible merger with Delta Fire District should occur. On March 17th, 2008 Roland Paolinelli was contacted by Richard Silva to call Mr. Rudy Diaz, Chairman of Delta Fire District. Mr. Diaz informed Paolinelli, Delta Fire is thinking of merging with River Delta Fire District. The reason for this possible merger on their part is because of demands from the City of Rio Vista. There is a 1 year clause in the contractual agreement between the two departments. With the assistance of Supervisor Don Nottoli and LAFCO the merger may be possible with these two Districts thus increasing the revenue base allowing the ability to pay the loan within a 5 year period.

RDFD is aware that \$500,000.00 is a large request of money to be asking for, but it is a necessary need to acquire this location for future possibilities in this area. S/A the ability to house an ambulance or two at this location. RDFD has been working with TLC ambulance for provider ship once the exclusive contract has expire in 2009 to Medic Ambulance service. Currently, Medic Ambulance is serving the Isleton area from 0900 hours to 2100 hours with only 12 hours a day in town. There is a problem in the near future for providing service in the lower Sacramento County due to the merger of Port of Oakland and the Port of Sacramento. The Rio Vista bridge will be up for extended periods of time thus slowing the response time for medical aid to Highway 12 accidents as well as medical needs to our community. Not only does this correct that portion of the equation, but allows the \$250,000.00 in Sacramento County to better utilize the revenues instead of disbursing funds to Solano County.

Please see attachments for added information pertaining to the new location Supplemental material that may be of assistance is also submitted.

Sincerely,

Commissioner,
Roland Paolinelli



RDFD Chief,
Ricky D. Carter



AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
253,000.00	12-11-2012	06-30-2019	27073001	07 / 5500	203917	040	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "****" has been omitted due to text length limitations.

Borrower: RIVER DELTA FIRE DISTRICT
P.O. BOX 541
ISLETON, CA 95641

Lender: BANK OF RIO VISTA
P.O. BOX 157
101 Main Street
RIO VISTA, CA 94571

Disbursement Date: December 11, 2012
Interest Rate: 4.000

Repayment Schedule: Irregular
Calculation Method: 365/365 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	01-31-2013	20,611.41	1,414.03	19,197.38	233,802.62
2	06-30-2013	20,611.41	3,843.33	16,768.08	217,034.54
2013 TOTALS:		41,222.82	5,257.36	35,965.46	
3	01-31-2014	20,611.41	5,113.69	15,497.72	201,536.82
4	06-30-2014	20,611.41	3,312.93	17,298.48	184,238.34
2014 TOTALS:		41,222.82	8,426.62	32,796.20	(2014)
5	01-31-2015	20,611.41	4,340.96	16,270.45 ✓	167,967.89
6	06-30-2015	20,611.41	2,761.12	17,850.29 ✓	150,117.60
2015 TOTALS:		41,222.82	7,102.08	34,120.74	
7	01-31-2016	20,611.41	3,537.02	17,074.39 ✓	133,043.21
8	06-30-2016	20,611.41	2,201.59	18,409.82 ✓	114,633.39 ✓
2016 TOTALS:		41,222.82	5,738.61	35,484.21	
9	01-31-2017	20,611.41	2,700.95	17,910.46	96,722.93
10	06-30-2017	20,611.41	1,589.97	19,021.44	77,701.49
2017 TOTALS:		41,222.82	4,290.92	36,931.90	
11	01-31-2018	20,611.41	1,830.77	18,780.64	58,920.85
12	06-30-2018	20,611.41	968.56	19,642.85	39,278.00
2018 TOTALS:		41,222.82	2,799.33	38,423.49	
13	01-31-2019	20,611.41	925.45	19,685.96	19,592.04
14	06-30-2019	19,914.10	322.06	19,592.04	0.00
2019 TOTALS:		40,525.51	1,247.51	39,278.00	
TOTALS:		287,862.43	34,862.43	253,000.00	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

EQUIPMENT
Loan.

Properly

AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$84,000.00	12-11-2012	06-30-2027	27073882	03 / 2000	203917	040	
References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.							

Borrower: RIVER DELTA FIRE DISTRICT
P.O. BOX 541
ISLETON, CA 95641

Lender: BANK OF RIO VISTA
P.O. BOX 157
101 Main Street
RIO VISTA, CA 94571

Disbursement Date: December 11, 2012

Repayment Schedule: Irregular
Calculation Method: 365/365 U.S. Rule

Payment Number	Payment Date	Interest Rate	Payment Amount	Interest Paid	Principal Paid	Balance
1	01-31-2013	3.650	3,615.32	428.40	3,186.92	80,813.08
2	06-30-2013	3.650	3,615.32	1,212.20	2,403.12	78,409.96
2013 TOTALS:			7,230.64	1,640.60	5,590.04	
3	01-31-2014	3.650	3,615.32	1,685.81	1,929.51	76,480.45 ✓
4	06-30-2014	3.650	3,615.32	1,147.21	2,468.11	74,012.34 ✓
2014 TOTALS:			7,230.64	2,833.02	4,397.62	
5	01-31-2015	3.650	3,615.32	1,591.27	2,024.05	71,988.29
6	06-30-2015	3.650	3,615.32	1,079.82	2,535.50	69,452.79
2015 TOTALS:			7,230.64	2,671.09	4,559.55	
7	01-31-2016	3.650	3,615.32	1,493.24	2,122.08	67,330.71
8	06-30-2016	3.650	3,615.32	1,016.69	2,598.63	64,732.08
2016 TOTALS:			7,230.64	2,509.93	4,720.71	
9	01-31-2017	3.650	3,615.32	1,391.74	2,223.58	62,508.50
10	06-30-2017	3.650	3,615.32	937.63	2,677.69	59,830.81
2017 TOTALS:			7,230.64	2,329.37	4,901.27	
11	01-31-2018	3.750	3,632.93	1,321.61	2,311.32	57,519.49
12	06-30-2018	3.750	3,632.93	886.43	2,746.50	54,772.99
2018 TOTALS:			7,265.86	2,208.04	5,057.82	
13	01-31-2019	3.750	3,632.93	1,209.88	2,423.05	52,349.94
14	06-30-2019	3.750	3,632.93	806.76	2,826.17	49,523.77
2019 TOTALS:			7,265.86	2,016.64	5,249.22	
15	01-31-2020	3.750	3,632.93	1,093.93	2,539.00	46,984.77
16	06-30-2020	3.750	3,632.93	728.91	2,904.02	44,080.75
2020 TOTALS:			7,265.86	1,822.84	5,443.02	
17	01-31-2021	3.750	3,632.93	973.70	2,659.23	41,421.52
18	06-30-2021	3.750	3,632.93	638.35	2,994.58	38,426.94
2021 TOTALS:			7,265.86	1,612.05	5,653.81	
19	01-31-2022	3.750	3,632.93	848.81	2,784.12	35,642.82
20	06-30-2022	3.750	3,632.93	549.29	3,083.64	32,559.18
2022 TOTALS:			7,265.86	1,398.10	5,867.76	
21	01-31-2023	3.750	3,632.93	719.20	2,913.73	29,645.45
22	06-30-2023	3.750	3,632.93	456.86	3,176.07	26,469.38
2023 TOTALS:			7,265.86	1,176.06	6,089.80	
23	01-31-2024	3.750	3,632.93	584.68	3,048.25	23,421.13
24	06-30-2024	3.750	3,632.93	363.35	3,269.58	20,151.55
2024 TOTALS:			7,265.86	948.03	6,317.83	
25	01-31-2025	3.750	3,632.93	445.13	3,187.80	16,963.75
26	06-30-2025	3.750	3,632.93	261.43	3,371.50	13,592.25
2025 TOTALS:			7,265.86	706.56	6,559.30	
27	01-31-2026	3.750	3,632.93	300.24	3,332.69	10,259.56
28	06-30-2026	3.750	3,632.93	158.11	3,474.82	6,784.74

RIVER DELTA FIRE DISTRICT

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2013**

ROBERT W. JOHNSON
Certified Public Accountant

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**ROBERT
W.
JOHNSON**

**An Accountancy Corporation
Certified Public Accountant**

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
River Delta Fire District
Isleton, California

We have audited the accompanying financial statements of River Delta Fire District, as of and for the year ended June 30, 2013, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of River Delta Fire District as of June 30, 2013, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, CPA Accounting Capital

Citrus Heights, California
January 2, 2014

RIVER DELTA FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2013

ASSETS	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Cash in bank	\$ 1,274	\$ -	\$ 1,274
Cash in Treasury	8,319	-	8,319
Accounts receivable	1,200	-	1,200
Capital assets (Note 3 and Note 5)	-	1,038,307	1,038,307
Less, accumulated depreciation	<u>-</u>	<u>(423,851)</u>	<u>(423,851)</u>
Total assets	<u>\$ 10,793</u>	<u>\$ 614,456</u>	<u>\$ 625,249</u>
LIABILITIES			
Accounts payable	\$ 11,951	\$ -	\$ 11,951
Deferred grant revenue	-	-	-
Long-term debt (Note 5)	<u>-</u>	<u>294,036</u>	<u>294,036</u>
Total liabilities	<u>11,951</u>	<u>294,036</u>	<u>305,987</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 7):			
Restricted	-	-	-
Committed	98	(98)	-
Unassigned	<u>(1,256)</u>	<u>1,256</u>	<u>-</u>
Total fund balances	<u>(1,158)</u>	<u>1,158</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 10,793</u>		
Net position (Note 7):			
Net investment in capital assets		320,420	320,420
Restricted		-	-
Unrestricted		<u>(1,158)</u>	<u>(1,158)</u>
Total net position		<u>\$ 319,262</u>	<u>\$ 319,262</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2013

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 125,071	\$ -	\$ 125,071
Support services	5,571	-	5,571
Capital outlay	-	-	-
Debt service			
- Principal	389,932	(389,932)	-
- Interest	17,339	-	17,339
Loss on disposal of asset	-	900	900
Depreciation	-	50,972	50,972
Total program expenditures/expenses	<u>537,913</u>	<u>(338,060)</u>	<u>199,853</u>
Program revenues:			
Charges for services	<u>635</u>	<u>-</u>	<u>635</u>
Total program revenues	<u>635</u>	<u>-</u>	<u>635</u>
General revenues:			
Taxes	162,166	-	162,166
Intergovernmental	-	-	-
Interest	(38)	-	(38)
Rental	6,340	-	6,340
FEMA grant	18,000	-	18,000
Donations	200	-	200
Sale of vehicles	5,000	-	5,000
Proceeds from long-term debt	337,000	(337,000)	-
Other	<u>30</u>	<u>-</u>	<u>30</u>
Total general revenues	<u>528,698</u>	<u>(337,000)</u>	<u>191,698</u>
Excess of revenues over expenditures/ change in net position	(8,580)	1,060	(7,520)
Beginning fund balances/ net position	<u>7,422</u>	<u>319,360</u>	<u>326,782</u>
Ending fund balances/net position	<u>\$(1,158)</u>	<u>\$ 320,420</u>	<u>\$ 319,262</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variable</u>
Revenues:			
Taxes	\$ 157,550	\$ 162,166	\$ 4,616
Intergovernmental	-	-	-
Charges for services	-	-	-
Interest income	100	(38)	(138)
Proceeds from long-term debt	-	337,000	337,000
FEMA grant	-	18,000	18,000
Donations	-	200	200
Sale of equipment	-	5,000	5,000
Other	<u>49,695</u>	<u>7,005</u>	<u>(42,690)</u>
 Total revenues	 <u>207,345</u>	 <u>529,333</u>	 <u>321,988</u>
 Expenditures:			
Salaries and benefits	17,050	15,103	1,947
Service and supplies	114,695	115,539	(844)
Debt service – principal	62,600	389,932	(327,332)
– interest	10,500	17,339	(6,839)
Capital outlay	2,500	-	2,500
Contingencies	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>207,345</u>	 <u>537,913</u>	 <u>(330,568)</u>
 Excess revenues over (expenditures)	 <u>\$ -</u>	 <u>\$ (8,580)</u>	 <u>\$ (8,580)</u>

See notes to financial statements

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. Organization:

River Delta Fire District (the "District") was established in 1947 pursuant to Section 13801 of the Health and Safety Code. The District is governed by a three member Board of Directors who are elected to four year terms. The District serves 5,000 residents in an area of approximately twenty-seven square miles.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Cash

The District maintains cash balances with the Treasurer of Sacramento County in an interest-bearing pooled investment account. The District also maintains an imprest bank account of \$1,000. All deposits with the bank are covered by federal depository insurance.

Property Taxes

The District receives property taxes from Sacramento County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

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

3. Capital Assets:

Changes in capital assets for the year ended June 30, 2013 are as follows:

	<u>Balance</u> <u>6-30-12</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6-30-13</u>
Land	\$ 102,000	\$ -	\$ -	\$ 102,000
Structures and improvements	421,444	-	-	421,444
Equipment	<u>532,363</u>	<u>-</u>	<u>17,500</u>	<u>514,863</u>
	<u>\$1,055,807</u>	<u>\$ -</u>	<u>\$ 17,500</u>	<u>\$1,038,307</u>

4. Risk of Loss:

River Delta Fire District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2013 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

5. Long-Term Debt:

The following is a summary of the long-term debt activities for the year ended June 30, 2013:

	<u>2012</u>	<u>New Debt Issued</u>	<u>Debt Retired</u>	<u>2013</u>	<u>Current Portion</u>
Bank	\$ 46,968	\$ -	\$ 46,968	\$ -	\$ -
County of Sacramento	300,000	-	300,000	-	-
Bank – property loan	-	84,000	5,925	78,075	4,398
Bank – property and equipment loan	<u>-</u>	<u>253,000</u>	<u>37,039</u>	<u>215,961</u>	<u>32,796</u>
	<u>\$ 346,968</u>	<u>\$ 337,000</u>	<u>\$ 389,932</u>	<u>\$ 294,036</u>	<u>\$ 37,194</u>

In July 2006, the District entered into a loan with a bank for \$99,000 to purchase fire equipment. Payments of \$18,230 at an interest rate of 9.5% are due annually, payable through July 2014. The loan of \$46,969 was fully paid December 11, 2012.

In June 2008, the District entered into a loan with the County of Sacramento for \$500,000 to purchase property. Payments of \$25,000 are due semi-annually at an interest rate of the Constant Maturity U.S. Treasury Note plus a premium of .75%, payable through July 2013. A principal payment of \$250,000 plus any accrued interest is due five years after date of agreement, if the District and County do not mutually agree to renew the agreement. The loan of \$300,000 was fully paid December 11, 2012.

In December 2012, the District entered into a loan with a bank for \$84,000 to refinance property. Payments of \$3,615 at an interest rate of 3.65% are due semi-annually, payable through June 2027.

In December 2012, the District entered into a loan with a bank for \$253,000 to refinance property and equipment. Payments of \$20,611 at an interest rate of 4.00% are due semi-annually, payable through June 2019.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

5. Long-Term Debt, continued:

The future annual maturities of all long-term borrowings as of June 30, 2013 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 37,194	\$ 11,260	\$ 48,454
2015	38,680	9,773	48,453
2016	40,205	8,249	48,454
2017	41,833	6,620	48,453
2018	43,481	4,972	48,453
2019-2023	66,509	10,170	76,679
2024-2027	<u>26,134</u>	<u>2,788</u>	<u>28,922</u>
	<u>\$ 294,036</u>	<u>\$ 53,832</u>	<u>\$ 347,868</u>

6. Subsequent Events:

Management has evaluated subsequent events through January 2, 2013, the date these June 30, 2013 financial statements were available to be issued.

RIVER DELTA FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued

7. Equity:

General fund:

Total fund balances consist of:

Restricted for		\$ -
Committed for:		
General reserve		98
Unassigned		<u>(1,256)</u>
		<u>\$ (1,158)</u>

Statement of net position:

Total net position consist of:

Net investment in capital assets		\$ 320,420
Restricted		-
Unrestricted:		
Board designated:		
General reserve	\$ 98	
Undesignated (deficit)	<u>(1,256)</u>	<u>(1,158)</u>
		<u>\$ 319,262</u>

SUPPLEMENTAL INFORMATION

RIVER DELTA FIRE DISTRICT
PRINCIPAL OFFICIALS

Board of Directors:

Kirk West	Chairperson
LaMonte Evert	Director
Lee Laughlin	Director

Operations:

Stan Simi	Fire Chief
Larry Gardiner	Assistant Fire Chief
Jessie Rosewall	Assistant Fire Chief
Suzan Riddell	Secretary

RIVER DELTA FIRE DISTRICT
STATEMENT OF CASH FLOWS
for the year ended June 30, 2013

Cash flows from operating activities:

Change in net position (net loss)		\$(7,520)
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation		50,972
Loss on disposal of asset		900
(Increase) decrease in:		
Accounts receivable	\$(<u>625</u>)	(625)
(Decrease) increase in:		
Accounts payable and accrued liabilities	8,063	
Deferred revenue	(<u>18,000</u>)	(9,937)
Net cash provided by operating activities		33,790
Cash flows from investing activities:		
Purchase of equipment	<u>-</u>	
Net cash used by investing activities		-
Cash flows from financing activities:		
Reduction of long-term debt, net	(389,932)	
Proceeds from long-term debt	<u>337,000</u>	
Net cash used by financing activities		(52,932)
Net decrease in cash		(19,142)
Cash at beginning of year		<u>28,735</u>
Cash at end of year		<u>\$ 9,593</u>

