



West Plainfield Fire Protection District

24901 County Road 95, Davis, CA 95616

(530) 756-0212

MEETING AGENDA STANDING COMMITTEE – BUDGET AND BENEFITS May 7, 2026, at 5:00 PM

In Person
Fire Station
24901 County Road 95
Davis, CA 95616

1. Call Meeting to Order (Chair Lindsey)
2. Public Comment
3. Discussion / Action and Recommendations to Board, if Any (All)
 - a. Review FYE 2026 Budget Use and Revenues Received to Date **(pg 2)**
 - b. Identify Capital Improvement Projects for FYE 2027 **(pg 3)**
 - c. Develop Preliminary FYE 2027 Budget Draft **(pgs 4-15)**
 - d. Develop FYE 2027 Addendum to Fiscal Year 2024-25 Engineer's Report **(pgs 16-32)**
4. Calendar
 - a. The next Budget and Benefits Committee Meeting to be Determined
5. Adjourn (Chair Lindsey)

WEST PLAINFIELD FIRE PROTECTION DISTRICT
FYE 2026 TRIAL BALANCE

Acct #	Account Name	Adopted 12/25	10 NC	% of Adopted
400100	PROPERTY TAXES - CURRENT SECURED	382,800.00	397,675.20	103.89%
400101	PROPERTY TAXES - CURRENT UNSECURED	23,700.00	20,856.71	88.00%
400111	PROPERTY TAXES - PRIOR UNSECURED	400.00	322.52	80.63%
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT		5,315.62	
400121	SUPPLEMENTAL PROPERTY TAXES - PRIOR			
400500	OTHER TAXES - SALES & USE TAX			
403100	INVESTMENT EARNINGS - POOL	500.00	14,002.12	2800.42%
403214	RENTS & CONCESSIONS - OTHER			
410050	ST-HIGHWAY PROPERTY RENTALS		7.82	
410250	STATE - HOMEOWNERS PROPERTY TAX RELIEF		794.84	
410900	STATE - OTHER	10,000.00	0.89	0.01%
420103	FEDERAL - OTHER - HOMELAND SECURITY			
420900	FEDERAL - OTHER	16,000.00	40,212.91	251.33%
430020	OTHER GOVT AGENCY - OTHER CO-CITIES			
430022	OTHER COUNTIES & CITIES - YOLO	127,810.00	95,857.50	75.00%
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL			
440003	SPECIAL ASSESSMENT	228,722.00	228,724.38	100.00%
440600	OTHER CHRGS FOR SERVICES - FIREFIGHTERS / OTHER		4,721.18	58.65%
440690	OTHER CHRGS FOR SERVICES		290.79	
450302	OTHER MISC - DONATION			
450307	OTHER MISC - CONTRIBUTION/GRANTS-NONGOV		3,000.00	
450900	OTHER MISC REVENUES		461.52	
460000	SALE OF CAPITAL ASSETS	15,000.00	15,000.00	100.00%
	Total Estimated Revenue	804,932.00	827,244.00	102.77%
	Estimated Fund Balance Available (from FYE 2025)	177,844.00		
	Decrease in Accrued Capital Asset Replacement Fund	365,000.00		
	Decrease in Accrued Leave Reserve	15,500.00		
	TOTAL FINANCING SOURCES	1,363,276.00	827,244.00	

Acct #	Account Name	Adopted 12/25	10 NC	% of Adopted
500100	REGULAR EMPLOYEES	380,276.00	292,903.33	77.02%
500110	EXTRA HELP	20,750.00	56,290.34	271.28%
500120	OVERTIME	70,290.00	19,047.68	27.10%
500160	LEAVE BUYOUT			
501110	SOCIAL SECURITY TAX	29,210.00	22,773.07	77.96%
501110	EMPLOYMENT TRAINING TAX		65.93	
501120	MEDICARE TAX	7,067.00	5,325.96	75.36%
501170	UNEMPLOYMENT INSURANCE	1,413.00	2,361.42	167.12%
501180	WORKER'S COMPENSATION INSURANCE	12,700.00	12,596.00	99.18%
501190	OTHER EMPLOYEE BENEFITS	28,800.00	11,295.08	39.22%
510010	CLOTHING & PERSONAL SUPPLIES	46,065.00	54,155.68	117.56%
510012	AGRICULTURAL SUPPLIES			
510020	COMMUNICATIONS	2,468.00	93.28	3.78%
510030	FOOD	500.00	629.70	125.94%
510040	HOUSEHOLD EXPENSE	9,316.00	7,158.51	76.84%
510051	INSURANCE - PUBLIC LIABILITY	16,285.00	16,285.00	100.00%
510052	INSURANCE - FIRE & EXTENDED			
510053	INSURANCE - OTHER	4,212.00	4,180.00	99.24%
510070	MAINTENANCE - EQUIPMENT	22,018.00	8,386.56	38.09%
510071	MAINTENANCE - BULDGS & IMPROVEMENTS	41,000.00	8,386.49	20.45%
510080	MEDICAL, DENTAL & LAB SUPPLIES	3,000.00	3,285.17	109.51%
510090	MEMBERSHIPS	2,600.00	1,434.00	55.15%
510100	MISC EXPENSE			
510102	MISC EXPENSE - CREDIT CARD SERVICE CHARGES	20.00	175.16	875.80%
510110	OFFICE EXPENSE	1,550.00	686.13	44.27%
510111	OFFICE EXPENSE - POSTAGE			
510112	OFFICE EXPENSE - PRINTING			
510160	PUBLICATIONS & LEGAL NOTICES			
510170	RENTS & LEASES - EQUIPMENT	1,690.00	1,469.93	86.98%
510180	TRAINING	5,000.00	1,709.64	34.19%
510190	MINOR EQUIPMENT	48,600.00	11,274.22	23.20%
510200	TRANSPORTATION & TRAVEL			
510201	TRANSPORTATION & TRAVEL - FUEL	11,250.00	8,379.74	74.49%
510204	VEHICLE MAINTENANCE	28,134.00	15,637.86	55.58%
510220	UTILITIES	11,807.00	10,288.29	87.14%
510251	PROF & SPEC SVC - AUDITING & ACCOUNTING	396.00	646.00	163.13%
510252	PROF & SPEC SVC - INFORMATION TECH SERVICES	22,687.00	21,309.52	93.93%
510254	PROF & SPCE SVC - FISCAL AGENT FEES		2.37	
510255	PROF & SPEC SVC - MEDICAL, DENTAL & LAB	5,061.00	2,389.00	47.20%
510256	PROF & SPEC SVC - LEGAL SERVICES	3,000.00		0.00%
510275	PROF & SPEC SVC - OTHER	490.00	1,802.14	367.78%
510288	SPEC DEPT EXPENSE - OTHER		426.00	
526020	TAXES AND ASSESSMENTS		376.88	
530021	BUILDINGS & IMPROVEMENTS		20,238.40	
530070	EQUIPMENT	19,121.00		0.00%
530071	EQUIPMENT - VEHICLE	372,000.00	369,803.83	99.41%
590100	APPROPRIATIONS FOR CONTINGENCY	40,000.00		0.00%
	Total Appropriations	1,268,776.00	993,268.31	78.29%
	Additions to Capital Asset Replacement Reserve	91,000.00		
	Additions to WPPFD - QSEHRA Reserve	3,500.00		
	TOTAL FINANCING USES	1,363,276.00	% of FY	83.33%

Adopted
Total X Help and OT
91,040.00
10 NC
Total X Help and OT
75,338.02
% of Adopted
82.75%

100000	CASH IN TREASURY	115,571.75
304001	FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT	387,771.02
304002	FUND BALANCE-ASSIGNED-ACCRUED LEAVE	32,753.82
304003	FUND BALANCE-ASSIGNED-GENERAL RESERVE	159,825.00
309999	UNASSIGNED	211,297.64
	ACCRUED BENEFIT - WPPFD-QSEHRA (from unassigned)	(7,500.00)
403199	GASB 31 FAIR MARKET VALUE - DFS ONLY	(2,246.00)

FYE 2027 est

**CAPITAL IMPROVEMENTS AND DEFERRED MAINTENANCE PROJECTS FYE 2027 (Priority 1)
 and FUTURE DEFERRED PROJECTS (Priority 2 - 4)
 WEST PLAINFIELD FIRE PROTECTION DISTRICT**

Priority	Assigned To	Project Description / Parameters
1	D Stiles	Well Bladder (estimate \$2,200) Part 1 - Bladder - Size (gallons) = Match current - Material(s) = Match current Part 2 - Installation - by WPL members - Plumbing - Installation
1	D Stiles	Plumbing - Septic Lines (estimate \$7,500) - By contractor
1	D Stiles	Energy Savings (estimate \$5,000) LED Lighting - Station / App Bay
1	D Osborn	Asphalt Crack Repair (estimate between \$8,700 and \$14,500) Locations = in front of apron and north of station Materials = TBD (need some research) Work Performed by = TBD
1		Septic cleanout (estimate \$600 - \$1,200 per)
1	D Stiles	Training Area (estimate \$4,500) Material = (what type gravel?) Installation = - Smoothing area - Laying new material - Leveling after laying new material - Stairs - Windows
2	D Osborn	
2	D Stiles	Rollup Door - South - Top Panel Replacement - Like for like - Installation - Service all sensors
2		Man Doors - App Bay bathroom & tool room - Material: Wood, with kickplate for tool room - Tool Room: knob with exterior key lock option - Bathroom: knob with interior lock
3	D Stiles	Solar
3	D Stiles	Fencing - Replace Current Vinyl Part 1 - Material = metal Part 2 - Installation = set in cement; maybe by WPL members
3		Turnout Lockers
3		Secure parking
3		Repave all paved areas
4		Hall Deferred maintenance/conversion to office/community space (EST 180K)
4		SCBA Replacement (EST180K)
4		Stabilizing southeast corner of station (EST 60K)

below \$5,000 = 1 Quote; \$5,000 - \$9,999.99 = 2 written quotes; \$10,000 - \$49,999.99 = 3 written quotes

YOLO COUNTY AUDITOR-CONTROLLER
FIRE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A
FISCAL YEAR: 2026 - 2027
DISTRICT NAME: West Plainfield Fire Protection District (8061)

Acct #	Acct Name	ADOPTED Revenue FYE 2026	ACTUAL ao PERIOD 10 Revenue FYE 2026	EST ADDITIONAL Revenue FYE 2026	TOTAL EST Revenue FYE 2026	PROPOSED Revenue FYE 2027
400100	PROPERTY TAXES - CURRENT SECURED	382,800	397,675.20		397,675.20	397,675
400101	PROPERTY TAXES - CURRENT UNSECURED	23,700	20,856.71		20,856.71	20,856
400111	PROPERTY TAXES - PRIOR UNSECURED	400	322.52		322.52	400
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT	0	5,315.62		5,315.62	
400121	SUPPLEMENTAL PROPERTY TAXES - PRIOR	0	0.00		0.00	
400500	OTHER TAXES-SALES & USE TAXES	0	0.00		0.00	
403100	INVESTMENT EARNINGS - POOL	500	14,002.12		14,002.12	500
403199	GASB	0	(2,246.00)	0.00	(2,246.00)	
403214	RENTS & CONCESSIONS - OTHER	0	0.00		0.00	
410050	ST-HIGHWAY PROPERTY RENTALS	0	7.82		7.82	
410250	ST-HOMEOWNERS PROP TAX RELIEF	0	794.84		794.84	
410900	ST-OTHER	10,000	0.89	39,000.00	39,000.89	
420103	FEDERAL - OTHER - HOMELAND SECURITY	0	0.00		0.00	
420900	FEDERAL-OTHER	16,000	40,212.91		40,212.91	40,072
430020	OTHER GOVT AGENCY-OTHER CO-CITYS	0	0.00		0.00	
430022	OTHER COUNTIES & CITIES - YOLO	127,810	95,857.50	31,952.50	127,810.00	127,810
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL	0	0.00		0.00	
440003	SPECIAL ASSESSMENT	228,722	228,724.38	0.00	228,724.38	236,320
440600	OTHER CHARGES - SERVICE - FIREFIGHTERS	0	4,721.18		4,721.18	
440690	OTHER CHARGES FOR SERVICES	0	290.79		290.79	
450302	OTHER MISC - DONATION	0	0.00		0.00	
450307	OTHER MISCELLANEOUS-CONTRIB/GRANT-NONGOV	0	3,000.00		3,000.00	
450900	OTHER MISC REVENUES	0	461.52		461.52	
460000	SALE OF CAPITAL ASSETS	15,000	15,000.00		15,000.00	
	TOTAL ESTIMATED REVENUE	804,932	824,998.00	70,952.50	895,950.50	823,633
	ESTIMATED FUND BALANCE AVAILABLE	177,844			158,377.66	148,858
	DECREASE IN CAPITAL ASSET REPLACEMENT RESERVE	365,000		365,000.00	365,000.00	
	DECREASE IN ACCRUED LEAVE RESERVE	15,500		15,500.00	15,500.00	
	DECREASE IN WPPFD-QSEHRA FUND					
	DECREASE IN GENERAL RESERVE					
	TOTAL FINANCING SOURCES *	1,363,276	824,998.00	451,452.50	1,434,828.16	972,491

YOLO COUNTY AUDITOR-CONTROLLER
 FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2026- 2027
 DISTRICT NAME: West Plainfield Fire Protection District (8061)

Acct #	Account Name	ADOPTED Appropriations FYE 2026	ACTUAL ao PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
500100	REGULAR EMPLOYEES	380,276	292,903.33	113,906.85	406,810.18	388,845
500110	EXTRA HELP	20,750	56,290.34	21,890.69	78,181.03	16,650
500120	OVERTIME	70,290	19,047.68	7,407.43	26,455.11	94,611
500160	LEAVE BUYOUT	0	0.00		0.00	8,699
501110	SOCIAL SECURITY TAX	29,210	22,773.07	8,856.19	31,629.26	31,007
501110	EMPLOYMENT TRAINING TAX	0	65.93	25.64	91.57	
501120	MEDICARE TAX	7,067	5,325.96	2,071.21	7,397.17	7,502
501170	UNEMPLOYMENT INSURANCE	1,413	2,361.42	918.33	3,279.75	3,001
501180	WORKER'S COMPENSATION INSURANCE	12,700	12,596.00		12,596.00	9,740
501190	OTHER EMPLOYEE BENEFITS	28,800	11,295.08	923.05	12,218.13	28,800
	TOTAL SALARY & BENEFITS	550,506	422,658.81	155,999.39	578,658.20	588,854

FYE 2027
 Total X Help
 and OT
 103,310.33

FYE 2026 Est
 Total X Help
 and OT
 104,636.14

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YOLO COUNTY AUDITOR-CONTROLLER
FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2026- 2027
DISTRICT NAME: West Plainfield Fire Protection District (8061)

Acct #	Account Name	ADOPTED Appropriations FYE 2026	ACTUAL ao PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
510010	CLOTHING & PERSONAL SUPPLIES	46,065	54,155.68	9,352.19	63,507.87	58,694
510012	AGRICULTURAL SUPPLIES	0	0.00		0.00	0
510020	COMMUNICATIONS	2,468	93.28	31.40	124.68	192
510030	FOOD	500	629.70		629.70	600
510040	HOUSEHOLD EXPENSE	9,316	7,158.51	1,328.19	8,486.70	9,577
510051	INSURANCE - PUBLIC LIABILITY	16,285	16,285.00		16,285.00	18,019
510052	INSURANCE - FIRE & EXTENDED	0	0.00		0.00	
510053	INSURANCE - OTHER	4,212	4,180.00		4,180.00	3,816
510070	MAINTENANCE - EQUIPMENT	22,018	8,386.56	3,409.03	11,795.59	4,719
510071	MAINTENANCE - BULDGS & IMPROVEMENTS	41,000	8,386.49	140.00	8,526.49	40,089
510080	MEDICAL, DENTAL & LAB SUPPLIES	3,000	3,285.17		3,285.17	3,000
510090	MEMBERSHIPS	2,600	1,434.00	1,105.00	2,539.00	1,966
510100	MISC EXPENSE	0	0.00		0.00	
510102	MISC EXPENSE - CREDIT CARD SERVICE CHARGES	20	175.16		175.16	20
510110	OFFICE EXPENSE	1,550	686.13	726.21	1,412.34	2,050
510111	OFFICE EXPENSE - POSTAGE	0	0.00		0.00	
510112	OFFICE EXPENSE - PRINTING	0	0.00		0.00	
510160	PUBLICATIONS & LEGAL NOTICES	0	0.00	150.15	150.15	200
510170	RENTS & LEASES - EQUIPMENT	1,690	1,469.93	240.00	1,709.93	1,722
510180	TRAINING	5,000	1,709.64	587.00	2,296.64	5,000
510190	MINOR EQUIPMENT	48,600	11,274.22	6,627.08	17,901.30	25,233
510200	TRANSPORTATION & TRAVEL	0	0.00		0.00	
510201	TRANSPORTATION & TRAVEL - FUEL	11,250	8,379.74	2,813.38	11,193.12	12,082
510204	VEHICLE MAINTENANCE	28,134	15,637.86	13,432.05	29,069.91	29,884
510220	UTILITIES	11,807	10,288.29	2,604.00	12,892.29	13,020
510251	PROF & SPEC SVC - AUDITING & ACCOUNTING	396	646.00		646.00	700
510252	PROF & SPEC SVC - INFORMATION TECH SERVICES	22,687	21,309.52	3,454.27	24,763.79	8,898
510254	PROF & SPCE SVC - FISCAL AGENT FEES	0	2.37		2.37	
510255	PROF & SPEC SVC - MEDICAL, DENTAL & LAB	5,061	2,389.00	1,812.00	4,201.00	7,117
510256	PROF & SPEC SVC - LEGAL SERVICES	3,000	0.00	3,000.00	3,000.00	3,000
510275	PROF & SPEC SVC - OTHER	490	1,802.14	1,337.19	3,139.33	7,300
510288	SPEC DEPT EXP - OTHER	0	426.00		426.00	500
	TOTAL SERVICES & SUPPLIES	287,149	180,190.39	52,149.14	232,339.53	257,398

YOLO COUNTY AUDITOR-CONTROLLER
 FIRE DISTRICT BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
FISCAL YEAR: 2026- 2027
 DISTRICT NAME: West Plainfield Fire Protection District (8061)

Acct #	Account Name	ADOPTED Appropriations FYE 2026	ACTUAL ao PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
525015	RETIRE LTD - CAPITAL LEASE OBLIGATION					
525030	RETIRE LTD - OTHER					
525060	INTEREST - LTD - OTHER					
526020	TAXES & ASSESSMENTS	0	376.88	0.00	376.88	399
526035	VOLUNTEER FIREMEN					
526040	CONTRIBUTION TO NON-COUNTY AGENCIES					
526200	CITY OF DAVIS					
526601	PAYMENTS TO OTHER GOV INSTITUTIONS					
	TOTAL OTHER CHARGES	0	376.88	0.00	376.88	399
530000	LAND					
530021	BUILDINGS & IMPROVEMENTS	0	20,238.40		20,238.40	
530010	EASEMENTS - NON DEPRECIABLE					
530070	EQUIPMENT	19,121	0.00		0.00	
530071	EQUIPMENT - VEHICLE	372,000	369,803.83		369,803.83	
	TOTAL CAPITAL ASSETS	391,121	390,042.23	0.00	390,042.23	0
590100	APPROPRIATIONS FOR CONTINGENCY	40,000			0.00	20,000
	TOTAL APPROPRIATIONS	1,268,776	993,268.31	208,148.53	1,201,416.84	866,651
	ADDITIONS TO CAPITAL ASSET REPLACEMENT RESERVE	91,000		91,000.00	91,000.00	94,721
	ADDITIONS TO ACCRUED LEAVE RESERVE					0
	ADDITIONS TO WPPFD-QSEHRA FUND					0
	ADDITIONS TO GENERAL RESERVE					15,000
	TOTAL FINANCING USES *	1,359,776	993,268.31	299,148.53	1,292,416.84	976,372

FYE 2026 BUDGET PREPARATION NOTES

REVENUES

430020	Fire Sustainability Funds	<u>127,810</u>	127,810	no change anticipated
440003	218 - Assessment Total	<u>236,320</u>	236,320	with increase (CPI Dec 2025 3.0%)
420900	VFA / VFC Grant (Wildland/Shelters/Comm)	10,000		
	SAFER Grant (Turnout, station wear, medical)	<u>30,072</u>	40,072	
TOTAL REVENUE SECTION			<u>404,202</u>	

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FYE 2026 BUDGET PREPARATION NOTES

APPROPRIATIONS

BENEFITS (see Worksheet *FYE 2026 Payroll Calculations* re Salary)

501180	Work Comp	<u>9,740</u>	9,740	early estimate
501190	QSEHRA	<u>28,800</u>	<u>28,800</u>	no change (x 6)
TOTAL BENEFITS SECTION			<u><u>38,540</u></u>	

SERVICES AND SUPPLIES

510010	218 - Turnouts (Coat/Pant) - 2nd sets	8,622		estimated - per set x 2
	VFA / VFC Grant (Wildland/Shelters/Comm)	20,000		
	Safer - Turnouts (Coat/Pant)	21,555		estimated - per set x 5
	Safer - Wildland (Coat)	2,753		estimated - per set x 5
	Safer - Station Wear	<u>5,764</u>	58,694	estimated - per set x 5
510020	Vonage - monthly	<u>192</u>	192	no increase
510040	Recology - monthly	<u>5,577</u>	5,577	current w/ last percent increase
510051	General Liability / Auto	<u>18,019</u>	18,019	early estimate
510053	Property / Boiler	3,586		early estimate
	Fidelity, E&O, Etc	230		early estimate
	AD&D (3 year)	<u>0</u>	3,816	Next renewal Oct 2027
510070	218 - SCBA Maintenance	1,655		estimated
	218 - Extinguisher Service - annual	372		estimated
	218 - Ladder Testing - annual	1,634		estimated
	Wizix (annual)	<u>1,059</u>	4,719	estimated
510071	Clark - 6 times year	889		estimated w % increase
	218 - Deferred Maintenance Projects	<u>33,200</u>	34,089	
510090	FDAC	500		no increase
	CSFA	1,216		current w/ est 10% increase
	NFPA	<u>250</u>	1,966	no increase x 1
510170	LEAF	<u>1,447</u>	1,447	current
510190	218 - Hose	2,000		current estimate
	218 - Radios (AFG) (our share)	5,833		last estimate w est 5% increase
	218 - SCBA Retrofit	<u>4,400</u>	12,233	last estimate w est 10% increase
510201	Diesel	11,183		estimated - 1,750 gal
	Gasoline	<u>899</u>	12,082	estimated - 155 gal

FYE 2026 BUDGET PREPARATION NOTES

APPROPRIATIONS - CONTINUED

510204	218 - Apparatus Annual - E30	626		estimated
	218 - Apparatus Annual - E330	611		estimated
	218 - Apparatus Annual - W30	1,036		estimated
	218 - Apparatus Annual - B30	197		estimated
	218 - Apparatus Annual - B230	197		estimated
	218 - Apparatus Annual - B330	197		estimated
	218 - Apparatus Annual - U30	197		estimated
	218 - Durango	197		estimated
	218 - Vehicle/Apparatus Batteries	1,000		estimated
	218 - Tires	3,498		last w est 10% increase x6
	218 - Pump Tests	<u>2,130</u>	9,884	estimated w increase x3
510220	PGE	12,490		estimated
	Propane	<u>530</u>	13,020	estimated
510252	Adobe - annual	240		no increase
	Microsoft - annual	136		w est 5% increase
	Zoom - annual	160		no increase
	Doodle - annual	0		basic, free version
	218 - Google (email)	1,400		free after Oct 2026
	218 - Tablet Command - fiscal year	2,110		per BC Fish (est after grant pymt)
	Starlink - annual	1,680		added travel bundle
	Streamline	1,200		annual
	Vector	0		YCPARMIA Insurance Benefit
	Lexipol	0		YCPARMIA Insurance Benefit
	ESO - annual	<u>1,972</u>	8,898	current invoice (\$7,120) - modified
510255	218 - Pre-employment Medical	5,980		estimated w 10% increase (x18)
	218 - Pre-employment Hep B	413		estimated w 10% increase (x5)
	218 - Fit Test Medical	<u>725</u>	7,117	current (x25)
510256	218 - Development Fee Impact ER	6,500		estimate
	218 - Background Checks (Live Scan)	<u>800</u>	7,300	current (x10)
526020	218 Assessment Fee Parcel (399 parcels)	<u>399</u>	399	\$1 per parcel @ 399 parcels
TOTAL - SERVICES + SUPPLIES SECTION			<u><u>199,452</u></u>	

FYE 2026 BUDGET PREPARATION NOTES

RESTRICTED FUNDS

ADDITIONS TO CAPITAL ASSET REPLACEMENT RESERVE

218 - Addition	90,000	
Fire Recovery USA Receipts	<u>4,721</u>	94,721

ADDITIONS TO ACCRUED LEAVE RESERVE

Vacation / Holiday / Sick	<u>0</u>	0
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ADDITIONS TO BENEFITS (QSEHRA) RESERVE

Unreimbursed	<u>0</u>	0
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ADDITIONS TO GENERAL RESERVE

<u>15,000</u>	15,000
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D R A F F E T

SALARIES / PER CALL - FYE 2027 WORKSHEET

	Annual Hrs		Current	Total Current	Next Step	Total Next	Difference
Clerk hours (avg 48 hr mo)	576	Per hour	20.00	11,520.00	20.60	11,865.60	345.60
Volunteers x Calls	900	Per call	18.00	16,200.00	18.50	16,650.00	450.00
Full time hours - CO 1	2,920	Per hour	23.27	67,948.40	23.96	69,963.20	2,014.80
Full time hours - CO 2	2,920	Per hour	21.29	62,166.80	21.93	64,035.60	1,868.80
Full time hours - CO 3	2,920	Per hour	21.29	62,166.80	21.93	64,035.60	1,868.80
Full time hours - CO 4	288	Per hour	21.93	6,315.84	22.59	6,505.92	190.08
Full time hours FLSA - CO 1	152	Per hour	11.64	1,769.49	11.98	1,821.96	52.47
Full time hours FLSA - CO 2	152	Per hour	10.65	1,618.93	10.97	1,667.59	48.67
Full time hours FLSA - CO 3	152	Per hour	10.65	1,618.93	10.97	1,667.59	48.67
Full time hours - FF 1	2,920	Per hour	18.36	53,611.20	18.91	55,217.20	1,606.00
Full time hours - FF 2	2,920	Per hour	18.36	53,611.20	18.91	55,217.20	1,606.00
Full time hours - FF 3	2,200	Per hour	18.36	40,392.00	18.91	41,602.00	1,210.00
Full time hours - FF 4	480	Per hour	18.36	8,812.80	18.91	9,076.80	264.00
Full time hours FLSA - FF 1	152	Per hour	9.18	1,396.13	9.46	1,437.95	41.82
Full time hours FLSA - FF 2	152	Per hour	9.18	1,396.13	9.46	1,437.95	41.82
Full time hours FLSA - FF 3	152	Per hour	9.18	1,396.13	9.46	1,437.95	41.82
Full time hours FLSA - FF 4	480	Per hour	9.18	4,406.40	9.46	4,538.40	132.00
Cover hours - Vac + Holiday + FMLA	1,590	Per hour	34.91	55,498.95	35.94	57,144.60	1,645.65
Cover hours - Sick	576	Per hour	34.91	20,105.28	35.94	20,701.44	596.16
				REGULAR	REGULAR	377,519.12	10,974.08
				OT	OT	91,855.43	2,649.08
				EXTRA	EXTRA	16,650.00	450.00

PAY SCALE ao July 2026

	Step 1	Step 2	Step 3	Step 4	Step 5
Career CO	21.29	21.9300	22.5900	23.270	23.960
On-Call D/O	20.00				
Career FF	18.36	18.9100	19.4800	20.060	20.670
On-Call FF	18.00				
Volunteer/Reserve - SA	18.00 *				
Reserve - stipend	70.00				
Board Clerk	20.00				
Volunteer - Driver - stipend	18.00 *				
Volunteer - Non-Driver - stipend	17.00 *				

* Max 3.5% increase based on national CPI for urban wage earners and clerical workers (CPI-W)

CALCULATION OF FBA FOR FYE 2027 BUDGET USE (Historical Method) P10 NC

(NOTE: none of the below include the Budgeted FBA in the calculations of Revenue or Appropriations)

Revenue and Appropriation Calculation Received Before FYE 2026

Estimated FYE 2026 Revenue Receipts	895,950.50	
Less - Budgeted FYE 2026 Revenue	<u>804,932.00</u>	
Difference	91,018.50	
Budgeted FYE 2026 Appropriations	1,268,776.00	
Less - Estimated FYE 2026 Appropriations	<u>1,201,416.84</u>	
Difference	67,359.16	
Total Difference		<u>158,377.66</u>

Accounts Receivable at FYE 2026

Airport - FYE 2026 P2 - billed _____		
FEMA - FYE 2026 SAFER Grant Reimbursement 4 - billed _____		

Total		<u>0.00</u>

FYE 2026 FBA Adjustment Calculation

FYE 2025 Receivables	<u>43,337.00</u>	
Actual FYE 2025 Revenue Receipts	946,461.00	
Less - Budgeted FYE 2025 Revenue	<u>859,982.00</u>	
Difference	86,479.00	
Budgeted FYE 2025 Appropriations	930,339.00	
Less - Actual FYE 2025 Appropriations	<u>891,831.00</u>	
Difference	38,508.00	
Total		<u>168,324.00</u>
FBA Used in FYE 2026 Budget (based on FYE 2025 Adjusted Numbers)		<u>177,844.00</u>
FYE 2026 FBA Adjustment		<u>(9,520.00)</u>
	Est FBA FYE 2027	<u>148,857.66</u>

CAPITAL ASSET REPLACEMENT (GL 304001)

Capital Asset Replacement Balance	387,771.02
FYE 2026 Adjustment - Increase	91,000.00
FYE 2026 Adjustment - Decrease	<u>(365,000.00)</u>
FYE 2026 Anticipated CA Replacement Balance	113,771.02
Decrease In / Addition to FYE 2027	<u>94,721.00</u>
Total Estimated Capital Asset Replacement Balance	<u><u>208,492.02</u></u>

ACCRUED LEAVE (GL 304002)

	Vacation	Holiday	Sick	Hourly	Total Vacation Only	Total Holiday Only	Total Sick Only
CO	377.50	141.00	328.80	24.68	9,316.25	3,479.71	8,114.39
CO	190.50	119.50	257.20	22.59	4,302.99	2,699.25	5,809.61
CO	27.50	15.00	28.00	22.59	621.17	338.82	632.46
218 - FF	33.00	18.00	50.40	19.48	642.75	350.59	981.66
218 - FF	31.00	22.00	62.00	19.48	603.80	428.50	1,207.59
218 - FF	27.50	15.00	28.00	19.48	535.63	292.16	545.36
					<u>16,022.58</u>	<u>7,589.03</u>	<u>17,291.07</u>

Accrued Leave Balance	32,753.82
FYE 2026 Adjustment	<u>(15,500.00)</u>
FYE 2026 Anticipated Leave Balance	17,253.82
Decrease In / Addition to FYE 2027	<u>0.00</u>
Total Estimated Accrued Leave Balance	<u><u>17,253.82</u></u>

WPPFD - QSEHRA RESERVE

			Est FYE 2026
WPPFD - QSEHRA Reserve Balance	4,000.00	218 - CO	244.32
FYE 2026 Adjustment	<u>3,500.00</u>	218 - CO	2,400.00
FYE 2026 Anticipated QSEHRA Balance	7,500.00	218 - CO	400.00
Decrease In / Addition to FYE 2026	<u>0.00</u>	218 - FF	2,400.00
Total Est Accrued QSEHRA Reserve Balance	<u><u>7,500.00</u></u>	218 - FF	2,400.00
		218 - FF	<u>400.00</u>
			<u><u>8,244.32</u></u>

GENERAL RESERVE (GL 304003)

General Reserve Balance	159,825.00	Estimated Secured Revenue FYE 2027	418,931.00
FYE 2026 Adjustment - Addition	<u>0.00</u>	Less - One-Half	<u>(209,465.50)</u>
FYE 2026 Anticipated Leave Balance	159,825.00	County Rec General Reserve Balance	<u>209,465.50</u>
Decrease In / Addition to FYE 2026	<u>15,000.00</u>		
Total Estimated General Reserve Balance	<u><u>174,825.00</u></u>		

UNASSIGNED (GL 309999) (includes reserve QSEHRA RESERVE BALANCE)

Unassigned	211,297.64	as of P10 NC
Less QSEHRA Reserve	<u>(7,500.00)</u>	
Available Unassigned	<u><u>203,797.64</u></u>	



West Plainfield Fire Protection District
24901 County Road 95, Davis, CA 95616 (530) 756-0212

**Fire Protection and Emergency
Response Services Assessment
Fiscal Year 2026 – 2027
Addendum to Fiscal Year 2024-25 Engineer’s Report**

(Pursuant to California Government Code Section 50078 et seq., Health and Safety Code Section 13914, and Article XIID of the California Constitution)

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West Plainfield Fire Protection District
24901 County Road 95, Davis, CA 95616 (530) 756-0212

Fire Protection and Emergency Response Services Assessment Fiscal Year 2026–2027

Addendum to Fiscal Year 2024-2025 Engineer's Report

(May 2026)

Introduction

This document updates portions of the *Engineer's Report – West Plainfield Fire Protection District Fire Protection and Emergency Response Services Assessment* finalized on May 29, 2024 (report) (see attached). The remaining portions of the report are incorporated herein by reference.

District Governance

Board of Commissioners

- ◆ John Lindsey
- ◆ Warren Roos
- ◆ Emily Amy
- ◆ Cork McIsaac
- ◆ VACANT

Fire Chief

- ◆ David Stiles

Assistant Fire Chief

- ◆ Marc Beoshanz

Current Assessed and Levied Rates

The rates adopted by District-wide vote on July 18, 2023, are outlined below. These rates were effective for FY 2023 – 2024 and were not increased for FY 2024 – 2025.

**Fire Protection and Emergency Response Services Assessment
Fiscal Year 2026–2027
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RATES – FYE 2024 and FYE 2025			
Property Type	Rate	Unit	SFE
Single Family	219.66	each	1.0000
Multi Family	91.14	each	0.4149
Commercial / Industrial	1,633.22	acre	7.4352
Office	430.56	acre	1.9601
Storage	1,199.78	acre	5.4620
Parking Lot	40.22	each	0.1831
Vacant	29.41	each	0.1339
Agricultural	5.58	acre	0.0254

After public hearing as required by law, the District Board of Fire Commissioners, by Resolution 25-02 adopted June 17, 2025, increased the assessment rates by 2.4% for FY 2025-2026, as shown below.

RATES – FYE 2026			
Property Type	Rate	Unit	SFE
Single Family	224.93	each	1.0000
Multi Family	93.32	each	0.4149
Commercial / Industrial	1,672.41	acre	7.4352
Office	440.89	acre	1.9601
Storage	1,228.58	acre	5.4620
Parking Lot	41.19	each	0.1831
Vacant	30.12	each	0.1339
Agricultural	5.71	acre	0.0254

Staffing / Salaries and Benefits (Regular Employees)

The District has been able to continue with increased daily staffing (from 1 person to 2), 24 hours per day, 7 days a week. Salaries and benefits continue to be the majority of the District’s costs. Fire Department career staff have formed a local bargaining group to meet and confer with the District regarding salaries and benefits.

While total expenditures for salaries and benefits for the upcoming 2026-2027 fiscal year are expected to remain at a level similar to that of the current fiscal year 2025-2026, there are several variables that will make that possible:

- The District’s worker compensation insurance continues to decrease as more claims are paid off. It is important to note that because of the inherent hazards associated with this profession that cost can change drastically from year to year.

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- Current pay scales are below that of many neighboring agencies.
- The District currently offers few other benefits to staff.

Fire Department staff had been at the same pay levels since the 2023-2024 fiscal year. In an attempt to retain current employees, and after conferring with the bargaining unit, for FYE 2026 the Fire Department moved to a more standard, municipal pay format, in which five (5) pay ranges were established for each career staff position, and included a range adjustment to offset some of the cost-of-living increases.

For the upcoming fiscal year 2026-2027, and after budget review, we may again implement a range adjustment to continue to offset some of the cost-of-living increases over the last few years. As noted above, any such additional adjustment will be subject to “meet and confer” with the bargaining group.

Pay scales and other benefits District employees are expected to continue to be non-competitive due to lack of available stable funding to make the District competitive with offer agencies.

Apparatus

Current Fleet

[ADD INFO RE CURRENT FLEET]

None of the above options for replacement of the District’s current Type 3 change the fact that the District’s current equipment replacement fund is considerably underfunded.

Apparatus Replacement Schedule

It is difficult to predict the apparatus needs of the District but the apparatus replacement schedule below represents the projected need over the next twenty years. As noted above, the District’s current equipment replacement fund is underfunded.

**Fire Protection and Emergency Response Services Assessment
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Fiscal Year	Apparatus	Estimated Cost
2030 - 31	Engine Type 3	\$950,000
2042 - 43	Engine Type 1	4,365,000
2044 - 45	Engine Type 5, Brush 330	797,500
2046 - 47	Water Tender	2,075,000
Estimated Total		\$8,187,500
FYE 2027 Fund Balance - Capital Asset Replacement		208,492
Estimated Unfunded Total		\$7,979,008

Used = approximately 50% of new apparatus estimate \$4,093,750
 FYE 2027 Fund Balance - Capital Asset Replacement 208,492

Deferred Maintenance and Capital Improvements

The current fire station (office, kitchen, sleeping quarters, tool room, bathrooms, and apparatus bay) located on County Road 95 was built in 1967 and is approaching 60 years old. For many years, the District has deferred funding and performing non-emergent maintenance needs because of limited funding.

Since passage of the fire services assessment, the District has completed several projects to extend the usable life of the station and increase efficiency and firefighter safety and wellness. These projects have been funded by both District and grant funding. In 2022 the District was awarded an AFG grant for the installation of a diesel exhaust system to remove diesel carcinogens from the station. In 2023 the interior of the station was completely painted and new flooring installed to create a surface that is easier to clean to reduce contamination. This also allowed the office area to be reconfigured to increase work efficiency. In 2025 the twenty-plus year-old HVAC system was replaced with mini-splits,

Upcoming projects will involve continuing energy efficiency upgrades (lighting upgrades to LED) and sealing, preservation of the parking / work area north of the station,

Other Services and Supplies

The cost of purchasing services and supplies and for providing fire protection services to the District has continued to increase, placing additional strains on the District’s budget; with increases ranging from 5% (garbage) to 73% (medical evaluations) during this current fiscal year of 2025 - 2026.

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As technology has evolved in the provision of fire protection services so has the need to purchase costly web-based and other technology-driven solutions. Examples include Active 911 (cell-based paging system), Tablet Command (incident management, including pushing and receiving incident information from / to the dispatch center), Vector Solutions (training), and ESO Solutions (a records management system for, among other things, required reporting of incident data to the State and Federal governments). The District also utilizes ESO Solutions for keeping the following records: personnel and inspections. Technology is also driving changes in communications, including mobile and portable radios, driving up costs even more.

Changes in the number of service calls, as well as changes to NFPA guidelines and OSHA regulations (in numerous cases adopting NFPA guidelines), have all contributed to raising costs. Most notably, additional fuel consumption, additional wear and tear on aging vehicles, and a change in age limits on replacement of personal protective equipment, have all resulted in an increase in expenditures. The cost for these, and other necessary, services and supplies continue to increase, year over year.

Yolo County Fire Sustainability Funds

Almost ten years ago, the Yolo Fire Chiefs on behalf of the rural fire Districts approached the Yolo County Board of Supervisors for additional funding, originally requesting part of the funds derived from the public safety sales tax initiative approved by California voters many years ago. The County finally responded by developing the *Fire Protection Sustainability Board Ad Hoc Committee* (fire sustainability committee). One of the committee’s requirements before any talk about the amount of funding, if any, to be provided, was that a District must agree to present a fire protection services assessment measure to its residents; the County would pay the consultant fees and for the ballot preparation and mailing costs.

In 2023, West Plainfield Fire Protection District was one of the first Districts to agree to participate in the process of presenting a measure to its residents. The District went through the process of identifying the assessment value that would most likely allow the measure to pass. The District eventually identified \$327.36 as the SFE (single-family equivalent) minimally necessary to continue to provide adequate fire protection services to its residents, while improving safety for its residents and its employees, a number that the District and consultant agreed may have resulted in failure of the measure to pass. We were not the only District facing that possibility.

Just before the participating Districts were ready to send the measure to their residents for a vote, and at the recommendation of the fire sustainability committee, the Yolo County Board of Supervisors pledged \$1,500,000 to be passed through to qualifying rural fire Districts in differing amounts to each as agreed upon between the Districts. To qualify for receipt of such funds, a District must have agreed to present a fire protection

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services assessment measure to its residents, which the District had already been in the process of doing. To continue to be eligible for the fire sustainability funding, the measure must pass. As a result, the District was able to bring the minimally necessary SFE down to \$219.66 from \$327.36, which allowed the measure to pass, and making the District eligible for the fire sustainability funding, and continued funding, from Yolo County. The District received \$127,810 from the County in fiscal year FY 2023-2024 and again in 2024-2025.

Ongoing receipt of fire sustainability funding from Yolo County is subject to change based on policy set by the County. The YCFCA continues to lobby for annual increases in the amount of funding, but one of the determinants to continued funding, even at current levels, is the fiscal health of the Yolo County overall budget.

[INSERT SUMMARY OF ANTICIPATED COUNTY BUDGET RE FS FUNDS]

Grants and Other Funding Opportunities

The District continues to explore grant opportunities to offset costs. The District currently has three (3) ongoing grants.

- VFC (CAL FIRE) Grant – This grant _____.
- FEMA SAFER Grant – This grant reimburses the District for costs associated with the District’s Reserve Firefighter Program and recruitment of new Volunteer firefighters. The grant will allow the District to have a third firefighter on the engine each day. The following costs are reimbursed to the District: new hire physicals, station uniforms, and structure PPE.
- VFC (CAL FIRE) Grant – The matching grant for this year is being used to replace outdated portable radios with radios that are multiband capable.

The District will apply for another VFC grant for fiscal year 202-2027 for additional radios, fire shelters, and other wildland safety equipment. The District will also be participating in another regional AFG grant attempt that if successful will replace the remaining outdated radios.

Last year, we were unsuccessful in applying for a climate grant from Yolo County to help fund our energy-efficiency-upgrade project, but received a grant from Glide Foundation to purchase wildland firefighting equipment that will lessen the impact of firefighting equipment on the natural topography in the area.

Our SCBA packs and bottles are nearing the end of their NFPA Recommended service life. The District will be applying for an SCBA grant to update our SCBA’s soon, as our

**Fire Protection and Emergency Response Services Assessment
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equipment replacement fund is insufficient to cover the cost of those replacements.

While the District will continue to pursue grants as the opportunities arise, there is no guarantee it will be awarded any of them. In the current political environment, it is impossible to predict if the federal government will continue to support future grants or even continue to fund the current ones.

The District also continues to look for other, more stable funding opportunities.

Cost Recovery

The District has a one-year contract with Yolo County for response, inspections, and training at the Yolo County Airport. This contract is subject to renewal each October depending on the County’s financial health. As of this writing we have yet to receive payment for services provided in the first half of fiscal year 2026 – 2027.

The District continues to contract with Fire Recovery USA to recover costs associated with specific types of emergency responses from non-District residents and property owners. The District may also recover costs from District residents in the event an emergency response involving a District resident or property owner was because of the individual’s willful negligence of laws and/or regulations; example, illegal control burns after previous education attempts.

The District continues to explore additional funding sources. The District is currently exploring the possibility of instituting a development impact fee program. These fees help local governments cover the costs associated with growth and ensure that new projects contribute to the community’s well-being.

Proposed Budget

The entire proposed draft fiscal year 2026 – 2027 West Plainfield Fire Protection District Budget is available at www.westplainfieldfire.gov as part of the May 19, 2026, Board of Fire Commissioners Regular Meeting packet. Any updates to the proposed draft fiscal year 2026 – 2027 Budget are anticipated to be available online as part of the Board packet for the June 16, 2026, meeting.

FY 2026 – 2027 Summary of Anticipated Revenues

[INSERT TABLE]

**Fire Protection and Emergency Response Services Assessment
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FY 2026 – 2027 Summary of Proposed Appropriations

[INSERT TABLE]

Proposed Assessment Rates

To retain employees, meet day-to-day operating costs, make necessary capital improvements, complete deferred maintenance, and replace outdated regulated personnel protective equipment and apparatus, the District budget must increase. Therefore, the District proposes to increase the assessment rate for fiscal year 2026 – 2027 in an amount equal to the CPI increase as reported below and to levy such increased rate.

The CPI increase reported on December 2025 was 3.0%, determined as provided on Page 10 of the attached *Engineer’s Report – West Plainfield Fire Protection District Fire Protection and Emergency Response Services Assessment* finalized on May 29, 2024. Thus, the rates proposed to be assessed and levied for Fiscal Year 2026 – 2027 are as follows:

Property Type	Rate	Unit	SFE
Single Family	231.68	each	1.0000
Multi Family	96.12	each	0.4149
Commercial / Industrial	1,722.59	acre	7.4352
Office	454.12	acre	1.9601
Storage	1,265.44	acre	5.4620
Parking Lot	42.42	each	0.1831
Vacant	31.02	each	0.1339
Agricultural	5.88	acre	0.0254

See attached proposed Assessment Roll for fiscal year 2026 – 2027.

**Fire Protection and Emergency Response Services Assessment
 Fiscal Year 2025–2026
 Addendum to Fiscal Year 2024-2025 Engineer’s Report
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Attachment - Proposed Assessment Roll – 2025/2026

APN	Effective SFE	Assessment
037-010-002-000	15.7503	3,649.02
037-010-003-000	9.6086	2,226.11
037-010-012-000	1.9076	441.96
037-010-013-000	1.7342	401.78
037-010-015-000	1.9076	441.96
037-010-017-000	1.1845	274.42
037-010-021-000	1.7926	415.31
037-010-022-000	1.1845	274.42
037-010-025-000	1.0500	243.26
037-010-028-000	4.2405	982.45
037-010-032-000	1.5589	361.17
037-010-033-000	1.2668	293.50
037-010-034-000	2.0803	481.95
037-010-035-000	3.1569	731.40
037-020-017-000	0.0587	13.59
037-020-018-000	1.2397	287.21
037-020-024-000	1.2723	294.78
037-020-025-000	1.7516	405.80
037-020-026-000	1.1619	269.20
037-020-027-000	1.2723	294.78
037-020-028-000	1.3310	308.37
037-020-030-000	1.2118	280.74
037-020-031-000	1.1016	255.22
037-020-032-000	1.6402	380.00
037-020-033-000	1.2118	280.74
037-020-034-000	1.2723	294.78
037-020-035-000	1.7706	410.20
037-020-036-000	1.7222	399.00
037-020-037-000	1.2723	294.78
037-020-038-000	1.6402	380.00
037-020-039-000	1.2118	280.74
037-020-040-000	1.2118	280.74
037-020-041-000	1.2118	280.74
037-020-042-000	1.2118	280.74
037-020-043-000	2.0687	479.27
037-020-044-000	1.2118	280.74
037-020-045-000	1.2118	280.74
037-020-046-000	1.2118	280.74
037-020-047-000	1.2118	280.74
037-020-048-000	1.2397	287.21
037-020-049-000	1.2397	287.21
037-020-050-000	1.2397	287.21
037-020-051-000	0.0000	0.00
037-030-001-000	0.0800	18.54
037-030-002-000	1.0767	249.44
037-030-003-000	1.0767	249.44
037-030-004-000	1.0767	249.44
037-030-005-000	1.7222	399.00
037-030-006-000	1.2723	294.78
037-030-007-000	1.2723	294.78
037-030-008-000	1.2723	294.78
037-030-009-000	1.2137	281.18

**Fire Protection and Emergency Response Services Assessment
 Fiscal Year 2025–2026
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 (May 2026)
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Attachment - Proposed Assessment Roll – 2025/2026

APN	Effective SFE	Assessment
037-030-010-000	1.1033	255.62
037-030-011-000	1.1567	267.98
037-030-012-000	1.8982	439.78
037-030-013-000	1.2540	290.53
037-030-014-000	0.2286	52.96
037-030-015-000	0.2032	47.08
037-030-016-000	1.5165	351.34
037-030-017-000	3.5485	822.12
037-040-001-000	11.7770	2,728.48
037-040-005-000	13.7983	3,196.78
037-050-001-000	2.1869	506.67
037-050-004-000	1.9652	455.30
037-050-005-000	1.0000	231.68
037-050-006-000	1.0000	231.68
037-050-007-000	1.5080	349.37
037-050-008-000	0.5334	123.58
037-050-009-000	0.5334	123.58
037-050-010-000	0.5334	123.58
037-050-011-000	0.5334	123.58
037-050-012-000	0.5334	123.58
037-050-013-000	1.0160	235.39
037-050-014-000	1.0160	235.39
037-080-001-000	1.2900	298.87
037-080-002-000	1.1033	255.62
037-080-003-000	1.1033	255.62
037-080-004-000	1.5657	362.73
037-080-005-000	2.1603	500.49
037-080-008-000	1.5834	366.84
037-080-009-000	1.4318	331.72
037-080-010-000	1.4403	333.69
037-080-011-000	1.6723	387.45
037-080-012-000	1.2634	292.69
037-080-013-000	1.2286	284.64
037-080-014-000	1.3302	308.18
037-080-015-000	1.1567	267.98
037-080-016-000	1.1033	255.62
037-080-017-000	0.0267	6.18
037-080-018-000	1.0767	249.44
037-080-019-000	1.8324	424.52
037-080-025-000	3.9837	922.94
037-080-027-000	1.1300	261.80
037-100-003-000	1.2084	279.97
037-100-008-000	1.7732	410.81
037-100-009-000	5.2905	1,225.71
037-100-010-000	1.2376	286.73
037-100-011-000	1.2084	279.97
037-100-016-000	1.2084	279.97
037-100-018-000	3.9141	906.83
037-100-019-000	1.4129	327.34
037-110-004-000	8.7424	2,025.44
037-110-005-000	8.5877	1,989.59
037-110-006-000	1.7790	412.16

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APN	Effective SFE	Assessment
037-120-001-000	1.5567	360.66
037-120-002-000	1.2367	286.52
037-120-003-000	1.1834	274.16
037-120-004-000	0.0508	11.77
037-120-006-000	1.2540	290.53
037-120-007-000	1.0000	231.68
037-120-008-000	1.0000	231.68
037-120-009-000	1.4149	327.80
037-120-010-000	1.0000	231.68
037-120-011-000	1.0000	231.68
037-120-012-000	1.5165	351.34
037-120-013-000	1.1016	255.22
037-120-014-000	1.1270	261.10
037-120-016-000	1.1016	255.22
037-120-017-000	1.1016	255.22
037-120-018-000	1.1016	255.22
037-130-002-000	4.5542	1,055.12
037-140-006-000	1.7749	411.21
037-140-008-000	0.9946	230.44
037-140-009-000	1.2903	298.94
037-140-010-000	1.4464	335.09
037-140-013-000	1.2410	287.52
037-140-014-000	1.0686	247.56
037-140-016-000	1.0686	247.56
037-140-019-000	0.5174	119.87
037-140-024-000	1.1178	258.98
037-140-025-000	1.2657	293.23
037-140-027-000	1.4381	333.18
037-140-028-000	1.4628	338.89
037-140-029-000	1.4826	343.49
037-140-030-000	1.4826	343.49
037-140-031-000	3.0066	696.57
037-140-032-000	10.4418	2,419.15
037-150-001-000	1.1567	267.98
037-150-002-000	1.1567	267.98
037-150-003-000	0.1334	30.89
037-150-007-000	0.0000	0.00
037-150-008-000	1.1270	261.10
037-150-009-000	1.1016	255.22
037-150-010-000	0.1334	30.89
037-150-011-000	0.0762	17.65
037-150-012-000	1.1033	255.62
037-150-013-000	1.1016	255.22
037-150-014-000	1.1270	261.10
037-150-015-000	1.1016	255.22
037-150-016-000	0.1270	29.42
037-150-017-000	0.0533	12.36
037-150-018-000	1.1843	274.39
037-150-019-000	1.5657	362.73
037-150-021-000	1.4856	344.19
037-150-022-000	0.1524	35.31
037-150-023-000	1.5191	351.94

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APN	Effective SFE	Assessment
037-170-003-000	5.3283	1,234.46
037-170-005-000	0.0000	0.00
037-170-006-000	7.9070	1,831.90
037-170-009-000	7.5201	1,742.25
037-170-010-000	3.2271	747.65
037-180-001-000	8.1787	1,894.84
037-180-002-000	1.1000	254.85
037-180-004-000	1.0000	231.68
037-180-005-000	1.0254	237.56
037-180-006-000	1.0254	237.56
037-180-013-000	1.1270	261.10
037-180-019-000	1.0000	231.68
037-180-020-000	0.0508	11.77
037-180-021-000	1.0254	237.56
037-180-022-000	1.0000	231.68
037-180-023-000	2.0873	483.57
037-180-024-000	0.5691	131.86
037-180-028-000	1.1270	261.10
037-180-029-000	1.4381	333.18
037-180-030-000	1.0686	247.56
037-180-032-000	1.6181	374.88
037-180-033-000	0.2235	51.79
037-180-035-000	0.1796	41.60
037-180-038-000	1.1270	261.10
037-180-039-000	1.2848	297.66
037-190-007-000	8.9165	2,065.77
037-190-008-000	10.0287	2,323.45
037-190-009-000	0.0000	0.00
038-090-013-000	2.3114	535.50
038-090-035-000	1.1684	270.69
038-090-036-000	2.8119	651.46
038-100-009-000	0.3048	70.62
038-100-017-000	0.0246	5.71
038-100-031-000	6.0541	1,402.61
038-100-032-000	8.2628	1,914.33
038-100-033-000	0.0508	11.77
038-100-034-000	2.0320	470.77
038-110-001-000	3.9421	913.30
038-110-012-000	1.0160	235.39
038-110-013-000	1.0668	247.16
038-110-014-000	1.0668	247.16
038-110-015-000	1.0160	235.39
038-110-016-000	0.0000	0.00
038-110-017-000	0.0000	0.00
038-120-003-000	0.6816	157.91
038-120-004-000	1.1792	273.20
038-120-005-000	1.1500	266.43
038-120-006-000	1.7732	410.81
038-120-007-000	1.5220	352.63
038-120-008-000	1.2084	279.97
038-120-009-000	3.5357	819.14
038-120-010-000	0.8997	208.43

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APN	Effective SFE	Assessment
038-120-012-000	2.1968	508.95
038-120-013-000	2.0790	481.67
038-120-017-000	20.0320	4,641.02
038-120-018-000	2.0469	474.22
038-120-019-000	1.7791	412.18
038-120-020-000	2.7663	640.90
038-120-021-000	3.0430	704.99
038-120-022-000	2.3285	539.46
038-120-023-000	3.2282	747.91
038-120-034-000	0.0800	18.54
038-120-036-000	3.2452	751.85
038-120-037-000	2.6289	609.06
038-120-038-000	3.3604	778.54
038-130-004-000	3.2004	741.47
038-130-008-000	1.3700	317.41
038-130-009-000	0.2400	55.61
038-130-013-000	3.5204	815.61
038-130-014-000	4.5568	1,055.71
038-130-016-000	2.6137	605.53
038-130-017-000	1.3208	306.00
038-130-021-000	2.1069	488.13
038-130-022-000	3.6005	834.15
038-140-003-000	2.3368	541.39
038-140-004-000	0.0000	0.00
038-140-005-000	1.5923	368.91
038-140-007-000	2.6137	605.53
038-140-008-000	14.8739	3,445.97
038-150-003-000	1.1834	274.16
038-150-004-000	1.0767	249.44
038-150-005-000	0.2400	55.61
038-150-008-000	1.7780	411.93
038-150-009-000	1.4935	346.02
038-150-010-000	0.2667	61.79
038-150-011-000	1.1567	267.98
038-150-012-000	1.7257	399.80
038-150-013-000	0.0267	6.18
038-160-001-000	0.3810	88.27
038-160-002-000	1.6901	391.56
038-160-003-000	1.1838	274.27
038-160-004-000	1.1559	267.79
038-160-005-000	1.0508	243.45
038-160-006-000	1.0767	249.44
038-160-007-000	1.0500	243.26
038-160-008-000	1.0767	249.44
038-160-009-000	1.5123	350.37
038-160-010-000	1.1033	255.62
038-160-011-000	1.1300	261.80
038-160-012-000	1.0500	243.26
038-160-013-000	1.1033	255.62
038-160-014-000	1.2900	298.87
038-160-015-000	0.0000	0.00
038-160-016-000	0.0000	0.00

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APN	Effective SFE	Assessment
040-120-001-000	0.0000	0.00
040-120-004-000	3.9421	913.30
040-120-005-000	3.9421	913.30
040-120-006-000	9.1026	2,108.89
040-120-007-000	9.8816	2,289.37
040-120-010-000	3.8435	890.47
040-120-012-000	3.7402	866.52
040-130-001-000	1.0508	243.45
040-130-003-000	5.3439	1,238.07
040-130-005-000	2.1603	500.49
040-130-006-000	1.0668	247.16
040-130-007-000	3.1737	735.29
040-130-008-000	2.1336	494.31
040-130-009-000	4.0640	941.55
040-130-010-000	4.0640	941.55
040-130-011-000	4.0132	929.78
040-130-012-000	4.0894	947.43
040-130-013-000	1.0668	247.16
040-130-014-000	1.0668	247.16
040-130-018-000	1.0935	253.33
040-130-019-000	2.5258	585.17
040-140-003-000	4.5720	1,059.24
040-140-005-000	1.0686	247.56
040-140-006-000	0.9855	228.33
040-140-007-000	0.0000	0.00
040-140-009-000	1.8652	432.13
040-140-010-000	1.4956	346.51
040-140-011-000	0.9946	230.44
040-140-012-000	1.9391	449.26
040-140-014-000	9.4455	2,188.33
040-140-015-000	3.5560	823.85
040-140-016-000	4.0640	941.55
040-140-018-000	0.7620	176.54
040-140-019-000	0.5334	123.58
040-140-020-000	0.4826	111.81
040-140-021-000	0.2540	58.85
040-140-022-000	0.4826	111.81
040-140-023-000	0.4826	111.81
040-140-026-000	0.9855	228.33
040-140-027-000	1.8479	428.11
040-140-029-000	0.9893	229.21
040-140-030-000	2.9850	691.56
040-150-003-000	4.2672	988.62
040-150-015-510	4.2672	988.62
040-150-015-520	1.6271	376.97
040-150-016-000	4.2939	994.80
040-150-017-000	4.2139	976.27
040-150-018-000	5.6995	1,320.46
040-150-019-000	2.1336	494.31
040-150-020-000	2.1336	494.31
040-160-003-000	2.2606	523.74
040-160-004-000	2.1590	500.20

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APN	Effective SFE	Assessment
040-160-008-000	4.2672	988.62
040-160-011-000	0.0707	16.39
040-160-012-000	0.0778	18.02
040-160-013-000	4.0005	926.84
040-160-014-000	12.8605	2,979.51
040-170-001-000	2.1336	494.31
040-170-002-000	3.7338	865.05
040-170-003-000	1.0668	247.16
040-170-004-000	2.0991	486.31
040-170-005-000	2.9258	677.85
040-170-006-000	4.2939	994.80
040-170-007-000	3.3782	782.66
040-170-011-000	3.9421	913.30
040-170-012-000	2.7747	642.85
040-170-013-000	0.0079	1.82
040-170-015-000	8.4352	1,954.27
040-170-016-000	4.0386	935.66
040-170-018-000	2.2441	519.91
040-170-019-000	0.9652	223.62
040-170-020-000	5.2639	1,219.53
040-180-002-000	2.2892	530.36
040-180-003-000	2.2892	530.36
040-180-004-000	1.1792	273.20
040-180-005-000	1.4129	327.34
040-180-006-000	1.8218	422.08
040-180-007-000	1.3729	318.07
040-180-008-000	11.2768	2,612.60
040-180-009-000	2.3952	554.92
040-180-010-000	0.0000	0.00
040-180-012-000	4.2672	988.62
040-180-013-000	5.7944	1,342.44
040-180-014-000	14.3449	3,323.42
040-180-018-000	5.3873	1,248.14
040-180-020-000	1.1684	270.69
040-180-022-000	1.1684	270.69
040-180-025-000	0.5842	135.35
040-180-026-000	0.5550	128.58
040-180-028-000	1.7342	401.78
040-180-029-000	1.7050	395.01
040-180-031-000	1.8755	434.51
040-180-032-000	0.5258	121.81
040-180-033-000	0.6134	142.11
040-180-034-000	1.1976	277.46
040-180-035-000	2.1821	505.55
040-200-001-000	2.1168	490.42
040-200-002-000	8.0737	1,870.50
040-200-003-000	1.1567	267.98
040-200-005-000	2.1336	494.31
040-200-006-000	3.3961	786.81
040-200-012-000	2.0574	476.66
040-200-013-000	3.3961	786.81
040-200-015-000	1.8542	429.58

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APN	Effective SFE	Assessment
040-200-016-000	1.0254	237.56
040-200-018-000	3.7437	867.33
040-200-026-000	1.1033	255.62
040-200-027-000	1.0767	249.44
040-200-028-000	4.2672	988.62
040-200-029-000	5.2905	1,225.71
040-200-030-000	2.2670	525.21
040-200-031-000	1.3556	314.07
040-200-032-000	7.6131	1,763.81
040-220-001-000	4.6736	1,082.78
040-220-002-000	2.6301	609.33
040-220-003-000	1.7342	401.78
040-220-004-000	1.4421	334.11
040-220-005-000	1.4421	334.11
040-220-006-000	2.3682	548.67
040-220-007-000	1.8755	434.51
040-220-008-000	1.8755	434.51
040-220-009-000	1.7342	401.78
040-220-010-000	1.7342	401.78
040-220-011-000	1.7342	401.78
040-220-012-000	1.7050	395.01
040-220-013-000	1.7050	395.01
040-220-014-000	1.7050	395.01
040-220-015-000	10.8397	2,511.33
040-220-016-000	2.5502	590.84
040-220-017-000	0.0707	16.39
040-220-018-000	0.0362	8.39
040-220-019-000	1.7342	401.78
040-220-020-000	1.6927	392.16
040-220-021-000	1.8259	423.02
040-220-022-000	13.3898	3,102.14
040-220-023-000	91.1667	21,121.48
040-220-024-000	0.0000	0.00
040-220-033-000	1.0285	238.28
040-220-034-000	1.5567	360.66
040-220-035-000	1.5567	360.66
040-220-036-000	1.5567	360.66
040-220-037-000	1.3167	305.05
040-220-038-000	1.2900	298.87
040-220-041-000	1.6309	377.84
040-220-042-000	1.7124	396.73
040-220-065-000	4.7233	1,094.28
040-220-066-000	1.1567	267.98
040-220-068-000	1.4234	329.77
050-120-007-000	0.0000	0.00
050-120-008-000	0.0000	0.00
050-120-015-000	10.3366	2,394.77

TOTAL 236,320.00