

LAFCO Municipal Service Review Survey 20206

Dobbins-Oregon House Fire Protection District

Demographic Information – Nothing to add

Growth and Population – Nothing to add

Capacity and Adequacy of Public Facilities and Services – Public Facilities and Infrastructure:

General Information	44,632 Acres	69.74 square miles		
Addresses in DOHFPD	1743			
Parcels in DOHFPD	1990	1679 assessed		
Station Name	Main (1)	Collins Lake (2)	Merriam (3)	Artemis (4)
Station Address	9150 Marysville Road, OH	7530 Collins Lake Road, OH	14358 Merriam Rd., Dobbins	12529 Rice's Crossing Road, OH
Year Built Date	2005	1990	2008	2015
Additional Comments:				
Operations				
Operating Hours	24/7	24/7	24/7	24/7
Number of 24-hour Staff	0	0	0	0
Number of Part Time Staff	0	0	0	0
Number of Volunteer Staff	All	All	All	All
Additional Comments:				
Station Features				
Exhaust Removal System	No	No	No	No
Fire Sprinkler System	No	No	No	No
Extractor Equipment	YES	No	No	No
SCBA Filling Stations	YES	No	No	No
Sleeping Quarters	YES	No	No	No
Gender Segregation	Yes (showers only)			
Apparatus Bay(s)	4	1	1	1
Condition	Great	Great	Good	Great

Apparatus inventory

Engine/Unit	Type	Name	Location	Year
6400	PU	Command	Collins(2)	2017
6451	6	Rescue	Meriam(3)	2010
6452	6	Rescue	Main(1)	2025
6461	6	Attack	Collins(2)	2026
6481	3	Engine	Artemis(4)	1988
6483	1	Engine	Main(1)	2013
6491	Tender	Water Tender	Main(1)	2019
6492	Tender	Water Tender	Main(1)	1988

Services

Primary Responsibilities:

Medical/Rescue, Vehicle Accidents, Structure Fires, Vehicle Fires

Secondary Responsibility

Automatic aid to CalFire for Wildland Fires

Staffing:

Entirely volunteer, no paid staff. Volunteer numbers vary from 15 to 20+ firefighters

Corrected Incident Data Below with 2026 data to September (YTD)

Incident Type Series	2021	2022	2023	2024	2025	2026(YTD)
100 Series (Fire)	16	14	17	28	41	34
300 Series (Rescue & EMS Inc)	273	251	289	311	294	206
400 Series (Hazardous Conditions-No Fire)	-	-	-	11	4	75
500 Series (Service Call)	-	-	-	32	33	
600 Series (Good Intent Calls)	-	-	-	39	51	
700 Series (False Alarms/Calls)	-	-	-	11	18	
Total	403	390	402	435	441	305

P. How often does staff attend in-house trainings? Where are these trainings conducted?

Trainings/drills are held on Wednesdays weekly at Station 1, at 18:30 hours.

Q. How often does staff attend external trainings? Where are these trainings conducted?

External trainings are variable and depend on availability and location. Three firefighters were recently sent to Reno for a 3-day extrication training course.

R. What training standards does the service provider follow for personnel (e.g., OSFM, NFPA, ISO)? Please specify the minimum annual training hours required per position and the types of training required (e.g., live fire, EMS, hazmat, wildland).

NFPA standards. Training hours vary by certification. All firefighters who respond to wildland fires are trained to CalFire standards. All EMS providers are trained to SSV (Sierra Sacramento Valley) EMS standards for EMTs and EMRs. One training a month focuses on EMS.

S. Are there any concerns regarding the adequacy of providing and delivering fire protection/EMS services? If yes, please describe.

NONE

Shared Services and Facilities

A. Does staff train with any neighboring agencies? If so, please provide the frequency and location of these trainings.

DOHFD firefighters train with other local Districts and CalFire at variable times and various locations.

B Does the service provider share any facilities or apparatuses with neighboring agencies?

No

C. Does the service provider have mutual aid agreements with neighboring service providers? If so, please provide the name of the service provider and attach a copy of the mutual aid agreement.

Mutual aid/automatic aid is provided to and from Foothill Fire and CalFire. DOHFPD also has a mutual aid agreement with Yuba County Office of Emergency Services.

D. Does the service provider have automatic aid agreements with neighboring service providers? If so, please provide the name of the service provider and attach a copy of the automatic aid agreement.

See above.

E. Please describe any known opportunities for shared facilities with other service providers in the County.

None

IF. Please describe (if applicable) any discussions relative to potential consolidations of your service provider and/or neighboring service Providers.
Not applicable.

Services

A. Please attach a copy of the service provider's most recent audited financial statements for FY 2020-21 through FY 2024-25.

Attachment A. Dobbins Oregon House FPD - 2023 2022 and 2021 FINAL REPORT.pdf

B. Does the service provider levy any parcel taxes or special assessments? If so, please include the year the parcel tax(es) were approved by the voters and/or the special assessment(s) were approved through a Proposition 218 property-owner protest ballot proceeding, and detail the amounts charged. Please also provide a copy of the resolution authorizing the parcel tax(es) or special assessment(s).

Yes, DOHFPD does levy a special tax on each parcel of property in the district. The tax is adjusted on an annual basis based upon Consumer Price Indices. The Ordinance was adopted in the year 1986 and amended in 2002 to comply with Proposition 218. The Ordinance was repealed and replaced in 2013 as Ordinance 2013-01
See Attachment B. Signed Ordinance 2013-01 Benefit Assessment.pdf

C. Proposition 172 provides a dedicated local sales tax revenue stream that supports public safety services. Does the service provider receive any Proposition 172 funding?

None

D. Please describe any recent federal or state revenues the service provider has received (e.g., SAFER grants, other federal or state grants, etc.), including the funding source, amount, and year received.

None

E. Does the service provider rely on intergovernmental revenues, such as such as state and/or federal wildland fire, traffic collision response billing, or cost recovery for budgeting purposes?

No

F. Does the service provider have a development impact fee program?

Yes. Development Impact Fee, Resolution 2009-02

Attachment C: DOHFPD Dvlpmt Impact Study-final.pdf

Attachment D: Res 2009-02 Recommending Adoption of Study Resolution & Study.pdf

I. If so, what year was the most recent nexus study completed? Please provide a copy of the nexus study.

See above attachment C.

G. Are there any particular fiscal issues the service provider is concerned about? If so, how are these being evaluated and addressed? Please provide any related staff reports and/or studies.

No.

Accountability, Structure, and Efficiencies

A. Please confirm the Month and Year the service provider's current Fire Chief was appointed.

Jan 2005

B. Please confirm the number of service provider Board Members.

There are 5 members of the Board of Directors.

C. How often does the service provider's Board meet?

The Board meets monthly on the 4th Tuesday of the month at 6:30 PM except in November.

D. When and where does the service provider's Board meet?

In the conference room at Station 1, 9150 Marysville Road, Oregon House, CA.

E. How does your service provider proactively provide information to the public (ex. public meetings, service provider website, etc.)?

DOHFPD Website (<https://dohfireca.gov/>) and the public are welcome at all Board meetings. Meeting agendas are also posted at the local Post Offices in Oregon House and Dobbins before every meeting.

F. Describe your service provider's programs and activities to proactively comply with financial disclosure laws and the Brown Act.

The Board periodically reviews Brown Act rules and practice. The Board includes the Brown Act in our Director Information Book given to every Director.

Board members attend all required financial training programs, and the Board openly discusses financial issues regularly at public Board Meetings.

Financial Reports are distributed, reviewed and approved at an open and public meeting. All Financial Reports are available to the public and in compliance with GASB 34. Audits are reviewed and approved at an open and public meeting. The Annual Budget is distributed, reviewed, and approved at an open and public meeting. All notices for adoption of the annual budget are posted in the newspaper and on the website as required.

G. What administrative, management, and operational functions are provided to the service provider by private companies or other public service providers? Explain how these arrangements have resulted in cost savings or operational efficiencies for the service provider.

NONE

H. Describe any changes in the structure of the service provider's governing board in the last ten years. For example, a change to district at-large Elections.

NONE

I. Include any notable ballot measures having an impact on the service provider in the last 10 years.

Measure K passed in 2018 and provides funding to DOHFPD. See Attachments E, F and G.

Maps. None were sent; the attached maps (Attachments H-J) are current using the latest Yuba County GIS data.

Attachments:

- A. Dobbins Oregon House FPD - 2023 2022 and 2021 FINAL REPORT.pdf
- B. Signed Ordinance 2013-01 Benefit Assessment.pdf
- C. DOHFPD Dvlpmt Impact Study-final.pdf
- D. Res 2009-02 Recommending Adoption of Study Resolution & Study.pdf
- E. Measure K DOHFPD 2023-2024 Report Completed.pdf
- F. Measure K Report 2024-2025 Handwritten Figures.pdf
- G. Final Dobbins-Oregon House Fire Districts Expense Description Acctg for FY 25-26.pdf
- H. DOHFPD Map with Roads.pdf
- I. DOHFPD with Parcels.pdf
- J. DOHFPD with Address Points.pdf

Attachment A

**DOBBINS-OREGON HOUSE
FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021**

**DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
JUNE 30, 2023, 2022 AND 2021**

TABLE OF CONTENTS

<u>Independent Auditor’s Report</u>	1
<u>Management’s Discussion and Analysis</u>	4
<u>Financial Statements</u>	
<u>June 30, 2023</u>	
Governmental Funds Balance Sheet/Statement of Net Position.....	8
Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities.....	9
<u>June 30, 2022</u>	
Governmental Funds Balance Sheet/Statement of Net Position.....	10
Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities.....	11
<u>June 30, 2021</u>	
Governmental Funds Balance Sheet/Statement of Net Position.....	12
Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities.....	13
Notes to Financial Statements.....	14
<u>Required Supplementary Information</u>	
Budget to Actual Comparisons – June 30, 2023	21
Budget to Actual Comparisons – June 30, 2022	22
Budget to Actual Comparisons – June 30, 2021	23
<u>Reports</u>	
Communication of Significant Deficiencies and Material Weaknesses.....	24
Letter to Management.....	26

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors
Dobbins-Oregon House Fire Protection District
Oregon House, California

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Dobbins-Oregon House Fire Protection District (the District), as of and for the year ended June 30, 2023, 2022, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
General Fund	Unmodified
Special Revenue Fund	Unmodified

Qualified Opinion on the General Fund

In our opinion, except for the effects of not maintaining a complete fixed asset listing at historical cost and not recording depreciation expense for fixed assets obtained prior to June 30, 2009 as described in the following paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the District, as of June 30, 2023, 2022 and 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and with the California State Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts.

Basis for Qualified and Unmodified Opinions

Fixed assets obtained prior to June 30, 2009 are recorded at estimated replacement value on the government-wide financial statements rather than at historical cost as required under generally accepted accounting procedures. Depreciation expense is not calculated or recorded on the government-wide financial statements for these specified fixed assets.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 and 21-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic

financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Jensen Smith". The signature is written in a cursive, flowing style.

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
June 9, 2025

**DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2023, JUNE 30, 2022 AND JUNE 30, 2021**

Our discussion and analysis of the Dobbins-Oregon House Fire Protection District's (hereafter referred to as the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023, 2022 and 2021.

FINANCIAL HIGHLIGHTS

The financial statements included in this report provide insight into the District's financial status for the year.

- The District's assets exceed its liabilities (net position) by \$4,513,662 at June 30, 2023, \$4,371,159 at June 30, 2022 and \$3,968,214 at June 30, 2021. This is an increase of \$142,503 from fiscal year 2023 to fiscal year 2022, an increase of \$402,945 from fiscal year 2022 to fiscal year 2021 and an increase of \$23,161 from fiscal year 2021 to fiscal year 2020. At June 30, 2023, of the total net position, \$3,642,426 is invested in capital assets, \$393,964 is the unrestricted portion of net position, and \$477,272 is the restricted portion of net position. At June 30, 2022, of the total net position, \$3,565,832 is invested in capital assets, \$367,624 is the unrestricted portion of net position, and \$437,703 is the restricted portion of net position. At June 30, 2021, of the total net position, \$3,525,476 is invested in capital assets, \$358,642 is the unrestricted portion of net position, and \$84,096 is the restricted portion of net position.
- The District's assets exceed its liabilities (fund balance) by \$871,236 at June 30, 2023. This is an increase of \$65,909 from fiscal year 2022. The District's assets exceed its liabilities (fund balance) by \$805,327 at June 30, 2022. This is an increase of \$362,589 from fiscal year 2021. The District's assets exceed its liabilities (fund balance) by \$442,738 at June 30, 2021. This is an increase of \$57,244 from fiscal year 2020.
- At June 30, 2023, the resources available for appropriation in the District's General Fund were \$196,162. At June 30, 2022, the resources available for appropriation in the District's General Fund were \$201,157. At June 30, 2021, the resources available for appropriation in the District's General Fund were \$214,098.
- During fiscal year 2023 the effects of the District's Activities can be summarized as follows:

<u>Governmental Fund Activities:</u>		<u>Government-wide Activities:</u>	
Revenues	\$ 299,282	Revenues	\$ 299,282
Expenditures	<u>233,373</u>	Expenditures	<u>156,779</u>
Surplus	<u>\$ 65,909</u>	Surplus	<u>\$ 142,503</u>

This is an increase of \$65,909 in fund balance and \$142,503 in net position from fiscal year 2022, respectively.

During the fiscal year 2022 the effects of the District's Activities can be summarized as follows:

<u>Governmental Fund Activities:</u>		<u>Government-wide Activities:</u>	
Revenues	\$ 556,341	Revenues	\$ 556,341
Expenditures	<u>193,752</u>	Expenditures	<u>153,396</u>
Surplus	<u>\$ 362,589</u>	Surplus	<u>\$ 402,945</u>

This is an increase of \$362,589 in fund balance and \$402,945 in net position from fiscal year 2021, respectively.

**DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2023, JUNE 30, 2022 AND JUNE 30, 2021**

During the fiscal year 2021 the effects of the District's Activities can be summarized as follows:

<u>Governmental Fund Activities:</u>		<u>Government-wide Activities:</u>	
Revenues	\$ 134,971	Revenues	\$ 134,971
Expenditures	<u>77,725</u>	Expenditures	<u>111,810</u>
Surplus	<u>\$ 57,244</u>	Surplus	<u>\$ 23,161</u>

This is an increase of \$57,244 in fund balance and \$23,161 in net position from fiscal year 2020, respectively.

Using this Annual Report - Overview of the Financial Statements

This report consists of two combined financial statements: the Governmental Funds Balance Sheet/Statement of Net Position and the Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities (Pages 8 through 13). The columns of these statements titled General Fund, Special Revenue Fund, and Total illustrate how the governmental type activities were financed in the short term, as well as what remains for future spending. The columns of these statements titled Statement of Net Position, and Statement of Activities provide information about the financial activities of the District as a whole and a longer view of the District's finances.

Government-wide Financial Statements and Fund Financial Statements

The District has a single governmental fund that is its operating fund. The government-wide financial statements and the fund financial statements have been combined because the District is only reporting on the single program. The government-wide information is included in the columns Statement of Net Position and the Statement of Activities, on pages 8 through 13, and is designed to provide readers with a broad overview of the District as a whole and about its activities for the current period. They include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting methods used in the private sector. In this method, all of the current year's revenues and expenses are taken into account regardless of when cash is paid or received.

The fund financial statement information is included in the columns General Fund, Special Revenue Fund, and Total. This information focuses on how money flows into and out of the fund and the balance left at period end that is available for spending. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental funds information provides a detailed short-term view of the District's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer resources that can be spent in the near future.

Examining the net position and/or fund balances is an effective way to measure the District's financial health or position, with increases or decreases in net position/fund balance as an indicator of whether the District's financial position is improving or deteriorating.

The District's Funds - Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As the District completed the fiscal year 2023, its governmental funds reported an ending fund balance of \$871,369.

**DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2023, JUNE 30, 2022 AND JUNE 30, 2021**

At the end of fiscal years 2022 and 2021, governmental funds reported an ending fund balance of \$805,327 and \$442,738, respectively.

The general fund is the chief operating fund of the District. At the end of the twelve-month period ended June 30, 2023, the unassigned, committed, and nonspendable balances of the general fund were \$196,162, \$106,100, and \$91,702, respectively. At June 30, 2022, the unassigned, committed, and nonspendable balances of the general fund were \$201,157, \$106,100, and \$60,367, respectively. At June 30, 2021, the unassigned, committed, and nonspendable balances of the general fund were \$214,098, \$106,100, and \$38,444, respectively. The unassigned balance is available for spending at the District's discretion. The nonspendable balance is due to the prepayment of expenses. The committed fund balance is composed of \$75,000 for structure engine reserve and \$31,000 of general reserves and requires the Board of Directors' action to be released from commitment. As a measure of the general fund's liquidity, it may be useful to compare both committed and unassigned fund balances to total fund expenditures for the General Fund.

The special revenue fund is used to account for mitigation fees collected by the County of Yuba from building permits as allowed by California Law AB1600 for the purpose of offsetting increased capital costs due to development and beginning in 2022 included Measure K funds which are derived from state sales tax revenue to support fire protection, including purchasing equipment and funding emergency services. At June 30, 2023, the balance of the special revenue fund was \$476,842, which \$89,251 was from mitigation fees and \$387,591 was from Measure K funds. At June 30, 2022, the balance of the special revenue fund was \$436,973, which \$87,523 was from mitigation fees and \$349,450 was from Measure K funds. At June 30, 2021, the balance of the special revenue fund was \$83,948. These amounts constitute a balance that is restricted for spending toward capital projects.

BUDGET

Per California Health and Safety Code Section 13890 and 13895, inclusive, the District adopts a preliminary budget each year by June 30. The final budget is adopted by October 1. For fiscal year 2022-2023 the preliminary budget for governmental activities, which includes the general and special revenue funds, was adopted at \$467,463 for revenue and \$467,463 for expenditures. No changes to the budget were made during the year. Actual revenue for fiscal year 2022-2023 was \$299,282 and expenditures were \$233,373. For fiscal year 2021-2022 the preliminary budget for governmental activities, which includes the general and special revenue funds, was adopted at \$164,370 for revenue and \$111,330 for expenditures. No changes to the budget were made during the year. Actual revenue for fiscal year 2021-2022 was \$556,341 and expenditures were \$193,752. For fiscal year 2020-2021 the preliminary budget for governmental activities, which includes the general and special revenue funds, was adopted at \$99,407 for revenue and \$99,407 for expenditures. No changes to the budget were made during the year. Actual revenue for fiscal year 2020-2021 was \$134,485 and expenditures were \$77,725.

See page 21 through 23 for the budget to actual comparisons. The variance between budget and actual was significant for capital equipment purchases and building improvements.

DISTRICT ASSETS

At the end of June 30, 2023, June 30, 2022 and June 30, 2021 the district had \$3,642,426, \$3,565,832 and \$3,525,476 respectively, invested in capital assets, net of accumulated depreciation. This total is further broken down into the following categories:

**DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2023, JUNE 30, 2022 AND JUNE 30, 2021**

	2023	2022	2021
Fire and Operating Equipment	\$ 3,624,168	\$ 3,498,277	\$ 3,460,985
Office Equipment	\$ 11,974	\$ 9,913	\$ 9,913
Real Property	\$ 598,744	\$ 598,744	\$ 598,744
Buildings	\$ 29,350	\$ 29,350	\$ 29,350
Improvements	\$ 97,111	\$ 91,436	\$ 37,745
Storage Facility	\$ 4,986	\$ 4,986	\$ 4,986
Accumulated Depreciation	\$ (723,907)	\$ (666,874)	\$ (615,977)

More detailed information about the District's capital assets is presented in Note 4 to the financial statements.

FUND CASH BALANCES

The District's funds are held on deposit with the County of Yuba and with a financial institution. Interest generated by these funds is automatically deposited in the account.

The District's general cash account showed an increase of \$54,043 during fiscal year 2023, a decrease of \$52,118 during fiscal year 2022, and an increase of \$5,016 during fiscal year 2021. The balance of the general cash account at June 30, 2023, June 30, 2022 and June 30, 2021 was \$296,942, \$242,899 and \$ 295,017, respectively.

The District's special revenue cash account showed an increase of \$39,869 during fiscal year 2023, an increase of \$1,728 in mitigation fees and an increase of \$38,141 in Measure K funds. During fiscal year 2022, the account showed an increase of \$353,025, an increase of \$87,523 in mitigation fees and an increase of \$349,450 in Measure K funds. During fiscal year 2021, the account showed a decrease of \$3,633, with all funds being mitigation fees. The balance of this account at June 30, 2023, June 30, 2022 and June 30, 2021 was \$476,842, \$436,973 and \$83,948, respectively.

The balance of funds in financial institutions at June 30, 2023 was \$1,986, June 30, 2022 was \$64,205 and June 30, 2021 was \$25,051. This is a decrease of \$62,219 during fiscal year 2023, an increase of \$39,154 during fiscal year 2022 and an increase of \$19,078 during fiscal year 2021.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The District expects no significant changes in economic factors that would affect revenue in the upcoming year. Property tax revenues have historically remained constant, with no significant increases in previous years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to:

Dobbins-Oregon House Fire Protection District
Attn: Board of Directors
P.O. Box 164
Oregon House, CA 95962

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>GOVERNMENTAL FUND TYPES</u>				
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets:</u>					
Cash in County Investment Pool	\$ 296,942	\$ 476,842	\$ 773,784	\$ -	\$ 773,784
Cash in Banks	1,986	-	1,986	-	1,986
Interest Receivable	3,467	430	3,897	-	3,897
Capital Assets	-	-	-	3,642,426 (a)	3,642,426
Prepaid Expenses	91,702	-	91,702	-	91,702
Total Assets	<u>\$ 394,097</u>	<u>\$ 477,272</u>	<u>\$ 871,369</u>	<u>3,642,426</u>	<u>4,513,795</u>
<u>Liabilities & Fund Balances</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 133	\$ -	\$ 133	-	133
Total Liabilities	<u>133</u>	<u>-</u>	<u>133</u>	<u>-</u>	<u>133</u>
<u>Fund Balances:</u>					
Nonspendable	91,702	-	91,702	(91,702)	-
Restricted	-	477,272	477,272	(477,272)	-
Committed	106,100	-	106,100	(106,100)	-
Unassigned	196,162	-	196,162	(196,162)	-
Total Fund Balances	<u>393,964</u>	<u>477,272</u>	<u>871,236</u>	<u>(871,236)</u>	<u>-</u>
Total Liabilities & Fund Balances	<u>\$ 394,097</u>	<u>\$ 477,272</u>	<u>\$ 871,369</u>		
<u>Net Position:</u>					
Invested in Capital Assets				3,642,426	3,642,426
Restricted				477,272	477,272
Unrestricted				393,964	393,964
Total Net Position				<u>\$ 4,513,662</u>	<u>\$ 4,513,662</u>

(a) Capital assets used in the governmental activities are not financial resources and therefore are not included in the funds.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
STATEMENT OF OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
JUNE 30, 2023

	General Fund	Special Revenue Funds	Total	Adjustments	Statement of Activities
Revenues:					
Current Secured Property Taxes	\$ 51,224	\$ -	\$ 51,224	\$ -	\$ 51,224
Current Unsecured Property Taxes	420	-	420	-	420
Current Supplemental Property Taxes	989	-	989	-	989
Direct Assessments	47,024	-	47,024	-	47,024
Homeowners Property Tax Reduction	117	-	117	-	117
Fire Mitigation	-	662	662	-	662
Measure K	-	145,820	145,820	-	145,820
Interest	6,155	5,178	11,333	-	11,333
Contributions	17,490	-	17,490	-	17,490
Grant Revenue	22,900	-	22,900	-	22,900
Other Revenue	1,303	-	1,303	-	1,303
Total Revenues	147,622	151,660	299,282	-	299,282
Expenditures:					
Current General Governmental:					
Board Expenses	3,035	-	3,035	-	3,035
Uniform	10,008	-	10,008	-	10,008
Volunteer Expenses	12,652	-	12,652	-	12,652
Professional Services	2,400	-	2,400	-	2,400
Training & Education	6,639	-	6,639	-	6,639
Utilities	9,402	-	9,402	-	9,402
Office Expenses	4,614	-	4,614	(2,061) (a)	2,553
Licenses & Fees	556	-	556	-	556
Dues & Publications	430	-	430	-	430
Fuel	4,883	-	4,883	-	4,883
Maintenance - Vehicles	12,292	21,666	33,958	(8,964) (a)	24,994
Maintenance - Radios	326	-	326	-	326
Public Relations	1,141	-	1,141	-	1,141
New Radios	1,655	-	1,655	(1,655) (a)	-
Operating Supplies	34,601	37,072	71,673	(55,747) (a)	15,926
Operating Equipment & Repairs	640	-	640	(640) (a)	-
Miscellaneous	411	-	411	-	411
Site Maintenance	4,390	-	4,390	-	4,390
Capital Equipment Purchases	11,207	53,353	64,560	(64,560) (a)	-
Depreciation	-	-	-	57,033 (b)	57,033
Total Expenditures	121,282	112,091	233,373	(76,594)	156,779
Excess of Revenues over Expenditures	26,340	39,569	65,909	(65,909)	
Change in Fund Balances	26,340	39,569	65,909		
Change in Net Position				142,503	142,503
Fund Balances/Net Position:					
Beginning of the year	367,624	437,703	805,327		4,371,159
End of the year	\$ 393,964	\$ 477,272	\$ 871,236		\$ 4,513,662

(a) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is capitalized as fixed assets.

(b) Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in the governmental funds.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>GOVERNMENTAL FUND TYPES</u>				
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets:</u>					
Cash in County Investment Pool	\$ 242,899	\$ 436,973	\$ 679,872	\$ -	\$ 679,872
Cash in Banks	64,205	-	64,205	-	64,205
Interest Receivable	470	730	1,200	-	1,200
Capital Assets	-	-	-	3,565,832 (a)	3,565,832
Prepaid Expenses	60,367	-	60,367	-	60,367
Total Assets	<u>\$ 367,941</u>	<u>\$ 437,703</u>	<u>\$ 805,644</u>	<u>3,565,832</u>	<u>4,371,476</u>
<u>Liabilities & Fund Balances</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 317	\$ -	\$ 317	-	317
Total Liabilities	<u>317</u>	<u>-</u>	<u>317</u>	<u>-</u>	<u>317</u>
<u>Fund Balances:</u>					
Nonspendable	60,367	-	60,367	(60,367)	-
Restricted	-	437,703	437,703	(437,703)	-
Committed	106,100	-	106,100	(106,100)	-
Unassigned	201,157	-	201,157	(201,157)	-
Total Fund Balances	<u>367,624</u>	<u>437,703</u>	<u>805,327</u>	<u>(805,327)</u>	<u>-</u>
Total Liabilities & Fund Balances	<u>\$ 367,941</u>	<u>\$ 437,703</u>	<u>\$ 805,644</u>		
<u>Net Position:</u>			-		
Invested in Capital Assets				3,565,832	3,565,832
Restricted				437,703	437,703
Unrestricted				367,624	367,624
Total Net Position				<u>\$ 4,371,159</u>	<u>\$ 4,371,159</u>

(a) Capital assets used in the governmental activities are not financial resources and therefore are not included in the funds.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
STATEMENT OF OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
JUNE 30, 2022

	General Fund	Special Revenue Funds	Total	Adjustments	Statement of Activities
Revenues:					
Current Secured Property Taxes	\$ 12,429	\$ -	\$ 12,429	\$ -	\$ 12,429
Current Unsecured Property Taxes	424	-	424	-	424
Property Taxes Prior Unsecured	24	-	24	-	24
Current Supplemental Property Taxes	539	-	539	-	539
Direct Assessments	81,836	-	81,836	-	81,836
Fire Mitigation	-	6,929	6,929	-	6,929
Measure K	-	349,248	349,248	-	349,248
Interest	1,341	1,245	2,586	-	2,586
Contributions	4,814	-	4,814	-	4,814
Fire Auxillary Contributions	64,544	-	64,544	-	64,544
Grant Revenue	10,000	-	10,000	-	10,000
Equipment Rental	15,178	-	15,178	-	15,178
Other Revenue	7,790	-	7,790	-	7,790
Total Revenues	198,919	357,422	556,341	-	556,341
Expenditures:					
Current General Governmental:					
Uniform	36,668	-	36,668	-	36,668
Volunteer Expenses	7,727	-	7,727	-	7,727
Professional Services	4,800	-	4,800	-	4,800
Training & Education	4,017	-	4,017	-	4,017
Utilities	6,766	-	6,766	-	6,766
Office Expenses	5,251	-	5,251	(2,095) (a)	3,156
Licenses & Fees	350	-	350	-	350
Dues & Publications	2,979	-	2,979	-	2,979
Fuel	3,177	-	3,177	-	3,177
Maintenance - Vehicles	17,905	-	17,905	-	17,905
Maintenance - Radios	861	-	861	-	861
Operating Supplies	12,554	2,500	15,054	(2,500) (a)	12,554
Operating Equipment & Repairs	4,092	-	4,092	(3,476) (a)	616
Miscellaneous	77	1,315	1,392	(1,315)	77
Site Maintenance	53,887	-	53,887	(53,041)	846
Capital Equipment Purchases	28,826	-	28,826	(28,826) (a)	-
Depreciation	-	-	-	50,897 (b)	50,897
Total Expenditures	189,937	3,815	193,752	(40,356)	153,396
Excess of Revenues over Expenditures	8,982	353,607	362,589	(362,589)	-
Change in Fund Balances	8,982	353,607	362,589		-
Change in Net Position				402,945	402,945
Fund Balances/Net Position:					
Beginning of the year	358,642	84,096	442,738		3,968,214
End of the year	\$ 367,624	\$ 437,703	\$ 805,327		\$ 4,371,159

(a) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is capitalized as fixed assets.

(b) Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not reported as expenditures in the governmental funds.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>GOVERNMENTAL FUND TYPES</u>				
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets:</u>					
Cash in County Investment Pool	\$ 295,017	\$ 83,948	\$ 378,965	\$ -	\$ 378,965
Cash in Banks	25,051	-	25,051	-	25,051
Interest Receivable	508	148	656	-	656
Capital Assets	-	-	-	3,525,476 (a)	3,525,476
Prepaid Expenses	38,444	-	38,444	-	38,444
Total Assets	<u>\$ 359,020</u>	<u>\$ 84,096</u>	<u>\$ 443,116</u>	<u>3,525,476</u>	<u>3,968,592</u>
<u>Liabilities & Fund Balances</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 378	\$ -	\$ 378	-	378
Total Liabilities	<u>378</u>	<u>-</u>	<u>378</u>	<u>-</u>	<u>378</u>
<u>Fund Balances:</u>					
Nonspendable	38,444	-	38,444	(38,444)	-
Restricted	-	84,096	84,096	(84,096)	-
Committed	106,100	-	106,100	(106,100)	-
Unassigned	214,098	-	214,098	(214,098)	-
Total Fund Balances	<u>358,642</u>	<u>84,096</u>	<u>442,738</u>	<u>(442,738)</u>	<u>-</u>
Total Liabilities & Fund Balances	<u>\$ 359,020</u>	<u>\$ 84,096</u>	<u>\$ 443,116</u>		
<u>Net Position:</u>					
Invested in Capital Assets				3,525,476	3,525,476
Restricted				84,096	84,096
Unrestricted				358,642	358,642
Total Net Position				<u>\$ 3,968,214</u>	<u>\$ 3,968,214</u>

(a) Capital assets used in the governmental activities are not financial resources and therefore are not included in the funds.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
STATEMENT OF OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
JUNE 30, 2021

	General Fund	Special Revenue Fund	Total	Adjustments	Statement of Activities
Revenues:					
Current Secured Property Taxes	\$ 5,906	\$ -	\$ 5,906	\$ -	\$ 5,906
Current Unsecured Property Taxes	6,365	-	6,365	-	6,365
Property Taxes Prior Unsecured	9	-	9	-	9
Current Supplemental Property Taxes	451	-	451	-	451
Direct Assessments	79,953	-	79,953	-	79,953
Homeowners Property Tax Reduction	140	-	140	-	140
Fire Mitigation	-	6,298	6,298	-	6,298
Interest	2,383	1,221	3,604	-	3,604
Contributions	1,500	-	1,500	-	1,500
Grant Revenue	12,500	-	12,500	-	12,500
Equipment Rental	13,245	-	13,245	-	13,245
Gain/Loss on Sale of Asset	5,000	-	5,000	-	5,000
Total Revenues	127,452	7,519	134,971	-	134,971
Expenditures:					
Current General Governmental:					
Workers Compensation	1,487	-	1,487	-	1,487
Volunteer Expenses	12,833	-	12,833	-	12,833
Professional Services	5,200	-	5,200	-	5,200
Training & Education	4,134	-	4,134	-	4,134
Utilities	9,935	-	9,935	-	9,935
Insurance	1,380	-	1,380	-	1,380
Office Expenses	7,702	-	7,702	(5,065) (a)	2,637
Licenses & Fees	379	-	379	-	379
Dues & Publications	1,040	-	1,040	-	1,040
Fuel	1,620	-	1,620	-	1,620
Maintenance - Vehicles	1,361	-	1,361	-	1,361
Maintenance - Radios	402	-	402	-	402
New Radios	1,271	-	1,271	(1,271) (a)	-
Operating Supplies	17,461	-	17,461	(1,893) (a)	15,568
Miscellaneous	220	-	220	-	220
Site Maintenance	300	-	300	-	300
Capital Equipment Purchases	-	11,002	11,002	(11,002) (a)	-
Depreciation	-	-	-	53,314 (b)	53,314
Total Expenditures	66,725	11,002	77,727	34,083	111,810
Excess of Revenues over Expenditures	60,727	(3,483)	57,244	(57,244)	-
Other Financing Sources (Uses)					
Transfers In	486	-	486	-	-
Transfers Out	-	(486)	(486)	-	-
Total Other Financing Sources (Uses)	486	(486)	-	-	-
Change in Fund Balances	61,213	(3,969)	57,244	(57,244)	-
Change in Net Position				23,161	23,161
Fund Balances/Net Position:					
Beginning of the year	297,429	88,065	385,494		3,945,053
End of the year	\$ 358,642	\$ 84,096	\$ 442,738		\$ 3,968,214

(a) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is capitalized as fixed assets.

(b) Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore are not

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Dobbins-Oregon House Fire Protection District was organized in 1986 as a special district in Yuba County. The District is located in the community of Oregon House, California and provides fire fighting and emergency services for the residents of Dobbins and Oregon House and all parcels within the District's boundaries. All persons serving the District serve on a volunteer basis, with a five-member governing Board of Directors elected every four years. No Board members receive compensation for serving on the Board although they may receive reimbursement for expenses incurred on behalf of the District.

Basis of Presentation and Accounting

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities and changes in net position) report information on the primary government (District) as a whole.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within sixty days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

Governmental Funds

Governmental funds are those through which most governmental functions typically are transacted. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. Governmental activities consisted of the following major funds:

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Governmental Funds - continued

General Fund – The general fund is the main operating fund of the District. Fire and emergency operations and administrative support are the focus of the activity in this fund. Revenues from special taxes assessed under Measure W for fire and emergency services are also included in the General Fund.

Special Revenue Fund – The special revenue fund is used to account for mitigation fees collected by the County of Yuba from building permits as allowed by California Law AB1600 for the purpose of offsetting increased capital costs due to development.

Fund Balances

The Government Accounting Standards Board (GASB) has issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories as noted below.

- **Nonspendable –**

This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

- Assets that will never convert to cash, such as prepaid items and inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or
- Resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

At June 30, 2023, June 30, 2022 and June 30, 2021, the District has a nonspendable fund balance of \$91,702, \$60,307 and \$38,444, respectively.

- **Restricted –**

This category includes resources that are subject to constraints that are externally enforceable legal restrictions. Examples include:

- Funding from the state, federal entities, or foundations that are legally restricted to specific uses. For example, funds advanced by a federal entity under specific agreements for services, or matching funds for specific initiatives.
- Funds legally restricted by county, state, or federal legislature, or a government's charter or constitution.
- Amounts collected from non-spendable items, such as the long term portion of loan outstanding, if those amounts are also subject to legal constraints.
- Funding that has been designated for legally enforceable contracts but not yet spent.

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fund Balances - continued

At June 30, 2023, June 30, 2022 and June 30, 2021, the District has a restricted fund balance of \$477,272, \$437,703 and \$84,096, respectively.

- **Committed –**

Two criteria determine the District’s fund balance:

1. Use of funds is constrained by limits imposed by the government’s highest level of decision making. The highest level of decision making for the District would be the Board of Directors.
2. Removal or modification of use of funds can be accomplished only by formal action of the authority (i.e., Board of Directors) that established the constraints.

Both commitments and modifications or removal must occur prior to the end of reporting period; that is, the fiscal year being reported upon.

- **Assigned –**

The assigned portion of the fund balance reflects the District’s intended use of resources, which is established either by the Board of Directors, a body created by the Board, such as a finance committee, or an official designated by the Board. The “assigned” component is similar to the “committed” component, with two essential differences, shown in the following table:

Key Differences Between Committed and Assigned Fund Balance		
	Committed	Assigned
A decision to use funds for a specific purpose requires action of the Board of Directors	Yes	No
Formal action of the Board of Directors is necessary to impose, remove or modify this constraint and formal action has taken place before end of reporting period	Yes	No

Another key difference is that the purpose of the assignment must be narrower than the fund itself. Resources that fit into this category include:

- Appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year’s budget.
- Resources assigned to a specific program or project or organization for which the District has approved a plan or budget
- Resources approved by the District for a long range financial plan where formal approval is not required to modify the amount.

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fund Balances – continued

- **Unassigned –**

This category includes the fund balance that cannot be classified into any of the other categories.

At June 30, 2023, June 30, 2022 and June 30, 2021, the District has an unassigned fund balance of \$196,162, \$201,157 and \$214,098, respectively.

If situations arise where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned amounts and then unassigned amounts.

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Invested in Capital Assets, Net of Related Debt: This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowing attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Position: This category represents the net position of the District which is restricted by external sources such as banks or by law. When assets are required to be retained in perpetuity, the non-expendable portion of net position is recorded separately from the expendable portion of net position.

Unrestricted Net Position: This category represents the net position of the District which is not restricted for any project or other purpose.

If situations arise where there is a possibility of assigning an expense into more than one category, the restricted amount will be reduced first, followed by unrestricted amounts.

Budget

The Board of Directors provides for one budget for the District's governmental activities, including the general and special revenue funds, for the fiscal year in accordance with Chapter 7 of the Fire Protection District Law of 1987 as contained in the Health & Safety Code Sections 13890 and 13895, inclusive. The Board prepares a preliminary budget by June 30 and adopts a final budget by October 1. Supplemental appropriations are adopted throughout the year as necessary.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fixed Assets

Purchases of fixed assets are recorded among expenditures on the fund financial statements. The District has not retained a fixed asset listing at historical cost for fixed assets purchased prior to June 30, 2009. Therefore, the District has recorded these fixed assets on the government-wide financial statements at estimated replacement value without related depreciation. Capital assets acquired after June 30, 2009 are recorded at historical cost and depreciated over their estimated useful lives, ranging from 7 years for equipment to 20 years for building improvements. The District does not possess any infrastructure assets.

NOTE 2 – SPECIAL TAX COLLECTIONS

Taxes are levied on November 1st of the fiscal year and can be paid in two equal installments. The first and second installments are due November 1st and February 1st, respectively, and are considered delinquent if not paid before the close of business on December 10th and April 10th, respectively. After June 30th, delinquent taxes are in tax default and a property lien attaches to the secured property the following fiscal year on March 1st. Tax default property can be sold after five years.

NOTE 3 – CREDIT RISK, CARRYING VALUE AND MARKET VALUE OF INVESTMENTS

Most cash at June 30, 2023, June 30, 2022 and June 30, 2021 is pooled for investment purposes and held by Yuba County. Interest is apportioned quarterly to the District based on the average daily balances on deposit with the County. The Yuba County Treasury is an external investment pool for the District and the District is considered an involuntary participant. The District does not own any specific identifiable investments in the pool.

The investments made by the Treasurer are regulated by Article 6 Section 27131 of the California Government Code and by the County's investment policy. Investments are monitored annually by the Treasury Oversight Committee established by the County and by the Board of Supervisors.

State law and the County's investment policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P1 by Moody's Investors Services. State law and the County's investment policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Services. Information regarding categorization of cash and investments held in the Yuba County Treasury can be found in the County of Yuba's financial statements.

The carrying amount and fair value of pooled investments as of June 30, 2023, June 30, 2022 and June 30, 2021 are as follows:

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 3 – CREDIT RISK, CARRYING VALUE AND MARKET VALUE OF INVESTMENTS - continued

June 30, 2023

	Carrying Amount	Fair Value	Difference
Pooled Investments:			
Yuba County	\$ 773,784	\$ 773,784	\$ -

June 30, 2022

	Carrying Amount	Fair Value	Difference
Pooled Investments:			
Yuba County	\$ 679,872	\$ 679,872	\$ -

June 30, 2021

	Carrying Amount	Fair Value	Difference
Pooled Investments:			
Yuba County	\$ 378,965	\$ 378,965	\$ -

The difference between the carrying value and the fair value of cash and investments in the District's financial statements was immaterial to the financial statements as a whole, and an adjustment to fair value was not needed for GASB 31 compliance.

Credit Risk

Financial instruments which potentially subject the District to concentrations of credit risk, as defined by FASB Statement of Financial Accounting Standards No. 105, consist principally of cash accounts. The District places its temporary cash with creditworthy, high-quality financial institutions. At June 30, 2023, June 30, 2022 and June 30, 2021, the District had no funds in excess of Federal Deposit Insurance Corporation (FDIC) insured limits. The District has not experienced any losses in these accounts.

NOTE 4 – FIXED ASSETS

The following is a summary of changes in fixed assets of the District at June 30, 2023:

<u>Description</u>	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Fire Equipment	\$ 3,498,278	\$ 125,891	\$ -	\$ 3,624,169
Office Equipment	9,914	2,061	-	11,975
Real Property	598,744	-	-	598,744
Improvements	91,436	5,675	-	97,111
Buildings	34,336	-	-	34,336
Total Capital Assets	4,232,708	133,627	-	4,366,335
Less:				
Accumulated Depreciation	(666,876)	(57,033)	-	(723,909)
Total Capital Assets, net of Accumulated Depreciation	\$ 3,565,832	\$ 76,594	\$ -	\$ 3,642,426

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023, 2022 AND 2021

NOTE 4 – FIXED ASSETS - continued

The following is a summary of changes in fixed assets of the District at June 30, 2022:

<u>Description</u>	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022
Fire Equipment	\$ 3,460,986	\$ 37,292	\$ -	\$ 3,498,278
Office Equipment	9,914	-	-	9,914
Real Property	598,744	-	-	598,744
Improvements	37,475	53,961	-	91,436
Buildings	34,336	-	-	34,336
Total Capital Assets	4,141,455	91,253	-	4,232,708
Less:				
Accumulated Depreciation	(615,979)	(50,897)	-	(666,876)
Total Capital Assets, net of Accumulated Depreciation	\$ 3,525,476	\$ 40,356	\$ -	\$ 3,565,832

The following is a summary of changes in fixed assets of the District at June 30, 2021:

<u>Description</u>	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Fire Equipment	\$ 3,449,124	\$ 16,862	\$ (5,000)	\$ 3,460,986
Office Equipment	7,545	2,369	-	9,914
Real Property	598,744	-	-	598,744
Improvements	37,475	-	-	37,475
Buildings	34,336	-	-	34,336
Total Capital Assets	4,127,224	19,231	(5,000)	4,141,455
Less:				
Accumulated Depreciation	(567,665)	(48,314)	-	(615,979)
Total Capital Assets, net of Accumulated Depreciation	\$ 3,559,559	(\$ 29,083)	\$ (5,000)	\$ 3,525,476

Depreciation expense for the year ended June 30, 2023, June 30, 2022 and June 30, 2021 was \$57,033, \$50,897 and \$53,314, respectively.

NOTE 5 –SUBSEQUENT EVENTS

Events subsequent to June 30, 2023 have been evaluated through June 9, 2025, the date at which the District's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date.

REQUIRED SUPPLEMENTARY INFORMATION

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL AND SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Original and Final Budget	Actual	Variance (Unfavorable)
Revenues			
Property Taxes & Assessments	\$ 90,900	\$ 99,774	8,874
Fire Mitigation	5,000	662	(4,338)
Interest	2,300	11,333	9,033
Contributions	3,000	40,390	37,390
Insurance Dividend	350	266	(84)
Measure K Funds	365,913	145,820	(220,093)
Other Revenue	-	1,037	1,037
Total Revenues	467,463	299,282	(168,181)
Expenditures			
Uniforms	20,000	10,008	9,992
Volunteer Expenses	16,000	12,652	3,348
Professional Services	5,000	2,400	2,600
Training & Education	7,500	6,639	861
Utilities	6,500	9,402	(2,902)
Maintenance - Site	1,000	4,390	(3,390)
Insurance	15,200	-	15,200
Workers Compensation	10,000	3,035	6,965
Office Expenses	5,000	4,614	386
Licenses & Fees	500	556	(56)
Dues and Publications	2,500	430	2,070
Maintenance - Vehicles	15,000	33,958	(18,958)
Fuel	12,000	4,883	7,117
Maintenance - Radios	5,000	326	4,674
Public Relations	1,000	1,141	(141)
New Radios	-	1,655	(1,655)
Board Expenses	500	-	500
Admin Training	500	-	500
Operating Supplies	22,000	71,673	(49,673)
Operating Equipment & Repairs	37,363	640	36,723
Building Improvements	1,500	-	1,500
Equipment Reserve	283,400	411	282,989
Capital Equipment Purchases	-	64,560	(64,560)
Total Expenditures	467,463	233,373	234,090
Excess of Revenues Over (Under) Expenditures	\$ -	\$ 65,909	\$ 65,909

There were no differences to reconcile the budget basis financial statements and the GAAP basis financial statements, therefore no reconciliation is shown.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL AND SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Original and Final Budget	Actual	Variance (Unfavorable)
Revenues			
Property Taxes & Assessments	\$ 90,680	\$ 95,252	4,572
Fire Mitigation	5,000	6,929	1,929
Interest	2,300	2,586	286
Contributions	66,040	79,358	13,318
Equipment Rental	-	15,178	15,178
Insurance Dividend	350	266	(84)
Measure K Funds	-	349,248	349,248
Other Revenue	-	7,524	7,524
Total Revenues	<u>164,370</u>	<u>556,341</u>	<u>391,971</u>
Expenditures			
Uniforms	5,000	36,668	(31,668)
Volunteer Expenses	10,500	7,727	2,773
Professional Services	4,000	4,800	(800)
Training & Education	5,000	4,017	983
Utilities	6,500	6,766	(266)
Maintenance - Site	2,000	53,887	(51,887)
Insurance	15,200	-	15,200
Workers Compensation	6,000	-	6,000
Office Expenses	6,400	5,251	1,149
Licenses & Fees	-	350	(350)
Dues and Publications	2,000	2,979	(979)
Maintenance - Vehicles	12,000	17,905	(5,905)
Fuel	8,000	3,177	4,823
Maintenance - Radios	3,300	861	2,439
Public Relations	1,000	-	1,000
Board Expenses	500	-	500
Admin Training	500	-	500
Operating Supplies	16,000	15,054	946
Operating Equipment & Repairs	-	4,092	(4,092)
Building Improvements	2,500	-	2,500
Equipment Reserve	4,930	1,392	3,538
Capital Equipment Purchases	-	28,826	(28,826)
Total Expenditures	<u>111,330</u>	<u>193,752</u>	<u>(82,422)</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 53,040</u>	<u>\$ 362,589</u>	<u>\$ 309,549</u>

There were no differences to reconcile the budget basis financial statements and the GAAP basis financial statements, therefore no reconciliation is shown.

See accompanying notes

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL AND SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Original and Final Budget	Actual	Variance (Unfavorable)
Revenues			
Property Taxes & Assessments	\$ 89,107	\$ 92,824	3,717
Fire Mitigation	5,000	6,298	1,298
Interest	2,300	3,604	1,304
Contributions	3,000	14,000	11,000
Equipment Rental	-	13,245	13,245
Gain/Loss on Sale of Asset	-	5,000	5,000
Total Revenues	<u>99,407</u>	<u>134,971</u>	<u>35,564</u>
Expenditures			
Uniforms	5,000	-	5,000
Volunteer Expenses	9,000	12,833	(3,833)
Professional Services	4,000	5,200	(1,200)
Training & Education	5,000	4,134	866
Utilities	6,500	9,935	(3,435)
Maintenance - Site	2,000	-	2,000
Insurance	14,000	1,380	12,620
Workers Compensation	6,000	1,487	4,513
Office Expenses	6,000	7,702	(1,702)
Licenses & Fees	-	379	(379)
Dues and Publications	-	1,040	(1,040)
Maintenance - Vehicles	10,000	1,361	8,639
Fuel	6,000	1,620	4,380
Maintenance - Radios	3,300	402	2,898
New Radios	-	1,271	(1,271)
Public Relations	1,000	-	1,000
Board Expenses	500	300	200
Admin Training	500	-	500
Operating Supplies	16,000	17,461	(1,461)
Operating Equipment & Repairs	-	-	-
Building Improvements	2,500	-	2,500
Equipment Reserve	2,107	220	1,887
Capital Equipment Purchases	-	11,002	(11,002)
Total Expenditures	<u>99,407</u>	<u>77,727</u>	<u>21,680</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 57,244</u>	<u>\$ 57,244</u>

There were no differences to reconcile the budget basis financial statements and the GAAP basis financial statements, therefore no reconciliation is shown.

See accompanying notes

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

Communication of Significant Deficiencies and Material Weaknesses

To the Board of Directors
Dobbins-Oregon House Fire Protection District
Oregon House, California

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Dobbins-Oregon House Fire Protection District (the District) as of and for the year ended June 30, 2023, 2022 and 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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

2021-2023-001 Reliance upon Auditor for Generally Accepted Accounting Principles **(Uncorrected from previous year)**

Condition: Management relies on the auditor to recommend footnote disclosures for the financial statements, and to format the financial information into the Government Accounting Standards Board Statement No. 34 reporting format.

Criteria: Auditing standards state that the auditor may not be part of the Organization's internal control system. Someone from within the District should be responsible for preparing full-disclosure financial statements in conformity with generally accepted accounting principles.

Cause: The District does not contract their external certified public accountant to prepare financial statements in conformity with generally accepted accounting principles prior to the annual audit.

Effect: District must rely on auditor to draft financial statements, including footnote disclosures, for the annual audit.

Recommendation: We recommend that, if it becomes necessary for the District to issue financial statements to third party users prior to the annual audit, the District consider the cost benefit of contracting their external accountant to compile their full-disclosure financial statements in accordance with generally accepted accounting principles.

Response: The District has determined that the benefit does not exceed the cost of having its financial statements compiled by their external accountant prior to the annual audit. The District will continue to rely on the auditor to prepare the footnote disclosures and format the financial information as part of the audit process. The District understands that without professional assistance it might release financial statements which would not be in conformity with generally accepted accounting principles and will seek such assistance should it need to issue financial statements to a third party prior to the audit of those financial statements.

This communication is intended solely for the information and use of management Board of Directors, and others within Dobbins-Oregon House Fire Protection District, and is not intended to be, and should not be, used by anyone other than these specified parties.


Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California
June 9, 2025

P.O. Box 160
Lincoln, CA 95648
Office (916) 434-1662
Fax (916) 434-1090

June 9, 2025

To the Board of Directors of
Dobbins-Oregon House Fire Protection District
Oregon House, California

Dear Ladies and Gentlemen,

In planning and performing our audit of the financial statements of Dobbins-Oregon House Fire Protection District (the District), as of and for the year ended June 30, 2023, 2022 and 2021, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. However, during our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the District's internal control in our report dated June 9, 2025. This letter does not affect our report dated June 9, 2025, on the financial statements of the District.

- **Capitalization policy:**

We recommend creating a capitalization policy that specifies when purchases of long-lived assets should be capitalized and when such purchases should be expensed. The policy should provide a minimum dollar cost over which items should be capitalized as well as a general description of the types of items that will be capitalized.

- **Fixed asset inventory:**

We recommend compiling an updated listing of fixed assets currently in use. The listing should include a description of each asset, when it was purchased or received, and its purchase price or estimated value upon receipt.

Currently, the fixed assets on the District's books consist of (1) assets acquired prior to June 30, 2009 which were recorded at estimated replacement value and were not depreciated and (2) additions and improvements acquired after this date which have been capitalized and depreciated appropriately. Because estimated replacement value is a departure from generally accepted accounting principles, the annual auditor's opinions have been qualified to account for the departure.

Feel free to contact us if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jensen Smith". The signature is written in a cursive, flowing style with a large initial "J" and "S".

Jensen Smith
Certified Public Accountants, Inc.
Lincoln, California

Attachment B

DOBBINS OREGON HOUSE FIRE PROTECTION DISTRICT ORDINANCE NO. 2013-01

AN ORDINANCE ESTABLISHING A BENEFIT ASSESSMENT AND A UNIFORM SCHEDULE OF RATES TO FINANCE FIRE SUPPRESSION, PREVENTION SERVICES, AND EMERGENCY MEDICAL TREATMENT IN THE DOBBINS AND OREGON HOUSE AREAS OF YUBA COUNTY.

SECTION 1

Authorization: This Ordinance and the benefit assessment authorized herein is adopted pursuant to Article 3 of the Governmental Code commencing with Sections 50078 et seq.

SECTION 2

Purpose of Benefit Assessment: The express purpose for which this benefit assessment is being levied is to establish a stable source of funds to obtain, furnish, operate and maintain fire suppression equipment and services, and emergency medical services, or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether or not fire suppression services are actually used.

SECTION 3

Repeal of Ordinance 1986-01 and Amendments: This ordinance will repeal and replace, in its entirety, Ordinance 1986-01 and all associated amendments to that ordinance.

SECTION 4

Limitation on Use of Funds: Any funds collected as a result of this Ordinance shall be expended only for fire suppression, services, equipment, emergency medical services, and facilities within the boundaries of Dobbins-Oregon House Fire Protection District or as necessary to fulfill recognized mutual and automatic aid agreements authorized by the Board. Any unexpended funds remaining at the end of the fiscal year shall be carried over for the same purpose in the next fiscal year.

SECTION 5

Definitions: For the purpose of this Ordinance, the following terms are defined as follows:

- A. "Local Governmental Body" shall mean the Board of Directors, specified in Government Code Section 50078
- B. "Assessment" shall mean the benefit assessment authorized by and imposed pursuant to this Ordinance.
- C. "Parcel of Real Property" means a separate parcel of real property having a separate assessor's parcel number shown on the local secured tax rolls of Yuba County, or an assessment of a structural property on the unsecured tax rolls of Yuba County or an assessment made by the State Board of Equalization.

SECTION 6

Levy: A benefit assessment to raise revenue to fund operations of the Dobbins Oregon House Fire Protection District and provide fire suppression, emergency medical services, equipment and facilities is hereby levied upon real property within the boundaries of the District.

SECTION 7

Units of Benefit: Units of benefit will be assigned to each parcel of real property based upon the use of the property and the risk classification of the structures or of other improvements thereon. The assessment will be directly related to the potential benefit that might be received. The records of the Yuba County Assessor will be used to determine the use of the property and improvements that exist. Should there be a conflict between the Assessor's records and information gathered by the governing body, the governing body's determination shall prevail. The Assessor will be notified of this decision and the Auditor will be provided with an assessment based on the governing body's decision. The information will be reviewed annually by the Board and units of benefit revised when necessary.

SECTION 8

Dollar Value: The maximum dollar value assigned shall not exceed \$12.50 per unit of benefit. This maximum value may be increased only when approved by two-thirds of the voters in a district-wide election.

SECTION 9

Assessment Rate Schedule: Parcels of real property will be assessed using existing "Use Codes" appearing on the Yuba County secured tax rolls. Benefit Units will be assigned to each code number and published in a Dobbins/Oregon House Fire Protection District Resolution.

SECTION 10

Exemptions: Parcels of property classified in the 900 series, "Use Code" as non-taxable, except 910, 911, 999 and parcels classified in Use Code 376 as Timber Preserve Zone will not be assessed under the provisions of this Ordinance; except that any of these parcels leased or otherwise occupied for a different purpose than coded shall be assessed according to their actual use.

SECTION 11

Computation of Assessment Amount: The assessment on each parcel shall be determined by multiplying the Dollar Value per unit of benefit by the number of Units of Benefit indicated by the Use Code on the parcel.

SECTION 12

Collection: The assessment on each parcel within the District shall be billed and collected by Yuba County on behalf of the District in the same manner as property taxes and with the same provisions as to due dates, penalties, interest, liens, corrections, refunds, etc. Each assessment shall constitute a lien upon the property and the non-payment of the assessment shall be subject to the same penalties accruing to the non-payment of property taxes in accordance with Revenue and Taxation Code 2187.

SECTION 13

Corrections, cancellations and refunds: On order of the local governmental body, the assessment may be corrected on any particular parcel of real property. A copy of the local governmental body minutes shall be delivered to the Yuba County Auditor and to the Yuba County Tax Collector.

SECTION 14

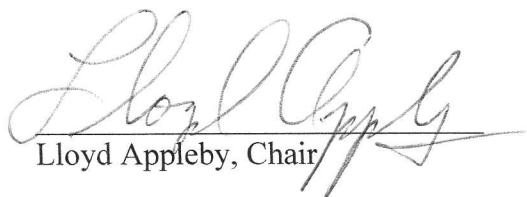
Appeals: All appeals shall be in writing to the local governmental body of the Dobbins-Oregon House Fire Protection District. The appeal must contain the owner's name, mailing address, location of parcel, parcel number, and all pertinent facts and details relating to the appeal. A hearing date will be scheduled by the local governmental body as soon as reasonably possible and a Notice of Hearing mailed to the owner. The burden of proof of the appeal rests with the owner. Results of the hearing will be mailed to owner within (30) days.

SECTION 15

Limited Amendment: If any section of this Ordinance or portion thereof is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by the District's Board by a majority vote to conform to the judgment of such court, provided such amendment is consistent with the purpose and intent of this Ordinance. Provisions of this Ordinance relating to procedures only may be amended by Ordinance.

SECTION 16

Severability Clause: If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The people of the District hereby declare that they would have adopted the Ordinance and each section despite the fact that any one or more section, subsections, phrases or clauses be declared invalid.


Lloyd Appleby, Chair

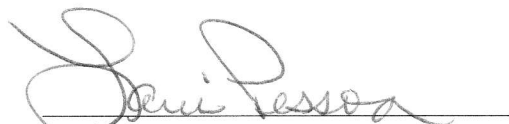
I, the undersigned Secretary of the Dobbins-Oregon House Fire Protection District, hereby certify that the foregoing is a full, true and correct copy of a ordinance adopted by the Board of Directors of the Dobbins-Oregon House Fire Protection District at a meeting thereof on the 25th day of April, 2013 by the following vote of the members thereof:

AYES: Lloyd Appleby Pete Hammondre
John Norris
mike hee

NOES: 

ABSENT: 





Lani Pessoa
Secretary of the Governing Board
Dobbins-Oregon House Fire Protection District

Seal

Attachment C

Development Impact Fee Study Fire Protection Facilities

Dobbins-Oregon House Fire Protection District

December 2008

Prepared By:

Capitol Public Finance Group, LLC
1900 Point West Way, Suite 273
Sacramento, CA 95815
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Table of Contents

SECTION 1: EXECUTIVE SUMMARY	1	
SECTION 2: METHODOLOGY FOR IMPACT FEE STUDY	221	~~—~~
FACILITY STANDARDS METHODOLOGY	221	~~—~~
SECTION 3: THE MITIGATION FEE ACT	551	~~—~~
PURPOSE OF THE FEE	551	~~—~~
USE OF THE FEE	551	~~—~~
BENEFIT RELATIONSHIP	661	~~—~~
BURDEN RELATIONSHIP	661	~~—~~
PROPORTIONALITY	661	~~—~~
OTHER REQUIREMENTS OF AB 1600	661	~~—~~
SECTION 4: DISTRICT DEMOGRAPHIC DATA	881	~~—~~
HISTORY	881	~~—~~
LOCATION	881	~~—~~
VEHICLES AND CAPITAL EQUIPMENT	991	~~—~~
OTHER DISTRICT INFORMATION	991	~~—~~
SECTION 5: CURRENT FEES	10101	~~—~~
SECTION 6: DISTRICT GROWTH	12121	~~—~~
SECTION 7: FACILITY STANDARDS	14141	~~—~~
LAND	14141	~~—~~
BUILDINGS	14141	~~—~~
VEHICLES AND CAPITAL EQUIPMENT	15151	~~—~~
SECTION 8: DEVELOPMENT IMPACT FEE CALCULATION	16161	~~—~~
SECTION 9: ASSESSING THE FEE	20201	~~—~~
SECTION 10: IMPLEMENTATION	21211	~~—~~
DISTRICT BOARD APPROVAL	21211	~~—~~
COUNTY BOARD OF SUPERVISORS APPROVAL	21211	~~—~~
FEE ACCOUNTING	21211	~~—~~
USE OF THE FEE	21211	~~—~~
INFLATION ADJUSTMENT	22221	~~—~~
REPORTING REQUIREMENTS	22221	~~—~~
APPENDIX A: RESOLUTION RECOMMENDING THE ADOPTION OF THE STUDY	23231	~~—~~

Section 1: Executive Summary

This study is intended to update the development impact fee imposed by the [Dobbins-Oregon House Fire Protection District](#) (the "District"). This report summarizes an analysis of the need for fire facilities and equipment to accommodate new development within the District's boundaries and documents a reasonable relationship between new development, the fee, and the facilities and capital equipment to be funded.

[The County of Yuba](#) (the "County") has experienced significant growth and plans are in place that allow for significant additional development throughout the County. As a consequence, local public works face the challenge of providing service to an expanding customer base, while having limited resources for upgrading the infrastructure necessary to accommodate increased demand that results from such development. Like other public works agencies, the District too faces the challenge of providing fire and emergency response to an expanding protection base. A major revenue available to the District is its fire impact fee program. The impact fees collected as a result of new construction provides a major funding source for the construction of fire facilities and purchase of vehicles and equipment, necessary for this purpose.

This report updates the development impact fee based on the current values of all fire equipment and facilities necessary to protect current residents at current levels. This fee is translated in a per square foot cost that is imposed on any new construction which may occur. Impact fees paid will allow for the District to provide all necessary facilities, vehicles, and equipment necessary to maintain current service levels. All data contained in this report was obtained from the District, and various Yuba County Departments, including the Community Development and Assessor's offices.

This report supports the adoption of a development impact fee for fire facilities of \$0.80 per square foot of residential and "Light Load" commercial construction, \$1.60 per square foot of "Moderate Load" commercial and industrial construction, and \$2.40 per square foot of "Heavy Load" commercial and industrial construction. A 50% reduction in the fee will be applied to new construction with installed sprinkler systems. These fees are in compliance with the Mitigation Fee Act (California Government Code Section 66000 et. seq.), and this report substantiates the findings required by the Act.

Upon the submittal of this report to the District, it is incumbent upon the Board of [Directors of the District](#) (the "District Board"), assisted by staff, to review and evaluate the report for accuracy and agreement with the conclusions presented. Once the [District Board](#) is satisfied that the legislative requirements of Government Code section 66000 et. seq. are met and the fee adjustment recommendations are valid, the [District Board shall submit a recommendation regarding the fee adjustments to the Yuba County Board of Supervisors](#) (the "County Board") for enactment.

After accepting and considering public input, the County Board shall vote to approve findings and a resolution to set the appropriate fees. If accepted, the fees would be imposed pursuant to the County's development "police powers" under Article XI, section 7, of the California Constitution.

Section 2: Methodology for Impact Fee Study

Development impact fees are calculated to fund the cost of facilities that are the result of growth due to new development. The District is required to accommodate this growth and therefore needs to determine at what rate the fee should be assessed. There are four basic steps followed in the calculation of the development impact fee, these include:

1. Identify all dwellings within the District;
2. Identify the total protection area of dwellings in terms of square footage;
3. Determine the amount and cost of facilities required to accommodate new development based on facility standards and growth projections (based on value of existing protection facilities);
4. Calculate the development impact fee by allocating the total cost of facilities per unit of development (on a square foot basis).

Facility Standards Methodology

One important issue in development impact fee studies is the identification of facility standards. Facility standards determine new development's total need for new facilities and each development unit's fair share of those needs. Standards also ensure that new development does not fund deficiencies associated with existing development.

The types of standards that may be used in a development impact fee study include:

- Demand Standards – determine the amount of facilities required to accommodate growth, for example fire response per thousand new residents.
- Cost Standards – determine the cost per unit of demand based on the estimated cost of facilities, for example cost to provide fire services per capita.
- Design Standards – determine how a facility should be designed to meet expected demand, for example the size of the new fire stations needed.

The facilities needs identified in this study are based on Demand Standards. The District will determine the size and location of new fire stations, vehicles, and equipment necessary to ensure they will be sufficient to accommodate the personnel needed to serve the amount of new development anticipated.

The most commonly accepted approaches to determining a facility standard are described below.

- The Existing Inventory Method – uses a facility standard based on the ratio of existing facilities to the existing service population. Under this approach new development funds the expansion of facilities at the same standard currently serving existing development. By definition the existing inventory method results

in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Only the initial facilities to be funded with fees are identified in the fee study, should they be known given projected development. Future facilities to serve growth are identified through an annual capital improvement plan and budget process.

- The Master Plan or System Method – calculates the standard based on the ratio of all existing plus planned facilities to total future demand (existing and new development). This method is used when (1) the local agency anticipates increasing its facility standard above the existing inventory standard discussed above, and (2) planned facilities are part of a system that benefit both existing and new development. Using a facility standard that is higher than the existing inventory standard creates a deficiency for existing development. The jurisdiction must secure non-fee funding for that portion of planned facilities required to correct the deficiency.
- The Planned Facilities Method – calculates the standard solely based on the ratio of planned facilities to the increase in demand associated with new development. This method is appropriate when planned facilities only benefit new development, such as a new fire station in a previously undeveloped area. This method also may be used when there is excess capacity in existing facilities that can accommodate new development. In that case new development can fund facilities at a standard lower than the existing inventory standard and still provide an acceptable level of facilities.

This study uses the Existing Inventory Method to determine facility standards. Through use of the Existing Inventory Method, new construction will fund the purchase of facilities, equipment, and vehicles necessary to mitigate the increase demand associated with the construction. The District currently provides fire and emergency response services to a large, predominately rural response area. Given that the District is a volunteer, and that most respondents must first travel to the station and then to the scene and given the District's size and limited response and protection facilities, vehicles, and equipment available at any one time, it is understandable that new construction will only exacerbate the protection challenges of the District. Given such facts, the District has determined that current service levels will be used as a benchmark and that new construction will not adversely affect these service levels.

To mitigate new construction's impact on the District's service capabilities, new development projects must be required to pay development impact fees. Assuming that the current levels of service being provided to the District's residents are to be considered the standard, any additional construction within the District's boundaries which requires fire or emergency response services, will pay an impact fee that is proportionate to such service. Given the existing demands placed on the District, existing stations and equipment should not be utilized to accommodate new construction at the expense of existing service levels. In order to offset the impact new construction projects have on existing service levels, impact fees will be assessed and utilized to construct and purchase new and/or expanded facilities, equipment, and vehicles necessary to accommodate such growth.

The Existing Inventory Method will specifically benefit any new development that will occur within the District as it will fund the expansion of facilities at the same standard currently received by existing residents within the District's boundaries. By definition the existing inventory method will not allow for facility deficiencies to existing residents. The facilities, vehicles and equipment purchased by the District with impact fees will adequately serve the increase in demand associated with new development projects.

Section 3: The Mitigation Fee Act

In 1987, the California Legislature adopted Assembly Bill 1600 which established a uniform process for formulating, adopting, imposing, collecting, accounting for, and protesting impact fees. In order to impose an impact fee, a local agency must go through a process to establish a reasonable relationship between a development project and the public improvement for which the development fee is charged.

The most important part of AB 1600 is the requirement for findings that connect any impact stemming from a development project to the type and amount of the fee imposed. Government Code Section 66001 states that after January 1, 1989, in any action "establishing, increasing, or imposing a fee as a condition of approval of a development project," the local agency shall do all of the following:

- 1) Identify the purpose of the fee.
- 2) Identify how the fee is to be used. If the use is for financing public facilities, the facilities shall be identified.
- 3) Determine how a reasonable relationship exists between the fee's use and the type of development project on which the fee is imposed.
- 4) Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
- 5) Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

Purpose of the Fee

The District has established a policy that new development will not burden existing development with the cost of public facilities required to accommodate growth. This has been accomplished through the imposition of development impact fees. The purpose of the development impact fee is to implement this policy by providing a funding source from new development for capital improvements to serve that development. The fee advances a legitimate interest of the District by enabling the District to provide fire protection services to new development within its boundaries, while continuing to provide service to its existing residents at existing service levels.

Use of the Fee

The development impact fee will fund new fire station facilities and capital equipment needed to serve new development at levels no greater than that experienced by the District's existing residents. Any new facilities or equipment purchased by the District will

be located within the boundaries of the District and will aid in the response capabilities of the District.

Benefit Relationship

The District will restrict fee revenues to the construction & upgrade of buildings, and the purchase of capital equipment and vehicles that will provide service to new development at levels no greater than that experienced by the District's existing residents. Fire facilities and capital equipment funded by the fee will provide a District-wide network of services accessible to the additional residents and workers associated with new development. Thus, there is a reasonable relationship between the use of fee revenues and the residential and non-residential types of new development that will pay the fee.

Burden Relationship

The purpose of assessing an impact fee is to provide the capital resources necessary to sustain a constant level of emergency medical response, rescue and extrication, containment and mitigation of hazardous materials exposure, and other public assistance and life safety services to a growing service population. The relationship between the fee's use and the specific type of development is dependent upon the available development statistics. Based on the District's past experience in serving various development types, we are able to identify those structures that impose special or extraordinary mitigation needs for the District. The impact fee is assessed accordingly, whereby, all fees are tiered so that heavy load, commercial or industrial structures, which carry an inherently greater risk for fire safety, pay a higher per square foot fee than light load residential units. In addition, the District recognizes that good willing development projects that seek to mitigate the needs of the District by installing sprinkler systems will be given a 50% reduction in the mitigation fees.

Proportionality

The reasonable relationship between the public facility fee for a specific development project and the cost of the facilities attributable to that project is based on the estimated size of the service population that the projects will accommodate. The total fee for a specific project is based on its size as measured by habitable and enclosed square feet of each building. Thus, the District assesses a fee on a per square foot basis. The fee represents the level of mitigation required to provide service to new residents or projects at the District's existing level of service.

Other Requirements of AB 1600

In addition to these Use, Benefit, Burden and Proportionality requirements, AB 1600 also requires that upon receipt of the impact fee, the local agency deposit into a separate capital facilities account or fund, in a manner so as to avoid any commingling of the fees with other revenues and funds of the agency. The District is also required to expend the impact fees solely for the purpose for which the fee was collected. Interest on the capital

facilities accounts or funds are to be separated, accounted and expended in the same manner.

The agency board shall make findings once each fiscal year with respect to any portion of the fee remaining unexpended or uncommitted in its account five or more years after the deposit of the fee. The finding shall identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it was charged.

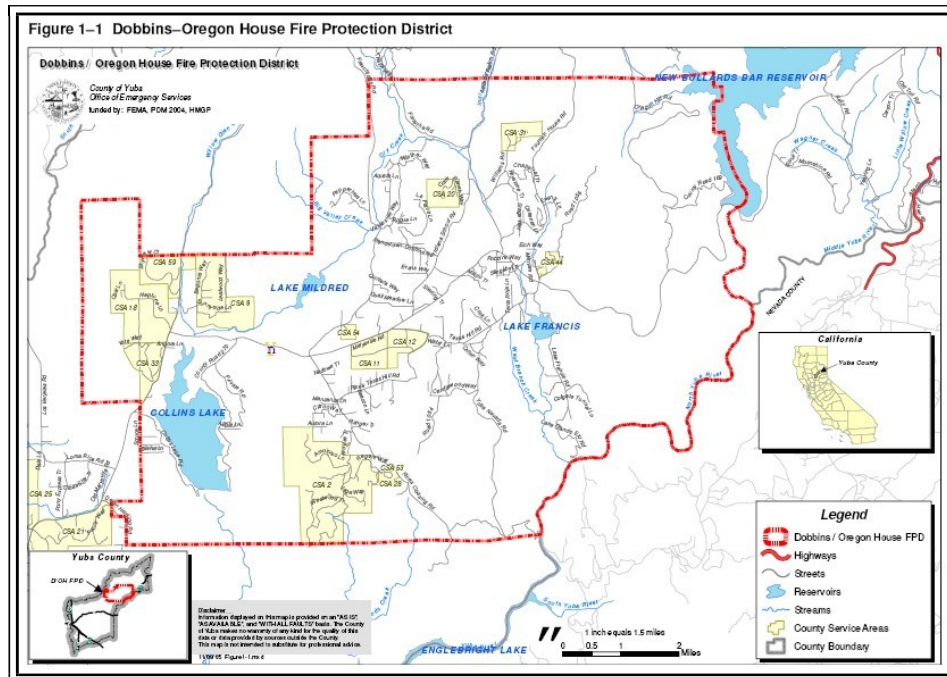
The agency shall refund to the current record owner(s) of the project, on a prorated basis, the unexpended or uncommitted portion of the fee, with interest, for which the required findings cannot be made. Upon certain circumstances, with appropriately noticed hearings, the legislation allows alternative actions.

The agency shall annually adopt and update, by resolution at a publicly noticed hearing, any capital improvement plan defined in this legislation.

Section 4: District Demographic Data

History

The Dobbins-Oregon House Volunteer Fire Company was first organized in 1985, as a nonprofit public benefit corporation for the specific purpose of providing emergency services to the residents of the Dobbins-Oregon House area. The Dobbins-Oregon House Fire Protection District was organized in 1988 to govern the Volunteer Fire Company. The District is responsible for providing structure fire and emergency medical response through an all-volunteer fire department.



Location

The District is located in the unincorporated foothills in the northeastern section of the County. Eight miles in length and 12 miles at its widest point, the District encompasses approximately 69 square miles. The District boundaries stretch from New Bullard's Bar on

the northeast to Collins Lake on the southwest; from the Yuba River on the east and to the foot of Sugar Loaf Mountain, and the peak of Uri Mountain to the south.

The District serves the communities of Dobbins and Oregon House. The communities are spread along both sides of Marysville Road, which runs between State Highways 20 and 49. The community of Dobbins is located 31 miles northeast of Marysville; the community of Oregon House is located 24 miles northeast of Marysville. The communities are referred to as Dobbins-Oregon House because of their close proximity to each other and the shared services. Most recently, the District's area of responsibility has been increased to include the area from Collins Lake to Dolan Harding Road.

Approximately one half of the District consists of forests and wildlands administered by the U.S. Department of Forestry, Bureau of Land Management, the University of California, and large private lumber companies. The District has mutual aid agreements with the California Department of Forestry (CDF) and the U.S. Forest Service for the suppression of wildland fires. CDF is the lead agency in dispatching services to all fire and emergency medical incidents within the District.

Facilities

The District has engines located at its main station, Station 1, a 3,300 square foot facility located at 9162 Marysville Road in the community of Oregon House. Engines are also located at the District's 1,200 foot substation located in the community of Dobbins and the District's second substation located at Collins Lake Resort. The District also utilizes a well house and various water tanks located throughout the District. The District has also completed construction of an approximately 5,000 square foot facility adjacent to Station 1, which will replace and serve as the main response station for the District.

Vehicles and Capital Equipment

As of the draft of this study, the District owns two rescue vehicles, two tankers, two fire engines, one attack engine, one chief vehicle and various firefighting equipment.

Other District Information

The District is an independent fire district with a Board of Directors made up of five elected members. Board members must live within the District's boundaries and are elected for a term of four years, with elections every two years to alternately elect three then two of the members. The District has a secretary and a bookkeeper whom are not voting members of the District Board. The Fire District Chief reports to the District Board. Board members cannot be volunteer firefighters while serving on the District Board.

The District is limited to 25 members and currently is comprised of a Chief, two Assistant Chiefs, two captains, one lieutenant and 13 firefighters and emergency medical technicians or first responders.

Section 5: Current Fees

The District's original development impact fee study was prepared in September 1992 (the "1992 Study"). Based upon the analysis performed by the consultants, the following development impact fees for fire facilities were recommended:

Hydrant Served Construction Within 500 Feet of a Hydrant			
Construction Type		Impact Fee for Units Without Sprinklers	Impact Fee for Units With Sprinklers
Single Family or Mobile Home (Light Load)		\$.33 per square foot	\$.17 per square foot
Commercial (Light Load)		\$.39 per square foot	\$.20 per square foot
Commercial and Industrial (Moderate Load)		\$.83 per square foot	\$.42 per square foot
Commercial and Industrial (Heavy Load)		\$1.18 per square foot	\$.59 per square foot

Non-Hydrant Served Construction More Than 500 Feet of a Hydrant			
Construction Type		Impact Fee for Units Without Sprinklers	Impact Fee for Units With Sprinklers
Single Family or Mobile Home (Light Load)		\$.38 per square foot	\$.19 per square foot
Commercial (Light Load)		\$.44 per square foot	\$.22 per square foot
Commercial and Industrial (Moderate Load)		\$.88 per square foot	\$.44 per square foot
Commercial and Industrial (Heavy Load)		\$1.23 per square foot	\$.61 per square foot

Based on the 1992 Study, non-habitable structures, such as barns, sheds, and non-enclosed storage structures are not charged mitigation fees. It should also be noted that the only one hydrant exists within the District's boundaries and is located across the street from the main fire house.

Capitol Public Finance Group, LLC was contracted by the District to provide this updated Development Impact Fee Study. This study is intended to establish the legal and policy basis for the calculation and imposition of impact fees on all new development within the District. The study will analyze the impact of recent and future construction on the needs of District, evaluate the existing mitigation program that was adopted based upon the 1992 Study, and consider the changes that have occurred in the development community since those studies were completed. Ultimately, this study will demonstrate the need for an increased development impact fee. The increase in the fee will be based on the District's existing facilities and equipment to resident ratios. The impact fees will be used to construct and or purchase facilities and equipment necessary to mitigated the effect new development projects have on the District's ability to provide consistent and adequate service levels.

Section 6: District Growth

The District is located outside the major population centers of the County. The County has experienced one of the most dramatic growth rates in all of California. It is not unrealistic that demand for new housing and commercial centers will expand into the District's region given the relative affordability of land and homes and proximity to major urban centers. In fact, since the draft of the District's last development impact fee study in 1992, the District has experienced the growth of 343 residential dwellings (from 673 units in 1991 to 1,016 in 2008); representing an increase of approximately 51%. The District also experienced an increase in the commercial base, by approximately 4 units, representing a 50% increase in protection responsibility.

The following table provides a detailed breakdown of unit growth within the District boundaries. 1991 data was pulled from the District's previous development impact fee study dated September 2, 1992; 2008 data was obtained from the District and is based upon assessment data provided to the District by the Yuba County Assessor's Office.

Dobbins Oregon House Fire Protection District					
Residential and Commercial Growth: 1991-2008					
Use Code	Description	1991	2008	Total Change	% Change
Residential					
110	Single Family	3	2	-1	
115	Single Family	299	519	220	
120	2 or more	12	41	29	
125	Mobile	201	108	-93	
126	Mobile	133	113	-20	
127	Mobile	12	19	7	
128	Mobile	0	1	1	
129	Mobile	0	199	199	
135	Vacation cabin	13	9	-4	
155	Mobile	0	5	5	
Total		673	1,016	343	51%
Commercial					
520	Spot Retail	3	3	0	
535	Amusement and Recreation	4	6	2	
540	Rest, Coffee Shop, etc.	1	3	2	
Total		8	12	4	50%

As the demand for fire suppression and emergency response has increased through new construction, the capabilities and overall quality of protection services and personnel provided, has degraded proportionally. The only plausible mitigation from the District's perspective is the addition of facilities, equipment, and personnel to provide existing service levels to any new construction which may occur. This is accomplished through the modernization and upgrade of existing facilities, or the construction of entirely new facilities. This will serve to support timely response and maintain adequate supplies of apparatus and equipment so that the District may maintain its current service levels while accommodating any new growth.

As residential construction continues, an inherent demand for commercial facilities may also be created. As these developments may significantly affect the District's service requirements, the District must consider these properties when planning and assessing its ability to maintain existing levels of service to current residents and as well new structures that will be added to its service population.

Section 7: Facility Standards

Facility standards are the basis for the facilities designed to serve new development. As explained previously, this study uses the Existing Inventory Method for calculating standards. This method uses a facility standard based on the ratio of existing facilities to the existing service population. Under this approach new development funds the expansion of facilities at the same standard currently serving existing development.

The District has three types of facility expenditures that together determine the need for public facilities. These types of expenditures are:

- Land;
- Buildings; and
- Vehicles and Capital Equipment

Land

It is the practice of most public agencies within the County to pay appraised value for all land purchased for public facilities. The District does not currently require land for its anticipated facilities and equipment needs necessary to mitigate additional growth. If a large scale project comes online, the District should reevaluate its mitigation fee program and consider the addition and/or construction of additional station(s). Should the District require the purchase of land to construct or expand existing stations, it would pay appraised value for such land.

Buildings

Historically, the District serviced its population out of its one main station and two sub stations. The stations together, provide the necessary facilities to provide service to all areas of the District. The District determined that construction of an additional station adjacent to the main station was necessary to adequately serve its service population. The main station had aged to a point that newer, more sophisticated fire vehicles could not adequately be housed in the engine bays. The new station will allow for sufficient storage of vehicles and equipment and will allow for accommodation of additional larger vehicles, should they be required.

As the number of structures, and more importantly the service population are expected to increase within the County in general and the District specifically, the District will need to reconfigure existing facilities or construct additional facilities in other areas of the District or to ensure sufficient capacity to store vehicles and equipment necessary to accommodate any additional growth. The situation is further exacerbated by the necessity of volunteers to drive to the station prior to service response. Annually the District should reevaluate its development impact fee program and determine the sufficiency of its existing

facilities ability to adequately service its residents and respond to all areas of the District within sufficient response times.

Vehicles and Capital Equipment

The District has a policy that new development will not adversely impact existing service levels and response capabilities. Such policy is normal of all Districts' and is within the requirements set forth in AB 1600. Historical development combined with increasing facilities, vehicle and equipment costs, has placed the District in a position whereby new development will continue to have sufficient impact on the District's response capabilities. As the District's existing fleet of vehicles is aging and already over-stretched, new vehicles and equipment will need to be purchased to offset the increased service demand of an expanding population. Thus, any new development within the District boundaries will require the District to purchase a proportionate share of additional vehicles and capital equipment.

The District should evaluate its mitigation fee program annually to determine if the mitigation fee structure in place is sufficient to provide the additional facilities and equipment necessary to service the new development.

Section 8: Development Impact Fee Calculation

The District has not increased its development impact fees since inception of its original impact fee study performed in 1992. As a result of not implementing an increased fee in almost 15 years, the District has been forced to provide service at the expense of its benefit assessment fees and largely through donation efforts at its auxiliary. All the while, construction costs soared through the 1990's and early 2000's.

To properly express the impact of new construction on the service quality and capabilities of the District, the District's impact fee will be justified by taking the total value of assets of the District and dividing the value of across all assessable square footage within the District boundaries. Then, the average size of units within the District will be applied to the per unit value to determine a per square foot value.

Weighting the Fee by Construction Classifications

The type of construction is directly related to the need for fire services. Typically classification of structures in terms of fire service can be categorized based on the property's use. Therefore, residential construction is typically considered to be "Light Load". Commercial and industrial construction, however, can be classified as either "Light Load", "Moderate Load", or "Heavy Load" depending on the structure and its use. The basis for these classifications is the National Fire Protection Association (NFPA) standards, whereby fuel loading factors can be used as multipliers to determine the difference in cost of providing fire services to light versus moderate versus heavy load structures. The only significant alteration from the previous fee structure is the coupling of the "Light Load" Commercial category with Residential Single and Multi-Family Residential Units.

The three basic multipliers by category are:

- ☐ Light Load = 1
- ☐ Moderate Load = 2
- ☐ Heavy Load = 3

The specific descriptions of the types (and usage) of the buildings in each occupancy hazard are detailed in NFPA Standard 1142. The Occupancy Hazard is a mathematical factor used to determine total water supply requirements. Light Load, Fuel Factor 1 is deemed equivalent to NFPA Occupancy Hazard 6 and 7. Moderate Load, Fuel Factor 2, is equivalent to NFPA Occupancy Hazard 5. Heavy Load, Fuel Factor 3, is equivalent to NFPA Occupancy Hazard 3 and 4.

Impact Fee Calculation

To calculate the amount of the development impact fee necessary on a per square foot basis, for all properties within the Districts boundaries, we will identify the cost to provide facilities and equipment to new construction at existing levels. To determine the existing level of service we will identify the ratio of existing facilities and equipment to existing residents.

To accomplish this goal, we must first identify the total number of dwelling units serviced within the District. Although the District covers a wide ranging service area, including open land and large forest areas, the impact fee calculated will included solely dwelling units with assessable square footage.

Based on the most recent data available via the Yuba County Assessor's Office, there are a total of 1,020 structures with valid use codes within the District. These structures include residential and commercial dwelling units that are not defined as rural, agricultural, commercial, utilities or transportation. The total dwelling unit figure will be important in that it will allow us to calculate the per dwelling unit value of facilities/equipment.

Based on the available data, the total number of structures with an assigned and valid use code and assessable square footage totals 738. As all 1,020 structures were not coded with a valid square footage total, the 738 structures with a valid use code and square footage were used to get an approximate square footage of structures within the District. Based on the available data, the 738 structures accounted for approximately 1,198,926 in total assessable square footage. This is important in that we can use this data to calculate an approximate average square footage for assessable dwellings within the District. The calculation is as follows:

Average Dwelling Square Footage

1,198,926 sq. ft. / 738 dwellings = 1,625 sq. ft. / dwelling

As it is District policy that new development will have no impact on the service levels and quality afforded to existing residents and protected structures, the only plausible mitigation for proposed new construction, is payment of impact fees that will serve to provide facilities and equipment at existing levels. To calculate the fee, a per square foot value will be calculated, representing the total fee necessary on a per square foot basis, to provide land, facilities, equipment, and vehicles necessary on a proportional basis.

Based on the District's most recent valuation of assets, the value of all facilities, equipment, and vehicles is approximately \$1,325,950. For purposes of the impact fee calculation, this will be termed the replacement value of facilities. Given the known replacement value of facilities, it is then possible to calculate the per dwelling value, the calculation is as follows:

Per Dwelling Value

$$\$1,325,950 / 1,020 \text{ dwellings} = \$1,300 \text{ per dwelling}$$

The final piece of the impact fee calculation is the determination, on a per square foot basis, the total impact fee necessary, on a per square foot basis, that is necessary to mitigate the effect of new construction. As the mitigation fees are being charged on a per square foot basis, this can be calculated by dividing the "per dwelling value" by the average square footage of dwellings within the District. This calculation, will then provide the fee, on a per square foot basis, that will provide the necessary resources to offset the impact of construction, at the existing levels. The per square foot impact fee calculation is as follows:

Per Square Foot Impact Fee Calculation

$$\$1,300 \text{ per dwelling} / 1,625 \text{ avg. sq. ft.} = 0.80 \text{ or } \$0.80 \text{ per sq. ft.}$$

Therefore, the District can justify a development impact fee for fire facilities of \$0.80 per square foot of residential and commercial "Light Load" construction, \$1.60 per square foot of commercial and industrial "Moderate Load" construction, and \$2.40 per square foot of commercial and industrial "Heavy Load" construction. As was the policy with the previous impact fees, the District opted to discount fees for those units constructed with sprinkler systems by approximately 50%. Therefore, the impact fees for construction with sprinklers are as follows:

Construction Type	Impact Fee for Units Without Sprinklers	Impact Fee for Units With Sprinklers
Residential, single and multi-family, mobile, and Commercial (Light Load)	\$0.80 per square foot	\$0.40 per square foot
Commercial and Industrial (Moderate Load)	\$1.60 per square foot	\$0.80 per square foot
Commercial and Industrial (Heavy Load)	\$2.40 per square foot	\$1.20 per square foot

The District's current fee structure differentiates between hydrant and non-hydrant served protection inventory. Under the District's current fee program, impact fees are assessed based upon construction type and proximity to a hydrant. While this fee structure may be viable, this study recognizes that a majority of the District is non-hydrant served. Therefore, when calculating the facility/equipment to dwelling unit ratio, it is naturally and majorly, in a non-hydrant served manner.

Going forward, it is recommended that the District assume that new units and protection inventory will be reflective of current conditions and will therefore primarily be constructed in non-hydrant served environment. Any additional facilities and equipment that must be purchased to offset the increased demand of new construction will therefore also reflect a non-hydrant served population. This fee structure will not assess a premium to those projects that are non-hydrant served, as this is simply the norm for the District.

Section 9: Assessing the Fee

Future large or specialized commercial and industrial development may require special considerations and should be judged on a project-by-project basis. Commercial and industrial development should be reevaluated during the routine review of impact fees for fire and hazmat response data to support the different fee structure. The actual designation of future structures into the appropriate fee category should be made by the fire chief, according to published National Fire Protection Association standards.

Residential categories other than single-family dwellings, are differentiated by their size as the fee is assessed on a per square foot basis. These fees are recommended to include the square footage of all classes of covered structures constructed within the District, including building additions greater than 500 square feet. A covered structure is defined as a roof assembly, as the same is described within the Uniform Building Code, or as defined by the Yuba County Fire Development fee ordinance.

Section 10: Implementation

If the District Board concurs with and chooses to increase the fee as provided for in this study, the following process should be followed for fee implementation.

District Board Approval

The District Board should adopt a resolution and make a recommendation to the County Board to adopt this fee pursuant to the County's development "police powers" under Article XI, section 7 of the California Constitution.

County Board of Supervisors Approval

The County Board should adopt the proposed fee schedule in compliance with California Government Code section 66016 through 66018. The County should:

- ☐ Send a notice of a public hearing at least 14 days prior to the hearing to any party that has submitted a written request for such a notice. Have this report and all supporting documentation available for review by the public at least 10 days prior to the hearing;
- ☐ Hold the public hearing to consider adoption of the development impact fee;
- ☐ Adopt an implementing ordinance to establish the County and District's authority to impose the proposed fee and automatically adjust the fee annually for inflation, and adopt a resolution to set the fee;
- ☐ Begin collecting the fee no sooner than 60 days following adoption of the ordinance and resolution.

Fee Accounting

The District should deposit all fee revenues into a new restricted public facility fee account. Interest earned on fund balances should be credited to the fund.

Use of the Fee

The District should only use fee revenues for projects that expand the District ability to deliver fire services to accommodate new development. Use of the fee in this manner documents a reasonable relationship between new development and the use of fee revenue. The District may alter the scope of the planned projects, or substitute new projects as long as the project continues to represent an expansion of the District's capabilities. If the total cost of all planned projects varies from the total cost used as a basis for the fee, the District should revise the fee accordingly.

Inflation Adjustment

The District should adjust the fee annually for inflation in the cost of projects to be funded by the fee. A construction cost index should be based on a reputable and easily identifiable source such as the Engineering News Record.

Reporting Requirements

The District should comply with the annual and five-year reporting requirements of Government Code section 66000 et. seq. Annually, the District must identify the fee revenues received and for what purposes they were expended.

Appendix A: Resolution Recommending the Adoption of the Study

RESOLUTION NO. ____-____
OF THE

DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DOBBINS-OREGON HOUSE
FIRE PROTECTION DISTRICT RECOMMENDING TO THE YUBA COUNTY BOARD OF
SUPERVISORS THE ADOPTION OF THE DEVELOPMENT IMPACT FEE STUDY AND
INCREASING THE DEVELOPMENT IMPACT FEES FOR ALL DEVELOPMENT WITHIN
THE BOUNDARIES OF THE DOBBINS-OREGON HOUSE FIRE PROTECTION DISTRICT

RESOLVED, by the Board of Directors of the Dobbins-Oregon House Fire Protection
District (the "District") as follows:

WHEREAS, pursuant to Government Code section 66001 the District, through the
County of Yuba, may levy a fee on all new residential, commercial, and industrial
development within the District boundaries, to fund the capital equipment and facilities
construction needs of the District;

WHEREAS, the County of Yuba holds the police power to enact an increase in the
development impact fees on behalf of the District;

WHEREAS, the District has a plan which states an overall vision for the construction
and equipping of stations in order to meet the demands of the citizens within the District;

WHEREAS, the District has performed a study to assess the impact on the District's
facilities from residential, commercial, and industrial development and established a nexus
between such development and the need for funding to construct facilities;

WHEREAS, the impact fees collected shall be used to finance the public facilities
described or identified in the Dobbins-Oregon House Fire Protection District Development
Impact Fee Study or other public facility master plans as may from time to time be adopted
by the Governing Board of the District;

WHEREAS, after considering the specific project descriptions and cost estimates
identified in the Dobbins-Oregon House Fire Protection District Development Impact Fee
Study, the Governing Board approves such project descriptions and cost estimates, and
finds them reasonable as the basis for calculating and imposing certain impact fees.

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

Section 1. The Dobbins-Oregon House Fire Protection District Development Impact
Fee Study is hereby adopted by the District.

Section 2. The Board of the District recommends to the Board of Supervisors of the
County of Yuba the adoption and implementation of an increase in the Fire Mitigation Fee on

behalf of the District as set forth in the [Dobbins-Oregon](#) House Fire Protection District Development Impact Fee Study under the police powers granted to the County in order to support public services.

Section 3. The fee shall be solely used (1) for the purposes described in the [Dobbins-Oregon](#) House Fire Protection District Development Impact Fee Study, or (2) for reimbursing the District for the development's fair share of those capital improvements already constructed by the District.

Section 4. Annually, as part of the budget process, the Fire Chief shall review the estimated cost of capital improvements, the continued need for those improvements and the reasonable relationship between such need and the impacts of the various types of development pending or anticipated and for which the fee is charged.

Section 5. The development impact fees, including any increases for inflation as authorized by the State, shall be collected prior to the issuance of a building permit on each eligible unit, based on the habitable and enclosed square footage of the building.

I, the undersigned Secretary of the [Dobbins-Oregon](#) House Fire Protection District, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board of Directors of the [Dobbins-Oregon](#) House Fire Protection District at a meeting thereof on the ___ day of ___, 2008, by the following vote of the members thereof:

AYES:
NOES:
ABSENT:

Secretary of the Governing Board
[Dobbins-Oregon](#) House Fire Protection District

**DOBBINS/OREGON HOUSE FIRE PROTECTION DISTRICT
P.O. BOX 164
OREGON HOUSE, CA 95962**

**RESOLUTION 2009-02
OF THE
DOBBINS/OREGON HOUSE FIRE PROTECTION DISTRICT**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DOBBINS/OREGON HOUSE
FIRE PROTECTION DISTRICT RECOMMENDING TO THE YUBA COUNTY BOARD OF
SUPERVISORS THE ADOPTION OF THE DEVELOPMENT IMPACT FEE STUDY AND
INCREASING THE DEVELOPMENT IMPACT FEES FOR ALL DEVELOPMENT WITHIN
THE BOUNDARIES OF THE DOBBINS/OREGON HOUSE FIRE PROTECTION DISTRICT**

RESOLVED, by the Board of Directors of the Dobbins/Oregon House Fire Protection District (the "District") as follows:

WHEREAS, pursuant to Government Code section 66001 the District, through the County of Yuba, may levy a fee on all new residential, commercial, and industrial development within the District boundaries, to fund the capital equipment and facilities construction needs of the District;

WHEREAS, the County of Yuba holds the police power to enact an increase in the development impact fees on behalf of the District;

WHEREAS, the District has a plan which states an overall vision for the construction and equipping of stations in order to meet the demands of the citizens within the District;

WHEREAS, the District has performed a study to assess the impact on the District's facilities from residential, commercial, and industrial development and established a nexus between such development and the need for funding to construct facilities;

WHEREAS, the impact fees collected shall be used to finance the public facilities described or identified in the *Dobbins/Oregon House Fire Protection District Development Impact Fee Study* or other public facility master plans as may from time to time be adopted by the Governing Board of the District;

WHEREAS, after considering the specific project descriptions and cost estimates identified in the *Dobbins/Oregon House Fire Protection District Development Impact Fee Study*, the Governing Board approves such project descriptions and cost estimates, and finds them reasonable as the basis for calculating and imposing certain impact fees.

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

Section 1. The *Dobbins/Oregon House Fire Protection District Development Impact Fee Study* is hereby adopted by the District.

Section 2. The Board of the District recommends to the Board of Supervisors of the County of Yuba the adoption and implementation of an increase in the Fire Mitigation Fee on behalf of the District as set forth in the *Dobbins/Oregon House Fire Protection District Development Impact Fee Study* under the police powers granted to the County in order to support public services.

Section 3. The fee shall be solely used (1) for the purposes described in the Dobbins/Oregon House Fire Protection District Development Impact Fee Study, or (2) for reimbursing the District for the development's fair share of those capital improvements already constructed by the District.

Section 4. Annually, as part of the budget process, the Fire Chief shall review the estimated cost of capital improvements, the continued need for those improvements and the reasonable relationship between such need and the impacts of the various types of development pending or anticipated and for which the fee is charged.

Section 5. The development impact fees, including any increases for inflation as authorized by the State, shall be collected prior to the issuance of a building permit on each eligible unit, based on the habitable and enclosed square footage of the building.

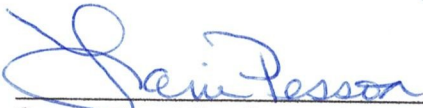
I, the undersigned Secretary of the Dobbins/Oregon House Fire Protection District, hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the Board of Directors of the Dobbins/Oregon House Fire Protection District at a meeting thereof on the 2nd day of Jan, 2009, by the following vote of the members thereof:

AYES: Pete Hammarley, Lloyd Appleby, Mike Hetherly

NOES: 0

ABSENT: 0

ABSTAIN: John Norris, Mike Lee



Secretary of the Governing Board Lani Pessca
Dobbins/Oregon House Fire Protection District

Attachment E

FIRE DISTRICTS MEASURE K EXPENDITURE DETAIL

FISCAL YEAR 2023/2024

Fire District Name: Dobbins/Oregon House Fire

Revenue:

Date			Amount
FY 22/23	Total Measure K Revenue Remaining	(Per 22/23 Expenditure Report and Auditor Record)	\$406,979.17
FY 23/24	Total Measure K Revenue Received	(Per Yuba County Auditor Record as of 6/14/2024)	\$105,961.92
	Total Revenue Available for Expenditure		\$512,941.09

Expenditures:

Date Paid	Check #	Payee (Vendor)	Item Description	Amount
12/8/2023	52-043367	Golden State Emergency Vehicle Svc.	Maintenance Engine 6381	\$845.92
12/8/2023	52-043369	QTAC/MTEC Inc	Prepayment Chassis Type VI Mini Pumper-Ford	\$83,729.89
5/8/2024	52-0433564	Foothill Fire Department	Active Shooter Training	\$1,500.00

Copies of Invoices etc., to be provided upon request

GRAND TOTAL EXPENSES: \$86,075.81

*REMAINING REVENUE FOR NEXT FISCAL YEAR: **\$426,865.28**

*If you have remaining funds please provide a detailed explanation, including cost, for anticipated expenses or a spending plan (i.e. high ticket items).
In addition, if you have experienced an issue with procuring an item please make note.

Anticipated FY to be paid	Ordered (Y/N)	Payee (Vendor)	Item Description	Budgeted Amount
2024-2025	No	Various Companies	Future Plans - See attached list	60,342.54
2024/2025	Yes	QTAC/MTEC INC	Balance Type VI Mini Pumper-Ford Rescue Truck	\$92,920.00
2024/2025	Yes	Cascade Fire Equipment	Type V Rescue Vehicle Ford F550 Chassis	260,000.00

GRAND TOTAL BUDGETED EXPENSES: \$ 413,262.54

REMAINING REVENUE INCLUDING ITEMS BUDGETED: **\$13,602.74**

Attachment F

FIRE DISTRICTS MEASURE K EXPENDITURE DETAIL

FISCAL YEAR 2024/2025

Fire District Name: Dobbins/Oregon House Fire

Revenue:		Amount
Date		
FY 23/24	Total Measure K Revenue Remaining (Per 23/24 Expenditure Report and Auditor Record)	\$457,890.75
FY 24/25	Total Measure K Revenue Received (Per Yuba County Auditor Record as of 6/14/2024)	\$130,206.91
	Total Revenue Available for Expenditure	\$588,097.66

Expenditures:				Amount
Date Paid	Check #	Payee (Vendor)	Item Description	
7/11/2024	17100741	L.N Curtis and Sons	Supplies-5 Gal Class A Foam	\$1,624.57
7/11/2024	17100742	Life Assist	Medical Supplies	\$228.62
12/10/2024	17110782	Crew Fund	Reimbursement-Engine 6483 Repair fuel water leak, Calibration & Alarm	\$3,900.72
12/24/2024	17110781	Card Services - Mastercard	All Purpose Door Simulator - Training	\$10,335.02
1/30/2025	17113518	Card Services - Mastercard	EMT Refresher Course, Auto Stabiliation Kits, Batter & Recharge	\$1,973.01
1/30/2025	17113519	EMSCES 911	Community CPR & Stop The Bleed - Training	\$700.00
2/21/2025	17114669	Ross' Ladder Service	Ladder Inspection & Test	\$981.20
2/21/2025	17114668	Card Services - Mastercard	EMT Refresher Course, Medical Supplies, Equipment	\$1,609.35
3/5/2025	17115462	MTECH	QTAC Type 6 Mini Pumper-Engine 6452 Final Payment	\$85,616.20
3/17/2025	17116031	Foothill Fire Department	ISO Required Pump Testing 6481,6483,6461, & 6491 - Calibration Golden State Emergency Vehicle Service	\$2,816.66
4/24/2025	17118625	Card Services - Mastercard	AMKUS Acadamey Hands-On Training, New Vehicle Equipment Engine 6452, Tool Kit 6451, Tole-Gib Street	\$9,860.02
5/27/2025	17120574	Aifgas USA, LLC	Oxygen 2 CL	\$457.58
5/27/2025	17120575	Card Services - Mastercard	Tools, Light Boxes, Hotel-AMKUS Training	\$2,057.41
6/11/2025	17121606	Department of Justice	Fingerpring Fees - Firefighter	\$32.00
6/11/2025	17121607	Neil's Tire and Wheel	Tire replacement, Mount & Balance	\$9,597.46
6/12/2025	17121626	MTECH	Skid Unit - Engine 6451 50% down payment	\$11,312.50
6/19/2025	17122106	Duncans Heating & Air Conditioning	Ice Machine	\$4,671.00
6/25/2025	17122510	Card Services - Mastercard	Ford Seat Cab-Engine 6452, Chain Saws, Helmet	\$8,694.49
Copies of Invoices etc., to be provided upon request			GRAND TOTAL EXPENSES: \$ 156,467.81	\$143,102.32

*REMAINING REVENUE FOR NEXT FISCAL YEAR: **\$444,995.34****\$ 431,629.85**

*If you have remaining funds please provide a detailed explanation, including cost, for anticipated expenses or a spending plan (i.e. high ticket items).
In addition, if you have experienced an issue with procuring an item please make note.

Anticipated FY to be paid	Ordered (Y/N)	Payee (Vendor)	Item Description	Budgeted Amount
1/30/2026 Y		Cascade	Type 3 Engine - Custom Build	260,000.00
2025-2026 Y & N		Various Companies	Approved Future Plans 5/27/25 Vehicle Equipment & Si	48,000.00
7/1/2025 Y		Builtware Fabrication	Modify Fire Truck Box-Engine 6452	1,830.00
7/1/2025 Y		ESO Solutions, Inc	Incident system, & Training	2,600.00
7/7/2025 Y		Neil's Tire and Wheel	Tires, Balance & Mount	7,500.00
8/7/2025 Y		MTECH	Skid Unit-Engine 6451 Final Balance	11,312.00
2025-2026 N		Various Companies	Measure K Budget Items-Medical,Equipment, Training	80,000.00
			GRAND TOTAL BUDGETED EXPENSES:	\$ 411,242.00

REMAINING REVENUE INCLUDING ITEMS BUDGETED: **\$33,753.34****\$ 20,387.85**

Attachment G

FIRE DISTRICTS MEASURE K EXPENDITURE DETAIL

FISCAL YEAR 2025/2026

Fire District Name: Dobbins/Oregon House Fire (7520008)

Revenue:

Date		Amount
FY 24/25	Total Measure K Revenue Remaining (Per 24/25 Expenditure Report and Auditor Record)	\$463,749.57
FY 25/26	Total Measure K Revenue Received (Per Yuba County Auditor Record as of 6/30/2026)	\$137,387.56
	Total Revenue Available for Expenditure	\$601,137.13

Expenditures:

Date Paid	Check #	Payee (Vendor)	Item Description	Amount
07/01/2025	17122891	Life Assist	Medical Supplies - Epinephrine, Masks	\$836.02
07/01/2025	17122889	Builtware Fabrication Inc.	Modify Fire Truck Boxes-Engine 6452	\$1,829.43
07/01/2025	17122890	ESO Solutions	Personnel Management-Computer Training-Certification, Fire Incident ESO Activities	\$2,561.07
07/08/2025	17123300	Neil's Tire & Wheel	Tires & Mount various engines	\$7,576.00
07/24/2025	17124141	Card Service Center	Medical supplies & Equipment	\$4,005.32
07/24/2025	17124142	Life Assist	Medical supplies	\$227.23
08/07/2025	17125215	MTECH, Inc	Skid Unit-Engine 6451 Final Payment	\$13,289.69
08/07/2025	17125212	Hust Bros	5 gal AW 47 & 15/40 Oil	\$172.33
08/07/2025	17125211	American Messaging	Radio Messaging Services	\$40.57
08/07/2025	17125213	Life Assist	Medical Supplies	\$277.23
08/07/2025	17125214	Diamondback Fire & Rescue, Inc	Jaws Extrication Equipment	\$44,551.48
08/08/2025	17125246	L.N. Curtis and Sons	G3 Air Lifting Bag & KP117 Maxiforce Air Lifting Bag	\$11,599.07
08/13/2025	17126457	L.N. Curtis and Sons	Kit Bags, Storing Air/Labor	\$1,537.51
08/13/2025	17126458	Neil's Tire & Wheel	Service Call Flat Tire	\$290.00
08/19/2025	17126609	Diamondback Fire & Rescue, Inc	Service Jaws Equipment	\$619.11
08/28/2025	17127301	Card Service Center	Equipment & Training	\$1,998.31
09/24/2025	17128800	Ledbetter Electric	Generator Service	\$425.00
09/24/2025	17128801	Sutter Buttes Communications Inc.	Kenwook Portable Radios	\$4,686.39
09/24/2025	17128799	Dawson Oil Company	Diesel Fuel	\$1,513.31
09/24/2025	17128802	Card Service Center	Medical Supplies & Office/Station Equipment	\$1,679.12
10/28/2025	17130577	Card Service Center	Rope Rescue Kit	\$10,958.66
10/28/2025	17130576	Card Service Center	ESO Software, Reciprocating Saw Blades & Fire Safety Equip	\$820.00
12/05/2025	17133238	Dawson Oil Company	Diesel Fuel	\$1,025.10
01/20/2026	17135629	Property RX Inc.	Construct Pad For Training Container	\$4,400.00
01/23/2026	17135916	Card Service Center	Training Container & Equipment	\$2,342.27
02/03/2026	17136564	Cascade Fire Equipment	Chassis Ford F550 Type 3 Engine - 1st payment	\$92,012.50
04/06/2026	17140147	Still Bros	Full Service/Fire Engine 6481,6451,6492,6491,6483 & 6452	\$3,653.72
06/04/2026	17143647	Dawson Oil Company	Diesel Fuel	\$1,092.30
06/08/2026	17143732	Cascade Fire Equipment	Custom Type 3 Engine - Final Payment	\$174,399.41

Copies of Invoices etc., to be provided upon request

GRAND TOTAL EXPENSES: \$390,418.15

*REMAINING REVENUE FOR NEXT FISCAL YEAR: **\$210,718.98**

*If you have remaining funds please provide a detailed explanation, including cost, for anticipated expenses or a spending plan (i.e. high ticket items).
In addition, if you have experienced an issue with procuring an item please make note.

FIRE DISTRICTS MEASURE K EXPENDITURE DETAIL

FISCAL YEAR 2025/2026

Fire District Name: Dobbins/Oregon House Fire (7520008)

Revenue:

Date		Amount
FY 24/25	Total Measure K Revenue Remaining (Per 24/25 Expenditure Report and Auditor Record)	\$463,749.57
FY 25/26	Total Measure K Revenue Received (Per Yuba County Auditor Record as of 6/30/2026)	\$137,387.56
	Total Revenue Available for Expenditure	\$601,137.13

Expenditures:

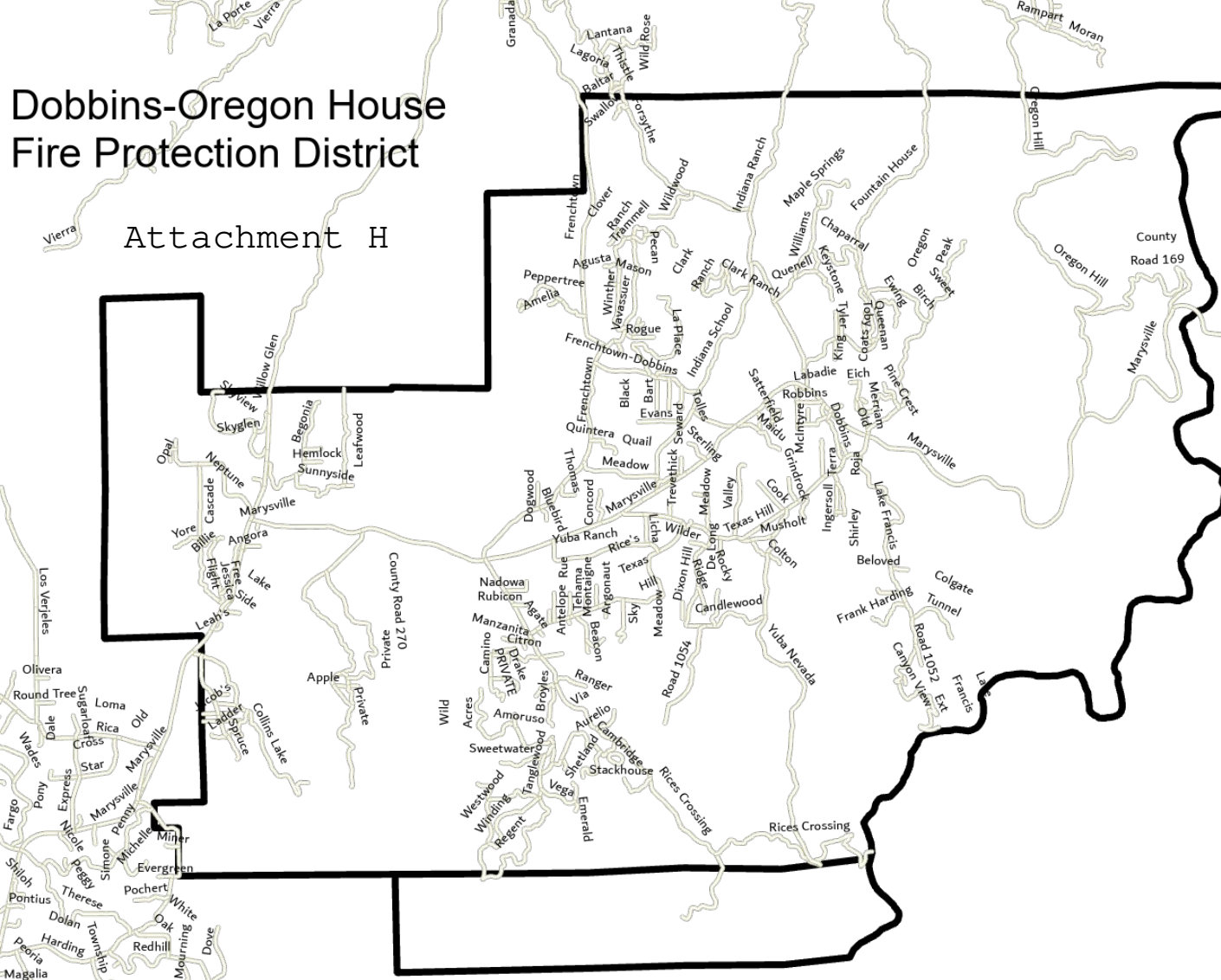
Date Paid	Check #	Payee (Vendor)	Item Description	Amount
Anticipated FY to be paid	Ordered (Y/N)	Payee (Vendor)	Item Description	Budgeted Amount
2026-2027	Y	CMC PRO	CLUTCH TTRS KIT & Accessories	12,000
2026-2028	N	Linegear	Approved Future Plans 5/26/26 Wildland Gear	67,000
2026-2028	N	Uline	Approved Future Plans 5/26/26 Fire Hose Racks	8,000
2026-2028	N	Uline	Approved Future Plans 5/26/26 Mobile Lockers	12,600
2026-2027	N	Amazon	Light Bar & Siren Engine 6451	3,000
2026-2027	N	Various Companies	Meas K Budget Items-Medical, Equipment, Training	56,000
2026-2027	N	Various Companies	Equipment to outfit new Type 3 Engine 6451	30,000

GRAND TOTAL BUDGETED EXPENSES: \$ 188,600.00

REMAINING REVENUE INCLUDING ITEMS BUDGETED:

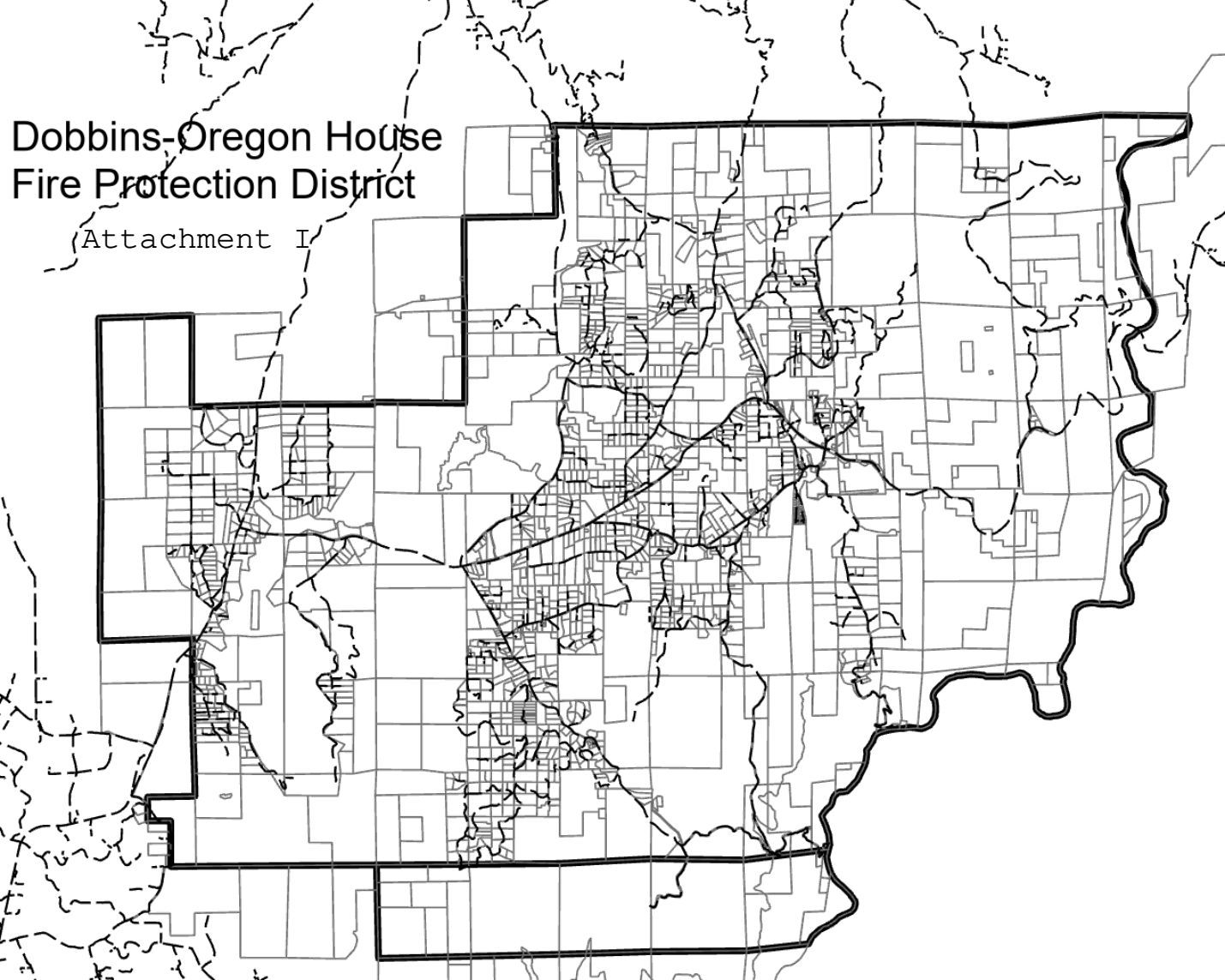
\$22,118.98

Attachment H



Dobbins-Oregon House Fire Protection District

Attachment I



Dobbins Oregon House Fire Protection District

Attachment J

This map displays the Dobbins Oregon House Fire Protection District, which is outlined by a thick black border. The district covers a large area in the central and eastern parts of the map. A rectangular box labeled 'Attachment J' is located in the western portion of the district, encompassing areas around Marysville and Apple. The map is densely populated with labels for individual properties, many of which are marked with small house icons. Major roads are shown as grey lines, including County Road 169 and County Road 270. Other labeled roads include Willow Glen, Frenchman, and various local streets like Sweet Birch, Ewing King, and Oregon Peak. Landmarks such as Marysville, Apple, and various ranches (e.g., Lantana, Frenchman, and Sweet Birch) are also indicated. The map provides a detailed view of the district's geographical layout and infrastructure.

[illegible]