# City of Etna

## AGENDA FOR THE REGULAR MEETING OF THE ETNA CITY COUNCIL

**DATE OF THE MEETING: August 25, 2025**
**TIME OF THE MEETING: 6:30 pm**
**PLACE OF THE MEETING: 442 Main Street Etna, CA, and TELECONFERENCE (Zoom)**

1. **CALL TO ORDER**
   a. **Pledge of Allegiance**
   b. **Roll Call**
2. **PUBLIC COMMENT – NON-AGENDA ITEMS - The City Council cannot take action or comment on non-agenda items.**
3. **CONSENT CALENDAR**
   a. **Minutes of the Regular Meeting July 28, 2025**
   b. **Invoice Approvals**
4. **PUBLIC WORKSHOP**
   a. **City of Etna General Plan Safety Element Update**
5. **CURRENT BUSINESS**
   a. **Discuss/Approve 2021 Audit**
   b. **First Reading of an Ordinance and Urgency Ordinance 228 to Designate Fire Hazard Severity Zones, and Amend Section 15.16.010 of the Etna Municipal Code Regarding Very High Fire Hazard Severity Zones**
   c. **Discuss/Approve Drafting a Letter Opposing SB79**
   d. **Discuss/Approve Veterans Day Parade to be Held November 8, 2025**
   e. **Discuss/Approve Memorandum of Understanding (MOU) Between the City of Etna and Scott Valley Unified School District for Police Services**
   f. **Discuss/Approve Recent Strike Team Assignment Pay and Processing of the Payments**
   g. **Discuss Approximate Fixed Costs to Operate the Dotty Olson Community Pool**
   h. **Discuss/Approve Councilmember Commissions and Temporarily Reassign**
   i. **Discuss and Possible Action Regarding Filling Vacancy Due to Resignation of Charnna Gilmore from City Council**
6. **DEPARTMENT REPORTS**
   ***Pool*Police*Public Works*Fire*Ambulance*City Clerk*Mayor*City Council/Committee**
7. **CITY COUNCIL STATEMENTS AND REQUESTS**
8. **CLOSED SESSION: The City Council will recess to Closed Session to discuss the below item(s). At the conclusion of the Closed Session, Open Session will be reconvened and reportable action, if any, will be announced. Announcement of any action taken by the City Council in Closed Session required by the Ralph M. Brown Act (Government Code §54950 et. Seq.)**
   a. **Public Employment (Pursuant to Government Code §54957)**
      1. **Ambulance Department – Driver**
9. **ADJOURNMENT**

**Zoom Teleconference Information:**
**Phone: 1-669-444-9171 US Meeting ID: 827 3268 3790**
**https://us06web.zoom.us/j/82732683790**

The City of Etna does not discriminate based on disability in the admissions or access to, or treatment of or employment in, its programs or activities. Disability-related aids or services, including printed information in alternate formats, to enable persons with disabilities to participate in public meetings are available. If any accommodations are needed, please contact Pamela Eastlick at 530-467-5256 p.eastlick@etnaca.com. Requests should be made as soon as possible but recommended between three days to one week prior to the scheduled meeting.

# MINUTES
# REGULAR MEETING OF THE ETNA CITY COUNCIL
## Monday July 28, 2025

Members of the Etna City Council met on this 28th day of July in person and TELECONFERENCE (Zoom). Mayor Cliff Munson called the meeting to order and led in the salute to the flag of the United States of America.

1. **Call to Order:**
   a. Roll Call

   Councilmembers Brandon Fawaz, Mayor Cliff Munson, Charnna Gilmore, and John Stacher were present. Councilmember Jason Deppen was absent.

2. **Public Comments on Non-Agenda Items:**

   None.

3. **Consent Calendar:**
   a. **Minutes of the Regular Meeting June 23, 2025**
   b. **Invoice Approvals**
   c. **Resolution 2025-009 – A Resolution Approving an Application for Funding and the Execution of a Grant Agreement and any Amendments Thereto From the 2024 Funding Year of the State CDBG Program**

   Councilmember Stacher made a motion to accept the Consent Calendar, Councilmember Fawaz seconded, and the motion passed.

   **Ayes: Fawaz, Munson, Gilmore, Stacher**

4. **Current Business:**

   a. **Discuss Update from City Engineer Morgan Eastlick on Current & Closed Grants**

   City Engineer Morgan Eastlick gave the City Council and audience an update on current and closed grants. Eastlick explained that the test well that was drilled at the park and the number of gallons per minute did not meet the minimum requirements. Eastlick has reviewed well logs throughout the valley and the best place would be near the river. Eastlick gave an update on the STIP project – discussion on the undergrounding project and boundaries. No action taken.

   b. **Discuss Future Pool Operations**

   Jenny Zink from Friends of the Pool (FOP) explained that FOP is interested in creating a 5-to-10-year plan for future operations and possibly taking over some of the management aspects of the pool. Councilmember Fawaz commented on determining what the fixed costs are regardless if the pool is open. Councilmember Gilmore commented on future repairs that are planned and needed for the pool. City Council directed staff to determine a fixed cost amount for the pool. City Council expressed support in working with FOP exploring alternatives in future pool operations and management thereof.

**c. Discuss/Approve Initiating Petition to the State Water Resource Control Board to Continue to Use Water if/when a Curtailment is Issued**

City Council discussed water usage during fire season and fire camps using water and if a curtailment is issued. Councilmember Stacher would like a policy setup where in the event a curtailment is issued the attorney automatically sends a letter to the Water Board, being relieved of a curtailment due to fires. More discussion regarding water use andconfusion about the City's drought sign.

Councilmember Fawaz moved that the City of Etna will follow their Water Conservation Plan if or when a curtailment is issued by the State Water Resource Control Board and file a petition to follow our own plan. Councilmember Gilmore seconded, and the motion passed.

**Ayes: Gilmore, Munson, Fawaz**

**No: Stacher**

Fawaz asked about Stacher voting no. Stacher gave explanation.

**d. Discuss/Approve First Reading of an Ordinance and Urgency Ordinance 228 to Designate Fire Hazard Severity Zones, and Amend Section 15.16.010 of the Etna Municipal Code Regarding Very High Fire Hazard Severity Zones**

City Clerk Pamela Eastlick explained the urgency ordinance. More discussion regarding the high fire hazard zones and fire insurance costs. Councilmember Stacher made a motion not to vote on this item until there is more information available. More discussion, motion died due to lack of second.

Mayor Munson read the recommended action. Councilmember Fawaz commented that he is not in favor of amending the municipal code until there is more information available. More discussion regarding housing development. Mayor Munson tabled the item to the next meeting.

**e. Discuss/Approve SAFER Grant – Review Draft Plan**

Ambulance Director Teresa Arrwood and Fire Chief Clint Whitchurch gave a background on the grant. This grant will provide funding for a four-year position for a Volunteer Recruitment and Retention Coordinator position if awarded. No action taken.

**f. Discuss/Approve 2025/2026 Budget**

Police Chief Josh Short (phone) explained the salary increases for the police department and approached the Town of Fort Jones and discussed the increased cost to the contract. Clerk Eastlick adjusted the revenue to reflect 50% of the total costs of the police department, which includes a new hire, and more competitive pay. More discussion regarding step increases and salaried employee requirements.

Councilmember Gilmore asked about the building maintenance line item 855 in the ambulance budget. Discussion about other departments not having the same line item. Gilmore and Clerk Eastlick discussed the fiscal year end vs pool season Friends of the Pool Contributions attempting to clear up confusion. More discussion regarding the same.

Councilmember Stacher made a motion to accept the budget. Clerk Eastlick recommended splitting the cost 50/50 between the fire and ambulance department budget to fund the recent firefighter/EMT hire. Stacher clarified the motion to accept the 2025/2026 budget proposal with the changes of the firefighter/EMT being funded 50% from the ambulance and 50% from the fire department. Councilmember Fawaz seconded, and the motion passed.

**Ayes: Stacher, Gilmore, Munson, Fawaz**

**g. Discuss/Approve Tyler Technologies Software Upgrade Quote**

The City's current software will no longer be supported in 2026. Clerk Eastlick gave a background on this topic. The total cost is included in the 2025/2026 budget.

Councilmember Fawaz made a motion to approve. Councilmember Stacher seconded, and the motion passed.

**Ayes: Stacher, Gilmore, Munson, Fawaz**

**h. Discuss/Approve Fire Department Secretary Position – Provide Direction to Staff**

Item tabled.

**5. Department Reports:**

Chief Short provided a written report in the packet.

Public Works Director Dan Burbank had nothing to report.

Fire Chief Clint Whitchurch reported that the water tender is operational. The strike team that was sent out has returned. Councilmember Stacher recognized Larry Hicks and George Poe.

Ambulance Director Teresa Arrwood provided a written report in the packet. Director Arrwood also reported about some mechanical issues with medic 54. Director Burbank explained the mechanical issues.

Councilmember Stacher also recognized George White for allowing the police department to store vehicles under his RV cover.

Clerk Eastlick gave an update on the audit. Eastlick will be closing out the DWR grant.

Mayor Munson attended a LOLA meeting in Dunsmuir.

Councilmember Stacher would like to thank Danny Kiep at the next regular meeting for all his efforts keeping the park cleaned during the Music Festival.

6. **City Council Statements and Requests:**

   Fixed costs of the swimming pool to be presented at the next regular meeting. Clerk Eastlick spoke about the FEMA ordinance and changes in flood zones.

7. **Adjournment:**

   There being no further business Mayor Cliff Munson adjourned the meeting at 8:55 pm.

Respectfully submitted,

Jenny Bennett
Asst. City Clerk

DRAFT

# INVOICE APPROVAL LIST REPORT - DETAIL WITH GL DIST



| | | | | |
|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

BURTON'S FIRE INC. | Pump Testing | 28070 | 07/14/2025 | | 07/24/2025
1301 DOKER DR. | BURTON'S | | 07/14/2025 | 0.00
MODESTO | GF | 0 | 00/00/0000 | 0.00
CA 95351-1598 | 82794 | | | 1,425.00

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-850.00 | EQUIPMENT MAINTENANCE | | 1,425.00 | 0.00 |

Check No. 0 Total: 1,425.00
Total for BURTON'S FIRE INC. 1,425.00

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CLINT WHITCHURCH | Reim: Fire Supplies SCORE Gran | 28082 | 06/30/2025 | | 07/24/2025
PO BOX 94 | WHITCHURCH | | 06/30/2025 | 0.00
ETNA | GF | 0 | 00/00/0000 | 0.00
CA 96027 | | | | 700.36

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-875.00 | SPECIAL DEPT SUPPLIES & EQUIP | | 700.36 | 0.00 |

Check No. 0 Total: 700.36
Total for CLINT WHITCHURCH 700.36

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COMPLETE WIRELESS SOLUTIONS | Programming Software | 28066 | 07/02/2025 | | 07/24/2025
1758 22ND ST. SE | COMPLETE | | 07/02/2025 | 0.00
SALEM | GF | 0 | 00/00/0000 | 0.00
OR 97302 | 098862 | | | 282.21

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-875.00 | SPECIAL DEPT SUPPLIES & EQUIP | | 282.21 | 0.00 |

Check No. 0 Total: 282.21
Total for COMPLETE WIRELESS SOLUTION 282.21

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DEPARTMENT OF JUSTICE | Fingerprints | 28067 | 06/30/2025 | | 07/24/2025
ACCOUNTING OFFICE
PO BOX 944255 | DEPTJUST | | 06/30/2025 | 0.00
SACRAMENTO | GF | 0 | 00/00/0000 | 0.00
CA 94244-2550 | 829195 | | | 128.00

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 128.00 | 0.00 |

Check No. 0 Total: 128.00
Total for DEPARTMENT OF JUSTICE 128.00

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| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| | | | | | |
|---|---|---|---|---|---|
| GREAT NORTHERN SERVICES | 2025 Income Survey | 28078 | 07/16/2025 | | |
| | | | 07/24/2025 | | |
| 310 BOLES STREET | GNC | | 07/16/2025 | | 0.00 |
| WEED | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96094 | 121424-0625 | | | | 1,670.79 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 70-35-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 1,670.79 | 0.00 |

Check No. 0 Total: 1,670.79

Total for GREAT NORTHERN SERVICES 1,670.79

| | | | | | |
|---|---|---|---|---|---|
| HEATON STEEL & SUPPLY, INC. | Park BBQ Maint. | 28081 | 06/27/2025 | | |
| | | | 07/24/2025 | | |
| C/O ACCOUNTING DEPT FILE 2316 | HSS | | 06/27/2025 | | 0.00 |
| PASADENA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 91199-2316 | 374686 | | | | 236.51 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-70-880.00 | MAINTENANCE & SUPPLIES | | 236.51 | 0.00 |

Check No. 0 Total: 236.51

Total for HEATON STEEL & SUPPLY, INC. 236.51

| | | | | | |
|---|---|---|---|---|---|
| HENRY SCHEIN MEDICAL | Medical Supplies | 28068 | 07/02/2025 | | |
| | | | 07/24/2025 | | |
| PO BOX 7156 | HENRYSH | | 07/02/2025 | | 0.00 |
| PASADENA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 91109-7156 | 43527192 | | | | 461.40 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 461.40 | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| HENRY SCHEIN MEDICAL | Medical Supplies | 28071 | 07/07/2025 | | |
| | | | 07/24/2025 | | |
| PO BOX 7156 | HENRYSH | | 07/07/2025 | | 0.00 |
| PASADENA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 91109-7156 | 43667328 | | | | 519.05 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 519.05 | 0.00 |

Check No. 0 Total: 980.45

Total for HENRY SCHEIN MEDICAL 980.45

| | | | | | |
|---|---|---|---|---|---|
| INDUSTRIAL SERVICE & SUPPLY | Chemicals Water | 28106 | 07/17/2025 | | |
| | | | 07/31/2025 | | |
| PO DRAWER 28328 | INDSER | | 07/17/2025 | | 0.00 |
| TEMPE | GF | 0 | 00/00/0000 | | 0.00 |
| AZ 85285 | 037363 | | | | 5,825.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 40-30-877.00 | CHEMICALS | | 5,825.00 | 0.00 |

Check No. 0 Total: 5,825.00

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

Total for INDUSTRIAL SERVICE & SUPPLY 5,825.00

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KELLY YORK | Reim: Fuel & Evidence Totes | 28107 | 07/31/2025 | 07/31/2025

5002 HAMLIN GULCH | KELYORK | 07/31/2025 | 0.00
FORT JONES | GF | 0 | 00/00/0000 | 0.00
CA 96032 | 144.45

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-865.00 | VEHICLE FUEL & OIL | Fuel | 105.84 | 0.00 |
| 10-40-880.00 | MAINTENANCE & SUPPLIES | Totes | 38.61 | 0.00 |

Check No. 0 Total: 144.45

Total for KELLY YORK 144.45

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KIEP-ER KLEEN | Cleaning Services | 28076 | 07/08/2025 | 07/24/2025

PO BOX 404 | KK | 07/08/2025 | 0.00
ETNA | GF | 0 | 00/00/0000 | 0.00
CA 96027 | 300.00

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 100.00 | 0.00 |
| 10-40-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 100.00 | 0.00 |
| 10-70-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 100.00 | 0.00 |

Check No. 0 Total: 300.00

Total for KIEP-ER KLEEN 300.00

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LIFE ASSIST | Medical Supplies | 28074 | 07/14/2025 | 07/24/2025

11277 SUNRISE PARK DRIVE | LA | 07/14/2025 | 0.00
RANCHO CORDOVA | GF | 0 | 00/00/0000 | 0.00
CA 95742 | 1618133 | 81.47

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 81.47 | 0.00 |

LIFE ASSIST | Medical Supplies | 28073 | 07/15/2025 | 07/24/2025

11277 SUNRISE PARK DRIVE | LA | 07/15/2025 | 0.00
RANCHO CORDOVA | GF | 0 | 00/00/0000 | 0.00
CA 95742 | 1618545 | 68.60

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 68.60 | 0.00 |

Check No. 0 Total: 150.07

Total for LIFE ASSIST 150.07

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| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| MT. SHASTA AMBULANCE SERVICE | Ambulance Services | 28077 | 07/16/2025 | |
| | | | 07/24/2025 | |
| | MT. SHASTA | | 07/16/2025 | 0.00 |
| MT. SHASTA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96067 | 88502 | | | 965.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 965.00 | 0.00 |

Check No. 0 Total: 965.00
Total for MT. SHASTA AMBULANCE SERVIC 965.00

| | | | | |
|---|---|---|---|---|
| NORTHERN CREDIT SERVICE | Ambulance Collections | 28079 | 06/30/2025 | |
| | | | 07/24/2025 | |
| PO BOX 820 | NCS | | 06/30/2025 | 0.00 |
| YREKA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 555.44 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 555.44 | 0.00 |

Check No. 0 Total: 555.44
Total for NORTHERN CREDIT SERVICE 555.44

| | | | | |
|---|---|---|---|---|
| PRINTING SYSTEMS | Payroll Checks | 28069 | 07/15/2025 | |
| | | | 07/24/2025 | |
| 12005 BEECH DALY | PS | | 07/15/2025 | 0.00 |
| TAYLOR | GF | 0 | 00/00/0000 | 0.00 |
| CA 48180 | 238407 | | | 205.82 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-870.00 | OFFICE SUPPLIES | | 205.82 | 0.00 |

Check No. 0 Total: 205.82
Total for PRINTING SYSTEMS 205.82

| | | | | |
|---|---|---|---|---|
| RICK HILL | SAFER Grant Preperation | 28101 | 07/07/2025 | |
| | | | 07/24/2025 | |
| PO BOX 631 | RICKHILL | | 07/07/2025 | 0.00 |
| SEIAD VALLEY | GF | 0 | 00/00/0000 | 0.00 |
| CA 96086 | | | | 1,200.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 1,200.00 | 0.00 |

Check No. 0 Total: 1,200.00
Total for RICK HILL 1,200.00

| | | | | | |
|---|---|---|---|---|---|
| Vendor Name | Invoice Description1 | | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | | Due Date | Taxes Withheld |
| City | Bank | | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | | Check Amount |
| SIERRA-SACRAMENTO VALLEY | Annual ePCR Fees | | 28072 | 07/15/2025 | |
| EMS AGENCY | | | | 07/24/2025 | |
| 535 MENLO DRIVE | SIERRASAC | | | 07/15/2025 | 0.00 |
| ROCKLIN | GF | | 0 | 00/00/0000 | 0.00 |
| CA 95765 | 2025-102 | | | | 446.88 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-750.00 | DUES AND SUBSCRIPTIONS | | | 446.88 | 0.00 |
| | | Check No. | 0 | Total: | 446.88 |
| | | Total for | SIERRA-SACRAMENTO VALLEY | | 446.88 |
| WITTMAN ENTERPRISES, LLC | Ambulance Billing June | | 28105 | 06/24/2025 | |
| | | | | 07/25/2025 | |
| 11093 SUN CENTER | WE | | | 06/24/2025 | 0.00 |
| RANCHO CORDOVA | GF | | 0 | 00/00/0000 | 0.00 |
| CA 95670-6110 | 2506467 | | | | 2,827.46 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-760.00 | PROFESSIONAL & CONTRACT SERVCS | | | 2,827.46 | 0.00 |
| | | Check No. | 0 | Total: | 2,827.46 |
| | | Total for | WITTMAN ENTERPRISES, LLC | | 2,827.46 |
| ZOLL MEDICAL CORPORATION | Lithium Battery | | 28075 | 07/02/2025 | |
| | | | | 07/24/2025 | |
| PO BOX 27028 | ZOLL | | | 07/02/2025 | 0.00 |
| NEW YORK | GF | | 0 | 00/00/0000 | 0.00 |
| NY 10087-7028 | 4237549 | | | | 1,760.66 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-875.00 | SPECIAL DEPT SUPPLIES & EQUIP | | | 1,760.66 | 0.00 |
| | | Check No. | 0 | Total: | 1,760.66 |
| | | Total for | ZOLL MEDICAL CORPORATION | | 1,760.66 |

Total Invoices: 20

| | |
|---|---|
| Grand Total: | 19,804.10 |
| Less Credit Memos: | 0.00 |
| Net Total: | 19,804.10 |
| Less Hand Check Total: | 0.00 |
| Outstanding Invoice Total: | 19,804.10 |

| | | | | |
|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

## Recap by Department

| Department # | Department Name | Amount To Pay | Amount To Relieve |
|---|---|---|---|
| 25 | City Clerk | 305.82 | 0.00 |
| 30 | Water | 5,825.00 | 0.00 |
| 35 | Community Development | 1,670.79 | 0.00 |
| 40 | Law Enforcement | 372.45 | 0.00 |
| 45 | Ambulance Services | 7,685.96 | 0.00 |
| 50 | Fire Prevention | 3,607.57 | 0.00 |
| 70 | Parks & Recreation | 336.51 | 0.00 |
| | **Grand Total:** | **19,804.10** | **0.00** |

# INVOICE APPROVAL LIST REPORT - DETAIL WITH GL DIST



City of Etna

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| | | | | | |
|---|---|---|---|---|---|
| AMAZON.COM | Amb Supplies | 28083 | 06/02/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/02/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 41.26 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-880.00 | MAINTENANCE & SUPPLIES | | | 41.26 | 0.00 |
| AMAZON.COM | Amb Supplies | 28084 | 06/09/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/09/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 9.38 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-870.00 | OFFICE SUPPLIES | | | 9.38 | 0.00 |
| AMAZON.COM | Clerk Office Supplies | 28085 | 06/10/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/10/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 31.07 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-25-870.00 | OFFICE SUPPLIES | | | 31.07 | 0.00 |
| AMAZON.COM | Amb Supplies | 28086 | 06/11/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/11/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 9.64 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-872.00 | MEDICAL SUPPLIES | | | 9.64 | 0.00 |
| AMAZON.COM | PD Vehicle Parts | 28087 | 06/11/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/11/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 306.84 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-40-860.00 | VEHICLE MAINTENANCE | | | 306.84 | 0.00 |
| AMAZON.COM | FJ PD Office Supplies | 28088 | 06/20/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/20/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 49.04 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-41-870.00 | OFFICE SUPPLIES | | | 49.04 | 0.00 |
| AMAZON.COM | Fire Dept. Supplies | 28089 | 06/20/2025 | | |
| | | | 07/24/2025 | | |
| | AMAZON | | 06/20/2025 | | 0.00 |
| | EFT | 0 | 00/00/0000 | | 0.00 |
| 00000 | | | | | 68.91 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-50-880.00 | MAINTENANCE & SUPPLIES | | | 68.91 | 0.00 |

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | FJ PD Office Ink Cartridges | 28090 | 06/20/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/20/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 314.81 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-870.00 | OFFICE SUPPLIES | | 314.81 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | FJ PD Supplies | 28091 | 06/23/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/23/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 75.44 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-870.00 | OFFICE SUPPLIES | | 75.44 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | FJ PD Hard drive | 28092 | 06/23/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/23/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 211.80 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-870.00 | OFFICE SUPPLIES | | 211.80 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | Amb Supplies | 28093 | 06/25/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/25/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 18.18 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-880.00 | MAINTENANCE & SUPPLIES | | 18.18 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | Amb Supplies | 28094 | 06/25/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/25/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 27.62 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-880.00 | MAINTENANCE & SUPPLIES | | 27.62 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | Fire Dept Supplies | 28095 | 06/27/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/27/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 69.99 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-880.00 | MAINTENANCE & SUPPLIES | | 69.99 | 0.00 |

| | | | | |
|---|---|---|---|---|
| AMAZON.COM | Fire Dept. Supplies | 28096 | 06/30/2025 | |
| | | | 07/24/2025 | |
| | AMAZON | | 06/30/2025 | 0.00 |
| | EFT | 0 | 00/00/0000 | 0.00 |
| 00000 | | | | 175.58 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-880.00 | MAINTENANCE & SUPPLIES | | 175.58 | 0.00 |

Check No. 0 Total: 1,409.56

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

Total for AMAZON.COM 1,409.56

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PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC.
PO BOX 981022
BOSTON
MA 02298-1022

Red Ink Postage Meter | 28103 | 06/20/2025 | 07/24/2025
PITNEYBOWE | 06/20/2025 | 0.00
EFT | 0 | 00/00/0000 | 0.00
195.82

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-870.00 | OFFICE SUPPLIES | | 65.27 | 0.00 |
| 40-30-870.00 | OFFICE SUPPLIES | | 65.27 | 0.00 |
| 45-33-870.00 | OFFICE SUPPLIES | | 65.28 | 0.00 |

Check No. 0 Total: 195.82
Total for PITNEY BOWES GLOBAL FINANCI 195.82

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PURCHASE POWER
PO BOX 856042
LOUISVILLE
KY 40285-6042

May Postage Refill | 28104 | 06/23/2025 | 07/24/2025
PURCHASE P | 06/23/2025 | 0.00
EFT | 0 | 00/00/0000 | 0.00
300.00

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-820.00 | POSTAL EXPENSE | | 57.94 | 0.00 |
| 40-30-820.00 | POSTAL EXPENSE | | 121.03 | 0.00 |
| 45-33-820.00 | POSTAL EXPENSE | | 121.03 | 0.00 |

Check No. 0 Total: 300.00
Total for PURCHASE POWER 300.00

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SNIDER ENERGY
PACIFIC PRIDE
DEBIT

Mendes Fuel June | 28097 | 06/09/2025 | 07/24/2025
SNIDER | 06/09/2025 | 0.00
EFT | 0 | 00/00/0000 | 0.00
104.84

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-865.00 | VEHICLE FUEL & OIL | | 52.42 | 0.00 |
| 53-40-865.00 | VEHICLE FUEL & OIL | | 52.42 | 0.00 |

SNIDER ENERGY
PACIFIC PRIDE
DEBIT

Mendes Fuel June | 28098 | 06/16/2025 | 07/24/2025
SNIDER | 06/16/2025 | 0.00
EFT | 0 | 00/00/0000 | 0.00
95.73

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-865.00 | VEHICLE FUEL & OIL | | 47.86 | 0.00 |
| 53-40-865.00 | VEHICLE FUEL & OIL | | 47.87 | 0.00 |

SNIDER ENERGY
PACIFIC PRIDE
DEBIT

Mendes Fuel June | 28099 | 06/23/2025 | 07/24/2025
SNIDER | 06/23/2025 | 0.00
EFT | 0 | 00/00/0000 | 0.00
92.29

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-41-865.00 | VEHICLE FUEL & OIL | | 46.14 | 0.00 |
| 53-40-865.00 | VEHICLE FUEL & OIL | | 46.15 | 0.00 |

Check No. 0 Total: 292.86

Total for SNIDER ENERGY 292.86

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STAPLES OFFICE SUPPLIES — Clerk Office Supplies — 28100 — 06/12/2025 — 07/24/2025

ON-LINE PURCHASE — STAPLES — 06/12/2025 — 0.00

EFT — 0 — 00/00/0000 — 0.00

88.86

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-870.00 | OFFICE SUPPLIES | | 88.86 | 0.00 |

Check No. 0 Total: 88.86

Total for STAPLES OFFICE SUPPLIES 88.86

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US BANK CREDIT CARD — June Credit Card — 28102 — 06/11/2025 — 07/24/2025

USBANK — 06/11/2025 — 0.00

EFT — 0 — 00/00/0000 — 0.00

845.52

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-750.00 | DUES AND SUBSCRIPTIONS | Adobe | 119.94 | 0.00 |
| 10-41-750.00 | DUES AND SUBSCRIPTIONS | | 119.94 | 0.00 |
| 10-41-820.00 | POSTAL EXPENSE | Postage Expense | 23.70 | 0.00 |
| 10-41-880.00 | MAINTENANCE & SUPPLIES | Galls Spray | 73.24 | 0.00 |
| 10-50-880.00 | MAINTENANCE & SUPPLIES | Harbor Freight Return | -62.11 | 0.00 |
| 10-55-880.00 | MAINTENANCE & SUPPLIES | | 91.72 | 0.00 |
| 10-60-865.00 | VEHICLE FUEL & OIL | Exxon Fuel | 94.00 | 0.00 |
| 10-70-880.00 | MAINTENANCE & SUPPLIES | | 91.72 | 0.00 |
| 23-70-880.00 | MAINTENANCE & SUPPLIES | Ace Hardware | 91.72 | 0.00 |
| 50-45-735.00 | TRAVEL & TRAINING | Fuel Trng. | 75.00 | 0.00 |
| 50-45-735.00 | TRAVEL & TRAINING | Fuel Trng. | 106.84 | 0.00 |
| 50-45-870.00 | OFFICE SUPPLIES | Office Supplies Walmart | 19.81 | 0.00 |

Check No. 0 Total: 845.52

Total for US BANK CREDIT CARD 845.52

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Total Invoices: 21

| | |
|---|---|
| Grand Total: | 3,132.62 |
| Less Credit Memos: | 0.00 |
| Net Total: | 3,132.62 |
| Less Hand Check Total: | 0.00 |
| Outstanding Invoice Total: | 3,132.62 |

| | | | | |
|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

## Recap by Department

| Department # | Department Name | Amount To Pay | Amount To Relieve |
|---|---|---|---|
| 25 | City Clerk | 243.14 | 0.00 |
| 30 | Water | 186.30 | 0.00 |
| 33 | Sewer | 186.31 | 0.00 |
| 40 | Law Enforcement | 573.22 | 0.00 |
| 41 | Police - FJ Station | 1,014.39 | 0.00 |
| 45 | Ambulance Services | 307.73 | 0.00 |
| 50 | Fire Prevention | 252.37 | 0.00 |
| 55 | Governmental Buildings | 91.72 | 0.00 |
| 60 | Highways & Streets | 94.00 | 0.00 |
| 70 | Parks & Recreation | 183.44 | 0.00 |
| | **Grand Total:** | **3,132.62** | **0.00** |

# INVOICE APPROVAL LIST REPORT - DETAIL WITH GL DIST



| | | | | |
|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| | | | | |
|---|---|---|---|---|
| AFTERMARKET PARTS SUPPLY | Fire Truck Repairs | 28131 | 07/31/2025 | |
| | | | 08/11/2025 | |
| 1540 LUCAS RD. | AFTERM | | 07/31/2025 | 0.00 |
| YREKA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 71114 &71095 | | | 449.41 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-860.00 | VEHICLE MAINTENANCE | | 449.41 | 0.00 |

| | | | |
|---|---|---|---|
| Check No. | 0 | Total: | 449.41 |
| Total for | AFTERMARKET PARTS SUPPLY | | 449.41 |

| | | | | |
|---|---|---|---|---|
| ALLIANT SF INSURANCE SERVICES | AMVP 4th Qtr Premium | 28148 | 07/22/2025 | |
| AIS TRUST ACCOUNT NEWPORT | | | 08/12/2025 | |
| PO BOX 744963 | ALLIANT | | 07/22/2025 | 0.00 |
| LOS ANGELES | GF | 0 | 00/00/0000 | 0.00 |
| CA 90074-4963 | 3181495 | | | 67.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-743.00 | SCORE Vehicle Liability | | 67.00 | 0.00 |

| | | | |
|---|---|---|---|
| Check No. | 0 | Total: | 67.00 |
| Total for | ALLIANT SF INSURANCE SERVICE | | 67.00 |

| | | | | |
|---|---|---|---|---|
| CALIFORNIA POLICE CHIEFS' | 25/26 Chief Dues | 28145 | 07/01/2025 | |
| ASSOCIATION | | | 08/11/2025 | |
| PO BOX 255745 | CPCA | | 07/01/2025 | 0.00 |
| SACRAMENTO | GF | 0 | 00/00/0000 | 0.00 |
| CA 95865-5745 | 11513 | | | 231.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-750.00 | DUES AND SUBSCRIPTIONS | | 231.00 | 0.00 |

| | | | |
|---|---|---|---|
| Check No. | 0 | Total: | 231.00 |
| Total for | CALIFORNIA POLICE CHIEFS' | | 231.00 |

| | | | | |
|---|---|---|---|---|
| CAMPORA | Tank Rental Fee Shop | 28110 | 07/30/2025 | |
| | | | 08/11/2025 | |
| PO BOX 992424 | CAMPO | | 07/30/2025 | 0.00 |
| REDDING | GF | 0 | 00/00/0000 | 0.00 |
| CA 96099-2424 | 10363941 | | | 1.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-55-840.20 | HEATING | | 1.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| CAMPORA | Tank Rental Fee Water Plant | 28111 | 07/30/2025 | |
| | | | 08/11/2025 | |
| PO BOX 992424 | CAMPO | | 07/30/2025 | 0.00 |
| REDDING | GF | 0 | 00/00/0000 | 0.00 |
| CA 96099-2424 | 10364339 | | | 1.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 40-30-840.20 | HEATING | | 1.00 | 0.00 |

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| CAMPORA | Tank Rental Fee PD | 28112 | 07/30/2025 | |
| | | | 08/11/2025 | |
| PO BOX 992424 | CAMPO | | 07/30/2025 | 0.00 |
| REDDING | GF | 0 | 00/00/0000 | 0.00 |
| CA 96099-2424 | 10364259 | | | 1.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-840.20 | HEATING | | 1.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| CAMPORA | Tank Rental Fee Shop #2 | 28146 | 07/30/2025 | |
| | | | 08/11/2025 | |
| PO BOX 992424 | CAMPO | | 07/30/2025 | 0.00 |
| REDDING | GF | 0 | 00/00/0000 | 0.00 |
| CA 96099-2424 | 10364258 | | | 1.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-55-840.20 | HEATING | | 1.00 | 0.00 |

Check No. 0 Total: 4.00
Total for CAMPORA 4.00

| | | | | |
|---|---|---|---|---|
| CHARLES W. PILLON | 2021 Audit Final | 28113 | 08/02/2025 | |
| | | | 08/11/2025 | |
| | CHARLES PI | | 08/02/2025 | 0.00 |
| | GF | 0 | 00/00/0000 | 0.00 |
| 96007 | 4750 | | | 10,543.75 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-765.00 | AUDIT FEES | | 10,543.75 | 0.00 |

Check No. 0 Total: 10,543.75
Total for CHARLES W. PILLON 10,543.75

| | | | | |
|---|---|---|---|---|
| COLANTUONO, HIGHSMITH & | Attorney Fees July | 28156 | 08/11/2025 | |
| WHATLEY, PC | | | 08/14/2025 | |
| 420 SIERRA COLLEGE DRIVE | JARED | | 08/11/2025 | 0.00 |
| GRASS VALLEY | GF | 0 | 00/00/0000 | 0.00 |
| CA 95945-5091 | 66652 | | | 969.50 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-20-780.00 | ATTORNEY FEES | | 408.00 | 0.00 |
| 10-25-780.00 | ATTORNEY FEES | | 383.00 | 0.00 |
| 10-40-780.00 | ATTORNEY FEES | | 153.00 | 0.00 |
| 50-45-780.00 | ATTORNEY FEES | | 25.50 | 0.00 |

Check No. 0 Total: 969.50
Total for COLANTUONO, HIGHSMITH & 969.50

| | | | | |
|---|---|---|---|---|
| E & S ENGINEERS | SRL Water Treatment Plant | 28147 | 06/26/2025 | |
| | | | 08/11/2025 | |
| 329 WEST MINER STREET | E&S | | 06/26/2025 | 0.00 |
| YREKA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 5048 | | | 1,708.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|

| Vendor Name | Invoice Description1 | | Ref No. | Discount Date | |
|---|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | | Due Date | Taxes Withheld |
| City | Bank | | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | | Check Amount |
| 20-30-881.25 | EDWG-47100004-001 | 21024 | | 1,708.00 | 0.00 |
| E & S ENGINEERS | DWR Drought Grant | | 28127 | 07/28/2025 | |
| | | | | 08/11/2025 | |
| 329 WEST MINER STREET | E&S | | | 07/28/2025 | 0.00 |
| YREKA | GF | | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 5105 | | | | 516.00 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 20-30-881.20 | DWR-DROUGHT RELIEF GRANT | | | 516.00 | 0.00 |
| E & S ENGINEERS | Monthly Retainer | | 28128 | 07/28/2025 | |
| | | | | 08/11/2025 | |
| 329 WEST MINER STREET | E&S | | | 07/28/2025 | 0.00 |
| YREKA | GF | | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 5092 | | | | 500.00 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-25-782.00 | ENGINEER FEES | | | 500.00 | 0.00 |
| E & S ENGINEERS | Water System Imp Project | | 28129 | 07/28/2025 | |
| | | | | 08/11/2025 | |
| 329 WEST MINER STREET | E&S | | | 07/28/2025 | 0.00 |
| YREKA | GF | | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 5097 | | | | 1,436.10 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 20-30-881.25 | EDWG-47100004-001 | | | 1,436.10 | 0.00 |

Check No. 0 Total: 4,160.10
Total for E & S ENGINEERS 4,160.10

| | | | | | |
|---|---|---|---|---|---|
| ED STEINHOFF REPAIR | Vehicle Repairs | | 28125 | 08/01/2025 | |
| | | | | 08/11/2025 | |
| P.O. BOX 1625 | EDSTEINHOF | | | 08/01/2025 | 0.00 |
| YREKA | GF | | 0 | 00/00/0000 | 0.00 |
| CA 96097 | 101063 & 099668 | | | | 263.32 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-50-860.00 | VEHICLE MAINTENANCE | | | 263.32 | 0.00 |

Check No. 0 Total: 263.32
Total for ED STEINHOFF REPAIR 263.32

| | | | | | |
|---|---|---|---|---|---|
| FORT JONES ACE HARDWARE | Fire Dept Supplies | | 28133 | 07/25/2025 | |
| | | | | 08/11/2025 | |
| PO BOX 66599 | FJACE | | | 07/25/2025 | 0.00 |
| SCOTTS VALLEY | GF | | 0 | 00/00/0000 | 0.00 |
| CA 95067 | | | | | 50.35 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-50-880.00 | MAINTENANCE & SUPPLIES | | | 50.35 | 0.00 |

Check No. 0 Total: 50.35
Total for FORT JONES ACE HARDWARE 50.35

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| GOVINVEST INC. | FY24 GASB 75 | 28114 | 08/04/2025 | |
| | | | 08/11/2025 | |
| 8605 SANTA MONICA BLVD. | GOVINVEST | | 08/04/2025 | 0.00 |
| WEST HOLLYWOOD | GF | 0 | 00/00/0000 | 0.00 |
| CA 90069 | 2024-5773 | | | 2,125.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-765.00 | AUDIT FEES | | 2,125.00 | 0.00 |

Check No. 0 Total: 2,125.00
Total for GOVINVEST INC. 2,125.00

| HENRY SCHEIN MEDICAL | Medical Supplies | 28154 | 08/07/2025 | |
|---|---|---|---|---|
| | | | 08/14/2025 | |
| PO BOX 7156 | HENRYSH | | 08/07/2025 | 0.00 |
| PASADENA | GF | 0 | 00/00/0000 | 0.00 |
| CA 91109-7156 | 45132912 | | | 80.13 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 80.13 | 0.00 |

| HENRY SCHEIN MEDICAL | Medical Supplies | 28155 | 08/07/2025 | |
|---|---|---|---|---|
| | | | 08/14/2025 | |
| PO BOX 7156 | HENRYSH | | 08/07/2025 | 0.00 |
| PASADENA | GF | 0 | 00/00/0000 | 0.00 |
| CA 91109-7156 | 45139383 | | | 14.50 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-872.00 | MEDICAL SUPPLIES | | 14.50 | 0.00 |

Check No. 0 Total: 94.63
Total for HENRY SCHEIN MEDICAL 94.63

| KELLEY CREATE | Monthly Xerox | 28109 | 07/31/2025 | |
|---|---|---|---|---|
| | | | 08/11/2025 | |
| PO BOX 660831 | KELLEY | | 07/31/2025 | 0.00 |
| DALLAS | GF | 0 | 00/00/0000 | 0.00 |
| TX 75266-0831 | 39798816 | | | 378.65 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-750.00 | DUES AND SUBSCRIPTIONS | | 126.23 | 0.00 |
| 40-30-750.00 | DUES AND SUBSCRIPTIONS | | 126.21 | 0.00 |
| 45-33-750.00 | DUES AND SUBSCRIPTIONS | | 126.21 | 0.00 |

Check No. 0 Total: 378.65
Total for KELLEY CREATE 378.65

| KIEP-ER KLEEN | Cleaning Services | 28115 | 08/01/2025 | |
|---|---|---|---|---|
| | | | 08/11/2025 | |
| PO BOX 404 | KK | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 326.33 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 108.77 | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | | |
| Vendor Address | Vendor Number | | Due Date | | Taxes Withheld |
| City | Bank | Check No. | Check Date | | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | | Check Amount |
| 10-40-760.00 | PROFESSIONAL & CONTRACT SERVCS | | | 108.77 | 0.00 |
| 10-70-760.00 | PROFESSIONAL & CONTRACT SERVCS | | | 108.79 | 0.00 |
| | | Check No. | 0 | Total: | 326.33 |
| | | Total for | KIEP-ER KLEEN | | 326.33 |

| | | | | | |
|---|---|---|---|---|---|
| LIFE ASSIST | Medical Supplies | 28132 | 07/24/2025 | | |
| | | | 08/11/2025 | | |
| 11277 SUNRISE PARK DRIVE | LA | | 07/24/2025 | | 0.00 |
| RANCHO CORDOVA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 95742 | 1622131 | | | | 109.65 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 50-45-872.00 | MEDICAL SUPPLIES | | | 109.65 | 0.00 |
| | | Check No. | 0 | Total: | 109.65 |
| | | Total for | LIFE ASSIST | | 109.65 |

| | | | | | |
|---|---|---|---|---|---|
| LINCOLN AQUATICS | Pool Chemicals | 28108 | 08/07/2025 | | |
| | | | 08/11/2025 | | |
| PO BOX 60130 | LEI | | 08/07/2025 | | 0.00 |
| CITY OF INDUSTRY | GF | 0 | 00/00/0000 | | 0.00 |
| CA 91716-8248 | SN138167 | | | | 1,254.02 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 23-70-877.00 | CHEMICALS | | | 1,254.02 | 0.00 |
| LINCOLN AQUATICS | Prop 68 3-Way Valve | 28150 | 08/11/2025 | | |
| | | | 08/12/2025 | | |
| PO BOX 60130 | LEI | | 08/11/2025 | | 0.00 |
| CITY OF INDUSTRY | GF | 0 | 00/00/0000 | | 0.00 |
| CA 91716-8248 | SN138395 | | | | 5,427.69 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 23-70-881.10 | PROP 68-POOL GRANT | | | 5,427.69 | 0.00 |
| | | Check No. | 0 | Total: | 6,681.71 |
| | | Total for | LINCOLN AQUATICS | | 6,681.71 |

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|---|---|---|---|---|---|
| MEAN GENE'S GAS | Bulk Fuel | 28151 | 06/01/2025 | | |
| | | | 08/12/2025 | | |
| P O BOX 534 | MGM | | 06/01/2025 | | 0.00 |
| FT JONES | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96032 | May | | | | 4,269.63 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-40-865.10 | GASOLINE | | | 583.03 | 0.00 |
| 10-41-865.10 | GASOLINE | | | 796.66 | 0.00 |
| 10-50-865.10 | GASOLINE | | | 143.21 | 0.00 |
| 10-50-865.20 | DIESEL | | | 170.49 | 0.00 |
| 10-60-865.10 | GASOLINE | | | 134.81 | 0.00 |
| 10-60-865.20 | DIESEL | | | 44.76 | 0.00 |
| 10-70-865.10 | GASOLINE | | | 78.01 | 0.00 |
| 40-30-865.10 | GASOLINE | | | 134.81 | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | | |
| Vendor Address | Vendor Number | | Due Date | | Taxes Withheld |
| City | Bank | Check No. | Check Date | | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | | Check Amount |
| 40-30-865.20 | DIESEL | | | 44.76 | 0.00 |
| 45-33-865.10 | GASOLINE | | | 134.81 | 0.00 |
| 45-33-865.20 | DIESEL | | | 45.77 | 0.00 |
| 50-45-865.10 | GASOLINE | | | 331.91 | 0.00 |
| 50-45-865.20 | DIESEL | | | 1,052.36 | 0.00 |
| 53-40-865.10 | GASOLINE | | | 574.24 | 0.00 |
| MEAN GENE'S GAS | Bulk Fuel | 28152 | 07/01/2025 | | |
| | | | 08/12/2025 | | |
| P O BOX 534 | MGM | | 07/01/2025 | | 0.00 |
| FT JONES | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96032 | June | | | | 4,976.51 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-40-865.10 | GASOLINE | | | 198.43 | 0.00 |
| 10-41-865.10 | GASOLINE | | | 608.84 | 0.00 |
| 10-50-865.10 | GASOLINE | | | 209.50 | 0.00 |
| 10-50-865.20 | DIESEL | | | 458.34 | 0.00 |
| 10-60-865.10 | GASOLINE | | | 46.39 | 0.00 |
| 10-70-865.10 | GASOLINE | | | 16.97 | 0.00 |
| 23-70-840.20 | HEATING | Pool Heating | | 2,056.83 | 0.00 |
| 40-30-865.10 | GASOLINE | | | 46.39 | 0.00 |
| 45-33-865.10 | GASOLINE | | | 46.39 | 0.00 |
| 50-45-865.10 | GASOLINE | | | 54.31 | 0.00 |
| 50-45-865.20 | DIESEL | | | 842.81 | 0.00 |
| 53-40-865.10 | GASOLINE | | | 391.31 | 0.00 |
| | | Check No. | 0 | Total: | 9,246.14 |
| | | Total for | MEAN GENE'S GAS | | 9,246.14 |
| PACIFIC POWER | 448 Main St. | 28137 | 07/23/2025 | | |
| | | | 08/11/2025 | | |
| PO BOX 26000 | PP | | 07/23/2025 | | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | | 0.00 |
| OR 97256-0001 | | | | | 307.24 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-55-840.10 | ELECTRIC | | | 307.24 | 0.00 |
| PACIFIC POWER | 155 Diggles PD | 28138 | 07/23/2025 | | |
| | | | 08/11/2025 | | |
| PO BOX 26000 | PP | | 07/23/2025 | | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | | 0.00 |
| OR 97256-0001 | | | | | 178.88 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 10-40-840.10 | ELECTRIC | | | 89.44 | 0.00 |
| 53-40-840.10 | ELECTRIC | | | 89.44 | 0.00 |
| PACIFIC POWER | Woodland Fltr Plant | 28139 | 07/23/2025 | | |
| | | | 08/11/2025 | | |
| PO BOX 26000 | PP | | 07/23/2025 | | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | | 0.00 |
| OR 97256-0001 | | | | | 382.51 |
| GL Number | Description | Distribution Line Description | | Invoice Amount | Amount Relieved |
| 40-30-840.10 | ELECTRIC | | | 382.51 | 0.00 |

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| PACIFIC POWER | 625 Howell Shop & Amb | 28140 | 07/23/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/23/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 356.09 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-60-840.10 | ELECTRIC | | 39.57 | 0.00 |
| 40-30-840.10 | ELECTRIC | | 39.57 | 0.00 |
| 45-33-840.10 | ELECTRIC | | 39.57 | 0.00 |
| 50-45-840.10 | ELECTRIC | | 237.38 | 0.00 |

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|---|---|---|---|---|
| PACIFIC POWER | 400 Main St. | 28141 | 07/23/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/23/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 100.96 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-840.10 | ELECTRIC | | 100.96 | 0.00 |

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|---|---|---|---|---|
| PACIFIC POWER | 501 Howell Park | 28142 | 07/23/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/23/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 8.99 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-70-840.10 | ELECTRIC | | 8.99 | 0.00 |

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|---|---|---|---|---|
| PACIFIC POWER | 440 Main St. | 28143 | 07/23/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/23/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 278.43 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-55-840.10 | ELECTRIC | | 278.43 | 0.00 |

| | | | | |
|---|---|---|---|---|
| PACIFIC POWER | 400 Howell Lites | 28144 | 07/23/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/23/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 103.90 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-60-867.00 | TRAFFIC SAFETY | | 103.90 | 0.00 |

| | | | | |
|---|---|---|---|---|
| PACIFIC POWER | 401 Island Sewerplant | 28135 | 07/25/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/25/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 535.10 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 45-33-840.10 | ELECTRIC | | 535.10 | 0.00 |

| | | | | |
|---|---|---|---|---|
| PACIFIC POWER | 401 Howell Pool | 28136 | 07/25/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/25/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 1,274.36 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| 23-70-840.10 | ELECTRIC | | 1,274.36 | 0.00 |
| PACIFIC POWER | Streetlights | 28134 | 07/30/2025 | |
| | | | 08/11/2025 | |
| PO BOX 26000 | PP | | 07/30/2025 | 0.00 |
| PORTLAND | GF | 0 | 00/00/0000 | 0.00 |
| OR 97256-0001 | | | | 1,419.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-60-867.00 | TRAFFIC SAFETY | | 1,419.00 | 0.00 |

Check No. 0 Total: 4,945.46
Total for PACIFIC POWER 4,945.46

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|---|---|---|---|---|
| RICHARD TINSMAN | Exercise Equip PD | 28149 | 08/12/2025 | |
| | | | 08/12/2025 | |
| PO BOX 328 | RICHARD TI | | 08/12/2025 | 0.00 |
| FORT BRAGG | GF | 0 | 00/00/0000 | 0.00 |
| CA 95437 | | | | 1,500.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 62-40-875.00 | SPECIAL DEPT SUPPLIES & EQUIP | | 1,500.00 | 0.00 |

Check No. 0 Total: 1,500.00
Total for RICHARD TINSMAN 1,500.00

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|---|---|---|---|---|
| SCOTT VALLEY AUTO PARTS | Vehicle Maint | 28153 | 07/31/2025 | |
| | | | 08/12/2025 | |
| P O BOX 215 | SVAP | | 07/31/2025 | 0.00 |
| FT JONES | GF | 0 | 00/00/0000 | 0.00 |
| CA 96032 | | | | 762.27 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-860.00 | VEHICLE MAINTENANCE | Fire | 121.18 | 0.00 |
| 10-50-860.00 | VEHICLE MAINTENANCE | Fire | 101.62 | 0.00 |
| 50-45-860.00 | VEHICLE MAINTENANCE | Ambulance | 101.28 | 0.00 |
| 50-45-860.00 | VEHICLE MAINTENANCE | Ambulance | 329.75 | 0.00 |
| 50-45-860.00 | VEHICLE MAINTENANCE | Ambulance | 32.15 | 0.00 |
| 50-45-860.00 | VEHICLE MAINTENANCE | Ambulance | 76.29 | 0.00 |

Check No. 0 Total: 762.27
Total for SCOTT VALLEY AUTO PARTS 762.27

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|---|---|---|---|---|
| SCOTT VALLEY DISPOSAL | Monthly Trash | 28126 | 07/31/2025 | |
| | | | 08/11/2025 | |
| 138 FOREST WALK | SVD | | 07/31/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 708.75 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-55-840.30 | TRASH | | 236.25 | 0.00 |
| 10-70-840.30 | TRASH | | 236.25 | 0.00 |
| 23-70-840.30 | TRASH | | 236.25 | 0.00 |

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

Check No. 0 Total: 708.75

Total for SCOTT VALLEY DISPOSAL 708.75

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|---|---|---|---|---|---|
| SISKIYOU COUNTY EDC | MOU August | 28124 | 08/01/2025 | | |
| | | | 08/11/2025 | | |
| 1512 SOUTH OREGON ST | SCEDC | | 08/01/2025 | | 0.00 |
| YREKA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96097 | AR00000144 | | | | 500.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-20-760.00 | PROFESSIONAL & CONTRACT SERVCS | | 500.00 | 0.00 |

Check No. 0 Total: 500.00

Total for SISKIYOU COUNTY EDC 500.00

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|---|---|---|---|---|---|
| SISKIYOU DAILY NEWS | Water Treatment Plant Notice | 28157 | 07/31/2025 | | |
| | | | 08/14/2025 | | |
| P O BOX 129 | SDN | | 07/31/2025 | | 0.00 |
| YREKA | GF | 0 | 00/00/0000 | | 0.00 |
| OH 96097 | 0007256518 | | | | 1,781.00 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 20-30-881.25 | EDWG-47100004-001 | | 1,781.00 | 0.00 |

Check No. 0 Total: 1,781.00

Total for SISKIYOU DAILY NEWS 1,781.00

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|---|---|---|---|---|---|
| SISKIYOU TELEPHONE | 5638 PD Fax | 28116 | 08/01/2025 | | |
| | | | 08/11/2025 | | |
| P O BOX 157 | ST | | 08/01/2025 | | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96027 | | | | | 51.51 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-830.00 | TELEPHONE EXPENSE | | 25.75 | 0.00 |
| 53-40-830.00 | TELEPHONE EXPENSE | | 25.76 | 0.00 |

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|---|---|---|---|---|---|
| SISKIYOU TELEPHONE | 3217 City Hall Fax | 28117 | 08/01/2025 | | |
| | | | 08/11/2025 | | |
| P O BOX 157 | ST | | 08/01/2025 | | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96027 | | | | | 50.81 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-830.00 | TELEPHONE EXPENSE | | 50.81 | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| SISKIYOU TELEPHONE | 5256 City Hall | 28118 | 08/01/2025 | | |
| | | | 08/11/2025 | | |
| P O BOX 157 | ST | | 08/01/2025 | | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | | 0.00 |
| CA 96027 | | | | | 195.63 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-25-830.00 | TELEPHONE EXPENSE | | 195.63 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |
| SISKIYOU TELEPHONE | 5232 Pool | 28119 | 08/01/2025 | |
| | | | 08/11/2025 | |
| P O BOX 157 | ST | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 125.66 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 23-70-830.00 | TELEPHONE EXPENSE | | 125.66 | 0.00 |

| | | | | |
|---|---|---|---|---|
| SISKIYOU TELEPHONE | 3673 Shop & Park Wifi | 28120 | 08/01/2025 | |
| | | | 08/11/2025 | |
| P O BOX 157 | ST | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 166.56 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-60-830.00 | TELEPHONE EXPENSE | | 32.21 | 0.00 |
| 10-70-830.00 | TELEPHONE EXPENSE | | 69.95 | 0.00 |
| 40-30-830.00 | TELEPHONE EXPENSE | | 32.20 | 0.00 |
| 45-33-830.00 | TELEPHONE EXPENSE | | 32.20 | 0.00 |

| | | | | |
|---|---|---|---|---|
| SISKIYOU TELEPHONE | 3400 PD | 28121 | 08/01/2025 | |
| | | | 08/11/2025 | |
| P O BOX 157 | ST | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 240.11 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-830.00 | TELEPHONE EXPENSE | | 120.05 | 0.00 |
| 53-40-830.00 | TELEPHONE EXPENSE | | 120.06 | 0.00 |

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|---|---|---|---|---|
| SISKIYOU TELEPHONE | 3331 Ambulance | 28122 | 08/01/2025 | |
| | | | 08/11/2025 | |
| P O BOX 157 | ST | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 163.29 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 50-45-830.00 | TELEPHONE EXPENSE | | 163.29 | 0.00 |

| | | | | |
|---|---|---|---|---|
| SISKIYOU TELEPHONE | 3295 Fire Hall | 28123 | 08/01/2025 | |
| | | | 08/11/2025 | |
| P O BOX 157 | ST | | 08/01/2025 | 0.00 |
| ETNA | GF | 0 | 00/00/0000 | 0.00 |
| CA 96027 | | | | 87.99 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-50-830.00 | TELEPHONE EXPENSE | | 87.99 | 0.00 |

Check No. 0 Total: 1,081.56

Total for SISKIYOU TELEPHONE 1,081.56

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|---|---|---|---|---|
| VERIZON WIRELESS | Monthly Cellular | 28130 | 07/21/2025 | |
| | | | 08/11/2025 | |
| PO BOX 9622 | VW | | 07/21/2025 | 0.00 |
| MISSION HILLS | GF | 0 | 00/00/0000 | 0.00 |
| TX 91346-9622 | | | | 431.81 |

| GL Number | Description | Distribution Line Description | Invoice Amount | Amount Relieved |
|---|---|---|---|---|
| 10-40-830.30 | CELLULAR | | 88.78 | 0.00 |
| 10-41-830.30 | CELLULAR | | 88.79 | 0.00 |

| Vendor Name | Invoice Description1 | Ref No. | Discount Date | |
|---|---|---|---|---|
| Vendor Name Line 2 | Invoice Description2 | PO No. | Pay Date | |
| Vendor Address | Vendor Number | | Due Date | Taxes Withheld |
| City | Bank | Check No. | Check Date | Discount Amount |
| State/Province Zip/Postal | Invoice Number | | | Check Amount |

| | | | |
|---|---|---|---|
| 10-60-830.30 | CELLULAR | 38.34 | 0.00 |
| 40-30-830.30 | CELLULAR | 38.34 | 0.00 |
| 45-33-830.30 | CELLULAR | 38.34 | 0.00 |
| 50-45-830.30 | CELLULAR | 50.44 | 0.00 |
| 53-40-830.30 | CELLULAR | 88.78 | 0.00 |

Check No. 0 Total: 431.81

Total for VERIZON WIRELESS 431.81

Total Invoices: 50

| | |
|---|---|
| Grand Total: | 47,411.39 |
| Less Credit Memos: | 0.00 |
| Net Total: | 47,411.39 |
| Less Hand Check Total: | 0.00 |
| Outstanding Invoice Total: | 47,411.39 |

## Recap by Department

| Department # | Department Name | Amount To Pay | Amount To Relieve |
|---|---|---|---|
| 20 | City Council | 908.00 | 0.00 |
| 25 | City Clerk | 14,033.19 | 0.00 |
| 30 | Water | 6,286.89 | 0.00 |
| 33 | Sewer | 998.39 | 0.00 |
| 40 | Law Enforcement | 4,455.84 | 0.00 |
| 41 | Police - FJ Station | 1,494.29 | 0.00 |
| 45 | Ambulance Services | 3,501.75 | 0.00 |
| 50 | Fire Prevention | 2,156.37 | 0.00 |
| 55 | Governmental Buildings | 823.92 | 0.00 |
| 60 | Highways & Streets | 1,858.98 | 0.00 |
| 70 | Parks & Recreation | 10,893.77 | 0.00 |
| | **Grand Total:** | **47,411.39** | **0.00** |

**CITY OF ETNA**
**442 Main Street / P.O. Box 460**
**Etna, CA 96027**
**Phone: (530) 467-5256**
**Fax: (530) 467-3217**

## NOTICE OF PUBLIC WORKSHOP

The City Council of the City of Etna will host a public workshop on Monday, August 25, 2025, at 6:30 p.m. at the City of Etna Council Chambers, 442 Main Street, Etna, California on the following item:

## CITY OF ETNA GENERAL PLAN SAFETY ELEMENT UPDATE

The project consists of an update to the City of Etna General Plan Safety Element. The Safety Element is being updated in accordance with Government Code Sec. 65302(g)(2) for the purpose of protecting the community from unreasonable risks associated with the effects of seismically induced surface rupture, ground shaking, ground failure, tsunami, seiche, and dam failure; slope instability leading to mudslides and landslides; subsidence; liquefaction; and other seismic hazards … and other geologic hazards known to the City; flooding; and wildland and urban fires." The Safety Element is also being updated to identify residential developments in hazard areas lacking sufficient emergency egress; to include mapping of known fire, flood, and seismic and other geologic hazards; and to address evacuation routes, water supply requirements, and minimum road widths and clearances around structures as they relate to fire and geologic hazards. Climate change impacts and adaptation strategies are being addressed in the draft Safety Element as well as through adoption of a Local Hazard Mitigation Plan that will be adopted by reference into the Safety Element.

### Why is the City of Etna updating its General Plan?

Generally, cities and counties update their general plans every 10 to 20 years. Prior to Etna's recent updates to the General Plan Housing, Noise, Circulation, and Open Space & Conservation Elements in 2024, the City's General Plan was last updated in 2005 and numerous revisions were necessary to comply with state law. The City is now in the process of updating the Land Use and Safety Elements. The City Council held a public workshop to discuss the draft Land Use Element update on May 27, 2025.

### Who should get involved?

The City's goal is to foster strong public participation throughout the General Plan update process and the City would like to hear from the entire community. The workshop to discuss the draft Safety Element update will be held on August 25, 2025, at 6:30 p.m. in the City Council chambers located at 442 Main Street, Etna, California. Please tell your friends and neighbors. The City wants to hear from everyone!

PAMELA EASTLICK, CITY CLERK

# CITY OF ETNA

## GENERAL PLAN SAFETY ELEMENT

AUGUST 11, 2025

DRAFT

**CITY OF ETNA**
442 MAIN STREET
ETNA, CA 96027

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* The maps included herein are provided for information purposes only and are subject to change. Lines, roads, topography, and other planimetric features shown on the maps are compiled from different sources and may not be current or reliable. The City of Etna assumes no liability for the accuracy of the data shown on the maps.

## 7.1 INTRODUCTION

The purpose of the Safety Element is to promote public safety and the protection of residents and property in the City through identification of natural and human-derived hazards with the potential to impact Etna, by incorporating identified hazard and risk considerations into the land use planning process, and through the inclusion of strategies to mitigate such hazards to the extent feasible.

## 7.2 STATUTORY REQUIREMENTS

California Government Code Section 65302(g) requires that each city and county develop a Safety Element, "... for the protection of the community from any unreasonable risks associated with the effects of seismically induced surface rupture, ground shaking, ground failure, tsunami, seiche, and dam failure; slope instability leading to mudslides and landslides; subsidence; liquefaction; and other seismic hazards ... and other geologic hazards known to the legislative body; flooding; and wildland and urban fires." In accordance with Government Code Section 65302(g)(3), information regarding fire protection and emergency services agencies must be included along with information on fire hazards, such as historical wildfire data, fire hazard severity zone maps, wildfire hazard areas, and the general location and distribution of existing and planned uses of land in Very High Fire Hazard Severity Zones. The Safety Element must also identify residential developments in hazard areas lacking sufficient emergency egress; include mapping of known fire, flood, and seismic and other geologic hazards; and address evacuation routes, military installations, water supply requirements, and minimum road widths and clearances around structures as they relate to fire and geologic hazards.[1] Climate change impacts and adaptation strategies must be addressed in the Safety Element or through adoption of a Local Hazard Mitigation Plan or other document that includes this information.

## 7.3 EMERGENCY SERVICES

### 7.3.1 Law Enforcement

Police protection services for the City are provided by the City of Etna Police Department. The Police Department is centrally located at 155 Diggles Street and is staffed between the hours of 8:00 a.m. and 3:00 p.m. Monday through Friday. Dispatch services are provided under contract by the Siskiyou County Sheriff's Office (SCSO). As of 2025, the Etna Police Department includes a full-time chief, three full-time officers, one part-time detective, and one part-time Community Service Officer (CSO). The Department is presently looking to hire an additional full-time officer and another part-time CSO. The Department's two volunteer reserve officer positions are currently vacant. Staffing is such that at least two officers are available to respond to calls. In addition to providing for law enforcement in the City, the Etna Police Department extends police protection services under contract to the nearby Town of Fort Jones, which allows both communities additional police coverage when needed. The Etna Police Department maintains mutual aid agreements with surrounding jurisdictions, including the SCSO, city police departments, the California Highway Patrol (CHP), and California Department of Forestry and Fire Prevention (CAL FIRE).

[1] There are no military installations within 50 miles of the City of Etna. Consequently, the Safety Element does not discuss hazards relative to facilities.

### 7.3.2 Fire Protection

Fire protection services for the City are provided by the City of Etna Fire Department. In 2025, the Fire Department is staffed by a chief, an assistant chief, and 10-12 volunteer firefighters. Because there are presently fewer volunteer firefighters than there have typically been in the past, the Fire Department would like to add an additional 8-10 volunteer firefighters. The Fire Station is centrally located at 400 Main Street, and response times within city limits are routinely under five minutes. Because older portions of the station are not designed to accommodate the Fire Department's modern equipment and are in poor condition, the Department is looking to construct a new facility that can fulfill the Department's operational needs.

In addition to protecting properties in the City, the Etna Fire Department maintains mutual aid agreements with nearby jurisdictions, including CAL FIRE, and automatic aid agreements with the Town of Fort Jones and the Scott Valley Fire Protection District (SVFPD). At present, the Department responds to all calls for fire and vehicle accidents in the Town of Fort Jones and SVFPD, which includes the City's sphere of influence, as well as to requests for assistance with medical calls. In recent years, the Etna Fire Department has been in discussions with the Town of Fort Jones, the SVFPD, and others to consolidate emergency response services throughout the Scott Valley, a move that is expected to increase efficiencies and improve the delivery of services for valley residents. Further beyond the Scott Valley, the Department assists the Salmon River Volunteer Fire and Rescue Company on a goodwill and as-needed basis due to the Company's limited resources.

The Fire Suppression Rating Schedule (FSRS) is a scoring system used by the Insurance Services Office (ISO) to rank a community's fire protection capabilities on a scale of 1 to 10. A high score of 1 is awarded to communities with superior fire protection capabilities and a classification of 10 is assigned to communities with fire protection capabilities that do not meet minimum criteria for ISO recognition. At the time of the most recent ISO rating in 2017, the Etna Fire Department received a Public Protection Classification (PPC) score of 5-5Y. A split rating was used to differentiate between areas that are within the City of Etna (5) and those areas that are within the Department's response area but outside city limits (5Y).

### 7.3.3 Medical Services

The nearest hospital to the City of Etna is Fairchild Medical Center (FMC), located approximately 28 road miles northeast in the City of Yreka. FMC and its clinics provide a variety of healthcare services, including emergent, medical, surgical, and ancillary services such as laboratory and imaging. The 25-bed hospital includes a Level IV Trauma Center and FMC in the process of constructing a new emergency department to increase capacity. FMC's Scott Valley Rural Health Clinic is located at 8 Commercial Street in Etna and is open during normal business hours Monday through Friday. According to FMC, its facilities meet the highest seismic rating and the organization maintains constant preparation and readiness for the next disaster. Located slightly further away in Mt. Shasta (62 road miles to the southeast) is Dignity Health's Mercy Medical Center (MMC), a 25-bed hospital offering similar services as FMC in addition to a Level III Trauma Center. Patients brought to MMC requiring a Level II Trauma Center are taken by air ambulance to Dignity Health's MMC in Redding. Medical air transport is provided by REACH Air Medical Services and PHI Air Medical, both of which operate air ambulances out of the Redding Municipal Airport. Depending upon the type of care needed, there are additional hospitals in Ashland, Medford, and Redding. For ground ambulatory services, the City of Etna Ambulance Service provides advanced life support and emergency medical transport services to all areas of the City and Scott Valley, as well as to the geographically isolated Salmon River area via mutual aid.

### 7.3.4 Disaster Management

The Siskiyou County Office of Emergency Services (OES), located in the City of Yreka, is the primary disaster management agency for Siskiyou County. Siskiyou County OES coordinates with local, state, and federal agencies to prepare for, respond to, and recover from emergencies and disasters. This includes helping communities like Etna develop the resources to mitigate risks, such as emergency preparedness plans, and supporting training for first responders.

Through the Ready Siskiyou program, Siskiyou County OES makes resources for disaster preparation and response available to the public. During large-scale events, Siskiyou County OES activates and maintains the Emergency Operations Center that is used to coordinate and support responses among the various agencies. Following major incidents, Siskiyou OES facilitates post-disaster response and recovery by providing technical advice, assisting with emergency declarations, and working with the California Governor's Office of Emergency Services to obtain Presidential proclamations.

## 7.4 EMERGENCY PREPAREDNESS

### 7.4.1 Local Hazard Mitigation Plan

In addition to the information contained herein, the City of Etna participated in the development of the Siskiyou County Local Hazard Mitigation Plan (LHMP). The LHMP was developed in accordance with the Disaster Mitigation Act of 2000 (DMA 2000) and followed FEMA's Local Hazard Mitigation Plan guidance. The LHMP incorporates a process where hazards are identified and profiled, the people and facilities at risk are analyzed, and mitigation actions are developed to reduce or eliminate hazard risk. The implementation of these mitigation actions, which include both short- and long-term strategies, involve planning, policy changes, programs, projects, and other activities. The current LHMP is incorporated into the City of Etna General Plan Safety Element by reference and is available on the City's website. A link to the current LHMP is included in Section 7.8, Resources.

### 7.4.2 Community Wildfire Protection Plan

The primary purpose of the Community Wildfire Protection Plan for Siskiyou County (CWPP) is to provide guidance that enhances protection of human life and to help Siskiyou County communities become more adaptable to wildfire, while reducing the wildfire threat to community values such as structures, critical infrastructure, businesses, and natural and historic resources. The CWPP is designed to guide future actions by residents, property owners, business owners, homeowners associations, fire safe councils, agencies, and citizens. It provides an understanding of how to plan and implement specific actions to reduce wildfire threat, live more safely in a wildfire prone environment, and build more resilient communities.

### 7.4.3 Water Conservation Plan

As discussed in the Circulation Element, a diversion dam on Etna Creek is presently the sole source for the City's domestic water supply. Because California law requires the City and other diverters to leave water instream for the benefit of other diverters and for wildlife, the amount of water the City can lawfully divert from Etna Creek decreases as instream flows diminish over the dry summer months and/or in response to droughts. To address the City's limited water resources and ongoing drought-related shortages, the City Council adopted the City of Etna Water Conservation and Outreach Plan in 2021. The Plan, which was most recently updated in June 2024, promotes the wise and responsible use of water as a scarce and valuable resource by: (1)

encouraging programs to minimize waste; (2) supporting public education programs that promote water conservation and a better public understanding of water usage; and (3) working through the City Council to develop, adopt, and implement water conservation policies and ordinances that help the City meet its mandate of delivering an adequate supply of water for the needs of Etna's residences, businesses, and schools and for fire protection in a manner consistent with state law.

### 7.4.4 Evacuation and Preparedness Plan

The Siskiyou County Local Transportation Commission (SCLTC) is presently developing the Siskiyou County Evacuation and Preparedness Plan in coordination with the County of Siskiyou, tribal governments, and the nine cities in Siskiyou County, including Etna. The objectives of the Evacuation and Preparedness Plan are to:

- Develop an understanding of current emergency preparedness plans and how transportation organizations, assets, and services are included in them.
- Analyze infrastructure deficiencies and recommend improvements to help mitigate risks related to natural disasters.
- Create and adopt a region-wide evacuation and preparedness plan detailing standardized practices and protocols for transportation services and evacuation centers for use by Siskiyou County OES, local and regional fire departments, local law enforcement personnel, transit and other transportation providers, the County, cities, and other local jurisdictions.
- Work to ensure regional cooperation, coordination, and capacity building with respect to emergency plans.
- Educate the public, with an emphasis on vulnerable communities, on related emergency protocols developed in the plan (e.g., designated locations for transportation evacuation, emergency shelters, etc.).

### 7.4.5 CAL FIRE Unit Plans

CAL FIRE utilizes strategic plans to guide its operations and resource allocation in wildfire prevention and suppression, as well as natural resource management. These plans are developed collaboratively with input from various stakeholders and focus on reducing wildfire risk, protecting lives and property, and managing California's forests. CAL FIRE's unit plans are specific to each of CAL FIRE's administrative units and focus on pre-fire management, hazard reduction, and wildfire response within their respective areas. They complement other planning documents like community wildfire protection plans and general plan safety elements. Unit fire plans often address issues like ingress/egress routes, operational training, and fuels reduction. The Unit Strategic Fire Plan for CAL FIRE's Siskiyou Unit was most recently updated in May 2025 and includes the following goals:

- Identify and evaluate wildland fire hazards and recognize life, property, and natural resource assets at risk, including watershed, habitat, social, and other values of functioning ecosystems.
- Promote and support local land use planning processes as they relate to individual landowner objectives and responsibilities and the protection of life, property, and natural resources from risks associated with wildland fire.

- Facilitate the collaborative development and sharing of all analyses and data collection across all ownerships for consistency in type and kind.
- Support and participate in the collaborative development and implementation of local, county, and regional plans that address fire protection and landowner objectives.
- Increase fire prevention awareness, knowledge, and actions implemented by individuals and communities to reduce human loss, property damage, and impacts to natural resources from wildland fires.
- Integrate fire and fuels management practices with landowner/land manager priorities across jurisdictions.
- Determine the level of resources necessary to effectively identify, plan, and implement fire prevention using adaptive management strategies.
- Determine the level of fire suppression resources necessary to protect the values and assets at risk identified during planning processes.
- Implement post-fire assessments and programs for the protection of life, property, and natural resource recovery.

### 7.4.6 Other Disaster Preparedness Resources

#### *7.4.6.1 Emergency Preparedness Guidebook*

The Siskiyou County Department of Public Health and Siskiyou County OES collaboratively developed The Siskiyou County Emergency Preparedness Guidebook to help prepare and keep Siskiyou County residents safe in the event of an emergency. The Guidebook includes a list of resources for staying informed prior to and during an incident, it details the steps to take when planning to evacuate, it describes the evacuation process, and it includes instructions for preparing for wildfires, smoke-related hazards, contaminated water supplies, earthquakes, volcanic eruptions, flood hazards, and power outages. Opportunities and programs for public involvement to increase a community's emergency response capacity are also identified. The Siskiyou County Department of Public Health prints and makes hardcopies of the Guidebook available to the public, and it publishes a digital version to the Department's website along with other resources, such as an Access and Functional Needs registry that is used to identify individuals who require additional assistance during emergencies or disasters.

#### *7.4.6.2 ReadySiskiyou*

ReadySiskiyou is a public notification system utilized by Siskiyou County OES that allows the public to sign up for and receive time-sensitive phone, text, and email alerts about emergencies and other important community information, including severe weather, evacuations, unexpected road closures, and missing persons.

#### *7.4.6.3 Genasys Protect*

Genasys Protect (formerly Zonehaven Aware) is an evacuation management tool utilized by Siskiyou County OES that helps first responders and communities more effectively plan, communicate, and execute evacuations through evacuation zones developed and approved in close collaboration with law, fire, and emergency service agencies. Using Genasys Protect, emergency responders and the public can identify Siskiyou County addresses and evacuation zones on an online map and view current evacuation information for the area. Evacuation zones in and around the City of Etna, as identified by Genasys Protect, are shown on **Figure 7-1,**

**Evacuation Zones** at the end of the Safety Element. The evacuation zones shown are for informational purposes only and are subject to change.

### 7.4.7 Evacuation Routes

The City of Etna strives to be prepared for natural disasters or other emergency events requiring evacuation in partnership with surrounding jurisdictions and Siskiyou County OES. In accordance with California Government Code Section 65302.15(a), which requires that cities and counties identify evacuation routes and their capacity, safety, and viability under a range of emergency scenarios, the City of Etna has identified State Route 3 (SR 3) and Main Street/Sawyer's Bar Road/Island Road as the City's evacuation routes (see **Figure 7-2, Evacuation Routes**). These evacuation routes are consistent with the evacuation routes identified by the County of Siskiyou in its General Plan Safety Element. Although the City maintains control over Main Street only, with Sawyer's Bar Road and Island Road being county roads and SR 3 a state highway, these roadways were identified by the City due to their higher capacity relative to other streets in the City in accordance with the functional classifications assigned to them by the California Department of Transportation (Caltrans). As discussed in the Circulation Element, Caltrans has classified SR 3 as a minor arterial, Main Street and Sawyers Bar Road as major collectors, and Island Road as a minor collector. The areas adjacent to these roadways inside city limits are largely free of significant fuel loading and overhead vegetation, however, additional vegetation clearance and on-street parking restrictions should be implemented to improve public safety during emergency events. Ongoing coordination with the County and Caltrans will be necessary to ensure the evacuation routes under their ownership and control provide sufficient capacity, safety, and viability for evacuations under a range of emergency scenarios.

Which direction evacuations will proceed will depend upon the specific disaster, but in general evacuations are expected to move people north out of the City on SR 3. SR 3 has the highest capacity of any roadway in the Scott Valley and it leads directly out of the valley and to the City of Yreka to the north. The nearest hospital is in Yreka, and during emergencies in the past, the evacuation center has typically been established at the Siskiyou County Fairgrounds in Yreka. Though significantly less direct and with lower capacity than SR 3, Island Road leads north through irrigated farmland and reconnects with SR 3 south of the Town of Fort Jones. Travelling SR 3 southeast from Etna toward Weaverville is a winding 75-mile journey along two rivers and through heavy forest. The journey southwest along Sawyers Bar Road from Etna to Forks of Salmon is a 40-mile drive through steep forested terrain that starts with a long climb over Etna Mountain and ends with a long twisting decent along the North Fork of the Salmon River. For this reason, most evacuations are expected to move northward.

The use of evacuation routes in the City under a variety of scenarios is discussed below.

- Following a volcanic eruption, or in advance of an eruption if there is sufficient warning, residents will be directed to either evacuate of shelter in place depending upon the nature of the eruption and distance to the hazard. For ash fall, the most likely direct impact to the City from an eruption of either the Mount Shasta or Medicine Lake volcanoes, sheltering in place is likely to be sufficient. However, if there are secondary effects, such as a fast moving wildfire sparked by a lateral blast or pyroclastic flows, the Incident Commander will make an assessment of areas at risk in close coordination with other agencies, and the Etna Police Department and Siskiyou County Sheriff's Office will direct the evacuation, if needed, accordingly.
- Earthquakes occur suddenly and for the most part without warning. Evacuation may be necessary post-disaster if the ground shaking causes a secondary disaster, such as a fire,

hazardous materials spill, or landslide. The evacuation route(s) to follow would be determined by the Etna Police Department and Siskiyou County Sheriff's Office based on an assessment of which areas are at risk from secondary hazards.

- Wildfires in the area have historically occurred in the mountainous areas surrounding the Scott Valley with little fire activity on the valley floor. Nevertheless, the threat of wildfire to the City of Etna is of great concern. Should winds driven by an afternoon thunderstorm spread a wildfire into the City, evacuation of potentially affected neighborhoods is likely. The evacuation route(s) would be determined based on an assessment of areas at risk and the evacuation directed by the Etna Police Department and Siskiyou County Sheriff's Office.
- Localized flooding due to storm events can and does occur within the planning area, typically where low spots in the topography capture storm water. Less often flooding occurs within the Etna Creek and Johnson Creek floodplains. The appropriate evacuation routes to use in the event of flooding will depend on where flooding is more severe and on the evacuee's destination. Evacuation may involve merely getting out of the low spots and onto higher ground. However, if flooding is widespread in the community, the evacuation route(s) to follow would be determined by the Etna Police Department and Siskiyou County Sheriff's Office based on an assessment of affected areas.
- Releases of hazardous materials, either as a result of a leak or due to an accidental spill, generally will require the evacuation of a relatively small area, generally within a one- to two-mile radius of the release. However, due to the small size of the City, that potentially encompasses all of Etna. The evacuation route(s) to follow would be determined by the Etna Police Department based on an assessment of the leak location, prevailing wind directions, traffic flow, and location of the emergency shelter, if any, opened for the event.

#### *7.4.7.1 Single-Access Roadways*

A key element of being able to safely evacuate is having access to multiple ingress and egress routes in case one roadway becomes blocked. While multiple access points are not presently required in the City's Subdivision Ordinance, the City is located entirely within a Very High Fire Hazard Severity Zone, and as such, the City also enforces the State's Minimum Fire Safe Regulations (Title 14 of the California Code of Regulations (CCR), Division 1.5, Chapter 7. Subchapter 2, Articles 1-5). In accordance with 14 CCR Section 1273.08 (Dead End Roads), roads without more than one access point are limited to 800 feet in length when they serve parcels zoned for less than one acre, which are most lots in Etna. Accordingly, such a requirement is enforced during the City's review and approval of subdivision maps, when needed, to ensure public safety. However, because older subdivisions may have been approved without such a requirement, and in an effort to eventually improve access to all areas of the City, an assessment of the dead-end roadways in Etna was prepared. These roadways are shown on **Figure 7-3, Single-Access Roadways** at the end of the Safety Element.

As determined through the City's assessment, there are only two single access roadways in Etna that exceed 800 feet in length, Vernon Street and Callahan Street east of its intersection with Callahan Road. Vernon Street is an approximately 1,040-foot unpaved roadway that is restricted to a 15-foot right-of-way and serves the City's water treatment plant and four residential lots, three of which are developed. Callahan Street east of its intersection with Callahan Road is an approximately 1,020-foot partially paved roadway located within a 50-foot right-of-way that serves 12 residential lots inside city limits and two parcels outside the City. Residential uses have been established on ten of the city parcels and one of the county parcels. An additional single-access,

unpaved roadway, Pleasure Park Road, weaves in and out of city limits a total distance of approximately 1,500 feet and serves five parcels, two of which are developed with dwellings. Other single-access roadways or road segments in the City, all of which are less than 800 feet in length include: Cleveland Street (350 feet) and Howell Avenue (350 feet) south of Woodland Street, Callahan Road east of Lovers Lane (300 feet), Commercial Street west of Industrial Parkway (90 feet), Telco Way north of Commercial Street (400 feet), Industrial Parkway north of Commercial Street (680 feet), and two segments of Pleasure Park Road, the longest of which is approximately 570 feet. Where feasible and appropriate, access should be improved for properties along these roadways.

### 7.4.8 Municipal & Emergency Water Supplies

The City obtains its water from a diversion on Etna Creek. From there the water is conveyed via gravity to the City's Water Treatment Plant where it is filtered and chlorinated before entering a 155,000-gallon in-ground reservoir and two above-ground steel tanks with a combined capacity of 338,000 gallons. To ensure the City maintains adequate water supply and fire flows for existing and future development, the City has an ongoing program of upgrading its water distribution system as funding allows, and the City has been successful obtaining grants for this purpose. Most recently in 2022, the City was awarded grant funding through the State's 2021 Urban and Multibenefit Drought Relief Grant program to increase the City's water supply and storage capacity. Improvements approved for funding include replacement of water meters throughout the City with automated meter reading devices, installation of a 250,000-gallon water storage tank, and development of a secondary water supply for use during emergencies. The new water meters and storage tank have been installed and are in service, and the second phase of the project, which entails developing up to two groundwater wells at Johnson-Joss Memorial Park, is in process and scheduled for completion in 2025.

With the addition of the recently installed 250,000-gallon water storage tank, the City's storage capacity has been increased to 493,000 gallons. This allows the City's water distribution system to deliver 1,000 gallons per minute (GPM) for 48 hours, including during those times when system demand is at its highest (i.e., peak load conditions).[2] However, once the City's water storage is depleted, the supply of water available to meet the City's domestic water and firefighting needs drops to 800 GPM. This can currently be increased to 1,000 GPM and greater by means of a bypass valve at the City's Etna Creek diversion that must be opened manually. Once the new emergency water supply is developed and in service, the ability to quickly increase flows during an emergency event will be greatly improved.

### 7.4.9 Road Minimum Widths and Turnouts

Minimum road widths and turnouts are essential for designing a safe environment so that emergency vehicles can access all areas of the City. The City of Etna requires that all new road widths and turnouts comply with the minimum street standards of Chapter 16.24 (Street and Highway Design) of the Etna Municipal Code, as well as Article 2 (Ingress and Egress) of the State Minimum Fire Safe Regulations. Where inconsistencies exist, the more restrictive standards apply. Where existing roadways do not meet either set of standards, improvements are scheduled in the Siskiyou County Regional Transportation Plan (RTP) as funding allows. The City's Public Works, Engineering, and Fire Departments are responsible for implementing and ensuring public roads are designed to these standards.

[2] There is expected to be some variability in pressure depending upon location within the distribution system.

### 7.4.10 Defensible Space

Defensible space is the area around a structure where vegetation and other combustible materials are managed to slow or stop the spread of wildfire. Defensible space can protect structures from direct flame impingement and radiant heat, as well as reduce the number of burning embers. It also helps to safeguard fire fighters who may be attempting to save the structure during a fire. It is considered crucial for structure survivability during wildfires.

California Government Code Section 51182 requires that any person owning, leasing, controlling, operating, or maintaining an occupied structure in VHFHSZ maintain 100 feet of defensible space around that structure. In the immediate five feet surrounding the structure, the most intense fuel modification is required. This zone must be kept ember-resistant through use of non-combustible hardscaping, pruning overhead vegetation, removing branches within 10 feet of chimneys, regular debris removal, and relocating combustibles outside this zone. In the intermediate area surrounding the structure (5-30 feet or to the property line), grass must be kept short, trees kept trim, dead and dying plants and dry vegetation removed, and trees, shrubs, and other combustible items kept separate. In the extended zone surrounding the structure (30-100 feet or to the property line), grass must be kept short, dried vegetation removed, vertical and horizontal spacing established between lawn, shrubs, and trees, and the areas around wood piles, outbuildings, and propane tanks kept clear.

Because most of the City has only recently been designated as VHFSZ, the creation of defensible space, while advisory, has not been a citywide requirement. With recent changes to the Fire Hazard Severity Zone map for Etna, the creation and maintenance of defensible space has become mandatory throughout the City. Accordingly, the City is working to improve resident awareness of the defensible space requirements and to obtain grant funding for defensible space improvements.

### 7.4.11 Fuel Breaks

The Etna Shaded Fuel Break is an approximately 100 to 200-foot wide shaded fuel break that runs south and west of the City. The fuel break has been in existence since 1979 and has been maintained at various intervals over the years.[3] The fuel break begins at Sawyers Bar Road south of Etna Cemetery, proceeds west approximately one-half mile along a dirt road until it intersects with another dirt road, turns north, and proceeds along this other dirt road one and three-fourths miles to the center of Section 20 where it shifts east and terminates at SR 3. Fuel reduction treatments within the Etna Fuel Break have included prescribed burns, mastication, thinning, pruning, and burning of brush piles. The City of Etna Fire Department uses the opportunities for training.

In 2021, CAL FIRE worked throughout Siskiyou County on fuel reduction projects, including within the Scott Valley. CAL FIRE worked with landowners and others to educate and assist them with fuel reduction projects utilizing broadcast burning to enhance agriculture production and fire safe landscapes. Opening and maintaining fire access roads was a priority. Work continued through cooperation with private timber companies and landowners to open previously impassable fire access roads.

[3] Some landowners with property in the fuel break have been conducting fuel reduction treatments to enhance fire safety since the 1950s.

Private timber companies have continued the fuel reduction efforts from Patterson Creek to Crystal Creek accounting for about 11 miles of treatment varying in width from 600 feet to one-half mile. Timber companies have also thinned along Sniktaw Road above Shackleford Creek and continue to work on improving ingress and egress routes. These projects seek to bolster and extend the Etna Fuel Break to protect of stakeholders on the west side of Scott Valley from wildfires.

The Scott River Watershed Council and the Siskiyou Prescribed Burn Association have submitted grants for education and fuels reduction projects in the Scott Valley that connect previously completed fuel breaks and proposed Fire Safe Council grant fuel breaks.

## 7.5 HAZARDS

Emergency preparedness measures in the City of Etna and elsewhere are driven by the risks and potential hazards affecting the area. For Etna, vulnerabilities include the City's climate and setting, seismic and geologic hazards, urban and wildland fires, flood hazards, hazardous materials spills, and the effects of climate change, such as drought, wildfire, extreme weather, and flooding.

### 7.5.1 Climate and Setting

The City of Etna is located at an average elevation of 2,936 feet above sea level in the approximately 100-square mile Scott Valley. The long, narrow valley sits in an approximately 814-square mile watershed drained by the Scott River and its tributaries. The Scott Valley is situated within and surrounded by the rugged and heavily forested Klamath Range approximately 28 miles west of Mount Shasta in the volcanic Cascade Range. Topography within the Scott Valley is relatively flat, gaining only 355 feet of elevation between Meamber Creek in the north and Sugar Creek roughly 25 miles to the south. The elevation change outside the valley is more sudden. Because of the surrounding topography, road access in and out of the Scott Valley is limited and at times difficult.

The Scott Valley's climate is classified as Mediterranean, which is characterized by high seasonal variability, including hot, dry summers and cool, wet winters. The average high temperature in the Scott Valley in July is 91.4° F and the average low temperature in January is 23.0° F. Most precipitation in the Scott Valley falls over a roughly five-month period from late October/early November until late March/early April, with snowfall common between late November and early March. The Scott Valley receives 20.47 inches of total annual average precipitation and 19.5 inches of total average snowfall. The least amount of precipitation occurs during the summer months, with July receiving an average of 0.40 inch. When precipitation does fall during the summer, it typically arrives in a thunderstorm. Agricultural uses, particularly alfalfa production, are widespread in the Scott Valley, and much of the valley floor is irrigated between spring and early fall.

Like the topography of the Scott Valley, much of the City is relatively level, sloping gently to the northeast and the nearby Scott River. Two of the river's tributaries, Etna Creek and Johnson Creek, and their floodplains are within the City's planning area. Etna Creek borders the City to the south and Johnson Creek passes through Etna in the north. A short distance outside city limits to the west, the land ascends abruptly and the valley floor gives way to the Marble Mountains, a subrange of the Salmon Mountains, which are themselves a subrange of the Klamath Range. In addition to the forested slopes along the City's western border, vegetative cover in or near the City includes irrigated farmlands, open land, dry farmland, and some brushy areas. Cover in the

brushy areas include thorn-apple thickets, willows, wild chokecherry, and cottonwoods. The understory vegetation is annual and perennial grasses, wild rose bushes, weeds, and hemlock.

Etna's geographical setting presents several unique public safety concerns:

- The City of Etna is susceptible to impacts resulting from volcanic activity at the Mount Shasta and Medicine Lake volcanoes. The most likely impacts would be from tephra ash, which are fine fragments of volcanic rock formed in an explosive eruption.
- The Klamath Range that encompasses the City of Etna and the Scott Valley was formed through long, complex and ongoing geologic processes that continue to generate seismic activity in the region.
- Isolated areas of steeper slopes north and west of the City are potentially unstable and susceptible to deep-seated landslide activity.
- Wildfires are a regular occurrence in the mountains surrounding Etna, most of the City is considered Wildland Urban Interface, and all of Etna is designated as being in a Very High Fire Hazard Severity Zone.
- Persistent drought in the region and/or a catastrophic wildfire in the Etna Creek watershed could adversely impact the City's surface water supply.
- There are approximately 129.3 acres in the City that are within the 100-year floodplains for Etna Creek and Johnson Creek and an additional 30.6 acres in Etna within 500-year floodplains.
- The dominant soil types in Etna have moderately slow permeability, which can cause localized flooding during extreme weather events, particularly where stormwater drainage improvements are absent or otherwise inadequate.
- A toxic or hazardous chemical accident on SR 3 or elsewhere in the City could have serious and immediate implications in Etna.

### 7.5.2 Seismic and Geologic Hazards

The Klamath Range where Etna is located is noted for its complex geologic history, while the Cascade Range a short distance to the east is known for its large and recently active volcanos.

#### *7.5.2.1 Volcanic Hazards*

The two Cascade Range volcanoes nearest to the City of Etna are Mount Shasta and Medicine Lake. Though Mount Shasta has not been active for more than two centuries and Medicine Lake for almost a millennium, both volcanoes are only dormant and will almost certainly erupt again. Experience with Cascade Range volcanoes, including Mount St. Helens (1980 to present) and Mt. Lassen (1911-1920), demonstrates that eruptive episodes can and do occur in present time involving volcanoes that are generally considered inactive. The Mount Shasta and Medicine Lake volcanoes and the potential hazards associated with them are discussed below.

***Mount Shasta***

Mount Shasta is a 14,163-foot-high stratovolcano located approximately 28 miles east of Etna. The current volcano formed on the remnants of an older volcano that collapsed sometime roughly 380,000 to 330,000 years ago. The collapse created one of the largest landslides known on Earth, depositing volcanic rock and other materials across approximately 260 square miles of the Shasta

Valley to the northwest. Since then, Mount Shasta has had long lulls in eruptive activity punctuated by brief period of many eruptions. Eruptions around 11,000 years ago built nearby Black Butte and the Shastina dome on the west flank of Mount Shasta. In the last few millennia, there have been eruptions at the volcano's summit and from vents on Mount Shasta's east flank. The most recent well-documented eruption occurred around 3,000 years ago. According to the US Geological Survey (USGS), small, short-lived blasts of steam and ash may have occurred as recently as 1,800 to 200 years ago, but additional field verification is required.

Research published to date suggest that Mount Shasta may have erupted about once every 800 to 600 years over the last 10,000 years. This corresponds to a 3.5 percent chance of eruption within the next 30 years. USGS seismometers and GPS receivers operated by EarthScope Consortium, formerly UNAVCO, form the monitoring network for Mount Shasta. The volcano has been relatively quiet for at least the past 15 years, with only a handful of small-magnitude earthquakes and no demonstrable ground deformation. Although geophysically quiet, periodic geochemical surveys indicate that volcanic gas emanates from a fumarole at the summit of Mount Shasta from a deep-seated reservoir of partly molten rock. According to USGS, Mount Shasta is the most likely Cascade Range volcano to produce an explosive eruption of very large volume. Future eruptions, like those of the last 10,000 years, are likely to produce deposits of ash, lava flows, domes, and pyroclastic flows, and could endanger infrastructure and lives within several miles of the volcano. It is ranked by USGS as the fifth highest threat volcano in the United States.

***Medicine Lake***

Medicine Lake volcano is a large, shield volcano located roughly 63 miles to the east/northeast of Etna. Located at the volcano's summit (elevation 7,913 feet) is a water-filled caldera formed by withdrawal of magma during eruptions. The caldera is eight miles wide and 14 miles across. The intermittent, mostly nonexplosive eruptions over the last half million years produced expansive lava flows, some covering as much as 100 square miles. The volcano has erupted nine times during the past 5,200 years, and seven of those eruptions began with an explosive phase. The two youngest eruptions produced ash clouds that drifted tens of miles downwind before explosions ceased and thick, glassy lava flows began oozing from the vents forming Little Glass Mountain (1,000 years ago) and Glass Mountain (950 years ago).

Overall, the pattern of eruptions over the past 12,500 years suggests the likelihood of a future eruption from Medicine Lake volcano is one in 3,600 annually, which corresponds to about a one percent chance of eruption within the next 30 years. Seismometers and GPS receivers provide a modest volcano monitoring network at Medicine Lake volcano. Volcanic gas emissions suggest that partly molten rock lies beneath the volcano, which provides heat for a robust geothermal system underlying the caldera. Sporadic earthquake swarms are detected by the monitoring network as well as ground subsidence owing to motions on regional faults and "sagging" of rock softened by volcanic heat. The character of a future eruption is most likely to be effusive, with fountains of lava potentially rising hundreds of feet in the air. Over the course of weeks to months, a circular mound of cinder would form around the vent and slow-moving lava flows could impact areas many miles away. It is ranked by USGS as the 45$^{th}$ highest threat volcano in the United States.

***Volcanic Activity***

Several USGS reports describe the characteristics of volcanic activity likely to affect areas near each volcano, including Volcanic Hazards at Mount Shasta, California (1989), Volcano Hazards Assessment for Medicine Lake Volcano, Northern California (2007) and California's Exposure to

Volcanic Hazards (2019). These characteristics are discussed below along with their possible impact to the City of Etna. The hazard areas associated with the two volcanos are shown on USGS's "Mount Shasta, CA Simplified Hazards Map" and USGS's "Medicine Lake, CA Simplified Hazards Map," which have been incorporated into the Safety Element as **Figures 7-4, Mount Shasta Volcanic Hazards** and **7-5, Medicine Lake Volcanic Hazards**. The maps do not show areas potentially affected by volcanic ash, which is often influenced by wind direction and distance from the source.

***Pyroclastic Flows:*** Pyroclastic flows are streams of hot ash and rock fragments, mixed with hot air and other gases, that move rapidly along the ground surface during an eruption. These flows are especially dangerous due to their high temperatures and their high speeds which may be more than 100 miles per hour. Due to the speed of pyroclastic flows, escape is nearly impossible. They are best avoided by evacuation of threatened areas before an eruption. Etna is located outside of the pyroclastic flow zones of both volcanoes.

***Lateral Blasts:*** This type of blast is a sideways-directed volcanic explosion that carries large pieces of rock and ash at a very high speed along and above the ground surface. The rock debris carried by the lateral blast of Mount St. Helens in 1980 had an initial speed of more than 250 miles per hour, and it was still moving about 60 miles per hour near its outer limit about 15 miles from the volcano. Lateral blasts may cause fatalities as the result of impact, burial, or heat. Mount Shasta, like Mount St. Helens, is potentially subject to lateral blasts. Etna is located within an area potentially affected by lateral blasts at Mount Shasta but at the outer limits of that zone, such that the likelihood of the threat is reduced due to distance.

***Lava Flows:*** Lava flows are rarely life-threatening because they move slowly enough for people to get out of their way and seldom occur at the outset of an eruption. Etna's distance from both volcanoes is sufficient that lava flows are not considered directly life threatening; however, lava flows can affect critical transportation corridors, such as Interstate 5 and Highway 89, and ignite wildfires in the region.

***Lahars/Volcanic Mudflows:*** A lahar, or volcanic mudflow, is a mass of water-saturated rock debris that moves downslope generally as a fluid. Lahars can form when lava flows, pyroclastic flows, or hot lateral blasts melt snow on the side of a volcano. Mudflows tend to follow stream valleys and can travel long distances generally at a rate of 10 to 20 miles per hour, but faster on steep slopes. Due to their slower speed and distance from Etna, as well as the intervening topography between Etna, Mount Shasta, and Medicine Lake, such flows are not considered life threatening should a mudflow occur.

***Landslides:*** A volcanic explosion, severe earthquake or heavy rains could start landslides of rock debris from the side of Mount Shasta. A landslide triggered by an earthquake at Mount St. Helens on May 18, 1980, traveled about 14 miles beyond the volcano. Mount Shasta has also been subject to mudflows that have been triggered by heavy rains on top of snow, although this type of mudflow is not considered to be a threat to Etna.

***Volcanic Ash:*** Ash resulting from an eruption could cover a large area and could reach a depth of two inches or greater, depending on the amount of ash released into the atmosphere and the direction of wind at the time. Given that the prevailing winds generally come from the northwest and southwest, it is likely that most ash would fall east of the volcanoes and away from Etna.

#### *7.5.2.2 Surface Rupture*

As shown on **Figure 7-6, Fault Activity Map** there are several faults in the region. The closest of these are the Scott Valley Fault located approximately two miles northwest of the City near Crystal Creek, the Mallethead Fault in the hills surrounding the Scott Valley approximately 2.5 miles east of Etna, and an unnamed fault approximately 5.8 miles to the south. Though the faults that surround Etna are potentially active (i.e., they show evidence of displacement during the past 1.6 million years), the closest active fault, one which has ruptured in the last 11,000 years, is located approximately 30 miles east of Etna in the Cedar Mountain Fault System. The City is not identified by the California Geological Survey as being located in an Alquist Priolo Fault Zone.

#### *7.5.2.3 Ground Shaking*

Regions of California near major active faults experience, on average, stronger earthquake shaking more frequently. According to USGS, the nearest recorded earthquake affecting Etna in the past 125 years was a magnitude 2.6 earthquake that occurred approximately 1.9 miles east/southeast of city limits on December 4, 1997. The earthquake, although close, had little impact. The largest recorded earthquakes to affect Etna were earthquakes with magnitudes of 7.2. The first earthquake occurred on November 8, 1980, approximately 77 miles west/southwest of the City, and the second occurred on April 25, 1992, approximately 106 miles west/southwest of Etna. While both earthquakes were of the same magnitude, the latter was felt throughout much of northern California and southern Oregon and as far south as San Francisco, was followed by an earthquake with a magnitude of 6.5 a little over an hour and a half later, another quake with a magnitude of 6.7 less than four hours later, and several large aftershocks. It also resulted in significantly more injuries in the areas that were hardest hit. Due to the distance from the epicenter to Etna, the earthquake had an observed Modified Mercalli Intensity of III at the USGS monitoring station in Callahan, which is classified as weak. While all of California is earthquake-prone, according to the USGS, the City of Etna has lower potential for more frequent, stronger shakes than possible and experienced elsewhere (see **Figure 7-7, Earthquake Shaking Potential**).

#### *7.5.2.4 Slope Instability*

Slope failure is the movement of soil, rock, or other earth materials, downhill in response to gravity. Slope failure includes rock falls, debris flows, debris avalanches, earthflows, mudflows, landslides, and erosion. While slope failure can result from erosive activity, especially as climate change increases occurrences of severe rain events, the planning area is relatively flat, such that slope instability is not a significant concern within the City. In the Marble Mountains west of the City, the potential for slope instability is much greater. Nevertheless, according to the California Department of Conservation, the nearest reported landslide to the City of Etna occurred on October 24, 2021, in the Bolam Creek drainage, which is on the north slope of Mount Shasta approximately 30 miles east of Etna. The landslide was a "shallow landslide," a type of rapid debris flow caused by a period of intense rainfall and/or rapid snowmelt where the plane failure is located 10 feet deep or less below ground. Shallow slides typically follow a long saturation period punctuated by an intense burst of precipitation over several hours or a few days. Deep-seated landslides, on the other hand, are a type of slower moving landslide where the depth of the plane failure ranges from ten feet to several hundreds of feet below the surface. These types of slides tend to result from changes in the geologic and hydrologic processes in the area of the landslide, such as earthquakes and increased groundwater levels. Once formed, deep-seated landslides can persist for a few years or even centuries. The relative likelihood of deep-seated landslides based on estimates of rock strength and steepness of slopes in and around the City is shown on **Figure 7-8, Deep Seated Landslide Susceptibility.**

#### *7.5.2.5 Liquefaction*

Liquefaction occurs when loose sand and silt that is saturated with water behaves like a liquid when shaken by an earthquake. Liquefaction can result in the following types of seismic-related ground failure:

- Loss of bearing strength – soils liquefy and lose the ability to support structures.
- Lateral spreading – soils slide down gentle slopes or toward stream banks.
- Flow failures – soils move down steep slopes with large displacement.
- Ground oscillation – surface soils, riding on a buried liquefied layer, are moved back and forth by shaking.
- Flotation – floating of light buried structures to the surface.
- Settlement – settling of ground surface as soils reconsolidate.
- Subsidence – compaction of soil and sediment.

Three factors are required for liquefaction to occur: (1) loose, granular sediment; (2) saturation of the sediment by groundwater; and (3) strong shaking. As discussed in the Open Space & Conservation Element, the soils underlying most of the City are well-drained loams. Although there are approximately 205 acres east of Howell Avenue south to Pleasure Park Road and Callahan Street where the soil types are comprised of somewhat poorly drained sand, silt, and clay, liquefaction has not been reported in the past nor has the City historically been subject to strong seismic activity.

To inform local governments about potential hazards, the California Geological Survey (CGS) designates areas of the State that are subject to potential liquefaction. The CGS does not identify Etna as being located in an area of potential liquefaction. The nearest liquefaction zones identified by CGS are located approximately 230 miles south of the City in the San Francisco Bay area.

#### *7.5.2.6 Subsidence*

Subsidence is the sinking of the ground due the underground movement of material. It is frequently caused by extracting water, oil, natural gas, and mineral resources by means of pumping, fracking, and mining activities. However, subsidence can also be caused by natural events, including earthquakes, soil compaction, glacial isostatic adjustment, erosion, sinkhole formation, and adding water to fine soils deposited by wind. It can happen over very large areas, such as a region of the State, or over very small areas, such as within a single parcel. The USGS identifies areas of recorded subsidence, both historical and current, across California. The City of Etna is not identified by USGS as being affected by current or historical subsidence. The USGS identifies an area located east of Sacramento as the nearest documented subsidence to Etna.[4]

### 7.5.3 Wildland and Urban Fire Hazards

Wildfires are a regular feature of the landscape throughout much of California, including in the Klamath National Forest (KNF) and rugged mountains west of the City which typically experience dozens of new fire starts each year. The fires are primarily the result of the region's hot, dry summer climate and recurrent afternoon and evening thunderstorms that form over the mountains

[4] Although not presently shown on the USGS map, subsidence has recently been observed in the Lower Klamath Basin following years of curtailed water deliveries by the Bureau of Reclamation and increased reliance on groundwater.

in the unstable air during the heat of summer and early fall. According to the US Forest Service, approximately 80 percent of the wildfires that occur in the KNF each year are sparked by lightning, while the remaining 20 percent are caused by other activities, such as unattended burn piles, improperly extinguished campfires, and mowing. Other potential wildfire ignition sources include downed power lines, vehicle accidents, equipment malfunctions, and arson.

Regardless of how a fire starts, once it has begun, strong winds can carry burning embers several miles from the main fire, allowing them to ignite new fires. This makes embers the primary cause of structural damage and home loss during wildfires, with some estimates suggesting they are responsible for up to 90 percent of homes destroyed. Structures within the wildland urban interface are particularly at risk.

When communities are impacted by wildfire, the destruction can be unimaginable. During the fire, residents may be given only moments to evacuate, and roadways can become blocked by flames and/or fallen debris, making it extremely difficult for residents to safely evacuate and for emergency responders to protect life and property. When residential, commercial, and industrial properties are damaged or destroyed by fire, a mess of dangerous debris and hazardous waste is left behind that must be cleaned up and removed before property owners can rebuild. Electrical transmission lines and communications equipment can be badly damaged or destroyed in a fire, leaving areas without power and/or phone service until facilities and equipment can be replaced and the power safely restored. Even when communities are spared from a fire's destruction and the wildfire is limited to wildlands, the air quality over large areas is badly impaired with the toxic particulate matter found in smoke.

The record of wildfires in the immediate vicinity of the City since 1878 is shown on **Figure 7-9, Historic Fire Perimeters.** Areas outside of the boundaries of the map, including the rest of the State, are shown on CAL FIRE's Fire and Resource Assessment Program (FRAP) website. A link to the FRAP website and the most up-to-date fire perimeters map is included in Section 7.8, Resources. As shown on **Figure 7-9**, large wildfires near Etna have typically burned in the mountains west of Etna, whereas there have so far been no large fires on the irrigated valley floor. While it also appears wildfire activity on the valley floor has been less frequent, CAL FIRE cautions that the dataset reflected on the map is incomplete, and that users should be cautious when drawing conclusions based on the data. Regardless of past fire activity, increasingly warmer temperatures resulting from climate change are expected to generate more frequent thunderstorms along with more fuel for fires. As fire conditions worsen, the potential for winds generated by a thunderstorm to push burning embers or a wildfire directly into city limits will increase. Wildfires will remain a significant issue for the City, and will continue to require the coordination, dedication, and support of multiple agencies and landowners to address.

Recent large fires in the vicinity of the City of Etna include the 33,794-acre Whites Fire, which burned within 6.7 miles of city limits in 2014, the 63,785-acre Wallow Fire, which burned within 2.5 miles of Etna in 2017, the 13,441-acre Mountain Fire, which burned within 8.5 miles of the City in 2022, and the 15,520-acre Shelly Fire, which burned within 2.8 miles of city limits in 2024. Several other recent wildfires in Siskiyou County (2016-2024) are identified in the Siskiyou County Local Hazard Mitigation Plan.

It should be noted that the Local Hazard Mitigation Plan includes additional wildfire information for Etna beyond that provided in the Safety Element, including descriptions of fire behavior by vegetation type; the National Fire Danger Rating System; consequences of fire; collaborative efforts that are underway in Siskiyou County to mitigate future fire risk and severity; and the City

of Etna's fire risk, vulnerabilities, expected losses, and risk reduction measures. Information regarding fire risks is summarized herein below.

#### *7.5.3.1 Wildland Urban Interface*

The Wildland Urban Interface (WUI) is the zone where houses and other development meet or intermingle with undeveloped wildland vegetation. The two types of WUI, interface and intermix, differ in whether there is a clear demarcation of wildland vegetation and development (interface) or whether the two are intermingled (intermix). Because of the convergence of humans and the environment in the WUI, the WUI is a zone in which fire can move readily between structures and vegetation, potentially resulting in massive fires, or conflagrations, that can lead to widespread evacuations.

In an effort to provide a framework for scientific inquiries into the effects of housing growth on the environment, as well as inform national policymakers and local land managers about the WUI and associated issues, the US Forest Service prepares detailed assessments of WUI across the United States. **Figure 7-10, Wildland Urban Interface** reflects the findings of the Forest Service's 2020 WUI assessment relative to the City of Etna. As shown on **Figure 7-10**, the Forest Service identifies almost all land within the City as Interface, the area south of Main Street principally as Intermix, and a small area north and south of Johnson Creek as non-vegetated or agricultural.

#### *7.5.3.2 Wildfire Hazard Severity Zones*

California law requires the State Fire Marshal to designate areas, or make recommendations for local agency designation of areas, that are at risk from significant fire hazards based on fuels, terrain, weather, and other relevant factors. The State Fire Marshal does so through the publication and regular update of Fire Hazard Severity Zone (FHSZ) maps, which local agencies must adopt in compliance with state law.

According to the Office of the State Fire Marshal, the FHSZ maps are developed using a science-based and field-tested model that assigns a hazard score based on the factors that influence fire likelihood and fire behavior, such as fire history, existing and potential fuel (natural vegetation), predicted flame length, blowing embers, terrain, and typical fire weather for the area. There are three levels of fire hazard assigned: moderate, high, and very high. **Figure 7-11, Fire Hazard Severity Zones** shows the designated fire hazard severity zone ratings within and surrounding the City. The Office of the State Fire Marshal makes these maps publicly available on CAL FIRE's FRAP website. A link to the FRAP website and the most up-to-date FHSZ maps is included in Section 7.8, Resources. As shown on **Figure 7-11**, the entire City of Etna is designated as being in a Very High Fire Hazard Severity Zone.

It is important to note that the FHSZ maps evaluate "hazard," not "risk". In doing so, they are like FEMA flood maps where the probability level of a particular area being inundated by floodwaters is shown, not the potential impacts of the flooding. The degree of "hazard" is based on the physical conditions that create a likelihood and expected fire behavior over a 30 to 50-year period without consideration of mitigation measures, such as home hardening, recent wildfires, or fuel reduction efforts. "Risk" is the potential damage a fire can have on an area under existing conditions, accounting for any modifications, such as fuel reduction, defensible space, and use of ignition resistant construction materials and methods.

#### *7.5.3.3 Wildfire Risk*

To help communities better understand and reduce their wildfire risk, the US Forest Service developed Wildfire Risk to Communities, a publicly accessible online source of interactive maps, charts, and other information developed using the best available science. Wildfire Risk to Communities allows users to determine how likely wildfire is in their area relative to other communities in California and the nation, areas of their community where homes are most at risk of fire, which actions are most effective to reduce wildfire risk in the community, and where vulnerable populations exist in the community and how they can be reached.

According to the Wildfire Risk to Communities website, both the risk to homes and likelihood of wildfire in Etna are higher than 92 percent of communities in California and 99 percent of communities in the United States. In general, the areas of Etna with the highest risk and likelihood of wildfire are located west of Howell Avenue and south of Main Street with several high risk/high likelihood pockets throughout the City as well, including adjacent to and north of Johnson Creek and south of SR 3. No area of the City is identified as having a concentration of vulnerable residents. Roughly half of the homes in Etna (52%) are identified as being subject to direct wildfire exposure, or potential ignition by adjacent vegetation, flying embers, and nearby structures, and the other half of homes (48%) subject to indirect exposure, or possible ignition by embers or home-to-home ignition. In both instances, the Forest Service indicates that land use planning and use of wildfire-resistant building materials/landscaping should be employed to reduce fire risk. In areas of possible direct exposure, the Forest Service identifies hazardous fuel management and the ability to respond as also being critically important.

#### *7.5.3.4 Existing and Future Development*

When evaluating wildfire hazards relative to existing and future development in Etna, it is important to recognize that the entire City is designated as VHFHSZ and nearly all of the City is identified as WUI. Consequently, both existing and future development in the City will continue to be vulnerable to wildfire hazards, as well as ongoing efforts to mitigate wildfire risk and severity. City enforcement of the State's Minimum Fire Safe Regulations in the Local Responsibility Area and County and CAL FIRE enforcement of same in State Responsibility Areas outside the City are part of that wildfire risk and severity reduction effort.

The existing and planned locations of residential, mixed-use, commercial, industrial, public agency, and open space development in the City are consistent with the land use classifications shown on the City's General Plan Land Use Map (see Land Use Element **Figure 2-14**). The distribution of existing development in the City is also shown on the County of Siskiyou's "Siskiyou County Map Viewer," an online GIS resource of parcel ownership and other geographically referenced data. A link to the Siskiyou County Map Viewer is included in Section 7.8, Resources. Residential and mixed-use lands in the City comprise roughly 75 percent of the City's total land area, while nonresidential lands, such as commercial, manufacturing, public uses, and open space, comprise approximately 25 percent. As discussed in the Land Use Element, population growth in the City is not expected to increase or decrease significantly over the next 20 years. As such, outside of the current need for additional fire fighters and a new Fire Hall and the expansion and consolidation of emergency services in the Scott Valley, as discussed herein, emergency service needs in the City are not projected to change significantly over the planning period.

Because of their importance to the resilience of the community, and to assist in planning for the expansion, hardening, and relocation of these essential public facilities, the location of public facilities relative to FEMA Flood Hazard Zones is shown on Land Use Element **Figure 2-13,**

**Public Facilities and Flood Hazards**. The information included on that map is reproduced herein, along with information relative to VHFHSZ and WUI in and around Etna, as **Figure 7-12, Public Facilities and Natural Hazards**.

#### *7.5.3.5 Fire Prevention and Resident Safety*

Fire prevention, fire severity reduction, and resident safety are significant concerns for the City and region. Outside city limits, the Forest Service has been actively implementing strategies in the KNF to mitigate fire risks and create more resilient landscapes, such as prescribed fire and thinning. Recently, CAL FIRE initiated the Scott Valley WUI Fuel Reduction project through the State's California Vegetation Treatment Program to create forested shaded fuel breaks within WUI adjacent to and near Etna and Fort Jones.

Presently key strategies being employed by the City to reduce fire risk and improve public safety in Etna include:

- Maintaining well-trained and staffed police and fire departments and working cooperatively with other public agencies with responsibility for public safety.
- Ensuring adequate infrastructure for new development, including safe access for emergency response vehicles, visible street signs, and water supplies for structural fire suppression.
- Locating, when feasible, new essential public facilities outside of high fire risk areas and/or identifying construction methods or other methods to minimize damage to these facilities.
- Working with the Siskiyou County Building Department and property owners to ensure building materials and landscaping reduce the potential for ignition.
- Creating and maintaining defensible space around structures to minimize fuels and fire spread.
- Identifying areas where there is significant fire risk and a history of losses.
- Avoiding or minimizing the wildfire hazards associated with new uses of land.
- Public education.

### 7.5.4 Flood and Dam Inundation Hazards

#### *7.5.4.1 Flood Hazards*

Flooding can cause significant harm to buildings, people, and infrastructure. Floodwaters can be deep and fast enough to prevent passage, erode roadways, and carry away people and large objects. Flooding can be caused by heavy rainfall, moderate rainfall over long periods, or even inadequate or clogged storm drains. In rarer instances, a break in a water main or breach of a dam can also cause flooding.

Flood events do occur in Etna, and people, properties, and infrastructure located within the Etna Creek and Johson Creek floodplains are particularly vulnerable to this hazard. Additionally, two other smaller drainage areas exist which could flood. These are located southerly of Woodland Street and along a drainage swale which lies mostly north of Butcher Street and crosses over Center Street. The greatest flood potential exists within the southeastern part of Etna near Etna Creek. This large area can flood to depths of 1-3 feet over much of the identified floodplain. While most of this area is pastureland, there are numerous dwellings and a few businesses in this

location. Large floods occurred along Etna Creek in 1955, 1964, and 1974. The largest occurred in December 1964, with an estimated recurrence interval of 50 years.

The principal flood problem along Etna Creek is that the main channel capacity has become blocked by natural dams, shifting most of the flow out onto the floodplain. The dams are caused by debris lodging in the channel, followed by the buildup of cobbles and gravel. Etna Creek's main channel must be cleared of debris, gravel, rocks, and vegetation after each major flood event. The overbank flow is mainly on the left-bank floodplain between the creek and the low bank where the majority of the City is located. The overflows vary due to the location of vegetation and obstructions. During past flood events, efforts have been made to divert the creek back into the main channel by building levees of river rock and gravel. These efforts have so far been unsuccessful.

Localized flooding can also occur in or around the City's limited stormwater drainage facilities or in low-lying, non-draining areas during intense rainstorms. The primary causes of localized flooding in Etna are excessive rainfall, particularly following a snow event, somewhat poorly drained soils throughout much of the City east of Howell Avenue south to Pleasure Park Road and Callahan Street, and the lack of a true storm drain network. Curb and gutter have yet to be constructed along several city streets and the storm drain system that exists consists of a discontinuous network of natural and man-made drainage features. To address the lack of storm drain improvements, City Code requires that property owners install curb and gutter at the time of construction and that post construction storm water run-off not exceed pre-construction levels. While this approach has adequately served the City in the past, increased storm intensities resulting from climate change may eventually require that the City plan for and develop a true storm drain system to accommodate increased stormwater runoff.

#### *7.5.4.2 FEMA Flood Hazard Zones*

The Federal Emergency Management Agency (FEMA) has developed Flood Insurance Rate Maps for Etna and the surrounding area to identify flood prone areas. By showing how likely it is for an area to flood, FEMA's flood maps help mortgage lenders determine insurance requirements and help communities develop strategies for reducing their risk. Any location shown on a flood map with a one percent or higher chance of experiencing a flood each year is considered to have a high risk. Flood hazard areas affecting the planning area are shown in **Figure 7-13, FEMA Flood Hazards** at the end of the Safety Element.[5] The 100-year flood zones shown on **Figure 7-13** represent the areas with one percent chance of flooding in any given year, and the 500-year flood zone is expected to have a 0.2 percent chance of flooding in any given year. The regulatory floodway shown along Johnson Creek on **Figure 7-13** is an area within the 100-year floodplain that must remain unobstructed to to carry the base flood discharge. To protect against flooding and ensure water can flow safely during a flood event, it is a zone where construction and development are heavily restricted.

Because areas within the 100-year flood hazard area have at least a one-in-four chance of flooding during a 30-year mortgage, lenders require property owners to carry flood insurance as a condition of their loan. The rates for insurance are dependent on the floodwater depth on the affected parcel. When property owners can document that their property or structure is located

[5] FEMA conducted a detailed study of the Scott Valley which found substantial revisions are needed to the effective flood maps for Etna and the surrounding area. Once the revised maps become effective, the size and extent of Etna Creek's 100-year floodplain through Etna will be significantly reduced. When that occurs, maps in the Safety Element and Land Use Element will need to be updated accordingly.

outside of the 100-year floodplain, they can request a Letter of Map Amendment from FEMA to revise the effective flood map to remove their property or structure from a special flood hazard area.

To minimize flood damage in the City, new construction and other improvements must comply with the City's Flood Damage Prevention ordinance. The Flood Damage Prevention ordinance minimizes flood damage by:

- Restricting or prohibiting uses which are dangerous to health, safety, and property due to water or erosion hazards, or which result in damaging increases in erosion or flood heights or velocities.
- Requiring that uses vulnerable to floods, including facilities which serve such uses, be protected against flood damage at the time of initial construction.
- Controlling the alteration of natural floodplains, stream channels, and natural protective barriers, which help accommodate or channel floodwaters.
- Controlling fill, grading, dredging, and other development which may increase flood damage.
- Preventing or regulating the construction of flood barriers which will unnaturally divert floodwaters or which may increase flood hazards in other area.

#### *7.5.4.3 Dam Failure Inundation Hazards*

Although dam failures are rare, when they do occur, they can result in significant damage and death since they may fail unexpectedly with little or no warning. To address this hazard, California Government Code Section 8589.5 mandates that owners of state-regulated dams develop and maintain Emergency Action Plans (EAPs). These plans are crucial for minimizing potential loss of life and property damage during dam failures or other emergencies. The EAPs must be based on inundation maps approved by the Department of Water Resources (DWR) and include specific details on notification procedures, response actions, and roles and responsibilities. In accordance with state law, the EAPs and inundation maps must be updated no less frequently than every 10 years, and sooner under conditions that include, but are not limited to: a significant modification to the dam or a critical appurtenant structure as determined by DWR, or a significant change to downstream development that involves people and property.

For a dam to be regulated by the State, the dam's height must be more than six feet, and it must impound 50 acre-feet or more of water, or if the dam is 25 feet or higher, it must impound more than 15 acre-feet of water. Dams meeting these criteria are considered to be high, extremely high, and significant hazard dams. The only dam in the vicinity of Etna is the City's diversion along Etna Creek that supplies the City with its water. The dam, however, does not meet the height or volume criteria established by the State, is not regulated by DWR, and poses little hazard to the City. The dam was last substantially rehabilitated by the City in 2008.

### 7.5.5 Hazardous Materials

A material is considered hazardous if it appears on a list of hazardous materials prepared by a federal, state, or local agency, or if it has characteristics defined as hazardous by such an agency. A hazardous material is defined in Title 22 of the California Code of Regulations (CCR), Title 22, Section 662601.10, as follows:

> A substance or combination of substances which, because of its quantity, concentration, or physical, chemical, or infectious characteristics, may either (1) cause, or significantly contribute to, an increase in mortality or an increase in serious irreversible, or incapacitating reversible, illness; or (2) pose a substantial present or potential hazard to human health or environment when improperly treated, stored, transported or disposed of or otherwise managed.

Most hazardous material regulation and enforcement in Siskiyou County is managed by the Siskiyou County Community Development Department - Environmental Health Division, which refers large cases of hazardous materials contamination or violations to the North Coast Regional Water Quality Control Board (RWQCB) and the California Department of Toxic Substances Control (DTSC). When issues of hazardous materials arise, it is not at all uncommon for other agencies to become involved, such as the Siskiyou County Air Pollution Control District and both the federal and state Occupational Safety and Health Administrations.

#### *7.5.5.1 Hazardous Materials Sites*

Under Government Code Section 65962.5, both DTSC and the State Water Resources Control Board (SWRCB) are required to maintain lists of sites known to have hazardous substances present in the environment. Both agencies maintain up-to-date lists on their websites. According to the DTSC Envirostor and SWRCB GeoTracker databases, which were reviewed in May 2025, there are five SWRCB cases in the City of Etna associated with hazardous material spill sites, and no DTSC cases. All five of the SWRCB cases involve petroleum spilled from leaking underground storage tanks. Two of the leaks were remediated and their cases closed, one leak did not require remediation and its case was closed, and two leaks are in the process of being remediated and their cases are still open. The location of each case and its status in 2025 is shown on **Figure 7-14, Hazardous Materials Cleanup Sites** at the end of the Safety Element.

#### *7.5.5.2 Hazardous Materials Transport*

Concerning the transport of materials on SR 3, the California Vehicle Code assigns the California Highway Patrol the responsibility for serving as statewide information, assistance, and notification coordinator on all hazardous material spill incidents occurring on state highways. Because the City is located off major transportation routes, heavy truck traffic through Etna on SR 3 is intermittent and the risk of a hazardous material spill is considered low. Nevertheless, to direct heavy truck traffic and possible hazardous materials transport away from residential areas and other sensitive land uses, the City has established a system of designated truck routes and penalties for noncompliance that are enforced by the Etna Police Department. There have been no reported hazardous materials in Etna spills resulting from improper transport or a vehicle accident.

### 7.5.6 Climate Change

Over the past two hundred years, the Earth's climate has slowly been changing in response to increasing levels of heat trapping gases in the atmosphere. This long-term shift in temperature and weather is now well documented, as is the need to prepare for and adapt to the anticipated effects of climate change. Most people experience climate change as warmer temperatures and extreme weather events. This is true for residents of Etna and elsewhere in Siskiyou County as well, however, climate change has also been intensifying the impacts of other the climate-related hazards in the region, including drought, wildfire, storm severity, and flooding. Potential impacts to water supply, water quality, public health, infrastructure, wildlife, and nearby critical habitats also exist.

Because the level of impact from climate change-related events varies and is largely beyond the control of the City of Etna, a vulnerability assessment was prepared as part of the Siskiyou County Local Hazard Mitigation Plan for each climate change-related impact. The assessment was completed using data available from California's Fourth Climate Change Assessment, FEMA's National Risk Index, and the California Energy Commission's Cal-Adapt data center. The vulnerability assessment estimates the impact of climate change and the City's capacity to adapt to and moderate the impacts climate change, known as "adaptive capacity." The impacts of climate change and adaptive capacity are combined to determine climate change vulnerability and prioritize mitigation actions consistent with the California Adaptation Planning Guide. The results of the assessment are summarized below.

#### *7.5.6.1 Extreme Heat*

Heat-related illnesses are a concern when it comes to extreme heat forecasts. That's because without the ability to stay cool and adequately hydrated during periods of prolonged heat exposure, health impacts that begin with fatigue and cramping can quickly escalate to heat stroke and death. Exposure to extreme heat can affect everyone, however, health risks are greater for vulnerable members of society, including pregnant women, persons with a pre-existing chronic disease, the elderly and very young, and persons who are economically disadvantaged. Further, because of increased exposure to the environment, persons who work outdoors are also at elevated risk.

Cities with highly modified urban landscapes may also be disproportionately affected during periods of extreme heat. That's because in addition to typically having fewer shade trees and less evapotranspiration than surrounding less developed areas, urban landscapes also tend to have higher concentrations of dark, thermally absorptive surfaces, such as roads, rooftops, parking lots, and buildings. After absorbing the sun's heat throughout the day, the asphalt and concrete used in urban areas continue to radiate heat long after sundown, such that nighttime temperatures are generally warmer in cities. This phenomenon, known as urban heat island effect, can result in temperatures in cities that are as much as 10°F warmer than in surrounding areas.

According to the vulnerability assessment prepared for the Local Hazard Mitigation Plan, the extreme heat risk index for Etna is in the 47.9 percentile relative to elsewhere in the nation, which is considered low. Nevertheless, due to current and projected summer temperatures for the City and region, which could increase by as much as 5.5°F over historic conditions by the middle of the century, both the Circulation Element and Open Space & Conservation Element recommend tree planting in the City, where appropriate, as an effective, low technology means of staying cooler during summer, reducing energy demand, and achieving other social, environmental, and economic benefits.

#### *7.5.6.2 Drought*

It is the forecast of drought that generates more concern than any other climate change impact. This is because droughts can diminish water levels in lakes, reservoirs, streams, and groundwater basins, and have the potential to rapidly spread fire, create food shortages, hurt economies, and dramatically alter the living environment and people's lives. Further, despite little variability in the frequency of droughts around the world for several decades, this century has already seen record droughts on every continent outside of Antarctica. However, not all droughts are the result of climate change. In many areas of the world, such as California, droughts are a natural part of the climate's inherent variability. In fact, climate scientists believe that the prolonged drought that

gripped California between 2011 and 2017 was not due to climate change, but a recurring natural phenomenon that entailed a high-pressure ridge parking over the Pacific similar to historic droughts, albeit for an extended period of time. A study by climate scientists with the University of California Los Angeles and the National Oceanic and Atmospheric Administration, however, found that during California's 2020-2022 drought, "the higher temperatures caused by anthropogenic climate change made an ordinary drought into an exceptional drought."

As temperatures in the region continue to rise throughout the 21st century, they are expected to influence the frequency and severity of droughts in several ways, such as extended dry seasons, decreased snowpack, earlier snowmelt, increased evapotranspiration, greater variability in runoff and recharge, and increased water demand. Although nobody knows for certain how much more often droughts will occur, drought frequency in the region could increase approximately 50 percent by the end of the century. Further, it is not the incidence of drought-like conditions alone that matters when it comes to understanding how this could affect Etna and the region. This is because some droughts aren't as severe or long lasting as others, and it is the persistent strain of a drought or sequential droughts on communities, the environment, and agriculture that is so potentially detrimental.

Due to the City's reliance on surface water from Etna Creek for its municipal water supply, the City has received curtailment orders from the State during past droughts, which have historically required volunteer rationing by city residents to comply with. To address this issue and better ensure public safety during future droughts, the City is presently developing two groundwater wells to serve as an emergency water supply. The improvements are scheduled for completion in 2025.

#### *7.5.6.3 Wildfire*

There are several factors that affect the size and frequency of wildfires. The progressively warmer temperatures and associated drought stress projected for the City and region are expected to contribute to an increase in wildfire size and frequency that climate models predict will worsen over time, with some scientists noting that the probability of fire over a 30-year period is expected to increase across the region on average by 40 percent by the end of the century. Given that 19 of California's 20 largest wildfires on record have occurred since 2000, it is not surprising that climate scientists believe that the combined effects of increased heat and drought are already contributing to larger and more frequent wildfires in California. Nevertheless, a 2012 study of the Klamath, Mendocino, Shasta-Trinity, and Six Rivers National Forests found that despite wildfire size and frequency trending upward, the severity of wildfires has not been. This led the study's authors to conclude that, under appropriate conditions, fire could be more extensively used in the region to achieve management objectives. While the use of prescribed fire may not be appropriate inside city limits due to the proximity of people and structures, it is being successfully used to reduce fuels on large, forested parcels adjacent to and west of Etna.

#### *7.5.6.4 Extreme Weather & Flooding*

Extreme weather events are often cited as a likely outcome of climate change. This is because for each 1°C (1.8°F) of warming, the atmosphere can hold approximately seven percent more water vapor, and with increased warming there is more water evaporating from the Earth's surface for the atmosphere to hold. Because this water vapor contains energy in the form of latent heat, more water in the atmosphere means there is more energy to feed the atmospheric instability that drives large storms. The effect of a warming climate on extreme weather is not consistent around the globe. This is because wetter areas of the planet have more water available to feed storms

than drier areas. For this reason, the greatest observed increases in storm severity in the United States have been in the wetter areas of the country.

Extreme winter weather encompasses multiple effects caused by winter storms and conditions, including strong winds, ice storms, heavy or prolonged snow, sleet, and extreme cold. In areas and regions that only see intermittent winter storms, such as Siskiyou County, winter storms may become increasingly hazardous. According to climate models, Etna is likely to experience normal to slightly wetter winters as a result of climate change. While that alone is not expected to result in substantial increases in extreme weather, as the climate warms, more of the precipitation that does fall is expected to fall as rain. Further, climate models project less precipitation for the region during the spring and fall, essentially condensing the period of time that the region receives its annual precipitation. When these predicted shifts in the timing of runoff are combined with atmospheric rivers that already deliver most of the state's annual precipitation during relatively few days each year, increased flooding in the City due to severe winter weather events becomes more likely. Due to shifts in precipitation from snow to rain, diminishing snowpack, and earlier snowmelt and runoff, peak natural flows have already increased on many California rivers during the past 50 years. According to the Local Hazard Mitigation Plan, the severe winter weather (e.g., snow, sleet, and freezing rain) risk index for Etna is relatively moderate (71.4 percentile nationwide), while the flood risk index for the City is in the 96.6 percentile, which is relatively high.

## 7.6 CORRELATION WITH OTHER PLANS AND ELEMENTS

Many Safety Element policies are interrelated with topics in the Land Use, Circulation, Housing, and Open Space & Conservation Elements. For example, the Land Use Map seeks to minimize impacts as a result of future development in hazard-prone areas and to separate sensitive land uses, such as residential neighborhoods, from incompatible uses. It is important to remember, however, that policies in the Safety Element are tailored to address health and safety-related issues. The Safety Element is also closely related to the Local Hazard Mitigation Plan, which plans for mitigation of hazards in more detail and is required for access to federal and state financial assistance programs. The LHMP and this element discuss specific hazards with a high likelihood of occurrence or high impact severity that could potentially affect the City of Etna, including geologic hazards, wildfire, flood, and climate change. For these reasons, the most recent LHMP is incorporated as part of the Safety Element by reference.

## 7.7 SAFETY ELEMENT GOALS, POLICIES & PROGRAMS

**GOAL S-1: A city prepared for necessary action, including evacuation if needed, due to disasters, and primed for recovery following a disaster.**

**GOAL S-2: A city that has reduced, to the extent feasible, the threat to life and property caused by fire.**

**GOAL S-3: A city that has minimized, to the extent feasible, potential impacts to people, structures, and the environment resulting from flood.**

**GOAL S-4: A city that has minimized, to the extent feasible, potential impacts to life and property caused by geologic and seismic hazards.**

**GOAL S-5: A city that has minimized, to the extent feasible, risks to life and property resulting from hazardous materials spills.**

**GOAL S-6: A city that has minimized, to the extent feasible, the risks to life and property resulting from climate change.**

### GOAL S-1: A city prepared for necessary action, including evacuation if needed, due to disasters, and primed for recovery following a disaster.

**Policy S-1.1:** The City creates and maintains a safe environment for its residents.

**Policy S-1.2:** The City plans for and strives to provide adequate facilities, equipment, and personnel to respond to emergencies.

**Policy S-1.3:** The City takes appropriate measures to prepare for natural and human-caused disasters and to protect residents should one occur.

**Policy S-1.4:** The City endeavors to minimize impacts to life, structures, and the environment should a disaster strike.

**Policy S-1.5:** The City takes appropriate measures to ensure that critical and essential city facilities remain operational during emergencies.

**Policy S-1.6:** The City participates in agreements for automatic and mutual aid with other local, state, federal, and nongovernmental emergency service providers to improve protection services and emergency response throughout the county.

**Policy S-1.7:** The City coordinates with and encourages the use of community-based networks to aid vulnerable populations prepare for emergencies and provide assistance with evacuation and recovery.

**Policy S-1.8:** The City engages with the community to increase awareness of and preparedness for emergencies and natural disasters.

**Policy S-1.9:** The City commits to the goals, objectives, and actions in the Local Hazard Mitigation Plan and subsequent amendments thereto.

**Policy S-1.10:** The City continues to assess and improve evacuation capacity, safety, and viability under a range of emergency evacuation scenarios.

**Policy S-1.11:** The City requires new development that requires additional levels of law enforcement and fire protection services to participate in offsetting costs for the additional services.

**Policy S-1.12:** The City strives to maintain adequate emergency response times for all existing and planned development within city limits, and for lands proposed for annexation.

**Program S-1A:** Coordinate with state, county, and other local agencies to build mutual aid capacity for emergency events, especially through disaster preparedness training. Develop and maintain mutual aid agreements with appropriate agencies.

**Program S-1B:** Periodically review, and update as necessary, plans that advise city staff, first responders, and residents on actions that should be taken in the event of an emergency. Plans should be distributed to and made readily available to the public.

**Program S-1C:** Expand emergency training and local expertise for emergency event response and recovery, including through volunteer roles.

**Program S-1D:** Locate essential public facilities outside of natural hazard areas, such as the 100-year floodplain, Wildland Urban Interface, and Very High Fire Hazard Severity Zone, when feasible. If it is not possible to locate facilities outside of these natural hazard areas, reduce vulnerabilities to essential public facilities to the maximum extent feasible by identifying and implementing construction methods and/or other methods to protect and minimize damage to these facilities.

**Program S-1E:** Establish minimum levels of service thresholds for fire protection and law enforcement services and maintain services at or above those thresholds.

**Program S-1F:** Provide rapid and timely response to all law enforcement, fire, and other emergencies. Work to maintain minimum average response times.

**Program S-1G:** Work with SCLTC and other partners on the development of the countywide evacuation and preparedness plan and educate the public on related emergency protocols developed in the plan.

**Program S-1H:** Coordinate with SCLTC, Caltrans, the County Road Department, Siskiyou County Sheriff's Office, Siskiyou OES, CAL FIRE, and other local, state and federal agencies to identify strategies that ensure the maintenance and reliability of evacuation and supply transportation routes potentially compromised during an emergency.

**Program S-1I:** Provide for adequate evacuation routes in areas of high fire hazard, flooding, and other natural disasters.

**Program S-1J:** Identify and publicize emergency shelters and sign and control evacuation routes for use during emergencies, working with Caltrans as appropriate for signs along State Route 3 and the County for signs along evacuation routes outside the City.

**Program S-1K:** Continue to promote and support the use of early warning notification systems, such as text messages, telephone calls, etc., to notify residents by wireless emergency alert of the need to evacuate in the event of an emergency and the location of evacuation routes, points, and critical facilities such as schools and day care centers, particularly residents of vulnerable areas and neighborhoods with constrained emergency access.

**Program S-1L:** Where practical, improve emergency access to dwellings that are isolated due to narrow dead-end roads. Development on vacant lots in such areas should be limited until basic safety standards have been satisfied.

**Program S-1M:** Ensure that applications for projects that will house infirmed, non-ambulatory persons, seniors, and children in high hazard areas include adequate provisions to mitigate known hazards.

**Program S-1N:** Work with community groups, faith-based organizations, and other institutions to develop a network of conveniently located community resilience hubs (e.g., public facilities, businesses, and community-oriented facilities) that are centrally located, accessible, and equipped to provide aid to vulnerable populations during emergency events, periods of poor air quality, utility disruptions, and/or climate change-related hazards.

**Program S-1O:** Coordinate with the Siskiyou County Office of Emergency Services, the County of Siskiyou, and other cities in Siskiyou County to implement and regularly update the LHMP and stay in compliance with relevant FEMA and state requirements.

**Program S-1P:** Forward all applications for building permits, tentative parcel maps, tentative maps, and use permits for development in the VHFHSZ to the Etna Police Department, Etna Fire Department, and CAL FIRE for review.

**Program S-1Q:** Ensure developed properties are easily identifiable by emergency responders from the street.

**Program S-1R:** Work with utility companies to determine the feasibility of undergrounding utility lines during construction of new developments and in the most at-risk areas, and to identify funding mechanisms to support undergrounding activities.

**Program S-1S:** Prioritize the needs of at-risk, vulnerable, and disadvantaged populations during emergency response and disaster recovery efforts, including increasing awareness of defensible space requirements and promoting understanding of evacuation routes.

**Program S-1T:** Establish standards for the development of public and private roadways to require more than one point of ingress/egress in residential areas.

**GOAL S-2: A city that has reduced, to the maximum extent feasible, the threat to life and property caused by fire.**

**Policy S-2.1:** The City endeavors to prevent fires, reduce fire severity, and safeguard residents, in part by:

- Maintaining well-trained and staffed police and fire departments and working cooperatively with other public agencies with responsibility for public safety.
- Ensuring adequate infrastructure for new development, including safe access for emergency response vehicles, visible street signs, and water supplies for structural fire suppression.
- Locating, when feasible, new essential public facilities outside of high fire risk areas and identifying construction methods or other methods to minimize damage to these facilities.
- Working with the County Building Department and property owners to ensure building construction materials and methods and landscaping reduce the potential for ignition.
- Creating and maintaining defensible space around structures to minimize fuels and fire spread.
- Identifying areas where there is significant fire risk and a history of losses.
- Avoiding or minimizing the wildfire hazards associated with new uses of land.
- Public education.

**Policy S-2.2:** The City desires to sustain and grow the ability of the City of Etna Fire Department to respond to fires in and around the City.

**Policy S-2.3:** The City considers fire-related hazards in the review of discretionary project proposals and ensures that new development in VHFHSZ is carefully sited and configured.

**Policy S-2.4:** The City promotes the creation of an Etna Fire Safe Council and continues to coordinate with and support the efforts of Fire Safe Councils throughout the region.

**Policy S-2.5:** The City supports programs to prevent and prepare for wildfires.

**Program S-2A:** Take appropriate measures to support a well-trained, equipped, and staffed volunteer fire department

**Program S-2B:** In cooperation with the Siskiyou County Building Department and Cal Fire, ensure new dwellings, structures that will be occupied, and rebuilding of occupied dwellings and structures damaged by fire in VHFHSZ comply with all applicable state and local building standards, including defensible space and fire-resistant building material and design requirements.

**Program S-2C:** Identify existing public and private roadways in VHFHSZ and WUI that are not in compliance with current fire safety regulations, including road standards for evacuation and emergency vehicle access, vegetation clearance, and other requirements of the California Fire Safe Regulations to the extent resources are available. Work at retrofitting city-owned roadways as needed to meet current standards and require private

property owners to do the same, to the extent feasible and given the absence of other site constraints.

**Program S-2D:** Require proposed development and to the extent feasible, non-conforming development, to provide adequate access for fire and emergency vehicles and equipment, adequate infrastructure, proper vegetation clearance and maintenance on public and private roads that meets or exceeds the standards in the California Fire Safe Regulations.

**Program S-2E:** Reduce the risk of wildfires in the wildland urban interface in and around Etna through cooperative and timely implementation of the Community Wildfire Protection Plan.

**Program S-2F:** Require proactive vegetation management/hazard abatement to reduce fire hazards on existing public and private properties, along evacuation routes, and other land where applicable.

**Program S-2G:** Work with private property owners, Siskiyou County, and Caltrans to conduct roadside vegetation clearance along public and private roadways in VHFHSZ in and around the City. Ensure that fuel reductions provide an appropriate fuel buffer for evacuees should the roadways become congested during an emergency incident.

**Program S-2H:** Continue to monitor fire flow capabilities throughout the City and make improvements at any locations with flow considered inadequate for fire protection.

**Program S-2I:** Ensure adequate fire flow is maintained within city limits through ongoing maintenance, capital improvement public infrastructure upgrades, and improvements required in association with development projects and in compliance with applicable California Fire Safe Regulations.

**Program S-2J:** Maintain adequate fire flow during scheduled and unscheduled power outages and interruptions through incorporation of power source resiliency and redundancy within the City's water supply, treatment, and distribution infrastructure.

**Program S-2K:** Analyze known fire hazard information during the review of discretionary development applications and approve those applications only after ensuring there are adequate water storage capacity and fire flow for fire protection.

**Program S-2L:** Approve discretionary development proposals only when adequate fire suppression services and facilities are available or will be made available concurrent with development, considering the setting, type, intensity, and form of the proposed development.

**Program S-2M:** Identify streets and neighborhoods that are at increased risk of wildfire and restrict on-street parking, where needed, when fire risks are elevated to ensure full access for fire trucks and emergency vehicles and to increase roadway accessibility during evacuation events. Conduct community outreach to neighborhoods affected by the program and provide detailed information on how and when the parking restrictions will be implemented.

**Program S-2N:** Continue to inform residents about fire hazards, appropriate responses to fire, evacuation routes, plans to reach at-risk populations, and ways to prevent loss, including defensible space, home hardening, and landscaping improvements that can reduce the impact of fire.

**Program S-2O:** Identify residential areas that do not have at least two routes for emergency egress, lack adequate emergency water supply, or need vegetative fuel modification to reduce risk. Work with affected residents and the Etna Fire Department to identify potential area-specific solutions to ensure risk reduction.

**Program S-2P:** Work with the Siskiyou County Department of Public Health and Siskiyou County Air Pollution Control District to ensure residents are educated on wildfire smoke hazards and how to protect themselves and their homes from smoke impacts.

**Program S-2Q:** Ensure that new development projects include adequate measures to minimize fire hazards while remaining in compliance with housing laws regarding objective design standards and discretionary review.

**Program S-2R:** Strive to improve the City's current Insurance Service Office (ISO) rating for public safety and associated benefits.

**Program S-2S:** Following revisions to the fire hazard severity zones maps by the Office of the State Fire Marshal, maintain compliance with Government Code Sections 51179 and 65302(g)(3) by updating fire hazard severity zone designations and the Safety Element, as needed.

**Program S-2T:** Amend Title 15, Buildings and Construction, of the Etna Municipal Code to establish standards for development in the Very High Fire Hazard Severity Zone that meet or exceed Title 14, CCR, Division 1.5, Chapter 7, Subchapter 2, Articles 1-5 (commencing with Section 1270) (State Minimum Fire Safe Regulations) and Title 14, CCR, Division 1.5, Chapter 7, Subchapter 3, Article 3 (commencing with Section 1299.01) (Fire Hazard Reduction Around Buildings and Structures Regulations).

**Program S-2U:** Require that discretionary development projects in VHFHSZ prepare and submit a fire protection plan that includes the following, at a minimum:

- A wildfire hazard assessment that considers location, topography, aspect, climate, and fire history.
- Conformance with applicable wildfire protection regulations, statutes, and ordinances.
- Fire safety requirements, including defensible space, infrastructure, and building ignition resistance, fire department access, egress, road and address signage, and water supply.
- Mitigation and design considerations for non-conforming fuel modification.
- Wildfire education, maintenance, and limitations.
- Fire response capabilities.
- Evacuation planning.

**Program S-2V:** Continue to work with CAL FIRE, local Fire Safe Councils, the Scott River Watershed Council, timber companies, and other private landowners to regularly maintain and improve the Etna Shaded Fuel Break.

**GOAL S-3: A city that has minimized, to the extent feasible, potential impacts to people, structures, and the environment resulting from flood.**

**Policy S-3.1:** The City controls development within special flood hazard areas identified by FEMA to reduce potential damage from floods.

**Policy S-3.2:** The City supports efforts to protect public health and safety from flooding through sustainable and environmentally responsible floodplain management.

**Policy S-3.3:** The City strives to minimize localized flooding through ongoing improvements to the City's storm drain network.

**Program S-3A:** Continue to coordinate with local, regional, state, and federal agencies to maintain an adequate flood management information base, prepare risk assessments, and identify strategies to mitigate flooding impacts.

**Program S-3B:** Support and participate in the preparation of a countywide flood control plan to minimize impacts from existing and future flooding in the region.

**Program S-3C:** Work with the Siskiyou County Flood Control District, resource conservation districts, watershed councils, and landowners to design or approve flood control measures that avoid, to the extent feasible, the alteration of creeks, wetlands, and riparian buffer areas.

**Program S-3D:** In designing flood control facilities, ensure the protection of special-status species and downstream ecosystems.

**Program S-3E:** Continue to participate in the National Flood Insurance Program (NFIP).

**Program S-3F:** Continue to enforce the City's Flood Damage Prevention Ordinance in FEMA-identified special flood hazard areas.

**Program S-3G:** Require new lots or subdivisions partially in, and any new development partially or entirely in 100-year flood zones to provide detailed floodplain mapping for 100-year storm events as part of the development approval process.

**Program S-3H:** Continue to improve and to apply for funding to improve the City's storm drain network.

**Program S-3I:** Ensure proposed developments will not create or result in unacceptable exposure to flood hazards.

**Program S-3J:** Encourage residents within the floodplain to take all practical steps to floodproof their dwellings, including the use of low interest loans and grants when available for this purpose.

**GOAL S-4: A city that has minimized, to the extent feasible, potential impacts to life and property caused by geologic and seismic hazards.**

**Policy S-4.1:** The City strives to ensure a high level of safety and minimize the loss of life injury, and property damage from earthquake, landslide, volcanic activity, erosion, and other geologic hazards.

**Policy S-4.2:** The City requires that new development be designed to minimize the risk of damage from seismically induced ground shaking, ground failure, slope instability, and other seismic hazards.

**Program S-4A:** Identify and prioritize seismic retrofits needed on existing public buildings.

**Program S-4B:** Encourage upgrading of privately-owned, unreinforced masonry buildings to prevent earthquake damage.

**Program S-4C:** In coordination with the County Building Department continue to enforce regulations and programs to reduce geologic and seismic hazard vulnerability.

**Program S-4D:** Areas known to be susceptible to landslides should be evaluated, protected, and stabilized as necessary, including through cooperation with regional stakeholders to ensure evacuation routes, such as State Route 3, remain open and safe for passage.

**Program S-4E:** Limit development in areas subject to landslides or other geologic threat and undertake efforts to limit erosion from new development.

**Program S-4F:** Coordinate with county, state and federal agencies monitoring volcanic activity and hazards.

**GOAL S-5: A city that has minimized, to the extent feasible, risks to life and property resulting from hazardous materials spills.**

**Policy S-5.1:** The City takes necessary steps to prevent and prepare for hazardous materials spills, as well as protect its residents should one occur.

**Policy S-5.2:** To diminish the likelihood of hazardous materials spills along State Route 3, the City advocates for its concerns regarding highway safety.

**Program S-5A:** Maintain an open dialogue with Caltrans and the California Highway Patrol to ensure those agencies are aware of and responsive to the City's concerns about vehicle safety and hazardous materials transport along State Route 3.

**Program S-5B:** Continue to enforce designated truck routes for the transportation of hazardous materials through the City and prohibit routes that pass through residential neighborhoods to the maximum extent feasible.

**Program S-5C:** Identify necessary steps to be taken to protect residents in the case of a hazardous materials spill and be prepared to quickly implement these measures in the event of an accident.

**Program S-5D:** Maintain an up-to-date list of emergency contacts that are to be notified in the event of a hazardous materials spill, make the list readily available to city staff and first responders to facilitate a rapid response, and work with the California Highway Patrol to ensure rapid notification of residents in the event of a spill on State Route 3.

**Program S-5E:** Continue to promote the training of, and the provision of appropriate protection equipment for, local "first responders" who would respond to hazardous material spills in the Etna area.

## GOAL S-6: A city that has minimized the risks to life and property resulting from climate change.

**Policy S-6.1:** The City integrates regional collaboration as a key component of the City's climate adaptation planning strategy, recognizing the regional nature of climate impacts and climate adaptation strategies.

**Policy S-6.2:** The City incorporates climate change considerations into city processes and planning efforts, utilizing best available data to understand climate predictions and the potential impacts on community resources and facilities.

**Program S-6A:** Actively participate in regional discussions on infrastructure improvements and adaptation strategies related to climate resiliency and addressing potential community impacts.

**Program S-6B:** Continue to collaborate with Siskiyou County, other local communities, and community organizations to establish and maintain shelters in the City and Scott Valley to reduce public exposure to extreme heat, cold, and smoke.

**Program S-6C:** Assess existing public infrastructure systems vulnerable to changes in key climate variables and incorporate upgrades to critical infrastructure in the City's Capital Improvement Program planning process.

**Program S-6D:** When updating the Capital Improvement Program, engineering specifications and standards, and planning documents, incorporate climate projection data, risk modeling, and adaptive management, as appropriate, to account for future changes in key climate variables (e.g., changes in precipitation and flooding behavior, fire and smoke risk, maximum daily temperatures, etc.).

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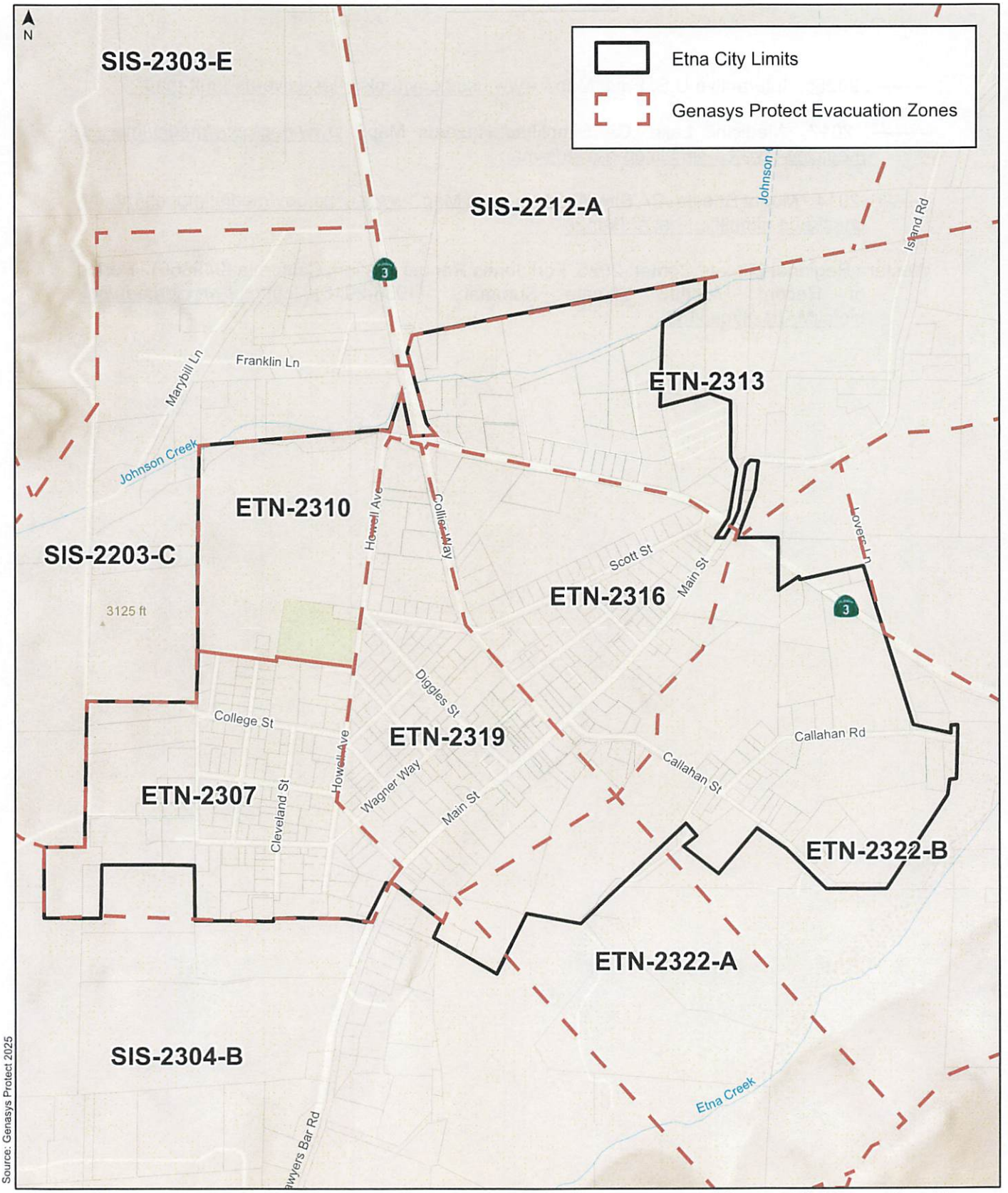



**Figure 7-1, Evacuation Zones**

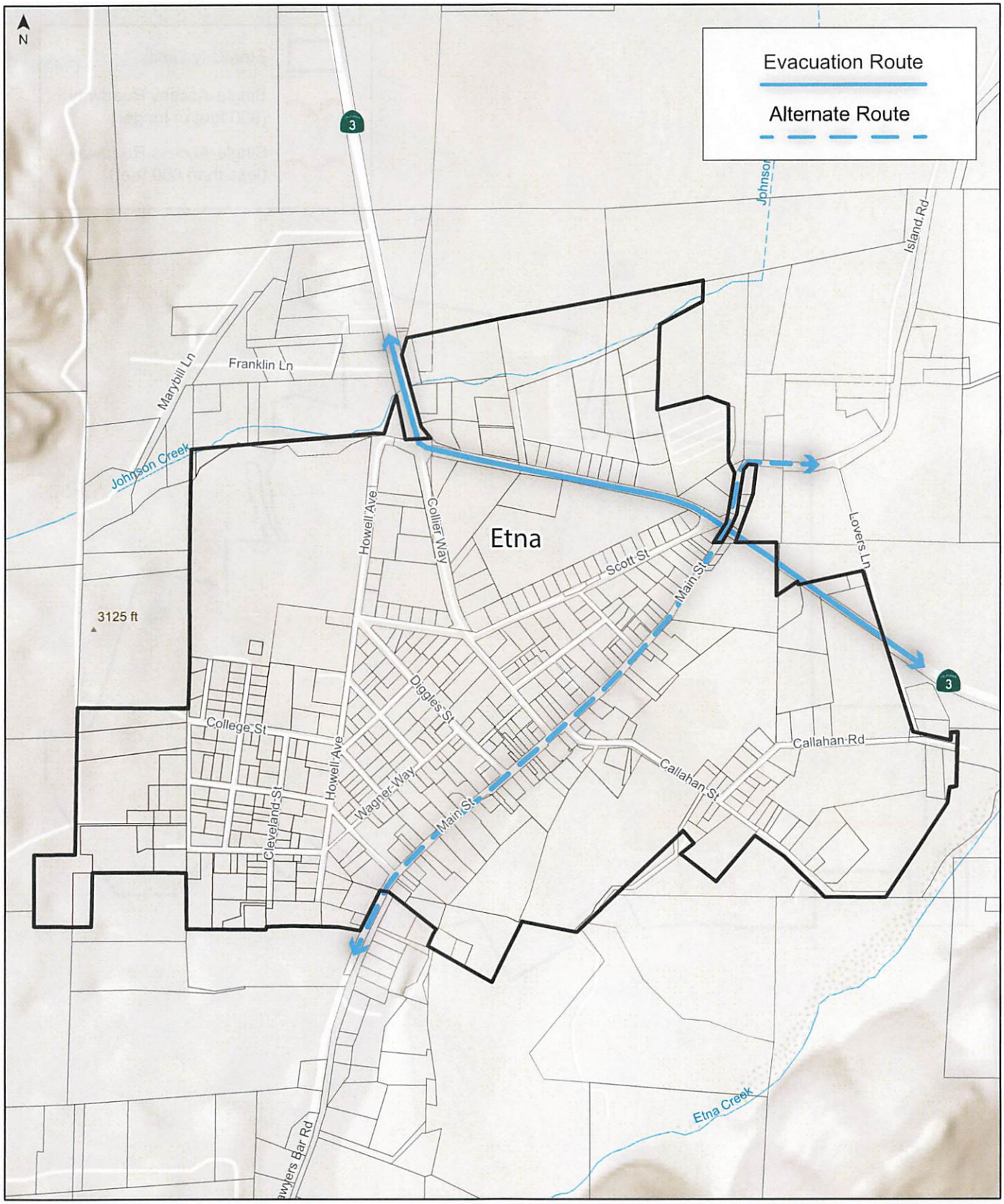



**Figure 7-2, Evacuation Routes**

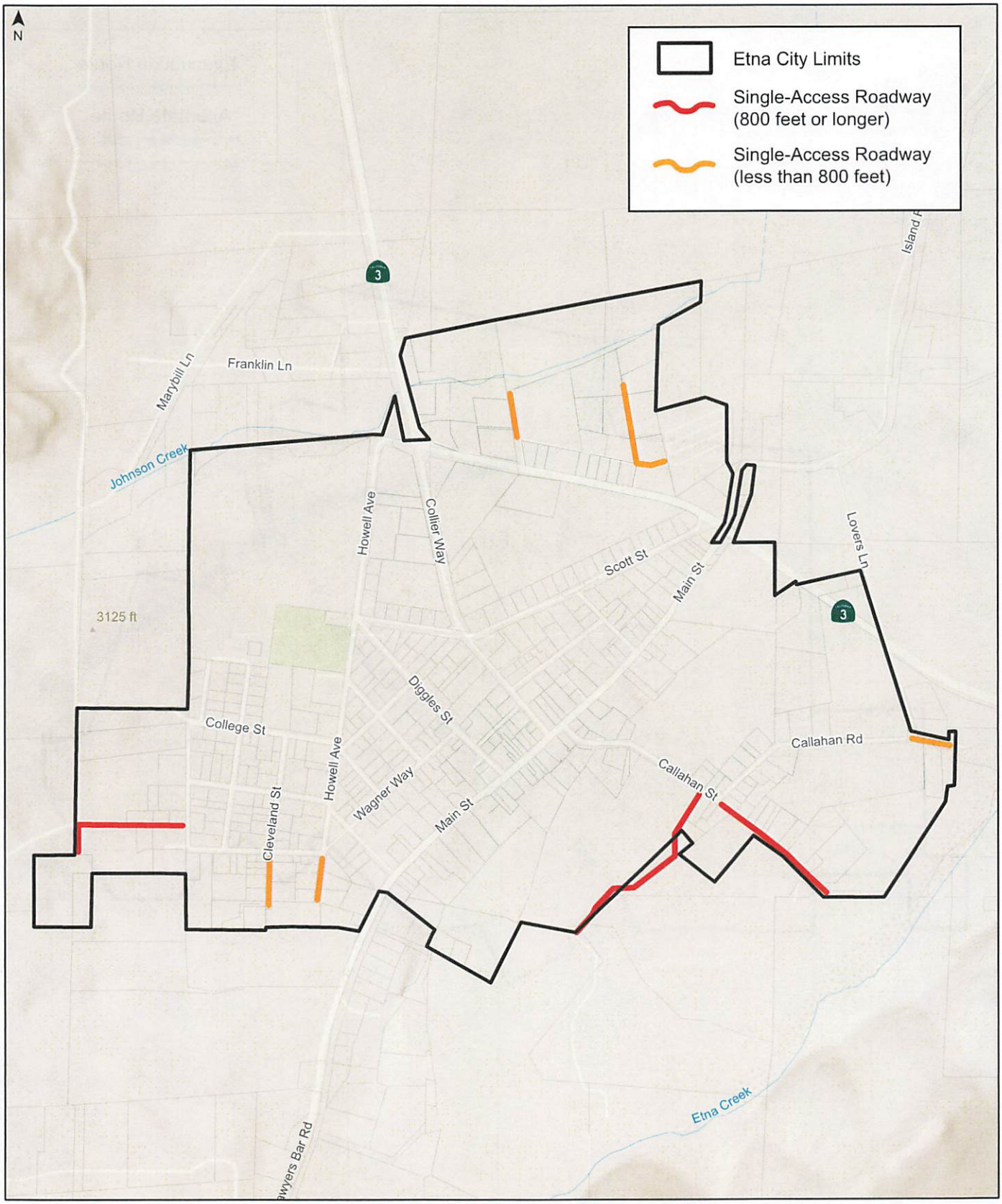



**Figure 7-3, Single-Access Roadways**

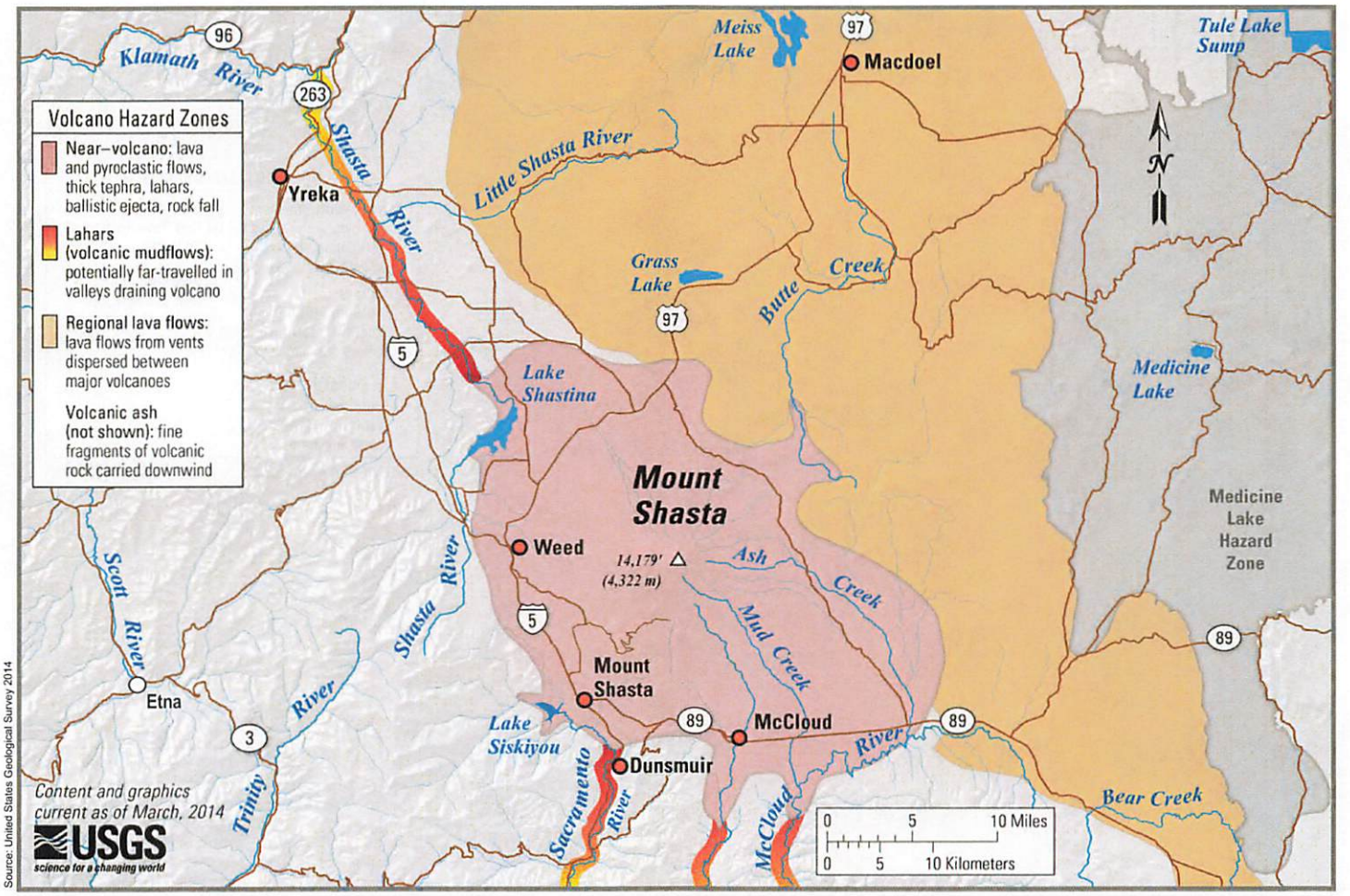
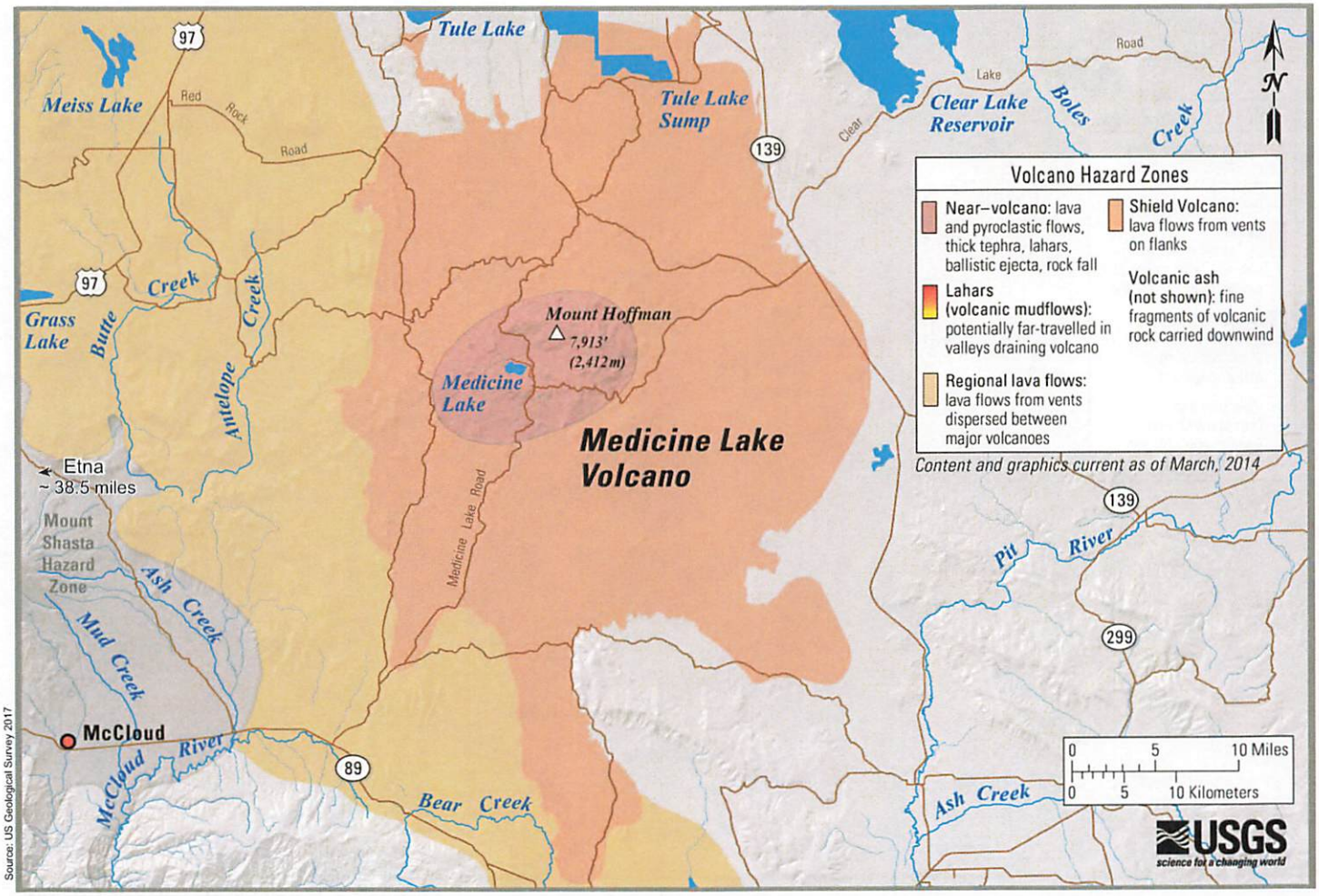



**Figure 7-4, Mount Shasta Volcanic Hazards**




Source: US Geological Survey 2017

**Figure 7-4, Medicine Lake Volcanic Hazards**

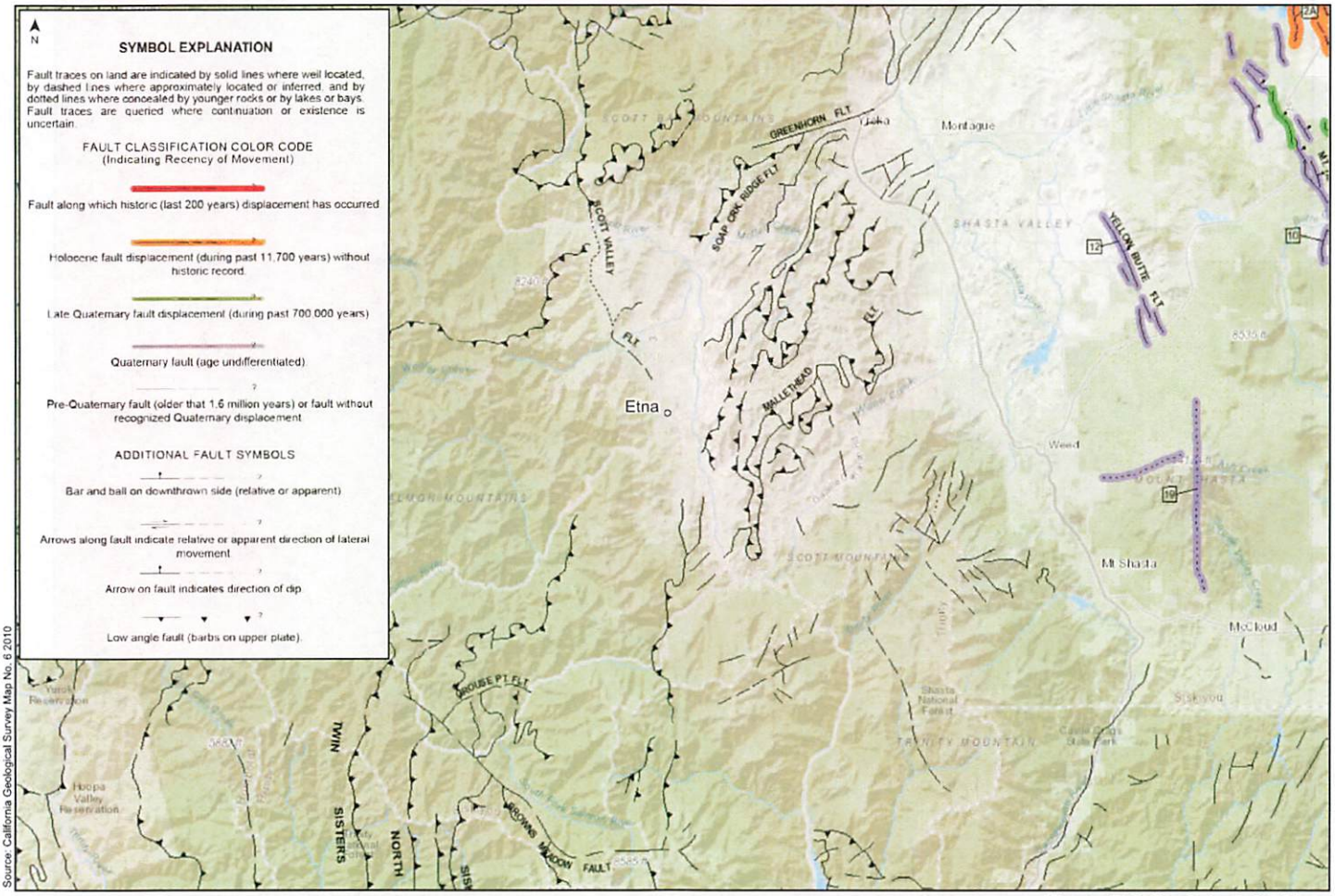
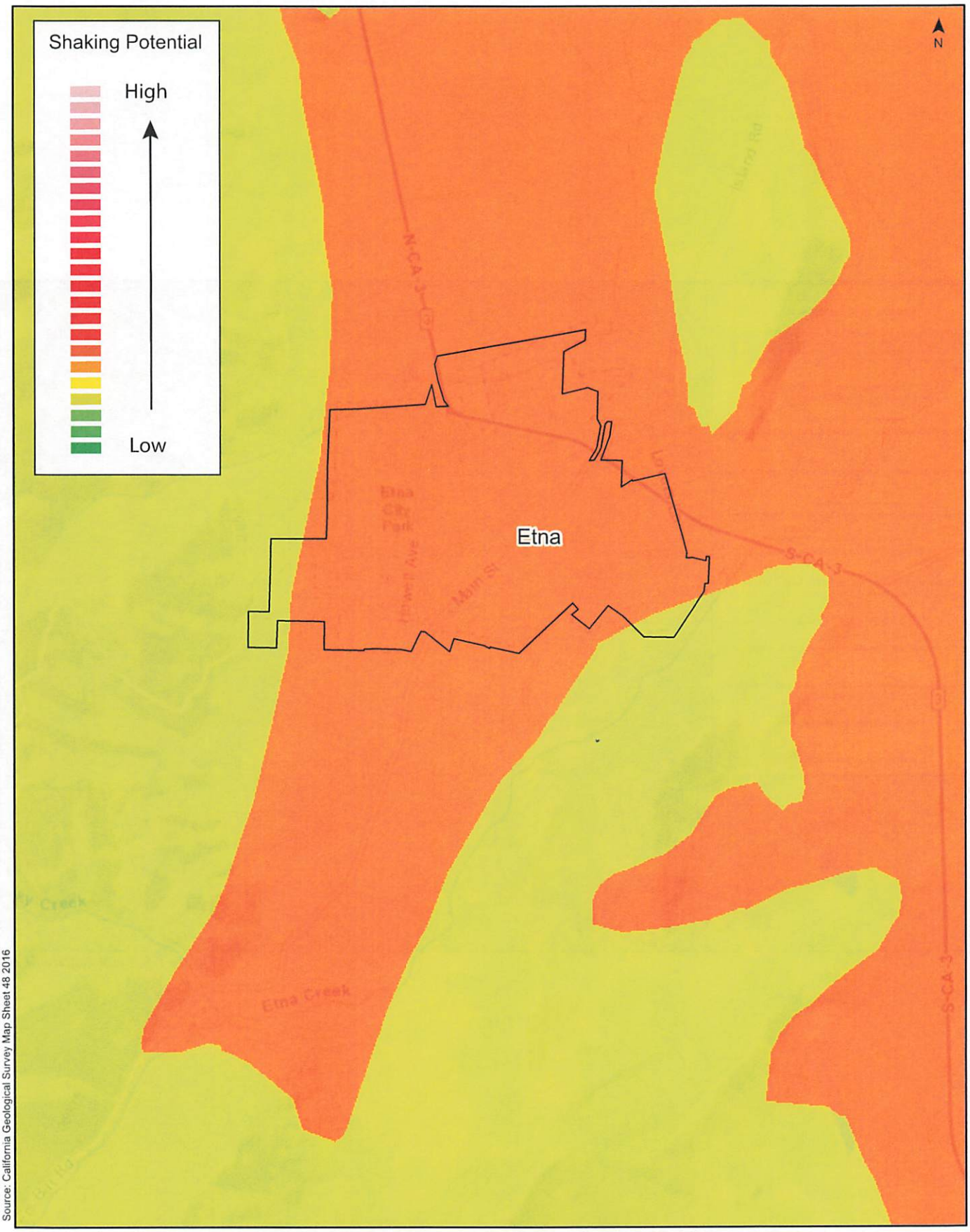



**Figure 7-6, Fault Activity Map**




Source: California Geological Survey Map Sheet 48 2016

**Figure 7-7, Earthquake Shaking Potential**

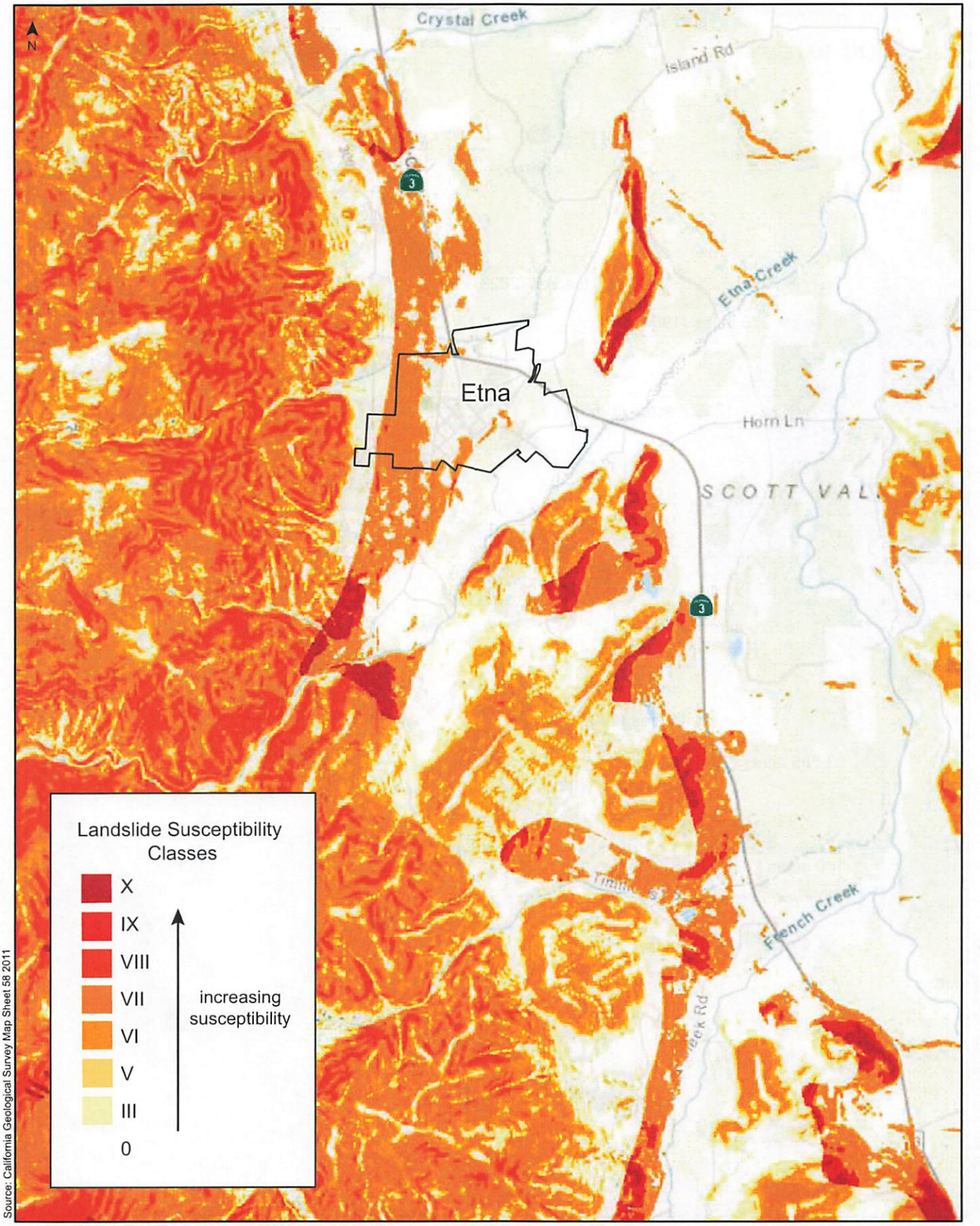



**Figure 7-8, Deep-Seated Landslide Susceptibility**

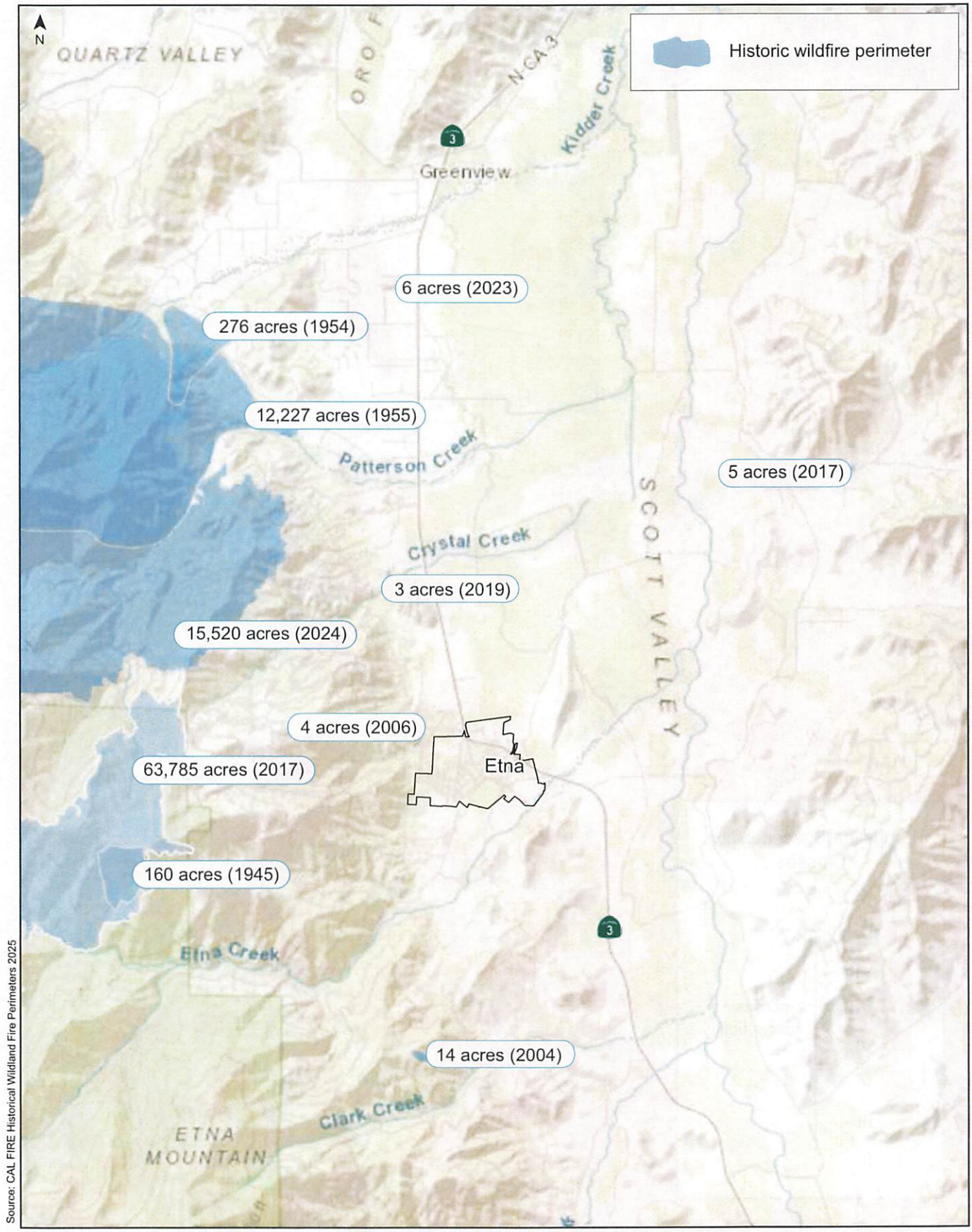



**Figure 7-9, Historic Widfire Perimeters**

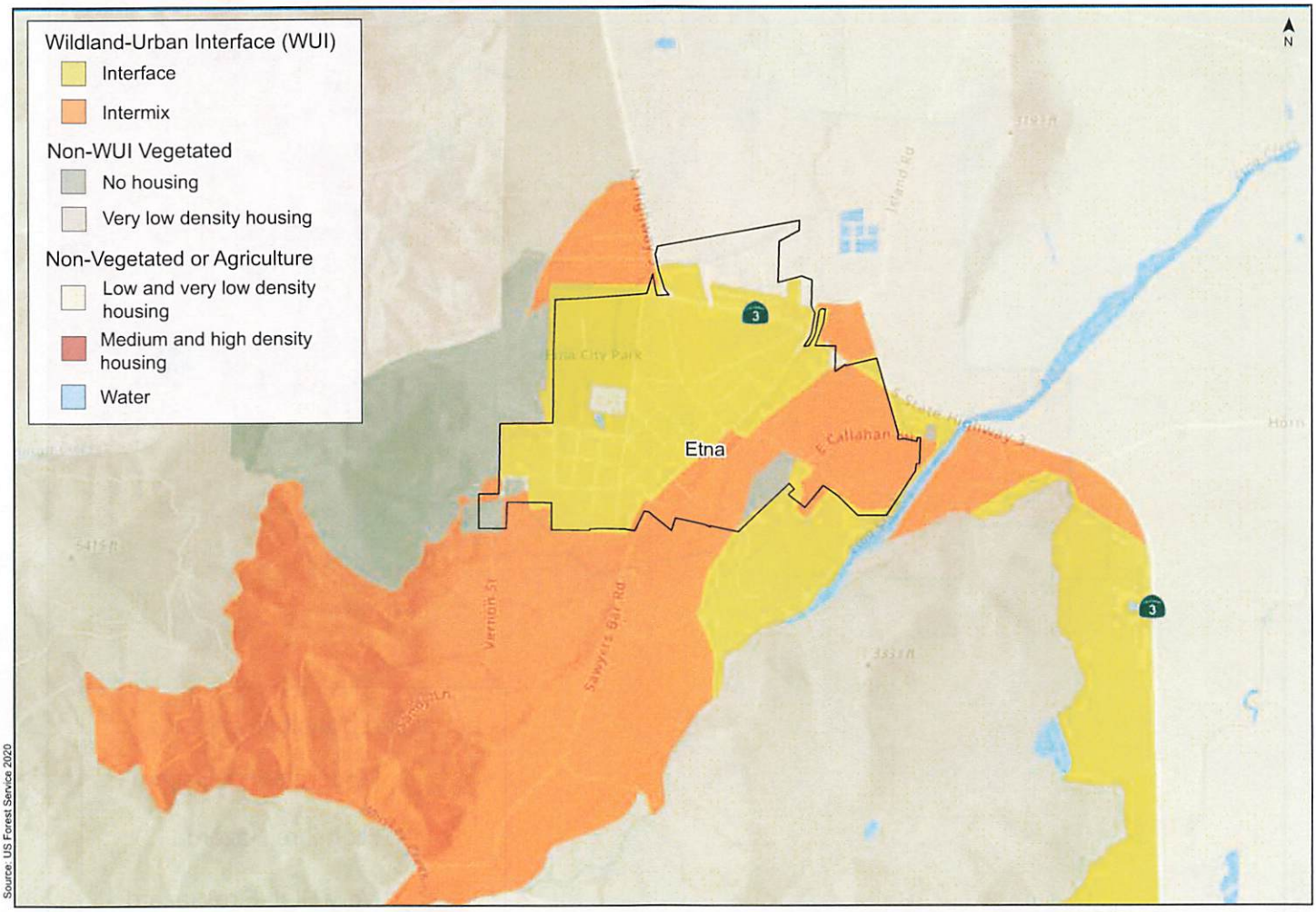
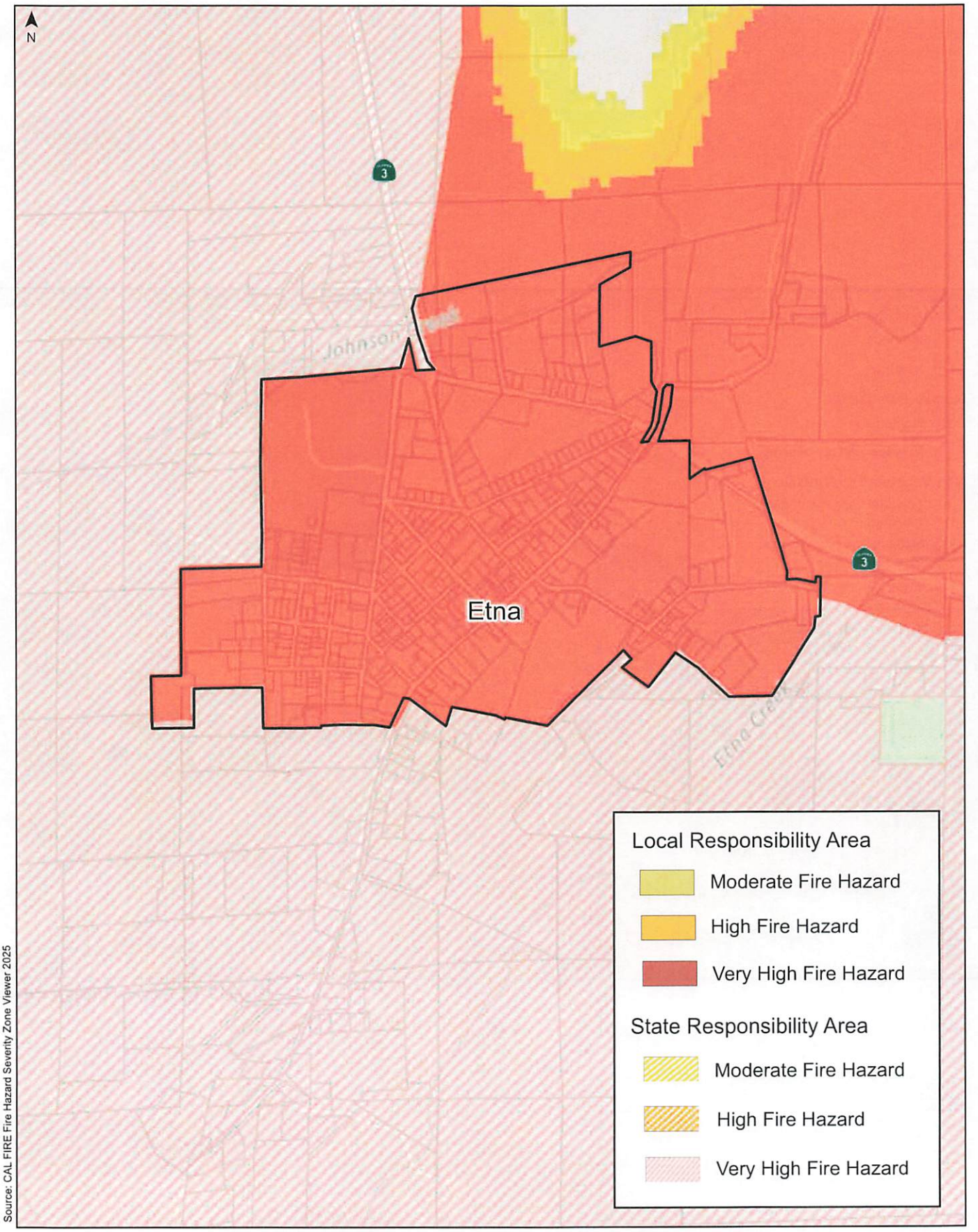



**Figure 7-10, Wildland Urban Interface**




Source: CAL FIRE Fire Hazard Severity Zone Viewer 2025

**Figure 7-11, Wildfire Hazard Severity Zones**

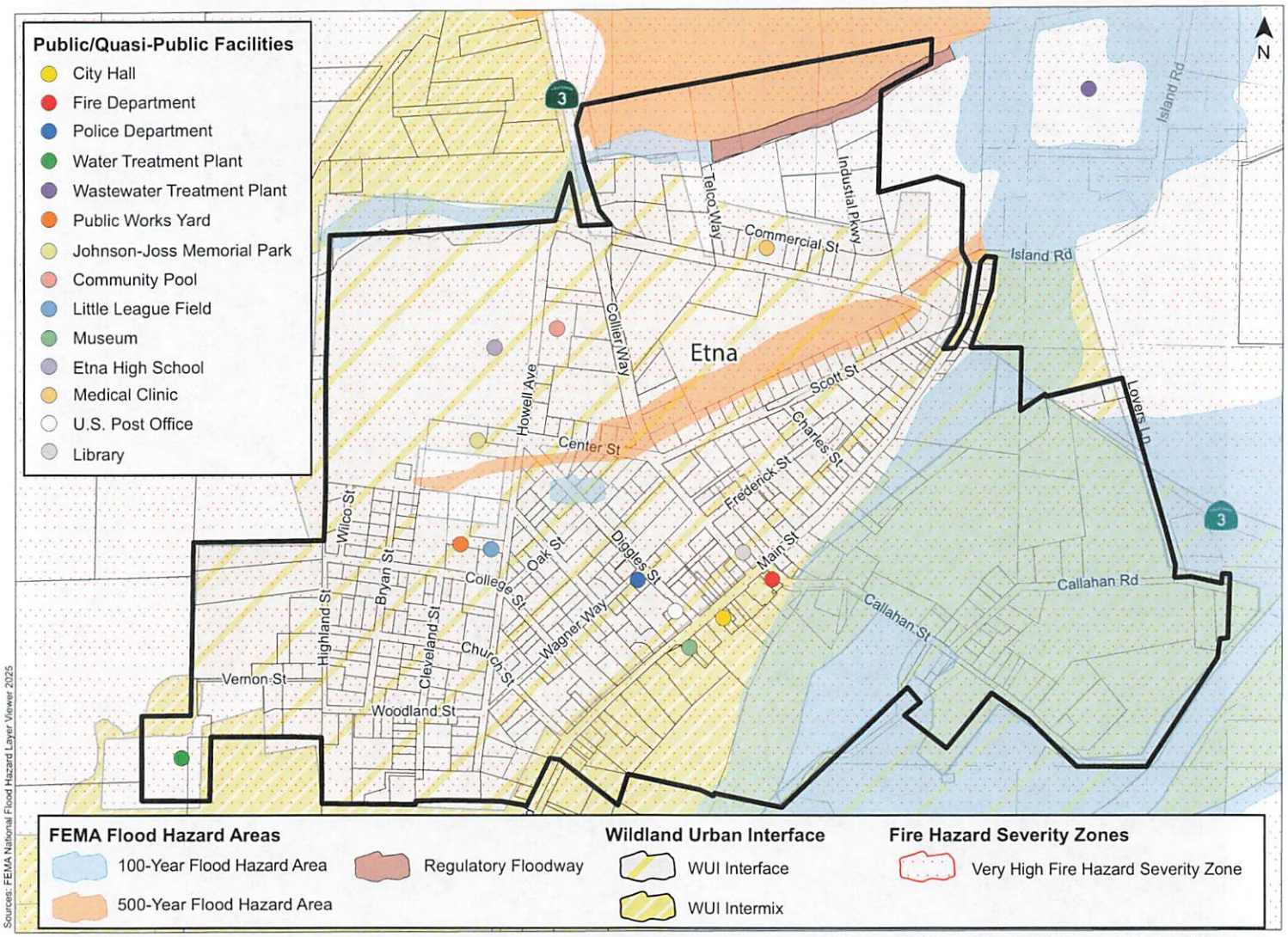
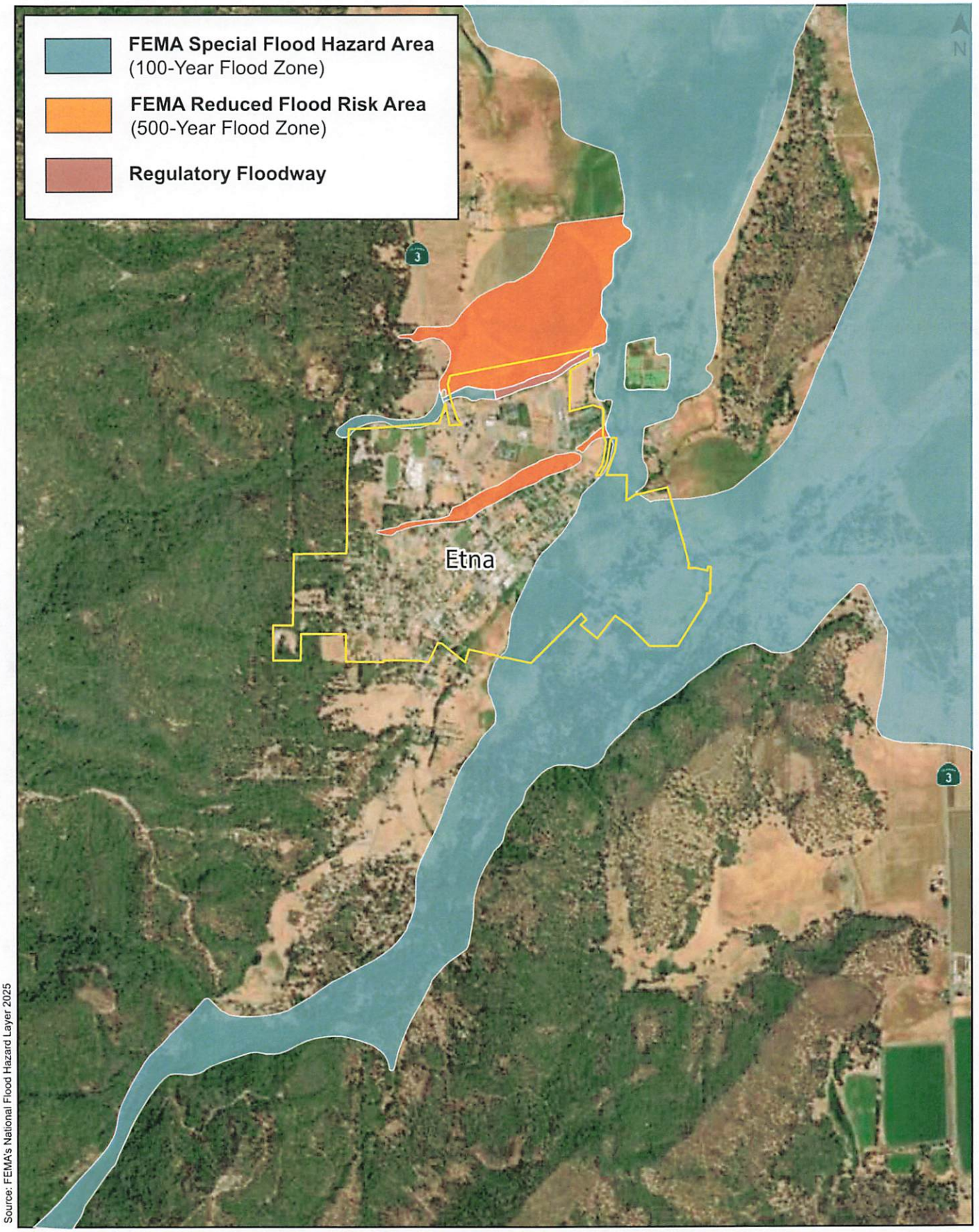



**Figure 7-12, Public Facilities and Natural Hazards**




Source: FEMA's National Flood Hazard Layer 2025

**Figure 7-13, FEMA Flood Hazards**

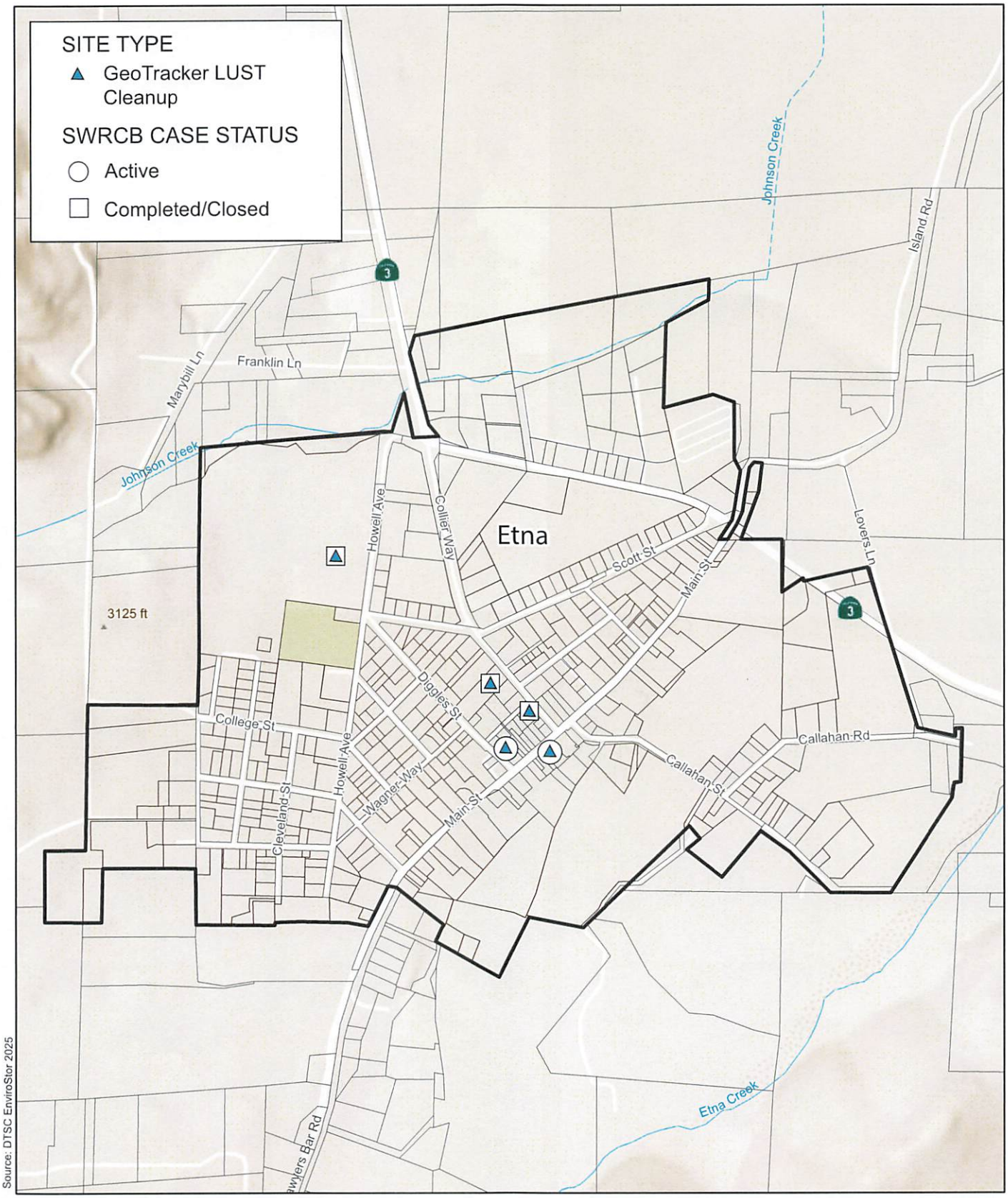



**Figure 7-14, Hazardous Materials Cleanup Sites**

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): City Council and Staff

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: FY 2021 Audit

Please provide a description of the request and attach supporting documentation:

Discuss and approve June 30, 2021 Audit.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, $_____

Please describe:

*NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.*

442 Main Street • P.O. Box 460 • Etna, CA 96027
P: 530-467-5256 • F: 530-467-3217

# CITY OF ETNA, CALIFORNIA

## BASIC FINANCIAL STATEMENTS

## JUNE 30, 2021

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# INDEPENDENT AUDITORS' REPORT

To the City Council
City of Etna, California

## Report on the Audit of the Financial Statements

### *Opinion*

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Etna, California as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Etna, California's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Etna, California as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the City of Etna, California and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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 City of Etna, California'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*

My 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 my opinion. 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 and *Government 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

**INDEPENDENT AUDITOR'S REPORT**
**(Continued)**

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, I:

- 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 to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Etna, California'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Etna, California's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require the *Management's Discussion and Analysis* (not presented), the budgetary comparison information on pages 34 to 37, the cost-sharing multiple employer defined benefit pension plan information on pages 38-39 and the single-employer defined benefit post-employment healthcare plan information on pages 40-41, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I 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.

***Supplementary Information***

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Etna, California's basic financial statements. The accompanying combining and individual nonmajor fund financial statements on pages 42-43 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**INDEPENDENT AUDITOR'S REPORT**
**(Continued)**

***Other Information***

Management has omitted *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. My opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated July 28, 2025, on my consideration of the City of Etna, California's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Etna, California's internal control over financial reporting and compliance.

Charles W Pillon, CPA
Anderson, California

July 28, 2025

# BASIC FINANCIAL STATEMENTS

**CITY OF ETNA**
**Statement of Net Position**
**June 30, 2021**

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and investments | $ 254,853 | $ 914,357 | $ 1,169,210 |
| Receivables (net of allowances for bad debts, where applicable): | | | |
| Trade accounts | - | 52,575 | 52,575 |
| Loans | 2,097,681 | - | 2,097,681 |
| Intergovernmental | 260,188 | 23,588 | 283,776 |
| Assessments and other | 100,685 | - | 100,685 |
| Prepaid expenses | 5,226 | 1,281 | 6,507 |
| Restricted assets: | | | |
| Receivables, special assessments, net | - | 391,493 | 391,493 |
| Capital assets: | | | |
| Non-depreciable | 469,000 | 205,153 | 674,153 |
| Depreciable, net | 3,185,130 | 2,824,251 | 6,009,381 |
| **Total Assets** | 6,372,763 | 4,412,698 | 10,785,461 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Deferred outflows related to pensions | 121,644 | 17,295 | 138,939 |
| Deferred outflows related to OPEB | 21,527 | 7,624 | 29,151 |
| **Total Deferred Outflows of Resources** | 143,171 | 24,919 | 168,090 |
| **LIABILITIES** | | | |
| Accounts payable | 115,995 | 18,484 | 134,479 |
| Accrued liabilities | 34,778 | 4,088 | 38,866 |
| Fund overdraft payable | 99,282 | - | 99,282 |
| Unearned revenue, grants | - | 8,341 | 8,341 |
| Deposits | - | 8,528 | 8,528 |
| Long-term liabilities: | | | |
| Due within one year: | | | |
| Revenue bonds | - | 22,000 | 22,000 |
| Due in more than one year: | | | |
| Compensated absences | 18,667 | 7,217 | 25,884 |
| Revenue bonds | - | 291,700 | 291,700 |
| Unearned revenue, special assessments | - | 391,493 | 391,493 |
| Net pension liability | 331,991 | 38,043 | 370,034 |
| Total OPEB liability | 139,911 | 56,662 | 196,573 |
| **Total Liabilities** | 740,624 | 846,556 | 1,587,180 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Ddeferred inflows related to pensions | 46,289 | 9,135 | 55,424 |
| Deferred inflows related to OPEB | 19,820 | 7,032 | 26,852 |
| **Total Deferred Inflows of Resources** | 66,109 | 16,167 | 82,276 |
| **NET POSITION** | | | |
| Net investment in capital assets | 3,654,130 | 2,715,704 | 6,369,834 |
| Unrestricted | 2,055,071 | 859,190 | 2,914,261 |
| **Total Net Position** | $ 5,709,201 | $ 3,574,894 | $ 9,284,095 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Statement of Activities**
**For The Year Ended June 30, 2021**

| | | Program Revenues | | | Net (Expense) Revenues and Changes in Net Assets | | |
|---|---|---|---|---|---|---|---|
| | Expense | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| **Governmental Activities** | | | | | | | |
| General government | $ 135,763 | $ - | $ - | $ - | $ (135,763) | $ - | $ (135,763) |
| Public works | 168,793 | - | 50,250 | 209,227 | 90,684 | - | 90,684 |
| Public safety | 1,090,232 | 719,027 | 188,794 | 22,032 | (162,379) | - | (162,379) |
| Recreation services | 150,742 | 20,786 | - | - | (129,956) | - | (129,956) |
| Community development | 69,055 | - | 18,591 | - | (50,464) | - | (50,464) |
| **Total Governmental Activities** | 1,614,585 | 739,813 | 255,635 | 231,259 | (387,878) | - | (387,878) |
| **Business-Type Activities** | | | | | | | |
| Water | 281,657 | 216,836 | - | 17,568 | - | (47,253) | (47,253) |
| Sewer | 203,454 | 216,434 | - | - | - | 12,980 | 12,980 |
| **Total Business-Type Activities** | 485,111 | 433,270 | - | 17,568 | - | (34,273) | (34,273) |
| **Total Primary Government** | $ 2,099,696 | $ 1,173,083 | $ 255,635 | $ 248,827 | (387,878) | (34,273) | (422,151) |
| | | **General Revenues** | | | | | |
| | | Taxes: | | | | | |
| | | Property | | | 202,851 | - | 202,851 |
| | | Sales | | | 111,149 | - | 111,149 |
| | | Transient occupancy taxes | | | 11,322 | - | 11,322 |
| | | Franchise and other taxes | | | 8,989 | - | 8,989 |
| | | Investment earnings | | | 23,465 | 6,363 | 29,828 |
| | | Covid-19 fiscal recovery funds | | | 85,880 | - | 85,880 |
| | | Other | | | 95,818 | - | 95,818 |
| | | Bad debt (expense) recovery | | | 121,762 | - | 121,762 |
| | | **Total General Revenues** | | | 661,236 | 6,363 | 667,599 |
| | | **Change in Net Position** | | | 273,358 | (27,910) | 245,448 |
| | | **Net Position,Beginning, as Previously Reported** | | | 5,437,408 | 3,609,299 | 9,046,707 |
| | | Prior period adjustment | | | (1,565) | (6,495) | (8,060) |
| | | **Net Position, Beginning, as Restated** | | | 5,435,843 | 3,602,804 | 9,038,647 |
| | | **Net Position, Ending** | | | $ 5,709,201 | $3,574,894 | $ 9,284,095 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Balance Sheet**
**Reconciliation of Governmental Fund Balance to the Statement of Net Position - Governmental Activities**
**Governmental Funds**
**June 30, 2021**

| | | Special Revenue Funds | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Community Development Project Income Fund | COPS Fund | STIP Project Fund | Other Governmental Funds | Total Governmental Funds |
| **ASSETS** | | | | | | |
| Cash and investments | $ - | $ 39,756 | $ 87,283 | $ - | $ 127,814 | $ 254,853 |
| Receivables (net of allowance for bad debts, where applicable): | | | | | | |
| Loans | - | 2,097,681 | - | - | - | 2,097,681 |
| Intergovernmental | 205,427 | - | 10,995 | 12,646 | 31,120 | 260,188 |
| Assessments and other | 100,685 | - | - | - | - | 100,685 |
| Prepaid expenses | 5,226 | - | - | - | - | 5,226 |
| Due from other funds | - | 2,216 | - | - | - | 2,216 |
| **Total Assets** | $ 311,338 | $ 2,139,653 | $ 98,278 | $ 12,646 | $ 158,934 | $ 2,720,849 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 103,048 | $ 2,401 | $ - | $ - | $ 10,546 | $ 115,995 |
| Accrued liabilities | 30,889 | 315 | 3,274 | - | 300 | 34,778 |
| Fund overdraft payable | 81,426 | - | - | 11,871 | 5,985 | 99,282 |
| Due to other funds | - | - | - | | 2,216 | 2,216 |
| **Total Liabilities** | 215,363 | 2,716 | 3,274 | 11,871 | 19,047 | 252,271 |
| **FUND BALANCES** | | | | | | |
| Non-spendable: | | | | | | |
| Noncurrent receivables | - | 2,097,681 | - | - | - | 2,097,681 |
| Prepaid expenses | 5,226 | - | - | - | - | 5,226 |
| Restricted for: | | | | | | |
| Police | - | - | 95,004 | - | - | 95,004 |
| Street and roads | - | - | - | 775 | 138,374 | 139,149 |
| Community development | - | - | - | - | 104 | 104 |
| Water | - | - | - | - | 1,409 | 1,409 |
| Unassigned balance | 90,749 | 39,256 | - | - | - | 130,005 |
| **Total Fund Balances** | 95,975 | 2,136,937 | 95,004 | 775 | 139,887 | 2,468,578 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | $ 311,338 | $ 2,139,653 | $ 98,278 | $ 12,646 | $ 158,934 | $ 2,720,849 |
| **Total Governmental Fund Balance, as above** | | | | | | $ 2,468,578 |
| Amounts reported for governmental activities in the statement of net position are different because: | | | | | | |
| Capital assets used in governmental activities are not financial resources and therefore not reported in the balance sheet | | | | | | 3,654,130 |
| Deferred outflows are not payable or expensed in the current period and therefore are not reported on the balance sheet | | | | | | 143,171 |
| Pension liabilities are not due and payable in the curent period and therefore are not reported on the balance sheet | | | | | | (331,991) |
| Long-term compensated absences in governmental activities are not due and payable in the current period and therefore are not reported in the balance sheet | | | | | | (18,667) |
| OPEB liabilities are not due and payable in the current period and therefore are not reported on the balance sheet | | | | | | (139,911) |
| Deferred inflows are not receivable or due and payable in the current period and therefore are not reported on the balance sheet | | | | | | (66,109) |
| **Net Position of Governmental Activities** | | | | | | $ 5,709,201 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Governmental Funds**
**For The Year Ended June 30, 2021**

| | | Special Revenue Funds | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Community Development Project Income Fund | COPS Fund | STIP Project Fund | Other Governmental Funds | Total Governmental Funds |
| **REVENUES** | | | | | | |
| Property taxes | $ 202,851 | $ - | $ - | $ - | $ - | $ 202,851 |
| Sales and use taxes | 111,149 | - | - | - | - | 111,149 |
| Transient occupancy taxes | 11,322 | - | - | - | - | 11,322 |
| Franchise and other taxes | 8,989 | - | - | - | - | 8,989 |
| Licenses and permits | 8,941 | - | - | - | - | 8,941 |
| Intergovernmental revenues | 52,099 | - | 156,727 | 196,281 | 81,787 | 486,894 |
| Covid-19 fiscal recovery funds | 85,880 | - | - | - | - | 85,880 |
| Charges for services | 717,275 | - | 22,538 | - | - | 739,813 |
| Fines, forfeitures and penalties | 2,443 | - | - | - | - | 2,443 |
| Use of money and property | 6,307 | 15,851 | 96 | - | 1,211 | 23,465 |
| Other | 84,434 | - | - | - | - | 84,434 |
| **Total Revenues** | 1,291,690 | 15,851 | 179,361 | 196,281 | 82,998 | 1,766,181 |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| City council | 1,090 | - | - | - | - | 1,090 |
| City clerk and administration | 99,885 | - | - | - | - | 99,885 |
| Insurance | 5,604 | - | - | - | - | 5,604 |
| Police protection | 411,337 | - | 162,454 | - | - | 573,791 |
| Ambulance service | 254,237 | - | - | - | - | 254,237 |
| Fire protection | 171,100 | - | - | - | - | 171,100 |
| Public works - buildings & grounds | 39,426 | - | - | - | - | 39,426 |
| Public works - streets & roads | 34,783 | - | - | - | 18,347 | 53,130 |
| Community development | 26,473 | 22,973 | - | - | 18,487 | 67,933 |
| Parks, recreation and culture | 109,983 | - | - | - | - | 109,983 |
| Public transportation | - | - | - | - | 18,820 | 18,820 |
| Bad debt expense (recovery) | - | (121,762) | - | - | - | (121,762) |
| Capital outlay | 135,666 | - | - | 196,281 | 12,946 | 344,893 |
| **Total Expenditures** | 1,289,584 | (98,789) | 162,454 | 196,281 | 68,600 | 1,618,130 |
| **Excess of Revenues Over (Under) Expenditures** | 2,106 | 114,640 | 16,907 | - | 14,398 | 148,051 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating transfers in | - | 1,814 | - | - | 2,951 | 4,765 |
| Operating transfers (out) | (2,951) | - | - | (1,814) | - | (4,765) |
| **Total Other Financing Sources (Uses)** | (2,951) | 1,814 | - | (1,814) | 2,951 | - |
| **Changes in Fund Balances** | (845) | 116,454 | 16,907 | (1,814) | 17,349 | 148,051 |
| **FUND BALANCE** | | | | | | |
| **Beginning of Year, as Previously Reported** | 104,880 | 2,013,988 | 78,097 | 2,589 | 122,538 | 2,322,092 |
| Prior period adjustment | (8,060) | 6,495 | - | - | - | (1,565) |
| **Beginning of Year, as Restated** | 96,820 | 2,020,483 | 78,097 | 2,589 | 122,538 | 2,320,527 |
| **End of Year** | $ 95,975 | $ 2,136,937 | $ 95,004 | $ 775 | $ 139,887 | $ 2,468,578 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance, Governmental Funds, to the Statement of Activities**
**Governmental Activities**
**For The Year Ended June 30, 2021**

| | | |
|---|---|---|
| **Change in Fund Balance, Governmental Funds** | | $ 148,051 |
| Amounts reported for governmental activities in the statement of activities is different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | Capital outlay expenditures | 344,893 |
| | Depreciation | (197,138) |
| Governmental funds do not report the change in long-term compensated absences as an revenue (expenditure), but it is reported in the Statement of Activities. | | 4,355 |
| Governmental funds do not report the increase of OPEB liabilities as an (expenditure), but it is reported in the Statement of Activities. | | (16,469) |
| Governmental funds do not report the decrease of unfunded pension obligations as a revenue (expenditure), but it is reported in the Statement of Activities | | (10,334) |
| **Change in Net Position of Governmental Activities** | | **$ 273,358** |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Statement of Net Position - Proprietary Funds**
**June 30, 2021**

| | Water Fund | Sewer Fund | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and investments | $ 397,152 | $ 517,205 | $ 914,357 |
| Receivables (net of allowances for bad debts, where applicable): | | | |
| Trade accounts | 28,916 | 23,659 | 52,575 |
| Intergovernmental | 17,568 | 6,020 | 23,588 |
| Prepaid expenses | - | 1,281 | 1,281 |
| Restricted assets: | | | |
| Receivables, special assessments, net | - | 391,493 | 391,493 |
| Capital assets: | | | |
| Non-depreciable | 196,568 | 8,585 | 205,153 |
| Depreciable, net | 2,106,305 | 717,946 | 2,824,251 |
| **Total Assets** | 2,746,509 | 1,666,189 | 4,412,698 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Deferred outflows related to pension | 11,626 | 5,669 | 17,295 |
| Deferred outflows related to OPEB | 5,024 | 2,600 | 7,624 |
| **Total Deferred Outflows of Resources** | 16,650 | 8,269 | 24,919 |
| **LIABILITIES** | | | |
| Accounts payable | 14,370 | $ 4,114 | $ 18,484 |
| Accrued liabilities | 2,379 | 1,709 | 4,088 |
| Unearned revenue, grants | 8,341 | - | 8,341 |
| Deposits | 8,528 | - | 8,528 |
| Long-term liabilities: | | | |
| Due within one year: | | | |
| Revenue bonds | - | 22,000 | 22,000 |
| Due in more than one year: | | | |
| Compensated absences | 4,905 | 2,312 | 7,217 |
| Revenue bonds | - | 291,700 | 291,700 |
| Unearned revenue, special assessments | - | 391,493 | 391,493 |
| Net pension liability | 25,573 | 12,470 | 38,043 |
| Total OPEB liability | 30,702 | 25,960 | 56,662 |
| **Total Liabilities** | 94,798 | 751,758 | 846,556 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred inflows related to pension | 6,140 | 2,995 | 9,135 |
| Deferred inflows related to OPEB | 4,638 | 2,394 | 7,032 |
| **Total Deferred Inflows of Resources** | 10,778 | 5,389 | 16,167 |
| **NET POSITION** | | | |
| Net investment in capital assets | 2,302,873 | 412,831 | 2,715,704 |
| Unrestricted | 354,710 | 504,480 | 859,190 |
| **Total Net Position** | $ 2,657,583 | $ 917,311 | $ 3,574,894 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Statement of Revenues, Expenses and Changes in Net Position**
**Proprietary Funds**
**For The Year Ended June 30, 2021**

| | Water Fund | Sewer Fund | Total |
|---|---|---|---|
| **REVENUES** | | | |
| User fees and charges | $ 216,836 | $ 216,434 | $ 433,270 |
| **Total Operating Revenues** | 216,836 | 216,434 | 433,270 |
| **OPERATING EXPENSES** | | | |
| Cost of power and water | 1,495 | 3,128 | 4,623 |
| Maintenance, operations and administration | 191,954 | 127,321 | 319,275 |
| Depreciation and amortization | 88,208 | 65,292 | 153,500 |
| Bad debt expense (recovery) | - | (7,115) | (7,115) |
| **Total Operating Expenses** | 281,657 | 188,626 | 470,283 |
| **Operating Income (Loss)** | (64,821) | 27,808 | (37,013) |
| **OTHER REVENUES (EXPENSES)** | | | |
| Intergovernmental revenues | 17,568 | - | 17,568 |
| Interest earned | 2,718 | 3,645 | 6,363 |
| Interest expense | - | (14,828) | (14,828) |
| **Total Other Revenues (Expenses)** | 20,286 | (11,183) | 9,103 |
| **Change in Net Position** | (44,535) | 16,625 | (27,910) |
| **NET POSITION** | | | |
| **Beginning of Year, as Previously Reported** | 2,708,613 | 900,686 | 3,609,299 |
| Prior period adjustment | (6,495) | - | (6,495) |
| **Beginning of Year, as Restated** | 2,702,118 | 900,686 | 3,602,804 |
| **End of Year** | $ 2,657,583 | $ 917,311 | $3,574,894 |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Statement of Cash Flows**
**Proprietary Funds**
**For The Year Ended June 30, 2021**

| | Water Fund | Sewer Fund | Total |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Receipts from customers | $ 208,918 | $ 216,369 | $ 425,287 |
| Payments to suppliers | (50,936) | (64,896) | (115,832) |
| Payments to employees | (144,138) | (74,931) | (219,069) |
| **Net Cash Provided (Used) by Operating Activities** | 13,844 | 76,542 | 90,386 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | |
| Purchase of capital assets | (14,771) | - | (14,771) |
| Capital transfers from other funds | (6,494) | - | (6,494) |
| Principal payments on debt | - | (20,600) | (20,600) |
| Interest payments on debt | - | (14,828) | (14,828) |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | (21,265) | (35,428) | (56,693) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Interest income received | 2,718 | 3,645 | 6,363 |
| **Net Increase (Decrease) in Cash** | (4,703) | 44,759 | 40,056 |
| **CASH** | | | |
| **Beginning of Year** | 401,855 | 472,446 | 874,301 |
| **End of Year** | $ 397,152 | $ 517,205 | $ 914,357 |
| Reconciliation of operating income to cash provided (used) by operating activities: | | | |
| Operating income (loss) | $ (64,821) | $ 27,808 | $ (37,013) |
| Adjustments to reconcile operating income to cash provided by operating activities: | | | |
| Depreciation and amortization | 88,208 | 65,292 | 153,500 |
| (Increase) in accounts receivable | (7,918) | (6,962) | (14,880) |
| (Increase) in due from other governments | - | (218) | (218) |
| (Increase) in prepaid expenses | - | (1,281) | (1,281) |
| (Increase) in deferred outflows from pensions | (5,783) | (170) | (5,953) |
| (Increase) in deferred outflows from OPEB | (2,566) | (1,259) | (3,825) |
| (Decrease) in accounts payable | (4,888) | (1,921) | (6,809) |
| (Decrease) in compensated absences | (2,907) | (1,154) | (4,061) |
| Increase in accrued liabilities | 1,140 | 1,182 | 2,322 |
| Increase (decrease) in net pension liability | 3,620 | (8,196) | (4,576) |
| Increase in total OPEB liability | 4,116 | 2,020 | 6,136 |
| Increase in deferred inflows from pensions | 3,142 | 173 | 3,315 |
| Increase in deferred inflows from OPEB | 2,501 | 1,228 | 3,729 |
| **Net Cash Provided (Used) by Operating Activities** | $ 13,844 | $ 76,542 | $ 90,386 |
| **Note regarding operating activities:** | | | |
| The respective change in accounts payable does not reflect the purchase of capital assets | $ 10,515 | $ - | $ 10,515 |

The accompanying notes are an integral part of these financial statements.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The City of Etna, California (hereafter "the City") operates under a City Clerk – City Council form of government and provides the following services: public safety, streets and roads, water and sewer, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. The following is a summary of the more significant polices.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

The financial statements of the City include all of the financial activities of the City. In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic - but not the only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City can exercise oversight responsibilities. Based upon the application of these criteria, the City does not have any component units.

### B. Basis of Presentation

The financial statement presentation required by GASB Statements Nos. 34, 37, 38, and 39 provides a comprehensive, entity-wide perspective of the City's overall financial position and results of operations while maintaining the presentation of the financial position, results of operations and cash flows, as applicable, of the City's major funds.

Government-wide Financial Statements:

The statement of net position and statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities are reported separately from business-type activities, such as water and sewer.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore are clearly identifiable to a particular function. Program revenues include charges paid by recipients of goods and services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented instead as general revenues.

When both restricted and unrestricted net assets are available, restricted resources are depleted first before the restricted resources are used.

Fund Financial Statements:

Fund financial statements of the City are organized into funds, each of which is a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

Total assets, liabilities, revenues or expenditure/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category type; and

Total assets, liabilities, revenues, or expenditures/expenses for the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the City are described below:

Major Governmental Funds:

General Fund: General operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Community Development Project Income Fund: Accounts for the financing of home rehabilitation and businesses, as financed by monies passed through the State by the federal government.

COPS Fund: Accounts for police protection activities financed through the COPS grant.

STIP Project Fund: Accounts for the construction and maintenance of the streets and roads of the City.

Major Proprietary Funds:

The Enterprise Funds (Water and Sewer) are used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water Fund: Established to account for the operations of the City's water utility, a self-supporting activity which renders a service on a user charge basis to residents and businesses within the City.

Sewer Fund: Established to account for the operations of the City's sewer utility, a self-supporting activity which renders a service on a user charge basis to residents and businesses within the City.

Additionally, the City reports the following funds:

Proposition 50 Grant Fund: Accounts for the construction of a fish ladder at the City's water intake system.

Local Transportation Fund: Established to account for the construction and maintenance of the streets and roads of the City, as well as to provide mass transit, as financed from "Transportation Development Act" monies passed through the County of Siskiyou by the State.

Gas Tax Fund: Established to account for the construction and maintenance of the streets and roads of the City as financed by gas taxes received from the State.

SB1 RMRA Fund: Established to account for the construction and maintenance of the streets and roads of the City as financed by gas taxes received from the State through the SB1 legislation.

Community Development Fund: Established to account for the planning for City community development as financed planning grants received from the State.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus:

In the government-wide statements, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the current financial resources measurement focus, or the economic resources measurement focus, is used as appropriate.

All governmental funds utilize a current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present resources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the year.

All proprietary (enterprise) funds utilize an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting:

In the government-wide statements, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. For revenues from government grants and contracts, a period of one-year is used for the period of availability. Expenditures (including capital outlays) are recorded when the related fund liability is incurred.

All proprietary funds utilize the accrual basis of accounting, as described above.

D. Assets, Liabilities, Net Assets or Fund Equity

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the City considers as cash equivalents all highly liquid investments with a maturity at the date of purchase of three months or less.

Investments:

The City is a voluntary participant in the California Local Agency Investment Fund ("LAIF"). LAIF is an external investment pool through which local governments may pool investments. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without the loss of interest. The fair value of the City's portion of LAIF is the same as its value of the pool shares. The regulatory oversight of LAIF rests with the Local Agency Investment Board.

Receivables:

In the fund financial statements, material receivables in governmental funds are the same as those in the government-wide statements, since they are both measurable and available. Interest earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end but not yet received.

Allowances for uncollectible accounts receivable are based on historical trends, periodic aging of accounts receivable, and management's detailed analysis of the composition of accounts receivable.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes:

The County of Siskiyou assesses, bills, and collects property taxes for the City. Assessed values are determined annually by the Siskiyou County Assessor as of January 1 and become a lien on such property January 1. Taxes are due November 1 and February 1 (secured), and July 1 (unsecured) and are delinquent if not paid by December 10 and April 10 (secured), and August 31 (unsecured). The County is permitted by the State Constitution (Article XIII A) to levy taxes at 1% of the full market value of the property (at the time of purchase) and can increase a property's assessed valuation by reappraisal due to new construction, change in ownership, or by increase in fair market value not to exceed a 2% each year. Property taxes collected by the County on behalf of the City but not remitted to the City by June 30 are accrued in revenue and included in other accounts receivable.

Interfund Balances:

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. These may include amounts relating to goods and services type transactions, and interfund loans.

Restricted Assets:

Certain resources set aside for the repayment of the City's sewer fund long-term debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants.

Capital Assets:

The accounting treatment over property, plant, equipment and infrastructure assets (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

The cost of normal maintenance and repairs that do not add to the value or materially extend the useful life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the government-wide financial statements, property, plant, equipment and infrastructure assets, with a cost as defined below, of $5,000 or more, and a useful life of 1-year or more, are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available, except donated capital assets are recorded at their estimated fair market value at the date of donation. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

| | |
|---|---|
| Buildings and improvements | 30 to 40 years |
| Equipment, furnishings and vehicles | 5 to 10 years |
| Infrastructure | 30 to 50 years |

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences:

Vacation pay and compensated time off is vested to the employees as it accrues and is payable upon separation of service. Sick leave does not vest to the employees and is paid only when sick leave is taken. Only vacation pay and compensated time off have been accrued in the accompanying financial statements.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Net Pension Asset/Liability:

For purposes of measuring the net pension asset/liability and deferred inflows/outflows of resources related to pensions and pension expense, information about the fiduciary net position of the City's California Public Employee's Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable is accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Other Than Pensions (OPEB):

For purposes of measuring the net OPEB obligation (liability), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the City's Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Deferred revenues:

Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures (i.e. unearned). In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Long-Term Liabilities:

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Deferred Outflows of Resources and Deferred Inflows of Resources:

Deferred outflows of resources are defined as the current consumption of net assets that is applicable to a future reporting period while deferred inflows of resources are defined as the current acquisition of net assets that is applicable to a future reporting period.

The deferred outflows of resources and deferred inflows of resources relate to the City's pension and other postemployment benefits other than pensions (OPEB).

Equity Classifications:

In the government–wide financial statements, equity is classified as net position and displayed as follows:

> Net investment in capital assets, which consist of capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
>
> Restricted net position, which consists of assets with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or by law through constitutional provisions or enabling legislation.
>
> Unrestricted net position, all other net position is reported in this category.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. Proprietary fund equity is classified the same as in the government-wide financial statements.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Balance Classification:

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City's nonspendable reserves consisted of monies set aside for noncurrent receivables and prepaid expenditures/expenses.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has classified police, streets and roads, and water improvements fund balances as restricted for fund purposes.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City did not have any committed resources as of June 30, 2021.
- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Mayor or City Clerk through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The City did not have any assigned resources as of June 30, 2021.
- Unassigned: This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

E. Revenues, Expenditures and Expenses

Operating Revenues and Expenses:

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. In the fund financial statements, expenditures are classified by character (current, debt service or capital outlay) for governmental funds, and by operating or nonoperating classifications for proprietary funds. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### F. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### G. Budgets

The City adopts an annual budget for the fiscal year commencing the following July 1. Budgets are adopted on a basis consistent with generally accepted accounting principles. The level of control (the level at which expenditures may not exceed budget) is the fund. Unused appropriations lapse at the end of the fiscal year. The City does not use encumbrance accounting.

## NOTE 2 IMPACT OF RECENTLY ISSUED ACCOUNTING STANDARDS

### Effective in Future Fiscal Years

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The original effective date of this Statement was for reporting periods beginning after December 15, 2019, with early adoption permitted, however, due to the recent impact of the pandemic related to COVID-19, the effective date has been extended to periods **beginning after June 30, 2021.**

## NOTE 3 CASH AND INVESTMENTS

The City follows the practice of pooling cash of all funds, unless the funds are required by law, debt covenant or other instrument to be held in a separate account. Interest income on pooled cash invested is allocated monthly to the various funds based on the same proportion that such funds bear to the total monies invested. Cash and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

| | |
|---|---|
| **Statement of Net Position:** | |
| Cash and investments | $ 1,169,210 |
| Consisting of the following: | |
| Cash on hand | $ 192 |
| Deposits with financial institutions | 957,158 |
| Investment in LAIF | 211,860 |
| **Total Cash and Investments** | **$ 1,169,210** |

Investments Authorized:

The City manages its pooled idle cash investments under the guidelines of the State of California Government Code Section 53601 which specifically authorizes investments in the following instruments: treasury bills, treasury notes, federal agency securities, bankers' acceptances, nonnegotiable certificates of deposit, commercial paper, negotiable certificates of deposit, and repurchase agreements. All investments activities are conducted with financial institutions approved by the City Council.

**NOTE 3 CASH AND INVESTMENTS (Continued)**

Disclosure Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value in market interest rates. As of year-end, the weighted average maturity, as well as the estimated fair value of each investment are shown in the table, below.

| | Cost | Fair Value | Maturity Date |
|---|---|---|---|
| Local Agency Investment Fund | $ 211,860 | $ 211,860 | 291-day average |

Disclosure Relating to Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF and Certificated of Deposits with banks do not have such a rating.

Concentration of Credit Risk:

The investment policy of the City contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer or reporting unit that represent 5 percent or more of total City investments.

Custodial Credit Risk:

Custodial credit risk of deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Agency's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Agency deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

Under California Government Code Section 53655, the placement of securities in a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The City's balance in bank was $847,391, all of which was covered by federal depository insurance, or the collateral requirements discussed in the preceding paragraph. The bank balance differs from the book balance of $957,158 because of outstanding checks, deposits-in-transit and classification of negative cash balances as liabilities.

Investment in State Investment Pool (LAIF):

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by LAIF, which are recorded on an amortized cost basis.

## NOTE 4 RECEIVABLES

The following is the composition of loans receivable at June 30, 2021:

| | Community Development Project Income Fund |
|---|---|
| Mortgage loans | $ 2,220,398 |
| Less allowance for bad debts | (122,717) |
| **Net Loans Receivable** | **$ 2,097,681** |

All of the loans are due from homeowners and businesses within the City of Etna.

The following is the composition of trade accounts receivable, net of allowance for doubtful accounts, at June 30, 2021:

| | Water Fund | Sewer Fund | Total |
|---|---|---|---|
| Trade receivable | $ 30,049 | $ 24,586 | $ 54,635 |
| Less: allowance for bad debts | (1,133) | (927) | (2,060) |
| **Net Trade Receivables** | **$ 28,916** | **$ 23,659** | **$ 52,575** |

## NOTE 5 INTERFUND BALANCES AND TRANSFERS

The following is a summary of the interfund balances at June 30, 2021:

| | Due From Other Funds | Due To Other Funds | Internal Balances |
|---|---|---|---|
| **Governmental Activities** | | | |
| Community Development Project Income Fund | $ 2,216 | $ - | $ 2,216 |
| Non-major Governmental Funds | - | 2,216 | (2,216) |
| **Total Governmental Activities** | $ 2,216 | $ 2,216 | $ (2,216) |

The interfund balance is due to correcting community development expenditures to the correct fund and was fully repaid in the next fiscal year.

The following is a summary of operating transfers in / out for the year ended June 30, 2021:

| | Transfers In | Transfers Out | Net Transfers |
|---|---|---|---|
| **Governmental Activities** | | | |
| General Fund | $ - | $ (2,951) | $ (2,951) |
| Community Development Project Income Fund | 1,814 | | |
| STIP Project Fund | - | (1,814) | (1,814) |
| Non-major funds | 2,951 | - | 2,951 |
| **Total Governmental Activities** | $ 4,765 | $ (4,765) | $ (1,814) |

All operating transfers were operating type transfers.

## NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

| | Beginning Balance | Additions / Transfers | Retirements / Transfers | Ending Balance |
|---|---|---|---|---|
| **Governmental activities** | | | | |
| **Nondepreciable Capital Assets** | | | | |
| Land | $ 469,000 | $ - | $ - | $ 469,000 |
| Construction in progress | 211,837 | 209,227 | (421,064) | - |
| **Total Nondepreciable Capital Assets** | 680,837 | 209,227 | (421,064) | 469,000 |
| **Depreciable Capital Assets** | | | | |
| Buildings and improvements | 1,943,729 | - | - | 1,943,729 |
| Equipment, furnishings and vehicles | 1,299,848 | 135,666 | - | 1,435,514 |
| Infrastructure | 3,314,743 | - | 421,064 | 3,735,807 |
| **Total Depreciable Capital Assets** | 6,558,320 | 135,666 | 421,064 | 7,115,050 |
| **Less Accumulated Depreciation** | | | | |
| Buildings and improvements | 937,115 | 46,259 | - | 983,374 |
| Equipment, furnishings and vehicles | 1,219,439 | 65,846 | - | 1,285,285 |
| Infrastructure | 1,576,228 | 85,033 | - | 1,661,261 |
| **Total Accumulated Depreciation** | 3,732,782 | 197,138 | - | 3,929,920 |
| **Depreciable Capital Assets, Net** | 2,825,538 | (61,472) | 421,064 | 3,185,130 |
| **Governmental Activities, Net** | 3,506,375 | 147,755 | - | 3,654,130 |
| **Business-Type Activities** | | | | |
| **Nondepreciable Capital Assets** | | | | |
| Land | 187,585 | - | - | 187,585 |
| Construction in progress | 153,154 | 25,286 | (160,872) | 17,568 |
| **Total Nondepreciable Capital Assets** | 340,739 | 25,286 | (160,872) | 205,153 |
| **Depreciable Capital Assets** | | | | |
| Utility plant | 6,287,734 | - | 160,872 | 6,448,606 |
| Buildings and improvements | 89,065 | - | - | 89,065 |
| Equipment, furnishings and vehicles | 150,392 | - | - | 150,392 |
| **Total Depreciable Capital Assets** | 6,527,191 | - | 160,872 | 6,688,063 |
| **Less Accumulated Depreciation** | | | | |
| Utility plant | 3,503,772 | 149,064 | - | 3,652,836 |
| Buildings and improvements | 70,597 | 1,421 | - | 72,018 |
| Equipment, furnishings and vehicles | 135,943 | 3,015 | - | 138,958 |
| **Total Accumulated Depreciation** | 3,710,312 | 153,500 | - | 3,863,812 |
| **Depreciable Capital Assets, Net** | 2,816,879 | (153,500) | 160,872 | 2,824,251 |
| **Business-Type Activities, net** | 3,157,618 | (128,214) | | 3,029,404 |
| **Total Government-Wide** | $ 6,663,993 | $ 19,541 | $ - | $ 6,683,534 |

## NOTE 6 CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs as follows:

| | |
|---|---|
| **Governmental Activities** | |
| General government | $30,467 |
| Public works | 74,736 |
| Public safety | 69,996 |
| Recreation services | 21,939 |
| **Total Governmental Activities** | $197,138 |
| **Business-Type Activities** | |
| Water Fund | $88,208 |
| Sewer Fund | 65,292 |
| **Total Business-Type Activities** | $153,500 |

## NOTE 7 LONG-TERM LIABILITIES

Changes in long-term debt obligations for the year ended June 30, 2021, are as follows:

| | June 30, 2020 | Additions | Reductions | June 30, 2021 | Due Within One Year |
|---|---|---|---|---|---|
| **Business-Type Activities** | | | | | |
| Special Assessment Debt | $ 278,300 | $ - | $ (7,600) | $ 270,700 | $ 8,000 |
| 1983 Sewer Revenue Bond | 56,000 | - | (13,000) | 43,000 | 14,000 |
| **Total Business-Type Activities** | $ 334,300 | $ - | $ (20,600) | $ 313,700 | $ 22,000 |

The City's outstanding debt from special assessments was issued in 2000 to pay for sewer improvements. This debt is to be repaid with a special assessment levied against property owners within the City. The City is not directly responsible for servicing this debt; it only acts as a conduit for the property owners, facilitating the collection of the special assessments and making principal and interest payments. However, the debt instrument calls for the City to make up any shortages in collections of the special assessments if needed to pay the scheduled principal and interest payments. Because of this, the City must report the debt and related accounts in its financial statements, as follows:

Special assessments receivable reflects the total amount of uncollected special assessments, whether currently due or due in the future. To offset the above receivable, deferred revenue is recorded in the same amount. The revenue is recognized as the assessments are collected. Special assessment debt with government commitment reflects the amount of the outstanding bonds.

The City's outstanding debt from sewer revenue bonds is from the October 1983 sale of Series A 1983 Sewer Revenue Bonds for sewer improvements with an original issue amount of $270,000. Principal and interest are payable solely from the pledged revenue of the sewer fund. All revenue from the sewer service charges is pledged to pay principal and interest, and to provide a reserve fund, replacement and surplus funds and to pay for operations and maintenance. There is no significant default provision in this bond issuance and if payments are not made in accordance with the terms of the issuance ordinance, the bond will continue to bear interest at five percent (5%) per annum until the maturity date in March 2024.

## NOTE 7 LONG-TERM LIABILITIES (Continued)

Debt services requirements on long-term debt at June 30, 2021, are as follows:

| | Business-Type Activities | | | |
|---|---|---|---|---|
| | Special Assessment Debt | | Bonds | |
| Year Ended June 30, | Principal | Interest | Principal | Interest |
| 2022 | $ 8,000 | $ 12,001 | $ 14,000 | $ 1,800 |
| 2023 | 8,400 | 11,633 | 14,000 | 1,100 |
| 2024 | 8,700 | 11,248 | 15,000 | 375 |
| 2025 | 9,200 | 10,845 | - | - |
| 2026 | 9,500 | 10,424 | - | - |
| 2027-2031 | 54,700 | 45,110 | - | - |
| 2032-2036 | 68,000 | 31,356 | - | - |
| 2037-2041 | 84,800 | 14,243 | - | - |
| 2042 | 19,400 | 436 | - | - |
| Totals | $ 270,700 | $ 147,296 | $ 43,000 | $ 3,275 |

Compensated absences

Compensated absences activity for the year ended June 30, 2021, is summarized as follows:

| | June 30, 2020 | Additions | Reductions | June 30, 2021 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| General Fund | $ 23,022 | $ - | $ 4,355 | $ 18,667 | $ - |
| **Business-Type Activities** | | | | | |
| Water | 7,812 | - | 2,907 | 4,905 | - |
| Sewer | 3,466 | - | 1,154 | 2,312 | - |
| **Total Business-Type Activities** | 11,278 | - | 4,061 | 7,217 | - |
| **Total Government-Wide Activities** | $ 34,300 | $ - | $ 8,416 | $ 25,884 | $ - |

## NOTE 8 PENSION PLAN

### General Information about the Pension Plan

*Plan Description, Benefits Provided, and Employees Covered*

The "**Plan**" is a cost-sharing multiple-employer defined-benefit pension plan administered by CalPERS. The June 30, 2020, GASB 68 actuarial valuation report for the combined **Miscellaneous** and **Safety (police and fire) Risk Pools** lists a full description of the assumptions for funding purposes, but not accounting purposes, and membership information. The benefits provided from Appendix B of the June 30, 2020, actuarial valuation report for the CalPERS **Miscellaneous** and **Safety Risk Pools** are available on the CalPERS' website under "Forms and Publications."

*Contribution Description*

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that an actuary determine the employer contribution rates for all public employers on an annual basis, and that the rates shall be effective on the July 1 following notice of a change in the rate. The CalPERS' annual actuarial valuation process determines the total plan contributions. For public-agency cost-sharing plans covered by either the **Plan**, the basis of the **Plan's** actuarially determined rate is the estimated amount necessary to pay the **Plan's** allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability.

**NOTE 8 PENSION PLAN (continued)**

PERL requires the employer to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2020 (the measurement date), the basis for the contribution rates is actual contributions made, and not the actuarially determined contribution. The employees and the employer had the following contribution rates, shown as a percentage of the annual payroll:

| Miscellaneous | | |
|---|---|---|
| **Contribution Type** | **Classic** | **PEPRA** |
| Employee (Charged) | 7.000% | 6.750% |
| Employee (Effective) | 6.915% | 6.750% |
| Employer | 8.081% | 6.985% |
| **Safety** | | |
| Employee (Charged) | 7.000% | 10.000% |
| Employee (Effective) | 6.923% | 10.000% |
| Employer | 13.540% | 10.216% |

The charged employee contribution rate is the percentage that **Plan** charges the employees after the first $400 in earnings for Classic plans. The Classic plan charges the first $400 in earnings at two-thirds of the charged rate. The effective employee contribution rate takes this into consideration. Employer contribution rates may change if the **Plan** amends its contracts. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any employer-paid member contributions, or situations where members pay a portion of the employer contribution.

*Actuarial Methods and Assumptions Used to Determine Plan Contributions*

CalPERS derived the actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019–2020 from the June 30, 2019, funding valuation report.

| | |
|---|---|
| **Actuarial Cost Method** | Entry-Age Normal |
| **Actuarial Assumptions:** | |
| **Investment rate of return** | 7.15% |
| **Inflation** | 2.50% |
| **Salary increases** | Varies by Entry Age and Service |
| **Mortality rate table** [1] | Derived using CalPERS' Membership Data for all Funds |
| **Post-retirement benefit increase** | Contract COLA up to 2.3% until Purchasing Power Protection Allowance Floor on Purchasing Power applies |

[1] CalPERS developed the mortality table used based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2019, valuation use the results of CalPERS Experience Study and Review of Actuarial Assumptions — December 2017, including updates to salary increases, mortality, and retirement rates, as a basis. The experience study report is available on the CalPERS website under Forms and Publications.

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

*Description of the Amortization Methodology*

Under GASB 68, agencies recognize actuarial gains and losses related to changes in total pension liability and fiduciary net position in the pension expense systematically over time.

**NOTE 8 PENSION PLAN (continued)**

Agencies recognize the first amortized amount of a gain or loss in the pension expense for the year the gain or loss occurs. Agencies categorize the remaining amounts as deferred outflows and deferred inflows of resources related to pensions that are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

| | |
|---|---|
| **Difference between projected and actual earnings** | Five-year straight-line amortization |
| **All other amounts** | Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members provided with pensions (active, inactive and retired), as of the beginning of the measurement period. |

The report amortizes the Net Difference between the Projected and Actual Investment Earnings on Pension Plan Investments over a five-year period on a straight-line basis. The report recognizes one-fifth of the total in the Pension Expense during the measurement period and amortizes the remaining Net Difference between Projected and Actual Investment Earning on Pension Plan Investments at the measurement date over the remaining four-year period. The Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

The employer should amortize deferred outflows and deferred inflows of resources relating to Differences between Expected and Actual Experience, Changes of Assumptions, and employer-specific amounts over the EARSL of members provided with pensions through the Plan. The EARSL for PERF C for the June 30, 2020, measurement date is 3.8 years.

CalPERS derived the EARSL by dividing the total service years of 548,581 (the sum of remaining service lifetimes of all active employees) by 145,663 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to zero. The basis of total future service is the members' probability of decrementing due to an event other than receiving a cash refund.

The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in the employer proportion, differences between actual employer contributions and employers' proportionate shares of contributions, and employer contributions to PERF C subsequent to the measurement date, as defined in GASB 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

CalPERS' website provides CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020, and the CalPERS' GASB 68 Accounting Valuation Reports for the public agency miscellaneous and Safety Risk Pools, which together provide additional financial and actuarial information required for GASB 68 disclosures.

*Allocation of Net Pension Liability and Pension Expense to Individual Plans*

A key aspect of GASB 68 pertaining to cost-sharing employers is the establishment of an approach to allocate the net pension liability and pension expense to the individual employers within the risk pool. Paragraph 49 of GASB 68 indicates that for pools with contribution rates within the pool based on separate relationships, the proportional allocation should reflect those relationships. The allocation method utilized by CalPERS determines the employer's share by reflecting these relationships through the plans they sponsor within the risk pool. The valuation uses plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

**NOTE 8 PENSION PLAN (continued)**

1. In determining a cost-sharing plan's proportionate share, CalPERS' staff calculated the total amounts of liabilities and assets for the risk pool on the valuation date (June 30, 2019). The risk pool's fiduciary net position (FNP) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
2. Using standard actuarial roll-forward methods, the staff then calculated the risk-pool TPL at the measurement date (June 30, 2020). The staff then subtracted the risk-pool FNP at the measurement date from this number to determine the NPL for the risk pool at the measurement date.[1]
3. We calculated the individual plan's TPL, FNP, and NPL at the valuation date. We calculated this and the subsequent steps each risk pool separately.
4. We calculated two ratios by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
5. The plan's TPL as of the Measurement Date is equal to the risk-pool TPL generated in (2), multiplied by the TPL ratio generated in (4).
6. The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4), plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
7. The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).
8. We combined the results from each risk pool for the results in this report.

Please refer to the CalPERS "Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Collective Pension Amounts" report for the **Miscellaneous** and **Safety Risk Pools**, available from the CalPERS' website under the GASB 68 section.

[1] For developing the FNP in this step (2), and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP on June 30, 2020, less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2019–2020).

Each plan's proportion of aggregate employer contributions is equal to the plan's proportion of FNP calculated in (4).

Each plan's proportionate share of risk-pool pension expense is the sum of the related proportionate shares of the components of the aggregate pension expense.

**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

| | | Proportionate Share of Net Pension Liability |
|---|---|---|
| Miscellaneous | $ | 147,057 |
| Safety | | 222,977 |
| **Total Net Pension Liability** | **$** | **370,034** |

The City's net pension liability for each **Plan** is measured as the proportionate share of the net pension liability. The net pension liability of each **Plan** is measured as of June 30, 2020, and the total pension liability for each **Plan** used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures.

**NOTE 8 PENSION PLAN (continued)**

The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension Plan relative to the projected contributions of all participating employers, actuarially determined. The City's change in the proportionate share of the net pension liability for each Plan as of the June 30, 2020, measurement date was as follows:

| | Miscellaneous | Safety | Total |
|---|---|---|---|
| Proportion - June 30, 2019 | 0.00312% | 0.00326% | 0.00321% |
| Proportion - June 30, 2020 | 0.00349% | 0.00335% | 0.00340% |
| Change - Increase/(Decrease) | 0.00037% | 0.00009% | 0.00019% |

The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement year ended June 30, 2020, (fiscal year ended June 30, 2021), the contributions recognized as part of pension expense for each Plan were as follows:

| Miscellaneous | Safety |
|---|---|
| $ (3,553) | $ 7,608 |

For the measurement year ended June 30, 2020, the City recognized pension expense of $81,735.

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| For the Measurement Year Ended June 30, 2020 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Change in assumptions | $ - | $ 1,792 |
| Differences between actual and expected experience | 24,869 | - |
| Difference between projected and actual earnings on pension plan investments | 9,215 | - |
| Differences between actual contributions vs. proportionate share of contributions | 2 | 53,512 |
| Change in employer proportion | 26,235 | 120 |
| Pension contributions made subsequent to measurement date | 78,618 | - |
| Totals | $ 138,939 | $ 55,424 |

The $78,618 reported as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Measurement Period Ending June 30: | Total |
|---|---|
| 2021 | $ 1,215 |
| 2022 | 290 |
| 2023 | (1,131) |
| 2024 | 4,523 |
| 2025 | - |
| Thereafter | - |
| Total | $ 4,897 |

**NOTE 8 PENSION PLAN (continued)**

*Discount Rate*

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

| Plan's Net Pension Liability | Discount Rate -1% 6.15% | Current Discount Rate 7.15% | Discount Rate +1% 8.15% |
|---|---|---|---|
| Miscellaneous | $273,453 | $147,057 | $42,620 |
| Safety | 341,107 | 222,977 | 126,039 |
| **Total** | **$614,560** | **$370,034** | **$168,659** |

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS' financial report (CAFR), available at the CalPERS' website.

*Payable to the Pension Plan*

The City did not have any current required contribution amount payable to the pension plan at June 30, 2021.

*Long-term Expected Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected rate of return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**NOTE 8 PENSION PLAN (continued)**

The expected real rates of return by asset class are as follows:

| *Asset Class (1)* | Assumed Asset Allocation | Real return years 1-10[2] | Real return years 11 +[3] |
|---|---|---|---|
| Global equity | 50.00 % | 4.80 % | 5.98 % |
| Fixed income | 28.00 | 1.00 | 2.62 |
| Inflation assets | - | 0.77 | 1.81 |
| Private equity | 8.00 | 6.30 | 7.23 |
| Real assets | 13.00 | 3.75 | 4.93 |
| Liquidity | 1.00 | - | (0.92) |

(1) In the System's CAFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term investments; Inflation assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

**NOTE 9 OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

*Plan Description*

The City administers a single-employer defined-benefit post-employment healthcare plan (the **Plan**). Dependents are eligible to enroll, and benefits continue to surviving spouses.

*Benefits Provided*

Retirees are eligible to enroll in the CalPERS PERS Choice plan and receive contributions if they retire at Age 50+ and have 5+ years of City service. The City provides the PEMHCA minimum for each subscriber, regardless of elected coverage tier.

*Contributions*

The City pays benefits as they come due.

| Contribution rate: | Benefits Due |
|---|---|
| Reporting period contributions: | $ 1,760 (Includes implicit subsidy credit) |

*Employees Covered by Benefit Terms*

At June 30, 2021 (the census date), the benefit terms covered the following employees:

| **Category** | **Count** |
|---|---|
| Active employees: | 12 |
| Inactive employees, spouses, or beneficiaries currently receiving benefit payments: | 1 |
| Inactive employees entitled to but not yet receiving benefit payment: | 0 |
| **Total** | **13** |

*Financial* Report

The City issues a stand-alone financial report that is available to the public. The report is available upon request by calling (530) 467-5256.

***Net OPEB Liability***

The City's total OPEB liability was valued as of June 30, 2021, and was used to calculate the total OPEB liability measured as of June 30, 2021.

## NOTE 9 OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

***Actuarial Assumptions***

The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation: 1.75% at the measurement date June 30, 2020, and 1.75% at June 30, 2021.

Salary increases: Base salary increases in year one: 2.75%. Base salary increases in subsequent years: 2.75%. Additional merit-based increases based on CalPERS merit salary increase tables.

Discount Rate: 2.45% at June 30, 2020, and 1.92% at June 30, 2021.

Healthcare cost trend rates:

Pre-Medicare 7.00% at the measurement date June 30, 2021, trending down to 4.04% over 56 years. Applies to calendar years.

Medicare 6.00% at the measurement date June 30, 2021, trending down to 4.04% over 56 years. Applies to calendar years.

Mortality rates were based on CalPERS tables.

* Projections of the sharing benefit-related costs are based on an established pattern of practice.
* Experience studies come from the CalPERS Pension Assumption Model, revised May 14, 2018.
* Inactive employees (retirees) pay the cost of benefits above the City's contribution.
* There were no ad hoc postemployment benefit changes (including ad hoc COLAs) to the plan.

*Discount Rate.* The discount rate used to measure the total OPEB liability was 1.92%. The City's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high-quality 20-year municipal bonds, as of the valuation date.

| Changes in the Total OPEB Liability | | Increase (Decrease) |
|---|---|---|
| **Balance as of report date June 30, 2020** | $ | 173,709 |
| Changes for the year: | | |
| Service cost | | 19,462 |
| Interest | | 4,711 |
| Changes of benefit terms | | - |
| Differences between expected and actual experience | | (16,590) |
| Changes of assumptions | | 17,041 |
| Benefit payments | | (1,716) |
| Implicit subsidy credit | | (44) |
| Other miscellaneous income/(expense) | | - |
| Net changes | | 22,864 |
| **Balance as of report date June 30, 2021** | $ | 196,573 |

Sensitivity of the total OPEB liability to changes in the discount rate. The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (0.92%) or one percentage point higher (2.92%) follows:

| | 1% Decrease | Discount Rate | 1% Increase |
|---|---|---|---|
| | 0.92% | 1.92% | 2.92% |
| **Total OPEB liability** | $ 226,964 | $ 196,573 | $ 170,962 |

## NOTE 9 OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.00%) or one percentage point higher (7.00%) than current healthcare cost trend rates follows:

| | 1% Decrease 6.00% Decreasing to 3.04% | Trend Rate 7.00% Decreasing to 4.04% | 1% Increase 8.00% Decreasing to 5.04% |
|---|---|---|---|
| **Total OPEB liability** | **$ 157,262** | **$ 196,573** | **$ 247,959** |

**OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB**

For the year ended June 30, 2021, the City recognized an OPEB expense of $24,269. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between actual and expected experience | $ - | $ 22,699 |
| Change of assumptions | 29,151 | 4,153 |
| Contributions subsequent to the measurement date | - | - |
| **Total** | **$ 29,151** | **$ 26,852** |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Report Year Ending June 30: | Amount |
|---|---|
| 2022 | $ 96 |
| 2023 | 96 |
| 2024 | 96 |
| 2025 | 96 |
| 2026 | 96 |
| Remaining | 1,819 |
| **Total** | **$ 2,299** |

## NOTE 10 SELF-INSURANCE

The City is self-insured for general liability claims up to $2,500 per occurrence. The City belongs to Small Cities Organized Risk Effort (SCORE) which provides liability coverage of $500,000 per occurrence through liability self-funded layers. The California Joint Powers Risk Management Authority provides $10,000,000 liability coverage in excess of the liability limit of SCORE.

## NOTE 11 FUND BALANCE

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 6). As discussed in Note 1, restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by Council, or the Assignment has been changed by the Mayor and/or management. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

## NOTE 11 FUND BALANCE (Continued)

General Fund

The General Fund has Unassigned Fund Balance of $90,749 and Nonspendable Fund Balance of $5,226 for prepaid expenditures at June 30, 2021.

Other Major Funds:

The Community Development Project Income Fund has Nonspendable Fund Balance of $2,097,681 for noncurrent receivables, and $39,256 of unassigned fund balance at June 30, 2021.

The COPS Fund has Restricted Fund Balance of $95,004, restricted for police activity, at June 30, 2021.

The STIP Fund has a Restricted Fund Balance of $775, restricted for streets and roads, at June 30, 2021.

Other Funds:

Other governmental (nonmajor) funds have Restricted Fund Balance of $139,887 at June 30, 2021, restricted for streets and roads maintenance and improvements and water improvements.

## NOTE 12 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary information – the annual budget is adopted on a basis consistent with generally accepted accounting principles for all major Governmental funds of the City and significant non-major Governmental funds. The budget is adjusted throughout the year as necessary.

For the year ended June 30, 2021, the General Fund over-expended the approved budget by $110,315 primarily due to overages in City capital outlay expenditures for the police department. For other major governmental funds for the year ended June 30, 2021, the COPS Fund over-expended the approved budget by $5,727.

## NOTE 13 CONTINGENCIES AND COMMITMENTS

The City participates in several Federal and State assisted grant programs that are subject to audit by the Grantors. Although the ultimate outcome of such audits cannot be determined at this time, the City believes that such audits will not have a material adverse effect on the City.

The City is involved in litigation arising from the ordinary course of its operations. The City believes that its ultimate liability, if any, in connection with these matters, will not have a material effect on the City's financial condition or results of operations.

## NOTE 14 PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2021, the City's General Fund, Community Development Project Income Fund and Water Fund, as well as the Governmental Activities, had prior period adjustments related to the following:

| GOVERNMENTAL ACTIVITIES | General Fund | Community Development Project Income Fund |
|---|---|---|
| Fund Balance - July 1, 2020 - as originally reported | $ 104,880 | $ 2,013,988 |
| **Prior Period Adjustments:** | | |
| 1. Correct prior year grant accrual | (8,060) | - |
| 2. Correct prior year grant costs between funds | - | 6,495 |
| **Net impact on Fund Balance: Increase (Decrease)** | **(8,060)** | **6,495** |
| **Fund Balance - July 1, 2020 - as restated** | **$ 96,820** | **$ 2,020,483** |

## NOTE 14 PRIOR PERIOD ADJUSTMENT (Continued)

| IMPACT ON GOVERNMENTAL ACTIVITIES: | | |
|---|---|---|
| Net Position - July 1, 2020 - as originally reported | $ | 5,437,408 |
| **Prior Period Adjustments:** | | |
| 1. Correct prior year grant accrual | | (8,060) |
| 2. Correct prior year grant costs between funds | | 6,495 |
| **Net impact on Net Position: Increase (Decrease)** | | **(1,565)** |
| **Net Position - July 1, 2020 - as restated** | **$** | **5,435,843** |

| BUSINESS-TYPE ACTIVITIES | | Water Fund |
|---|---|---|
| Net Position - July 1, 2020 - as originally reported | $ | 2,708,613 |
| **Prior Period Adjustments:** | | |
| 1. Correct prior year grant costs between funds | | (6,495) |
| **Net impact on Net Position: Increase (Decrease)** | | **(6,495)** |
| **Net Position - July 1, 2020 - as restated** | **$** | **2,702,118** |

## NOTE 15 SUBSEQUENT EVENTS

As of July 28, 2025, the date in which the financial statements were available to be issued and the issuance date, the City Council and management have reviewed the financial statements and they are not aware of any events that have occurred subsequent to the balance sheet date and through the date of the independent auditor's report that would require adjustments to or disclosure in the financial statements.

## NOTE 16 DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan (the "Plan") created in accordance with IRS Code Section 457. Amounts deferred by employees and the related income are held in trust by the plan provider for the exclusive benefit of the participants and their beneficiaries. The amounts are not owned by the City, nor are they available to the City's creditors. The Plan is funded solely by the employees' voluntary contributions to the Plan up to the limits prescribed by the IRS. The City does not match employee contributions, however, the City's does pay a portion of the PEPRA employees contributions, up to 100%, based on the years of employment with the City. Therefore, the City's reported expense with respect to this plan for the year ended June 30, 2021, was $3,565.

Under the provisions of GASB Statement No. 84, Fiduciary Activities, which has superseded GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, the City is not required to report the value of the plan assets since the assets are held in trust for the exclusive benefit of the participants and their beneficiaries. Consequently, the values of the plan assets and any related liability to plan participants have been excluded from the City's financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**
**(UNAUDITED)**

**CITY OF ETNA**
**Budgetary Comparison Schedule**
**General Fund**
**For The Year Ended June 30, 2021**

| | Original Budget | Final Budget | Actual Amounts | Favorable (Unfavorable) Variance With Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Property taxes | $ 201,800 | $ 194,056 | $ 202,851 | $ 8,795 |
| Sales and use taxes | 85,000 | 85,000 | 111,149 | 26,149 |
| Transient occupancy taxes | 11,000 | 9,046 | 11,322 | 2,276 |
| Franchise and other taxes | 9,900 | 9,035 | 8,989 | (46) |
| Licenses and permits | 5,000 | 5,846 | 8,941 | 3,095 |
| Intergovernmental revenues | 17,500 | 217,526 | 52,099 | (165,427) |
| Covid-19 fiscal recovery funds | - | - | 85,880 | 85,880 |
| Charges for services | 474,306 | 652,253 | 717,275 | 65,022 |
| Fines, forfeitures and penalties | - | - | 2,443 | 2,443 |
| Use of money and property | 5,500 | 5,500 | 6,307 | 807 |
| Other | 10,000 | 28,837 | 84,434 | 55,597 |
| **Total Revenues** | 820,006 | 1,207,099 | 1,291,690 | 84,591 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| City council | 4,507 | 1,459 | 1,090 | 369 |
| City clerk and administration | 70,648 | 86,094 | 99,885 | (13,791) |
| Insurance | 19,416 | 20,280 | 5,604 | 14,676 |
| Police protection | 113,498 | 461,832 | 411,337 | 50,495 |
| Ambulance service | 228,982 | 228,676 | 254,237 | (25,561) |
| Fire protection | 65,775 | 232,590 | 171,100 | 61,490 |
| Public works - buildings & grounds | 20,693 | 41,940 | 39,426 | 2,514 |
| Public works - streets & roads | 23,131 | 24,193 | 34,783 | (10,590) |
| Community development | - | - | 26,473 | (26,473) |
| Parks, recreation and culture | 54,849 | 82,205 | 109,983 | (27,778) |
| Capital outlay | - | - | 135,666 | (135,666) |
| **Total Expenditures** | 601,499 | 1,179,269 | 1,289,584 | (110,315) |
| **Excess of Revenues Over (Under) Expenditures** | 218,507 | 27,830 | 2,106 | (25,724) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Net operating transfers in (out) | - | - | (2,951) | (2,951) |
| **Change in Fund Balance** | $ 218,507 | $ 27,830 | $ (845) | $ (28,675) |
| | **GAAP Basis** | | $ (845) | |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Budgetary Comparison Schedule**
**Community Development Project Income Fund**
**For The Year Ended June 30, 2021**

| | Original Budget | Final Budget | Actual Amounts | Favorable (Unfavorable) Variance With Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Use of money and property | $ 14,000 | $ 14,000 | $ 15,851 | $ 1,851 |
| **Total Revenues** | 14,000 | 14,000 | 15,851 | 1,851 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Community development | 10,233 | 26,378 | 22,973 | 3,405 |
| Bad debt expense (recovery) | - | - | (121,762) | 121,762 |
| **Total Expenditures** | 10,233 | 26,378 | (98,789) | 125,167 |
| **Excess of Revenues Over (Under) Expenditures** | 3,767 | (12,378) | 114,640 | (123,316) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Net operating transfers in (out) | - | - | 1,814 | 1,814 |
| **Change in Fund Balance** | $ 3,767 | $ (12,378) | $ 116,454 | $ (121,502) |
| | **GAAP Basis** | | $ 116,454 | |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Budgetary Comparison Schedule**
**COPS Fund**
**For The Year Ended June 30, 2021**

| | Original Budget | Final Budget | Actual Amounts | Favorable (Unfavorable) Variance With Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental revenues | $ - | $ 156,727 | $ 156,727 | $ - |
| Charges for services | - | - | 22,538 | 22,538 |
| Use of money and property | - | - | 96 | 96 |
| Other | - | - | - | - |
| **Total Revenues** | - | 156,727 | 179,361 | 22,634 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Police protection | - | 156,727 | 162,454 | (5,727) |
| **Total Expenditures** | - | 156,727 | 162,454 | (5,727) |
| **Change in Fund Balance** | $ - | $ - | $ 16,907 | $ 16,907 |
| | **GAAP Basis** | | $ 16,907 | |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Budgetary Comparison Schedule**
**STIP Projects Fund**
**For The Year Ended June 30, 2021**

| | Original Budget | Final Budget | Actual Amounts | Favorable (Unfavorable) Variance With Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental revenues | $ 3,664 | $ 378,815 | $ 196,281 | $ (182,534) |
| **EXPENDITURES** | | | | |
| Capital outlay | - | 384,614 | 196,281 | 188,333 |
| **Excess of Revenues Over (Under) Expenditures** | 3,664 | (5,799) | - | - |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Net operating transfers in (out) | - | - | (1,814) | (1,814) |
| **Change in Fund Balance** | $ 3,664 | $ (5,799) | $ (1,814) | $ (1,814) |
| | **GAAP Basis** | | $ (1,814) | |

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**
**June 30, 2021**
**Last 10 Years**

**SCHEDULE OF THE LOCAL GOVERNMENT'S**
**PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**
**AND RELATED RATIOS AS OF THE MEASUREMENT DATE IN RELATION TO PERF C**
**COMBINED PLANS**

| Measurement Year Ending June 30,: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|
| Plan's proportion of the net pension liability | 0.00361% | 0.00251% | 0.00302% | 0.00308% | 0.00309% | 0.00321% | 0.00340% |
| Plan's proportionate share of the net pension liability | $224,651 | $172,241 | $261,331 | $305,676 | $297,479 | $328,566 | $370,034 |
| Plan's covered-employee payroll | $219,699 | $256,104 | $272,793 | $274,580 | $332,681 | $360,233 | $0 |
| Plan's proportionate share of the net pension liability as percentage of its covered-employee payroll | 102.25% | 67.25% | 95.80% | 111.32% | 89.42% | 91.21% | N/A |
| Plan's proportionate share of the fiduciary net position as a percentage of the plan's total pension liability | 15.07% | 11.45% | 17.61% | 18.47% | 17.34% | 18.59% | 20.34% |
| Plan's proportionate share of aggregate employer contributions | $34,970 | $45,747 | $43,947 | $49,100 | $56,543 | $61,188 | $69,350 |

**Notes to RSI Schedule**

GASB 68 requires historical information only for measurement periods for which GASB 68 is applicable.

The plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The plan's proportionate share of aggregate contributions is based on the plan's proportion of fiduciary net position multiplied by the total employer contribution amount as its basis, as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period. GASB 68 does not require that we display this data for employers participating in cost-sharing plans, but it we show it here because we use it in the calculation of the Plan's pension expense.

**CITY OF ETNA**
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**
**June 30, 2021**
**Last 10 Years**

**SCHEDULE OF PLAN CONTRIBUTIONS**
**COMBINED PLANS**

| Measurement Year Ending June 30,: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|
| Actuarially determined contribution | 28,787 | 28,360 | 35,700 | 38,523 | 47,744 | 53,686 | 4,055 |
| Contributions in relation to the actuarially determined contribution | 28,787 | 28,360 | 35,749 | 39,600 | 47,762 | 53,695 | 4,055 |
| Contribution deficiency (excess) | $ - | $ - | $ (49) | $ (1,077) | $ (18) | $ (9) | $ - |
| Covered employee payroll | $219,699 | $256,104 | $272,793 | $274,580 | $332,681 | $360,233 | $ - |
| Contributions as a percentage of covered-employee payroll | 13.10% | 11.07% | 13.10% | 14.42% | 14.36% | 14.91% | N/A |

**Notes to RSI Schedule**

GASB 68 requires historical information only for measurement periods for which GASB 68 is applicable.

GASB 68 assumes that employers contribute an amount equal to the actuarially determined contribution. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contribution. CalPERS determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore CalPERS does not consider them separately financed specific liabilities.

**Changes of Benefit Terms:** There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

**Changes of Assumptions:** There were no changes in assumptions.

CITY OF ETNA
Single-Employer Defined-Benefit Post-Employment Healthcare Plan
June 30, 2021
Last 10 Years [1]

SCHEDULE OF THE LOCAL GOVERNMENT'S
CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

| Measurement Date (June 30): | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Report Date (June 30): | 2017 | 2018 | 2019 | 2020 | 2021 |
| **Total OPEB Liability** | | | | | |
| Service Cost | $ 12,752 | $ - | $ 13,884 | $ 16,326 | $ 19,462 |
| Interest | 4,725 | - | 5,286 | 4,833 | 4,711 |
| Changes of benefit terms | - | - | - | - | - |
| Differences between expected and actual experience | - | - | (9,808) | (193) | (16,590) |
| Changes of assumptions | - | - | (5,554) | 16,265 | 17,041 |
| Benefit payments | (2,537) | - | (2,548) | (3,168) | (1,716) |
| Implicit rate subsidy fulfilled | (19) | - | (31) | (28) | (44) |
| **Net Change in OPEB Liability** | 14,921 | - | 1,229 | 34,035 | 22,864 |
| **Total OPEB liability - beginning of year** | 123,524 | 138,445 | 138,445 | 139,674 | 173,709 |
| **Total OPEB liability - end of year** | $138,445 | $138,445 | $139,674 | $173,709 | $196,573 |
| Covered-Employee Payroll | $288,288 | $288,288 | $424,915 | $436,600 | $626,049 |
| Total OPEB liability as a percentage of covered-employee payroll | 48.02% | 48.02% | 32.87% | 39.79% | 31.40% |

**Notes to RSI Schedule**

The City adopted GASB 75 for the fiscal year ending June 30, 2017.

[1] GASB 75 requires historical information only for measurement periods for which GASB 75 is applicable.

The accompanying notes are an integral part of these financial statements.

**CITY OF ETNA**
**Single-Employer Defined-Benefit Post-Employment Healthcare Plan**
**June 30, 2021**
**Last 10 Years [1]**

## SCHEDULE OF THE PLAN'S CONTRIBUTIONS

| Measurement Date (June 30) : | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Report Date (June 30) : | 2017 | 2018 | 2019 | 2020 | 2021 |
| Actuarially determined contribution | $ 2,537 | $ - | $ 2,548 | $ 3,168 | $ 1,716 |
| Contributions in relation to the actuarially determined contribution | 2,537 | - | 2,548 | 3,168 | 1,716 |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - |
| Covered-Employee Payroll | $288,288 | $288,288 | $424,915 | $436,600 | $626,049 |
| Contributions as a percentage of covered-employee payroll | 0.88% | 0.00% | 0.60% | 0.73% | 0.27% |

**Notes to RSI Schedule**

[1] GASB 75 requires historical information only for measurement periods for which GASB 75 is applicable.

The accompanying notes are an integral part of these financial statements.

# SUPPLEMENTARY INFORMATION

**CITY OF ETNA**
**Combining Balance Sheet**
**Non-Major Governmental Funds**
**June 30, 2021**

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Local Transportation Fund | Gas Tax Fund | RMRA Fund | Proposition 50 Grant Fund | Community Development Fund | Total |
| **ASSETS** | | | | | | |
| Cash | $ 24,280 | $ 87,879 | $ 14,246 | $ 1,409 | $ - | $ 127,814 |
| Receivables (net of allowances for bad debts, where applicable): | | | | | | |
| Intergovernmental | 8,005 | 2,007 | 2,517 | - | 18,591 | 31,120 |
| **Total Assets** | $ 32,285 | $ 89,886 | $ 16,763 | $ 1,409 | $ 18,591 | $ 158,934 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| **Liabilities** | | | | | | |
| Accounts payable | $ - | $ 260 | $ - | $ - | $ 10,286 | $ 10,546 |
| Accrued liabilities | - | 300 | - | - | - | 300 |
| Fund overdraft payable | - | - | - | - | 5,985 | 5,985 |
| Due to other funds | - | - | - | - | 2,216 | 2,216 |
| **Total Liabilities** | - | 560 | - | - | 18,487 | 19,047 |
| **Fund Balances** | | | | | | |
| Restricted for: | | | | | | |
| Streets and Roads | 32,285 | 89,326 | 16,763 | - | - | 138,374 |
| Community development | - | - | - | - | 104 | 104 |
| Water | - | - | - | 1,409 | - | 1,409 |
| **Total Fund Balances** | 32,285 | 89,326 | 16,763 | 1,409 | 104 | 139,887 |
| **Total Liabilities and Fund Balances** | $ 32,285 | $ 89,886 | $ 16,763 | $ 1,409 | $ 18,591 | $ 158,934 |

CITY OF ETNA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For The Year Ended June 30, 2021

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Local Transportation Fund | Gas Tax Fund | RMRA Fund | Proposition 50 Grant Fund | Community Development Fund | Total |
| **REVENUES** | | | | | | |
| Intergovernmental revenues | $ 26,825 | $ 22,559 | $ 13,812 | $ - | $ 18,591 | $ 81,787 |
| Use of money and property | 64 | 1,147 | - | - | - | 1,211 |
| **Total Revenues** | 26,889 | 23,706 | 13,812 | - | 18,591 | 82,998 |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| Public works - streets & roads | - | 18,347 | - | - | - | 18,347 |
| Community development | - | - | - | - | 18,487 | 18,487 |
| Public transportation | 18,820 | - | - | - | - | 18,820 |
| Capital outlay | 12,946 | - | - | - | - | 12,946 |
| **Total Expenditures** | 31,766 | 18,347 | - | - | 18,487 | 68,600 |
| **Excess of Revenues Over (Under) Expenditures** | (4,877) | 5,359 | 13,812 | - | 104 | 14,398 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating transfers in (out) | - | - | 2,951 | - | - | 2,951 |
| **Changes in Fund Balances** | (4,877) | 5,359 | 16,763 | - | 104 | 17,349 |
| **FUND BALANCES** | | | | | | |
| **Beginning of Year** | 37,162 | 83,967 | - | 1,409 | - | 122,538 |
| **End of Year** | $ 32,285 | $ 89,326 | $ 16,763 | $ 1,409 | $ 104 | $ 139,887 |

# OTHER REPORTS AND SCHEDULES

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Etna, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Etna, California as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Etna, California's basic financial statements, and have issued my report thereon dated July 28, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing my audit of the financial statements, I considered the City of Etna, California's 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Etna, California's internal control. Accordingly, I do not express an opinion on the effectiveness of the City of Etna, California's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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. I identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as items **2021-001** and **2021-002** that I consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City of Etna, California's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as item **2021-003**.

INDEPENDENT AUDITOR'S REPORT
(Continued)

**City of Etna, California's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the City of Etna, California's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The City of Etna, California's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, I express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles W. Pillon, CPA
Anderson, California

July 28, 2025

**City of Etna, California**
**Schedule of Findings and Questioned Costs**
**For the Year Ended June 30, 2021**

## SUMMARY OF AUDITOR'S RESULTS

### Financial Statements

1. The Independent Auditor's Report expressed an unmodified opinion on whether the financial statements of the City of Etna (City), were prepared in accordance with GAAP.
2. Material weaknesses relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Material noncompliance is reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

## FINDINGS – FINANCIAL STATEMENT AUDIT

### 2021–001 Material Weakness

**Material Audit Adjustments and Lack of Effective Internal Control over Financial Close and Reporting**

*Condition:* I identified and posted numerous material audit adjustments as part of my audit in order to agree the financial statements with the underlying support. These were required in order for the financial statements to be prepared in accordance and/or conformity with generally accepted accounting principles (GAAP). In addition, the City relied on the external auditor to ensure its financial statements are in accordance with GAAP and to ensure that all necessary disclosures are included in the notes to the financial statements.

*Criteria:* In accordance with *Statement on Auditing Standards No. 122c*, external auditors cannot be part of an entity's internal controls over the preparation of the financial statements and are prohibited from auditing their own work, which would impair independence. All City financial documents should be final and reconciled before the audit begins. All adjustments necessary for financial statements to be prepared in accordance and/or conformity with generally accepted accounting principles should be identified and posted by the City.

*Cause:* The City did not identify and post numerous material closing entries for the year under audit. These adjustments were not identified by the City because of ineffective internal controls over the financial close process, as well as the switch in the contract accountant position that prepares the financial close for the audit, which did not leave this new person ample time to properly close the books and eliminate audit adjustments before the start of the audit.

*Effect:* Financial statements are being produced which are not in conformity with generally accepted accounting principles and contain material misstatements that could have been distributed to external users. In addition, the outside auditor has to correct much of the year-end close process in performing the audit, putting significant pressure on the auditor's independence.

*Recommendation:* I recommend that management take steps to ensure that all adjustments necessary to prepare financial statements in accordance with generally accepted accounting principles be identified and posted prior to the start of the audit. The City should make ample time for the contract accountant to perform the proper year-end close prior to start of the audit.

*Views of Responsible Officials and Planned Corrective Action:* The City agrees with this finding and has made personnel changes in June 2022 to alleviate this finding, internal controls and procedures have been implemented and a contract accountant has been hired to perform a detailed review prior to the start of future audits beginning with the 21-22 fiscal year.

**2021-002 Material Weakness**

**Bank reconciliations are not being prepared in a timely manner**

*Condition:* Bank Reconciliations are not done timely, therefore, reconciling items are not addressed in a timely manner.

*Criteria:* The City is required to maintain and implement a system of internal controls that allows for the prevention, detection and correction of material misstatement in a timely manner. Bank reconciliations need to be done in a timely manner, and reconciling items need to be corrected in order to prevent undetected and uncorrected material misstatements to the financial statements produced during the fiscal year and at fiscal year-end.

*Cause:* Bank reconciliation procedures are not being followed and coordinated with the contracted accountant.

*Effect:* Cash accounts may not be accurate, material errors in the financial statements may exist and lack of controls over cash may allow misappropriation (i.e. theft). This is a repeat finding from June 30, 2018, through 2020.

*Recommendation:* All bank reconciliations should be completed within 30 days of receiving the bank statement. All reconciling items need to be noted on the bank reconciliation and properly recorded in the accounting system.

*Views of Responsible Officials and Planned Corrective Action:* The City agrees with this finding and the City staff, and the contracted accountant, has been directed to prioritize bank reconciliations and to complete this work in a timely fashion. Due to the timing of the end of this audit, this will be fully implemented during the fiscal year ended June 30, 2026.

**2021-003 Material Non-compliance**

*Condition:* The following items of non-compliance related to payroll are being reported: 1) Payroll tax returns for both Federal (Form 941, W2's and W3) and State (DE9) reporting were incorrect for all four quarters of the fiscal year resulting in an underreporting of wages and payment of taxes; 2) taxes were not calculated on the health insurance allowance that is considered taxable compensation; 3) social security and medicare taxes were not calculated on the 457B deduction; and 4) employee and employer taxes were not calculated and thus, not withheld from the employee's check and paid by the City for some pay checks of the former City Clerk.

*Criteria:* The City is required to comply with the Federal and State laws and regulations regarding the calculation and reporting of wages and the associated payroll taxes.

*Cause:* The former City Clerk failed to filed the returns properly due to an incorrect setup in payroll. Also, the former City Clerk failed to set up the health insurance allowance and 457B deductions as taxable items. Lastly, the former City Clerk removed the payroll tax deductions from her check and consequently didn't process the taxes on that quarterly return. All of this is due to a lack of segregation of duties and a lack of controls over financial reporting to prevent, detect and/or mitigate fraud and errors in the payroll process.

*Effect:* Errors occurred in the calculation of payroll, leading to errors in the reporting of payroll to the Federal and State tax authorities, which resulted in a failure to pay the proper amount of taxes. Fraudulent payroll checks were generated for the former City Clerk. This is a not a repeat finding.

*Recommendation:* For all internal control activities where there is a lack of segregation of duties, I recommend that the City look at mitigating controls to prevent a single employee from having unchecked control over critical financial statement areas such as bank reconciliations, cash disbursements, cash receipts and payroll.

*Views of Responsible Officials and Planned Corrective Action:* The City agrees with this finding and intends to make all parties whole, including paychecks, quarterly reports, and reissuing of 2020 and 2021 W2's if necessary. New staff has been put in place and this non-compliance has been corrected beginning with the 22-23 fiscal year.

City of Etna, California
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

## PRIOR YEAR FINDINGS

**Finding 2020-001 – Material weakness: material audit adjustments and lack of effective internal controls over financial close and reporting**

The recommendations were not implemented during the fiscal year.

**Finding 2020-002 – Material weakness: bank reconciliations not being prepared in a timely manner**

The recommendations were not implemented during the fiscal year.

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): City Council and Staff

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: Ordinance 228 Fire Hazard Severity Zones

Please provide a description of the request and attach supporting documentation:

Discuss and approve Ordinance 228 adopting the Etna Fire Hazard Severity Zones Map and adding chapter 15.16.10 of the Etna Municipal Code.

See attached staff report.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, $_____

Please describe:

*NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.*

442 Main Street • P.O. Box 460 • Etna, CA 96027
P: 530-467-5256 • F: 530-467-3217

# ETNA CITY COUNCIL STAFF REPORT

| | |
|---|---|
| **TO:** | Members of the City Council |
| **FROM:** | Clint Whitchurch, Fire Chief<br>Andrew L. Jared, City Attorney |
| **MEETING DATE:** | ~~July 28, 2025~~ 8/25/25 |
| **SUBJECT:** | Adoption of Urgency Ordinance and Introduction and First Reading of Ordinance 25-228 to Designate Fire Hazard Severity Zones, and Amend Section 15.16.010 of the Etna Municipal Code Regarding Very High Fire Hazard Severity Zones. |

**Action Requested**

Staff recommends that the City Council:

1. Introduce and waive the full reading of Ordinance 25-228 (Attachment 2) Designating Fire Hazard Severity Zones as recommended by the State Fire Marshal, and amending section 15.16.010 of the Etna Municipal Code, by reading of the following ordinance by title only:

   AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ETNA, CALIFORNIA ADOPTING THE ETNA FIRE HAZARD SEVERITY ZONES MAP AND AMENDING SECTION 15.16.010 OF CHAPTER 15.16 "VERY HIGH FIRE SEVERITY ZONES" OF TITLE 15 OF THE OF THE ETNA MUNICIPAL CODE

2. Waive the full reading of Urgency Ordinance 25-229 (Attachment 3) Designating Fire Hazard Severity Zones as recommended by the State Fire Marshal, and amending section 15.16.010 of the Etna Municipal Code, by reading of the following ordinance by title only:

   AN URGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ETNA, CALIFORNIA ADOPTING THE ETNA FIRE HAZARD SEVERITY ZONES MAP AND AMENDING SECTION 15.16.010 OF CHAPTER 15.16 "VERY HIGH FIRE SEVERITY ZONES" OF TITLE 15 OF THE OF THE ETNA MUNICIPAL CODE

**Background**

Fire Hazard Severity Zone Designation

In February 2025, the Office of the State Fire Marshal released the maps showing Fire Hazard Severity Zones (FHSZ) for counties in northern California, based on new state law. These FHSZs maps showed Local Responsibility Areas (i.e., cities) with moderate, high and very high FHSZ's based on standardized statewide criteria. The map is attached to this staff report as Attachment 1 and shows that the City has only very high FHSZs within the City of Etna.

In 2009, the City Council of Etna designated very high fire hazard severity zones as recommended by the Director of the California Department of Forestry and Fire Protection in its December 2008 map. Such mat is referenced in section 15.16.010 in the Etna Municipal Code.

In September 2021, Senate Bill 63 was approved by Governor Newsom. Senate Bill 63 included an act to amend California Government Code Section 51178. The amendment was effective on January 1, 2022, and directed the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones (FHSZ) based on consistent statewide criteria and the severity of the fire hazard that is expected to prevail in those areas. In addition, moderate, high, and very high FHSZs are based on fuel loading, slope, fire weather, and other relevant factors that have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

Additional background information from Cal Fire is provided as Attachment 4. Information from the California Department of Insurance regarding Q&A's about Insurance and Fire Hazard Severity Zone maps is provided as Attachment 5.

In September 2022, Assembly Bill 211 was approved by Governor Newsom. Assembly Bill 211 amended California Government Code Section 51179 and requires local agencies to designate, by ordinance, moderate, high, and very high FHSZs within 120 days of receiving recommendations from the State Fire Marshal pursuant to Section 51178.

An agency may not adopt a FHSZ that decreases the level of fire hazard severity zone as identified by the State Fire Marshal for any area within the jurisdiction of the local agency, and may only increase the level of fire hazard severity zone as identified by the State Fire Marshal for any area within the jurisdiction of the local agency. (Gov. Code sec. 51179(b)(3)).

Though State law does not allow a local agency to decrease the FHSZ designation, a local agency may increase the designation of a particular area if a local agency can make findings that it is necessary for the effective fire protection within the area. (Gov. Code sec. 51179(b)(1) and (2)). Such discretion can allow an agency to apply very high, high,

and moderate designations to areas not otherwise identified in the map prepared by the State Fire Marshal. As all the area within the City of Etna is designated Very High Fire Severity Zone, there is no discretion to amend the map in any way.

Municipal Code Amendments

The substance of Chapter 15.16 is minor, only designating the map via section 15.16.010. The only required change is that section 15.16.010 needs to be amended to reflect the current date of the current map. No other changes are recommended or allowed given that the entire city is designated Very High FHSZ.

**Alternatives to Recommended Action**

There are no alternatives for the City Council to proceed in a different manner or pursue an alternative approach as no alternative map approaches are available given that the entire city is designated as Very High FHSZ.

**CEQA Requirements**

The City staff have evaluated the proposed Ordinance and determined that it is exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Sections 15061(b)(3), 15303, and 15308 on the grounds that it can be seen with certainty that the Ordinance will not have a significant effect on the environment. To the extent this is a project under CEQA, it is categorically exempt pursuant to CEQA Guidelines Sections 15304 (Minor Alterations to Land), 15305 (Minor Alterations in Land Use Limitations), 15307 (Actions by Regulatory Agencies for Protection of Natural Resources), and 15308 (Actions by Regulatory Agencies for Protection of the Environment).

**Fiscal Impact**

None.

**Attachments**

1. Proposed FHSZ Map to be adopted. (Ex. A to Proposed Ordinances)
2. Proposed Ordinance to Adopt FHSZ Map and Amend Municipal Code
3. Proposed Urgency Ordinance to Adopt FHSZ Map and Amend Municipal Code
4. Background Materials from CALFIRE
5. Information from the California Department of Insurance.

CITY OF ETNA – SISKIYOU COUNTY

# Local Responsibility Area Fire Hazard Severity Zones

**As Identified by the State Fire Marshal**

**January 22, 2025**







**Fire Hazard Severity Zones (FHSZ) in Local Responsibility Area (LRA), as Identified by the State Fire Marshal**

Very High | High | Moderate

**Fire Hazard Severity Zones in State Responsibility Area (SRA), Effective April 1, 2024**

Very High

Mi 0 0.2 0.4

Km 0 0.2 0.4 0.6 0.8

Projection: NAD 83 California Teale Albers
Scale: 1:10,000 at 11" x 17"

Incorporated City

Federal Responsibility Area (FRA)

Unzoned LRA

Government Code section 51178 requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, high, and very high fire hazard severity zones shall be based on fuel loading, slope, fire weather, and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

The State of California and the Department of Forestry and Fire Protection make no representations or warranties regarding the accuracy of data or maps. Neither the State nor the Department shall be liable under any circumstances for any direct, special, incidental, or consequential damages with respect to any claim by any user or third party on account of, or arising from, the use of data or maps.

Gavin Newsom, Governor, State of California

Wade Crowfoot, Secretary for Natural Resources, CA Natural Resources Agency

Joe Tyler, Director/Fire Chief, CA Department of Forestry and Fire Protection

Daniel Berlant, State Fire Marshal, CA Department of Forestry and Fire Protection

Data Sources:

CAL FIRE Fire Hazard Severity Zones (FHSZSRA23_3, FHSZLRA_25_1)

CAL FIRE State Responsibility Areas (SRA25_1)

City and County boundaries as of 10/22/24 (CA Board of Equalization)

Attachment 2

**ORDINANCE NO. 228**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ETNA, CALIFORNIA ADOPTING THE ETNA FIRE HAZARD SEVERITY ZONES MAP AND ADDING CHAPTER 15.16.010 OF THE ETNA MUNICIPAL CODE**

**WHEREAS,** pursuant to Government Code section 51178, on January 22, 2025, the State Fire Marshal published a map indicating the Local Responsibility Area Fire Hazard Severity Zones for the City of Etna evaluating the City of Etna as moderate, high and very high FHSZs (Exhibit A);

**WHEREAS,** the State Fire Marshal has determined that all parcels withing the City are defined as Very High FHSZ, there is no discretion to adjust any moderate or high FHSZ as very high;

**WHEREAS,** amendment of Section 15.16.010 is necessary to update the new Etna Fire Hazard Severity Zones map.

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF ETNA DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Findings.** The recitals above are true and correct and incorporated herein by this reference.

**Section 2. Adoption of Fire Severity Zone Map.** The City Council hereby adopts the fire hazard severity zone map published by the State Fire Marshal on January 22, 2025, and attached hereto as Exhibit A, and shall be known as "the City of Etna Local Responsibility Area Fire Hazard Severity Zones", dated January 22, 2025.

The City of Etna Local Responsibility Area Fire Hazard Severity Zones, shall be on file in the Office of the City Clerk and shall be available upon request. The official map is also located electronically on the following website: _____.

**Section 3. Municipal Code Amendment.** The City Council hereby amends Section 15.16.010 "Designated" of Title 15 Buildings and Construction of the Etna Municipal Code to read as follows:

> **15.16.10 Designated.**
>
> The city council of the city hereby designates very high fire hazard severity zones as identified by the State Fire Marshal recommended by the Director of the California Department of Forestry and Fire Protection and as designated on a map titled "City of Etna – Siskiyou County Local Responsibility Area Fire Very High Hazard Severity Zones," dated January 22, 2025December 10, 2008, and retained on file at the Etna City Hall.

**Section 4. CEQA.** City staff have evaluated the proposed Ordinance and determined that it is exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Sections 15061(b)(3), 15303, and 15308 on the grounds that it can be seen with certainty that the Ordinance will not have a significant effect on the environment. To the extent this is a project under CEQA, it is categorically exempt pursuant to CEQA Guidelines Sections 15304 (Minor Alterations to Land), 15305 (Minor Alterations in Land Use Limitations), 15307 (Actions by Regulatory Agencies for Protection of Natural Resources), and 15308 (Actions by Regulatory Agencies for Protection of the Environment).

**Section 5. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the final decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have adopted this Ordinance, and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, phrases or portions might be declared invalid or unconstitutional.

**Section 6. Effective Date**. This Ordinance shall take effect thirty (30) days after final adoption.

**Section 7. Implementation.** The City Council hereby authorizes and directs the City Clerk to take any action and sign any documents necessary to implement this Ordinance.

**Section 8. Certification**. The City Clerk shall certify to passage and adoption of this Ordinance and shall give notice of its adoption as required by law.

**Section 9. Inconsistencies.** Any provisions of the Etna Municipal Code, or appendices thereto, or any other ordinances of the City inconsistent herewith, to the extent of such inconsistencies and no further, are hereby repealed.

**Section 10. Codification.** The City Clerk is directed and authorized to instruct the publisher of the City of Etna Municipal Code that codification of this Ordinance is limited to Section 3.

**Section 11. Execution.** The Mayor and City Clerk are authorized to subscribe this ordinance where indicated below to evidence its approval.

I HEREBY CERTIFY the foregoing Ordinance was introduced for first reading at a regular meeting of the City Council of the City of Etna held on the 25th day of August 2025, and thereafter adopted at a regular meeting of said Council held on the 25th day of August 2025, by the following vote, to wit:

AYES:
NOES:
ABSENT:

_____
Cliff Munson
Mayor, City of Etna

ATTEST:

_____
Pamela Eastlick

City Clerk, City of Etna

Attachment 3

# ORDINANCE NO. 228

## AN URGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ETNA, CALIFORNIA ADOPTING THE ETNA FIRE HAZARD SEVERITY ZONES MAP AND ADDING CHAPTER 15.16.010 OF THE ETNA MUNICIPAL CODE

**WHEREAS,** this Ordinance is presented as an urgency ordinance pursuant to Government Code Section 36934 and 36937 in order to protect the immediate health, safety and welfare of the City of Etna;

**WHEREAS,** pursuant to Government Code section 51178, on January 22, 2025, the State Fire Marshal published a map indicating the Local Responsibility Area Fire Hazard Severity Zones for the City of Etna evaluating the City of Etna as moderate, high and very high FHSZs (Exhibit A);

**WHEREAS,** the State Fire Marshal has determined that all parcels withing the City are defined as Very High FHSZ, there is no discretion to adjust any moderate or high FHSZ as very high;

**WHEREAS,** amendment of Section 15.16.010 is necessary to update the new Etna Fire Hazard Severity Zones map.

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF ETNA DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Findings.** The recitals above are true and correct and incorporated herein by this reference.

**Section 2. Adoption of Fire Severity Zone Map.** The City Council hereby adopts the fire hazard severity zone map published by the State Fire Marshal on January 22, 2025, and attached hereto as Exhibit A, and shall be known as "the City of Etna Local Responsibility Area Fire Hazard Severity Zones", dated January 22, 2025.

The City of Etna Local Responsibility Area Fire Hazard Severity Zones, shall be on file in the Office of the City Clerk and shall be available upon request. The official map is also located electronically on the following website: _____.

**Section 3. Municipal Code Amendment**. The City Council hereby amends Section 15.16.010 "Designated" of Title 15 Buildings and Construction of the Etna Municipal Code to read as follows:

**15.16.10 Designated.**

The city council of the city hereby designates ~~very high~~ fire hazard severity zones as identified by the State Fire Marshal ~~recommended by the Director of the California Department of Forestry and Fire Protection~~ and as designated on a map titled "City of Etna – Siskiyou County Local Responsibility Area Fire ~~Very High~~ Hazard Severity Zones," dated January 22, 2025~~December 10, 2008~~, and retained on file at the Etna City Hall.

**Section 4. CEQA.** City staff have evaluated the proposed Ordinance and determined that it is exempt from the California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Sections 15061(b)(3), 15303, and 15308 on the grounds that it can be seen with certainty that the Ordinance will not have a significant effect on the environment. To the extent this is a project under CEQA, it is categorically exempt pursuant to CEQA Guidelines Sections 15304 (Minor Alterations to Land), 15305 (Minor Alterations in Land Use Limitations), 15307 (Actions by Regulatory Agencies for Protection of Natural Resources), and 15308 (Actions by Regulatory Agencies for Protection of the Environment).

**Section 5. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the final decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have adopted this Ordinance, and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, phrases or portions might be declared invalid or unconstitutional.

**Section 6. Effective Date**. This Ordinance shall take effect and be enforced immediately from and after the date of its adoption by the City Council and shall be posted and published in accordance with the California Government Code..

**Section 7. Implementation.** The City Council hereby authorizes and directs the City Clerk to take any action and sign any documents necessary to implement this Ordinance.

**Section 8. Certification**. The City Clerk shall certify to passage and adoption of this Ordinance and shall give notice of its adoption as required by law. This Ordinance, or a summary thereof, shall be published and/or posted in compliance with the requirements of Government Code section 36933.

**Section 9. Inconsistencies.** Any provisions of the Etna Municipal Code, or appendices thereto, or any other ordinances of the City inconsistent herewith, to the extent of such inconsistencies and no further, are hereby repealed.

**Section 10. Codification.** The City Clerk is directed and authorized to instruct the publisher of the City of Etna Municipal Code that codification of this Ordinance is limited to Section 3.

**Section 11. Execution.** The Mayor and City Clerk are authorized to subscribe this ordinance where indicated below to evidence its approval.

I HEREBY CERTIFY the foregoing Ordinance was introduced for adoption as an Urgency Ordinance at a regular meeting of the City Council of the City of Etna held on the 25th day of August 2025, and adopted by the following vote, to wit:

AYES:
NOES:
ABSENT:

_____
Cliff Munson
Mayor, City of Etna

ATTEST:

_____
Pamela Eastlick

City Clerk, City of Etna

# State Minimum Fire Safe Regulations

# Board of Forestry and Fire Protection

FOR INFORMATIONAL USE ONLY
View the official California Code of Regulations online at govt.westlaw.com/calregs

As of April 1, 2023

California Code of Regulations
Title 14 Natural Resources
Division 1.5 Department of Forestry
Chapter 7 - Fire Protection
Subchapter 2 State Minimum Fire Safe Regulations
Articles 1-5

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## Article 1 Administration

### § 1270.00. Title

Subchapter 2 shall be known as the "State Minimum Fire Safe Regulations," and shall constitute the minimum Wildfire protection standards of the California Board of Forestry and Fire Protection.

### § 1270.01. Definitions

The following definitions are applicable to Subchapter 2.
(a) Agriculture: Land used for agricultural purposes as defined in a Local Jurisdiction's zoning ordinances.
(b) Board: California Board of Forestry and Fire Protection.
(c) Building: Any Structure used or intended for supporting or sheltering any use or Occupancy, except those classified as Utility and Miscellaneous Group U.
(d) CAL FIRE: California Department of Forestry and Fire Protection.
(e) Dead-end Road: A Road that has only one point of vehicular ingress/egress, including cul-de-sacs and Roads that loop back on themselves
(f) Defensible Space: The area within the perimeter of a parcel, Development, neighborhood or community where basic wildland fire protection practices and measures are implemented, providing the key point of defense from an approaching Wildfire or defense against encroaching Wildfires or escaping Structure fires. The perimeter as used in this regulation is the area encompassing the parcel or parcels proposed for construction and/or Development, excluding the physical Structure itself. The area is characterized by the establishment and maintenance of emergency vehicle access, emergency water reserves, Road names and Building identification, and fuel modification measures.
(g) Development: As defined in section 66418.1 of the California Government Code.
(h) Director: Director of the Department of Forestry and Fire Protection or their designee.
(i) Driveway: A vehicular pathway that serves no more than four (4) Residential Units and any number of non-commercial or non-industrial Utility or Miscellaneous Group U Buildings on each parcel. A Driveway shall not serve commercial or industrial uses at any size or scale.
(j) Exception: An alternative to the specified standard requested by the applicant that may be necessary due to health, safety, environmental conditions, physical site limitations or other limiting conditions, such as recorded historical sites, that provides mitigation of the problem.
(k) Fire Apparatus: A vehicle designed to be used under emergency conditions to transport personnel and equipment or to support emergency response, including but not limited to the suppression of fires.
(l) Fire Authority: A fire department, agency, division, district, or other governmental body responsible for regulating and/or enforcing minimum fire safety standards in the Local Jurisdiction.
(m) Fire Hydrant: A valved connection on a water supply or storage system for the purpose of providing water for fire protection and suppression operations.
(n) Fuel Break: A strategically located area where the volume and arrangement of vegetation has been managed to limit fire intensity, fire severity, rate of spread, crown fire potential, and/or ember production.
(o) Greenbelts: open space, parks, wildlands, other areas, or a combination thereof, as designated by Local Jurisdictions, which are in, surround, or are adjacent to a city or urbanized area, that may function as Fuel Breaks and where Building construction is restricted or prohibited.
(p) Greenways: Linear open spaces or corridors that link parks and neighborhoods within a community through natural or manmade trails and paths.

(q) Hammerhead/T: A "T" shaped, three-point Turnaround space for Fire Apparatus on a Road or Driveway, being no narrower than the Road or Driveway that serves it.
(r) Hazardous Land Use: A land use that presents a significantly elevated potential for the ignition, prolonged duration, or increased intensity of a Wildfire due to the presence of flammable materials, liquids, or gasses, or other features that initiate or sustain combustion. Such uses are determined by the Local Jurisdiction and may include, but are not limited to, power-generation and distribution facilities; wood processing or storage sites; flammable gas or liquids processing or storage sites; or shooting ranges.
(s) Local Jurisdiction: Any county, city/county agency or department, or any locally authorized district that approves or has the authority to regulate Development.
(t) Municipal-Type Water System: A system having water pipes servicing Fire Hydrants and designed to furnish, over and above domestic consumption, a minimum of 250 gpm (950 L/min) at 20 psi (138 kPa) residual pressure for a two (2) hour duration.
(u) Occupancy: The purpose for which a Building, or part thereof, is used or intended to be used.
(v) One-way Road: A Road that provides a minimum of one Traffic Lane width designed for traffic flow in one direction only.
(w) Residential Unit: Any Building or portion thereof which contains living facilities including provisions for sleeping, eating, cooking and/or sanitation, for one or more persons. Manufactured homes, mobile homes, and factory-built housing are considered Residential Units.
(x) Ridgeline: The line of intersection of two opposing slope aspects running parallel to the long axis of the highest elevation of land; or an area of higher ground separating two adjacent streams or watersheds.
(y) Road: A public or private vehicular pathway to more than four (4) Residential Units, or to any industrial or commercial Occupancy.
(z) Road or Driveway Structures: Bridges, culverts, and other appurtenant Structures which supplement the Traffic Lane or Shoulders.
(aa) Same Practical Effect: As used in this subchapter, means an Exception or alternative with the capability of applying accepted wildland fire suppression strategies and tactics, and provisions for fire fighter safety, including:

(1) access for emergency wildland fire equipment,
(2) safe civilian evacuation,
(3) signing that avoids delays in emergency equipment response,
(4) available and accessible water to effectively attack Wildfire or defend a Structure from Wildfire, and
(5) fuel modification sufficient for civilian and fire fighter safety.

(bb) Shoulder: A vehicular pathway adjacent to the Traffic Lane.
(cc) State Responsibility Area (SRA): As defined in Public Resources Code sections 4126-4127; and the California Code of Regulations, title 14, division 1.5, chapter 7, article 1, sections 1220-1220.5.
(dd) Strategic Ridgeline: a Ridgeline identified pursuant to § 1276.02(a) that may support fire suppression activities or where the preservation of the Ridgeline as an Undeveloped Ridgeline would reduce fire risk and improve fire protection.
(ee) Structure: That which is built or constructed or any piece of work artificially built up or composed of parts joined together in some definite manner.
(ff) Traffic Lane: The portion of a Road or Driveway that provides a single line of vehicle travel.
(gg) Turnaround: An area which allows for a safe opposite change of direction for Fire Apparatus at the end of a Road or Driveway.
(hh) Turnout: A widening in a Road or Driveway to allow vehicles to pass.

(ii) Undeveloped Ridgeline: A Ridgeline with no Buildings.
(jj) Utility and Miscellaneous Group U: A Structure of an accessory character or a miscellaneous Structure not classified in any specific Occupancy permitted, constructed, equipped, and maintained to conform to the requirements of Title 24, California Building Standards Code.
(kk) Vertical Clearance: The minimum specified height of a bridge, overhead projection, or vegetation clearance above the Road or Driveway.
(ll) Vertical Curve: A curve at a high or low point of a Road that provides a gradual transition between two Road grades or slopes.
(mm) Very High Fire Hazard Severity Zone (VHFHSZ): As defined in Government Code section 51177(i).
(nn) Wildfire: Has the same meaning as "forest fire" in Public Resources Code Section 4103.

## § 1270.02. Purpose

(a) Subchapter 2 has been prepared and adopted for the purpose of establishing state minimum Wildfire protection standards in conjunction with Building, construction, and Development in the State Responsibility Area (SRA) and, after July 1, 2021, the Very High Fire Hazard Severity Zones, as defined in Government Code § 51177(i) (VHFHSZ).
(b) The future design and construction of Structures, subdivisions and Developments in the SRA and, after July 1, 2021, the VHFHSZ shall provide for basic emergency access and perimeter Wildfire protection measures as specified in the following articles.
(c) These standards shall provide for emergency access; signing and Building numbering; private water supply reserves for emergency fire use; vegetation modification, Fuel Breaks, Greenbelts, and measures to preserve Undeveloped Ridgelines. Subchapter 2 specifies the minimums for such measures.

## § 1270.03. Scope

(a) Subchapter 2 shall apply to:

(1) the perimeters and access to all residential, commercial, and industrial Building construction within the SRA approved after January 1, 1991, and those approved after July 1, 2021 within the VHFHSZ, except as set forth below in subsection (b).

(2) the siting of newly installed commercial modulars, manufactured homes, mobilehomes, and factory-built housing, as defined in Health and Safety Code sections 18001.8, 18007, 18008, and 19971;

(3) all tentative and parcel maps or other Developments approved after January 1, 1991; and

(4) applications for Building permits on a parcel approved in a pre-1991 parcel or tentative map to the extent that conditions relating to the perimeters and access to the Buildings were not imposed as part of the approval of the parcel or tentative map.

(b) Subchapter 2 does not apply where an application for a Building permit is filed after January 1, 1991 for Building construction on a parcel that was formed from a parcel map or tentative map (if the final map for the tentative map is approved within the time prescribed by the local ordinance) approved prior to January 1, 1991, to the extent that conditions relating to the perimeters and access to the Buildings were imposed by the parcel map or final tentative map approved prior to January 1, 1991.
(c) Affected activities include, but are not limited to:

(1) permitting or approval of new parcels, excluding lot line adjustments as specified in Government Code (GC) section 66412(d);

(2) application for a Building permit for new construction not relating to an existing Structure;

(3) application for a use permit;
(4) Road construction including construction of a Road that does not currently exist, or extension of an existing Road.

(d) The standards in Subchapter 2 applicable to Roads shall not apply to Roads used solely for Agriculture; mining; or the management of timberland or harvesting of forest products.

## § 1270.04. Provisions for Application of these Regulations

This Subchapter shall be applied as follows:
(a) the Local Jurisdictions shall provide the Director of the California Department of Forestry and Fire Protection (CAL FIRE) or their designee with notice of applications for Building permits, tentative parcel maps, tentative maps, and installation or use permits for construction or Development within the SRA, or if after July, 1 2021, the VHFHSZ.
(b) the Director or their designee may review and make fire protection recommendations on applicable construction or development permits or maps provided by the Local Jurisdiction.
(c) the Local Jurisdiction shall ensure that the applicable sections of this Subchapter become a condition of approval of any applicable construction or Development permit or map.

## § 1270.05. Local Regulations

(a) Subchapter 2 shall serve as the minimum Wildfire protection standards applied in SRA and VHFHSZ. However, Subchapter 2 does not supersede local regulations which equal or exceed the standards of this Subchapter.
(b) A local regulation equals or exceeds a minimum standard of this Subchapter only if, at a minimum, the local regulation also fully complies with the corresponding minimum standard in this Subchapter.
(c) A Local Jurisdiction shall not apply exemptions to Subchapter 2 that are not enumerated in Subchapter 2. Exceptions requested and approved in conformance with § 1270.07 (Exceptions to Standards) may be granted on a case-by-case basis.
(d) Notwithstanding a local regulation that equals or exceeds the State Minimum Fire Safe Regulations, Building construction shall comply with the State Minimum Fire Safe Regulations.

## § 1270.06. Inspections

Inspections shall conform to the following requirements:
(a) Inspections in the SRA shall be made by:
(1) the Director, or
(2) Local Jurisdictions that have assumed state fire protection responsibility on SRA lands, or
(3) Local Jurisdictions where the inspection duties have been formally delegated by the Director to the Local Jurisdictions, pursuant to subsection (b).

(b) The Director may delegate inspection authority to a Local Jurisdiction subject to all of the following criteria:
(1) The Local Jurisdiction represents that they have appropriate resources to perform the delegated inspection authority.
(2) The Local Jurisdiction acknowledges that CAL FIRE's authority under subsection (d) shall not be waived or restricted.
(3) The Local Jurisdiction consents to the delegation of inspection authority.
(4) The Director may revoke the delegation at any time.
(5) The delegation of inspection authority, and any subsequent revocation of the delegation, shall be documented in writing, and retained on file at the CAL FIRE Unit headquarters that administers SRA fire protection in the area.

(c) Inspections in the VHFHSZ shall be made by the Local Jurisdiction.

(d) Nothing in this section abrogates CAL FIRE's authority to inspect and enforce state forest and fire laws in the SRA even when the inspection duties have been delegated pursuant to this section.
(e) Reports of violations within the SRA shall be provided to the CAL FIRE Unit headquarters that administers SRA fire protection in the Local Jurisdiction.
(f) When inspections are conducted, they shall occur prior to: the issuance of the use permit or certificate of Occupancy; the recordation of the parcel map or final map; the filing of a notice of completion; or the final inspection of any project or Building permit.

## § 1270.07. Exceptions to Standards

(a) Upon request by the applicant, an Exception to standards within this Subchapter may be allowed by the Inspection entity in accordance with 14 CCR § 1270.06 (Inspections) where the Exceptions provide the Same Practical Effect as these regulations towards providing Defensible Space. Exceptions granted by the Local Jurisdiction listed in 14 CCR § 1270.06, shall be made on a case-by-case basis only. Exceptions granted by the Local Jurisdiction listed in 14 CCR § 1270.06 shall be forwarded to the appropriate CAL FIRE unit headquarters that administers SRA fire protection in that Local Jurisdiction, or the county in which the Local Jurisdiction is located and shall be retained on file at the Unit Office.
(b) Requests for an Exception shall be made in writing to the Local Jurisdiction listed in 14 CCR § 1270.06 by the applicant or the applicant's authorized representative.
At a minimum, the request shall state the specific section(s) for which an Exception is requested; material facts supporting the contention of the applicant; the details of the Exception proposed; and a map showing the proposed location and siting of the Exception. Local Jurisdictions listed in § 1270.06 (Inspections) may establish additional procedures or requirements for Exception requests.
(c) Where an Exception is not granted by the inspection entity, the applicant may appeal such denial to the Local Jurisdiction. The Local Jurisdiction may establish or utilize an appeal process consistent with existing local building or planning department appeal processes.
(d) Before the Local Jurisdiction makes a determination on an appeal, the inspector shall be consulted and shall provide to that Local Jurisdiction documentation outlining the effects of the requested Exception on Wildfire protection.
(e) If an appeal is granted, the Local Jurisdiction shall make findings that the decision meets the intent of providing Defensible Space consistent with these regulations. Such findings shall include a statement of reasons for the decision. A written copy of these findings shall be provided to the CAL FIRE Unit headquarters that administers SRA fire protection in that Local Jurisdiction.

## § 1270.08. Distance Measurements

All specified or referenced distances are measured along the ground, unless otherwise stated.

## Article 2 Ingress and Egress

### § 1273.00. Intent

Roads, and Driveways, whether public or private, unless exempted under 14 CCR § 1270.03(d), shall provide for safe access for emergency Wildfire equipment and civilian evacuation concurrently, and shall provide unobstructed traffic circulation during a Wildfire emergency consistent with 14 CCR §§ 1273.00 through 1273.09.

### § 1273.01. Width.

(a) All roads shall be constructed to provide a minimum of two ten (10) foot traffic lanes, not including shoulder and striping. These traffic lanes shall provide for two-way traffic flow to support emergency vehicle and civilian egress, unless other standards are provided in this article or additional requirements are mandated by Local Jurisdictions or local subdivision requirements. Vertical clearances shall conform to the requirements in California Vehicle Code section 35250.

(b) All One-way Roads shall be constructed to provide a minimum of one twelve (12) foot traffic lane, not including Shoulders. The Local Jurisdiction may approve One-way Roads.

(1) All one-way roads shall, at both ends, connect to a road with two traffic lanes providing for travel in different directions, and shall provide access to an area currently zoned for no more than ten (10) Residential Units.

(2) In no case shall a One-way Road exceed 2,640 feet in length. A turnout shall be placed and constructed at approximately the midpoint of each One-way Road.

(c) All driveways shall be constructed to provide a minimum of one (1) ten (10) foot traffic lane, fourteen (14) feet unobstructed horizontal clearance, and unobstructed vertical clearance of thirteen feet, six inches (13′ 6″).

### § 1273.02. Road Surface

(a) Roads shall be designed and maintained to support the imposed load of Fire Apparatus weighing at least 75,000 pounds, and provide an aggregate base.

(b) Road and Driveway Structures shall be designed and maintained to support at least 40,000 pounds.

(c) Project proponent shall provide engineering specifications to support design, if requested by the Local Jurisdiction.

### § 1273.03. Grades

(a) At no point shall the grade for all Roads and Driveways exceed 16 percent.

(b) The grade may exceed 16%, not to exceed 20%, with approval from the Local Jurisdiction and with mitigations to provide for Same Practical Effect.

### § 1273.04. Radius

(a) No Road or Road Structure shall have a horizontal inside radius of curvature of less than fifty (50) feet. An additional surface width of four (4) feet shall be added to curves of 50-100 feet radius; two (2) feet to those from 100-200 feet.

(b) The length of vertical curves in Roadways, exclusive of gutters, ditches, and drainage structures designed to hold or divert water, shall be not less than one hundred (100) feet.

### § 1273.05. Turnarounds

(a) Turnarounds are required on Driveways and Dead-end Roads.

(b) The minimum turning radius for a turnaround shall be forty (40) feet, not including parking, in accordance with the figures in 14 CCR §§ 1273.05(e) and 1273.05(f). If a hammerhead/T is used instead, the top of the "T" shall be a minimum of sixty (60) feet in length.
(c) Driveways exceeding 150 feet in length, but less than 800 feet in length, shall provide a turnout near the midpoint of the Driveway. Where the driveway exceeds 800 feet, turnouts shall be provided no more than 400 feet apart.
(d) A turnaround shall be provided on Driveways over 300 feet in length and shall be within fifty (50) feet of the building.
(d) Each Dead-end Road shall have a turnaround constructed at its terminus. Where parcels are zoned five (5) acres or larger, turnarounds shall be provided at a maximum of 1,320 foot intervals.
(e) Figure A. Turnarounds on roads with two ten-foot traffic lanes.
Figure A/Image 1 on the left is a visual representation of paragraph (b).
(f) Figure B. Turnarounds on driveways with one ten-foot traffic lane.
Figure B/Image 2 on the right is a visual representation of paragraph (b).

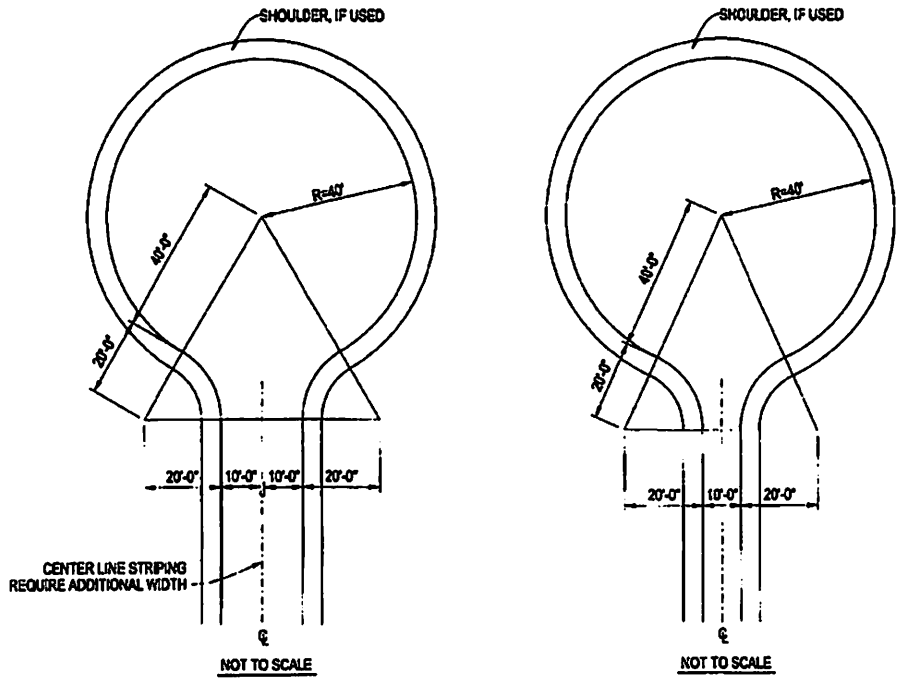



FIGURE FOR 14 CCR § 1273.05. TURNAROUND EXAMPLES

## § 1273.06. Turnouts

Turnouts shall be a minimum of twelve (12) feet wide and thirty (30) feet long with a minimum twenty-five (25) foot taper on each end.

## § 1273.07. Road and Driveway Structures

(a) Appropriate signing, including but not limited to weight or vertical clearance limitations, One-way Road or single traffic lane conditions, shall reflect the capability of each bridge.
(b) Where a bridge or an elevated surface is part of a Fire Apparatus access road, the bridge shall be constructed and maintained in accordance with the American Association of State and

Highway Transportation Officials Standard Specifications for Highway Bridges, 17th Edition, published 2002 (known as AASHTO HB-17), hereby incorporated by reference. Bridges and elevated surfaces shall be designed for a live load sufficient to carry the imposed loads of fire apparatus. Vehicle load limits shall be posted at both entrances to bridges when required by the local authority having jurisdiction.
(c) Where elevated surfaces designed for emergency vehicle use are adjacent to surfaces which are not designed for such use, barriers, or signs, or both, as approved by the local authority having jurisdiction, shall be installed and maintained.
(d) A bridge with only one traffic lane may be authorized by the Local Jurisdiction; however, it shall provide for unobstructed visibility from one end to the other and turnouts at both ends.

## § 1273.08. Dead-end Roads

(a) The maximum length of a Dead-end Road, including all Dead-end Roads accessed from that Dead-end Road, shall not exceed the following cumulative lengths, regardless of the number of parcels served:

parcels zoned for less than one acre - 800 feet
parcels zoned for 1 acre to 4.99 acres - 1,320 feet
parcels zoned for 5 acres to 19.99 acres - 2,640 feet
parcels zoned for 20 acres or larger - 5,280 feet

All lengths shall be measured from the edge of the Road surface at the intersection that begins the Road to the end of the Road surface at its farthest point. Where a dead-end road crosses areas of differing zoned parcel sizes requiring different length limits, the shortest allowable length shall apply.
(b) See 14 CCR § 1273.05 for dead-end road turnaround requirements.

## § 1273.09. Gate Entrances

(a) Gate entrances shall be at least two (2) feet wider than the width of the traffic lane(s) serving that gate and a minimum width of fourteen (14) feet unobstructed horizontal clearance and unobstructed vertical clearance of thirteen feet, six inches (13' 6").
(b) All gates providing access from a Road to a Driveway shall be located at least thirty (30) feet from the roadway and shall open to allow a vehicle to stop without obstructing traffic on that Road.
(c) Where a One-way Road with a single traffic lane provides access to a gated entrance, a forty (40) foot turning radius shall be used.
(d) Security gates shall not be installed without approval. Where security gates are installed, they shall have an approved means of emergency operation. Approval shall be by the local authority having jurisdiction. The security gates and the emergency operation shall be maintained operational at all times.

## Article 3 Signing and Building Numbering

### § 1274.00. Intent

To facilitate locating a fire and to avoid delays in response, all newly constructed or approved Roads and Buildings shall be designated by names or numbers posted on signs clearly visible and legible from the Road. This section shall not restrict the size of letters or numbers appearing on road signs for other purposes.

### § 1274.01. Road Signs.

(a) Newly constructed or approved Roads must be identified by a name or number through a consistent system that provides for sequenced or patterned numbering and/or non-duplicative naming within each Local Jurisdiction. This section does not require any entity to rename or renumber existing roads, nor shall a Road providing access only to a single commercial or industrial Occupancy require naming or numbering.
(b) The size of letters, numbers, and symbols for Road signs shall be a minimum four (4) inch letter height, half inch (.5) inch stroke, reflectorized, contrasting with the background color of the sign.

### § 1274.02. Road Sign Installation, Location, and Visibility.

(a) Road signs shall be visible and legible from both directions of vehicle travel for a distance of at least one hundred (100) feet.
(b) Signs required by this article identifying intersecting Roads shall be placed at the intersection of those Roads.
(c) A sign identifying traffic access or flow limitations, including but not limited to weight or vertical clearance limitations, dead-end roads, one-way roads, or single lane conditions, shall be placed:

(1) at the intersection preceding the traffic access limitation, and
(2) no more than one hundred (100) feet before such traffic access limitation.

(d) Road signs required by this article shall be posted at the beginning of construction and shall be maintained thereafter.

### § 1274.03. Addresses for Buildings.

(a) All Buildings shall be issued an address by the Local Jurisdiction which conforms to that jurisdiction's overall address system. Utility and miscellaneous Group U Buildings are not required to have a separate address; however, each Residential Unit within a Building shall be separately identified.
(b) The size of letters, numbers, and symbols for addresses shall conform to the standards in the California Fire Code, California Code of Regulations title 24, part 9.
(c) Addresses for residential Buildings shall be reflectorized.

### § 1274.04. Address Installation, Location, and Visibility.

(a) All buildings shall have a permanently posted address which shall be plainly legible and visible from the Road fronting the property.
(b) Where access is by means of a private Road and the address identification cannot be viewed from the public way, an unobstructed sign or other means shall be used so that the address is visible from the public way.
(c) Address signs along one-way Roads shall be visible from both directions.
(d) Where multiple addresses are required at a single driveway, they shall be mounted on a single sign or post.

(e) Where a Road provides access solely to a single commercial or industrial business, the address sign shall be placed at the nearest Road intersection providing access to that site, or otherwise posted to provide for unobstructed visibility from that intersection.
(f) In all cases, the address shall be posted at the beginning of construction and shall be maintained thereafter.

## Article 4 Emergency Water Standards

### § 1275.00. Intent

Emergency water for Wildfire protection shall be available, accessible, and maintained in quantities and locations specified in the statute and these regulations in order to attack a Wildfire or defend property from a Wildfire.

### § 1275.01. Application

The provisions of this article shall apply in the tentative and parcel map process when new parcels are approved by the Local Jurisdiction.

### § 1275.02. Water Supply.

(a) When a water supply for structure defense is required to be installed, such protection shall be installed and made serviceable prior to and during the time of construction except when alternative methods of protection are provided and approved by the Local Jurisdiction.
(b) Water systems equaling or exceeding the California Fire Code, California Code of Regulations title 24, part 9, or, where a municipal-type water supply is unavailable, National Fire Protection Association (NFPA) 1142, "Standard on Water Supplies for Suburban and Rural Fire Fighting," 2017 Edition, hereby incorporated by reference, shall be accepted as meeting the requirements of this article.
(c) Such emergency water may be provided in a fire agency mobile water tender, or naturally occurring or man made containment structure, as long as the specified quantity is immediately available.
(d) Nothing in this article prohibits the combined storage of emergency Wildfire and structural firefighting water supplies unless so prohibited by local ordinance or specified by the local fire agency.
(e) Where freeze or crash protection is required by Local Jurisdictions, such protection measures shall be provided.

### § 1275.03. Hydrants and Fire Valves.

(a) The hydrant or fire valve shall be eighteen (18) inches above the finished surface. Its location in relation to the road or driveway and to the building(s) or structure(s) it serves shall comply with California Fire Code, California Code of Regulations title 24, part 9, Chapter 5, and Appendix C.
(b) The hydrant head shall be a two and half (2 1/2) inch National Hose male thread with cap for pressure and gravity flow systems and four and a half (4 1/2) inch for draft systems.
(c) Hydrants shall be wet or dry barrel and have suitable freeze or crash protection as required by the local jurisdiction.
§ 1275.04. Signing of Water Sources.
(a) Each hydrant, fire valve, or access to water shall be identified as follows:
(1) if located along a driveway, a reflectorized blue marker, with a minimum dimension of three (3) inches shall be located on the driveway address sign and mounted on a fire retardant post, or
(2) if located along a road,

(i) a reflectorized blue marker, with a minimum dimension of three (3) inches, shall be mounted on a fire retardant post. The sign post shall be within three (3) feet of said hydrant or fire valve, with the sign no less than three (3) feet nor greater than five (5) feet above ground, in a horizontal position and visible from the driveway, or
(ii) as specified in the State Fire Marshal's Guidelines for Fire Hydrant Markings Along State Highways and Freeways, May 1988.

### § 1275.04. Signing of Water Sources.

(a) Each Fire Hydrant or access to water shall be identified as follows:
(1) if located along a Driveway, a reflectorized blue marker, with a minimum dimension of three (3) inches shall be located on the Driveway address sign and mounted on a fire retardant post, or
(2) if located along a Road,
(i) a reflectorized blue marker, with a minimum dimension of three (3) inches, shall be mounted on a fire retardant post. The sign post shall be within three (3) feet of said Fire Hydrant with the sign no less than three (3) feet nor greater than five (5) feet above ground, in a horizontal position and visible from the Driveway, or
(ii) as specified in the State Fire Marshal's Guidelines for Fire Hydrant Markings Along State Highways and Freeways, May 1988.

## Article 5 Building Siting, Setbacks, and Fuel Modification

### § 1276.00 Intent

To reduce the intensity of a Wildfire, reducing the volume and density of flammable vegetation around Development through strategic fuel modification, parcel siting and Building setbacks, and the protection of Undeveloped Ridgelines shall provide for increased safety for emergency fire equipment, including evacuating civilians, and a point of attack or defense from a Wildfire.

### § 1276.01. Building and Parcel Siting and Setbacks

(a) All parcels shall provide a minimum thirty (30) foot setback for all Buildings from all property lines and/or the center of a Road, except as provided for in subsection (b).
(b) A reduction in the minimum setback shall be based upon practical reasons, which may include but are not limited to, parcel dimensions or size, topographic limitations, Development density requirements or other Development patterns that promote low-carbon emission outcomes; sensitive habitat; or other site constraints , and shall provide for an alternative method to reduce Structure-to-Structure ignition by incorporating features such as, but not limited to:
(1) non-combustible block walls or fences; or
(2) non-combustible material extending five (5) feet horizontally from the furthest extent of the Building; or
(3) hardscape landscaping; or
(4) a reduction of exposed windows on the side of the Structure with a less than thirty (30) foot setback; or
(5) the most protective requirements in the California Building Code, California Code of Regulations Title 24, Part 2, Chapter 7A, as required by the Local Jurisdiction.

## § 1276.02. Ridgelines

(a) The Local Jurisdiction shall identify Strategic Ridgelines, if any, to reduce fire risk and improve fire protection through an assessment of the following factors:

(1) Topography;

(2) Vegetation;

(3) Proximity to any existing or proposed residential, commercial, or industrial land uses;

(4) Construction where mass grading may significantly alter the topography resulting in the elimination of Ridgeline fire risks;

(5) Ability to support effective fire suppression; and

(6) Other factors, if any, deemed relevant by the Local Jurisdiction.

(b) Preservation of Undeveloped Ridgelines identified as strategically important shall be required pursuant to this section.

(c) New Buildings on Undeveloped Ridgelines identified as strategically important are prohibited, as described in subsections (c)(1), (c)(2), and (c)(3).

(1) New Residential Units are prohibited within or at the top of drainages or other topographic features common to Ridgelines that act as chimneys to funnel convective heat from Wildfires.

(2) Nothing in this subsection shall be construed to alter the extent to which utility infrastructure, including but not limited to wireless telecommunications facilities, as defined in Government Code section 65850.6, subdivision (d)(2), or Storage Group S or Utility and Miscellaneous Group U Structures, may be constructed on Undeveloped Ridgelines.

(3) Local Jurisdictions may approve Buildings on Strategic Ridgelines where Development activities such as mass grading will significantly alter the topography that results in the elimination of Ridgeline fire risks.

(d) The Local Jurisdiction may implement further specific requirements to preserve Undeveloped Ridgelines.

## § 1276.03. Fuel Breaks

(a) When Building construction meets the following criteria, the Local Jurisdiction shall determine the need and location for Fuel Breaks in consultation with the Fire Authority:

(1) the permitting or approval of three (3) or more new parcels, excluding lot line adjustments as specified in Government Code (GC) section 66412(d); or

(2) an application for a change of zoning increasing zoning intensity or density; or

(3) an application for a change in use permit increasing use intensity or density.

(b) Fuel Breaks required by the Local Jurisdiction, in consultation with the Fire Authority, shall be located, designed, and maintained in a condition that reduces the potential of damaging radiant and convective heat or ember exposure to Access routes, Buildings, or infrastructure within the Development.

(c) Fuel Breaks shall have, at a minimum, one point of entry for fire fighters and any Fire Apparatus. The specific number of entry points and entry requirements shall be determined by the Local Jurisdiction, in consultation with the Fire Authority.

(d) Fuel Breaks may be required at locations such as, but not limited to:

(1) Directly adjacent to defensible space as defined by 14 CCR § 1299.02 to reduce radiant and convective heat exposure, ember impacts, or support fire suppression tactics;

(2) Directly adjacent to Roads to manage radiant and convective heat exposure or ember impacts, increase evacuation safety, or support fire suppression tactics;

(3) Directly adjacent to a Hazardous Land Use to limit the spread of fire from such uses, reduce radiant and convective heat exposure, or support fire suppression tactics;

(4) Strategically located along Ridgelines, in Greenbelts, or other locations to reduce radiant and convective heat exposure, ember impacts, or support community level fire suppression tactics.

(e) Fuel Breaks shall be completed prior to the commencement of any permitted construction.

(f) Fuel Breaks shall be constructed using the most ecologically and site appropriate treatment option, such as, but not limited to, prescribed burning, manual treatment, mechanical treatment, prescribed herbivory, and targeted ground application of herbicides.

(g) Where a Local Jurisdiction requires Fuel Breaks, maintenance mechanisms shall be established to ensure the fire behavior objectives and thresholds are maintained over time.

(h) The mechanisms required shall be binding upon the property for which the Fuel Break is established, shall ensure adequate maintenance levels, and may include written legal agreements; permanent fees, taxes, or assessments; assessments through a homeowners' association; or other funding mechanisms.

## § 1276.04 Greenbelts, Greenways, Open Spaces and Parks

(a) Where a Greenbelt, Greenway, open space, park, landscaped or natural area, or portions thereof, is intended to serve as a Fuel Break, the space or relevant portion thereof shall conform with the requirements in § 1276.03 (Fuel Breaks).

## § 1276.05 Disposal of Flammable Vegetation and Fuels

The disposal, including burning or removal to a site approved by the Local Jurisdiction, in consultation with the Fire Authority, of flammable vegetation and fuels caused by site construction, Road, and Driveway construction shall be in accordance with all applicable laws and regulations.

***

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## *SECTION 4911*
## *MODEL ORDINANCE FOR FIRE HAZARD SEVERITY ZONE ADOPTION*

*ORDINANCE NO.*

*An ordinance of the City (or County or District) of to designate fire hazard severity zones.*

*The Council (or Board) of the ordains as follows:*

*The City (or County or District) hereby designates the Fire Hazard Severity Zones as recommended by the California Department of Forestry and Fire Protection pursuant to Government Code Section 51178.*

*Or*

☐ *The City (or County or District) hereby designates areas not identified as Very High Fire Hazard Severity Zones by the State Fire Marshal, as Very High Fire Hazard Severity Zones following a finding supported by substantial evidence in the record that the requirements of Government Code Section 51182 are necessary for effective fire protection within the area.*

*(and/or)*

☐ *The City (or County or District) hereby designates areas not identified as Moderate and High Fire Hazard Severity Zones by the State Fire Marshal, as Moderate and High Fire Hazard Severity Zones, respectively.*

*The map, approved by the city (or county or district), is hereby incorporated by reference, and entitled "City (or County or District) Fire Hazard Severity Zones."*
*Dated ( ).*

*The official map is also located electronically on the following website:*

*On the motion of Member , seconded by Member:*

*The roll call vote:*

*Ayes: Noes: Abstain: Absent:*

*The foregoing ordinance was passed and adopted this day of , 20*

*Ordinance*

*(Name)*
*(City or County or Board of )*

*Attest: Approved as to form:*
*(Name) (Name)*
*Clerk City or County or District Counsel*

# Fire Hazard Severity Zone Viewer

FHSZ in State Responsibility Area effective April 1, 2024

FHSZ in Local Responsibility Area as




Legend | Map I

**Fire Hazard Severity Zones in Local Responsibility Area - Phase 1**

FHSZ in LRA - Recommended January 22, 2025

- Very High
- High
- Moderate

**Fire Hazard Severity Zones in State Responsibility Area - Adopted April 1, 2024**

FHSZ in SRA - Effective April 1, 2024

- Very High
- High
- Moderate

**State Responsibility Areas**

- Local Responsibility Area (LRA)
- State Responsibility Area (SRA)
- Federal Responsibility Area (FRA)

5,000 ft

California State Parks, Esri, TomTom, G... Powered by Esri

# Fire Hazard Severity Zones
# Local Responsibility Area

# Fire Hazard Severity Zones

**What is a Fire Hazard Severity Zone?**
The State Fire Marshal shall identify areas in the State as Moderate, High, and Very High Hazard Severity Zones based on consistent statewide criteria and the severity of fire hazard that is expected to prevail in those areas. – CA GOV 51178

**When did Fire Hazard Severity Zones begin in Local Responsibility Area?**
Assembly Bill 337 (Bates 1992), prompted by the devastating Oakland Hills fire of 1991, calls for CAL FIRE to evaluate fire hazard severity in local responsibility area and to make a recommendation to the local jurisdiction where Very High FHSZ exist. – CA GOV 51175

**What do Fire Hazard Severity Zones measure?**
The maps evaluate "Hazard", not "Risk". Hazard is based on physical conditions that create expected fire behavior over a 50-year period without considering short-term modifications. Risk is the potential damage a fire can do to the area under existing conditions, including fuel reduction projects, defensible space, and ignition resistant building construction. - osfm.fire.ca.gov/fhsz

**Will the new Fire Hazard Severity Zone maps affect my insurance?**
Insurance companies use risk models, which differ from hazard models, because they consider the susceptibility of a structure to damage from fire and other short-term factors that are not included in hazard modeling. Insurance risk models incorporate additional factors that change more frequently than those that CAL FIRE includes in its hazard mapping, which is built to remain steady.
– California Department of Insurance

**What are the requirements within Fire Hazard Severity Zones?**

- Materials and Construction Methods for Exterior Wildfire Exposure – CBC Chapter 7A
- Natural hazard real estate disclosure at the time of sale – CA CIV 1102.19 (AB 38 2019)
- 100-foot defensible space clearance requirements – CA GOV 51182
- Property development standards such as road widths, water supply, and signage – CA PRC 4290
- Consideration during future development of Cities and Counties General Plan – CA GOV 65302



**1980**

Panorama Fire burns 28,800 acres, destroying 325 structures and resulting in 4 fatalities in San Bernardino.



**1991**

Tunnel Fire burns 1,600 acres, destroying 2,900 structures and resulting in 25 fatalities in the Oakland Hills.

**1982** PRC 4201 mandates that CAL FIRE develop Fire Hazard Severity Zones.

**1985** Fire Hazard Severity Zone maps are created.

**1992** The "Bates Bill" calls for CAL FIRE to identify Very High Fire Hazard Severity Zones in LRA.

# Frequently Asked Questions

**Is there an easy way to determine the Fire Hazard Severity Zone of my property?**
You can search by address to find your current designation on the website: osfm.fire.ca.gov/fhsz

**Why are Fire Hazard Severity Zones being updated?**
The hazard maps are being updated to more accurately reflect the zones in California that are susceptible to wildfire. The process will incorporate new science in local climate data and improved fire assessment modeling in determining hazard ratings. – PRC 4125 and GC 51178

**What are the key elements of the Fire Hazard Severity Zone Model?**
The model has two key elements: probability of an area burning and expected fire behavior under extreme fuel and weather conditions. The factors considered in determining fire hazard within wildland areas is fire history, flame length, terrain, local weather, and potential fuel over a 50-year period. Outside of wildlands, the model considers factors that might lead to buildings being threatened, including terrain, weather, urban vegetation cover, blowing embers, proximity to wildland, fire history, and fire hazard in nearby wildlands. This is not a structure loss model, as key information regarding structure ignition is not included. – osfm.fire.ca.gov/fhsz

**Why does the model place an emphasis on the spread of embers?**
Embers spread wildfire because they can travel long distances in the wind and ignite vegetation, roofs, attics (by getting into vents), and decks. – osfm.fire.ca.gov/fhsz

**What is the difference between SRA and LRA?**
State Responsibility Area (SRA) is a legal term defining the area where the State has financial responsibility for wildland fire protection and prevention. – CA PRC 4102
Local Responsibility Area (LRA) includes incorporated cities, urban regions, agriculture lands, and portions of the desert where the local government is responsible for wildfire protection. – CA PRC 4125

**How are Fire Hazard Severity Zones determined in Local Responsibility Areas?**
CAL FIRE uses an extension of the state responsibility area Fire Hazard Severity Zone model as the basis for evaluating fire hazard in Local Responsibility Area. The Local Responsibility Area hazard rating reflects flame and ember intrusion from adjacent wildlands and from flammable vegetation in the urban area.
– PRC 4202 and GC 51178

**2017**



Tubbs Fire burns 36,810 acres, destroying 5,643 structures and resulting in 22 fatalities in Santa Rosa.

**2018**



Camp Fire burns 153,336 acres, destroying 18,804 structures and resulting in 85 fatalities in Paradise.

**2007**

L FIRE finalizes the Statewide
SZ Model to include Very
h FHSZ in LRA.

**2021**

AB 642 and SB 63 require CAL FIRE to identify Moderate and High FHSZ in LRA.

**2022**

AB 211 requires local agency to designate by ordinance Moderate and High FHSZ in LRA.

# FHSZ Frequently Asked Questions

## General

**What is a Fire Hazard Severity Zone or FHSZ?**

Public Resource Code 4202; The State Fire Marshal shall classify lands within State Responsibility Areas into Fire Hazard Severity Zones. Each zone shall embrace relatively homogeneous lands and shall be based on fuel loading, slope, fire weather, and other relevant factors present, including areas where winds have been identified by the department as a major cause of wildfire spread. Government Code 51178; The State Fire Marshal shall identify areas in the state as Moderate, High, and Very High Fire Hazard Severity Zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, High, and Very High Fire Hazard Severity Zones shall be based on fuel loading, slope, fire weather, and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

**Will the new Fire Hazard Severity Zones affect my ability to get or maintain insurance?**

Insurance companies use risk models, which differ from hazard models, because they consider the susceptibility of a structure to damage from fire and other short-term factors that are not included in hazard modeling. It is unlikely that insurance risk models would utilize CAL FIRE Fire Hazard Severity Zones as a factor, but much of the same data that is used in the Fire Hazard Severity Zone model are likely included in the insurance companies' risk models. However, insurance risk models incorporate many additional factors and that change more frequently than those that CAL FIRE includes in its hazard mapping, which is built to remain steady for the next 10+ years.

**What do Fire Hazard Severity Zones measure?**

The Fire Hazard Severity Zone map reflects "hazard," not "risk". The map is like flood zone maps, where lands are described in terms of the probability level of a particular area being inundated by floodwaters, and not specifically prescriptive of impacts.

"Hazard" is based on the physical conditions that create a likelihood and expected fire behavior over a 30 to 50-year period without considering mitigation measures such as home hardening, recent wildfire, or fuel reduction efforts.

"Risk" is the potential damage a fire can do to the area under existing conditions, accounting for any modifications such as fuel reduction projects, defensible space, and ignition resistant building construction.

# FHSZ Frequently Asked Questions

## General

**What are the key elements of the Fire Hazard Severity Zone model?**

The fire hazard severity model for wildland fire has two key elements: probability of an area burning and expected fire behavior under extreme fuel and weather conditions. The zones reflect areas that have similar burn probabilities and fire behavior characteristics. The factors considered in determining fire hazard within wildland areas are fire history, flame length, terrain, local weather, and potential fuel over a 50-year period. Outside of wildlands, the model considers factors that might lead to buildings being threatened, including terrain, weather, urban vegetation cover, blowing embers, proximity to wildland, fire history, and fire hazard in nearby wildlands. FHSZs are not a structure loss model, as key information regarding structure ignition (such as roof type, etc.) is not included.

**Where do Fire Hazard Severity Zones apply?**

Fire Hazard Severity Zones are found in areas where the state has financial responsibility for wildfire protection and prevention, called the State Responsibility Area. More than 31 million acres are in this area. Under Senate Bill 63 (Stern, 2021) Government Code 51178 was amended to also identify the Moderate and High Fire Hazard Severity Zones with the Very High in Local Responsibility Area (LRA).

**What are the uses of Fire Hazard Severity Zones?**

The zones are used for several purposes including to designate areas where California's defensible space standards and wildland urban interface building codes are required. They can be a factor in real estate disclosure, and local governments may consider them in their general plan.

**When were the maps last updated?**

In 2007, CAL FIRE updated the FHSZs for the entire State Responsibility Area (SRA). Between 2008-2011 the department worked with local governments to make recommendations of the Very High Fire Hazard Severity Zones within Local Responsibility Area (LRA).

**Why are fire hazard severity maps being updated?**

The hazard maps are being updated to more accurately reflect the zones in California that are susceptible to wildfire. The hazard mapping process will incorporate new science in local climate data and improved fire assessment modeling in determining hazard ratings.

# FHSZ Frequently Asked Questions

## General

**How do the Fire Hazard Severity Zone Maps differ from California Public Utilities Commission (CPUC) High Fire Threat District Maps?**

The California Public Utilities Commission (CPUC) sponsored map, known as "CPUC High Fire Threat District Map" (HFTD), includes similar factors as those in the FHSZ maps, however the CPUC HFTD Map is designed specifically for identifying areas where there is an increased risk for utility associated wildfires. As such, the CPUC map includes fire hazards associated with historical powerline-caused wildfires, current fuel conditions, and scores areas based on where fires start, as opposed to where potential fires may cause impacts.

**How are Fire Hazard Severity Zones determined?**

CAL FIRE used the best available science and data to develop, and field test a model that served as the basis of zone assignments. The model evaluated the probability of the area burning and potential fire behavior in the area. Many factors were included such as fire history, vegetation, flame length, blowing embers, proximity to wildland, terrain, and weather.

**What new data will be included in the new model, and how does this differ from the previous model?**

A 2 km grid of climate data covering the years 2003-2018 is being used in the update. The previous model used stock weather inputs across the state to calculate wildland fire intensity scores. The updated model will adjust fire intensity scores based on the most extreme fire weather at a given location, considering temperature, humidity, and wind speed. In addition, ember transport is being modeled based on local distributions of observed wind speed and direction values instead of using a generic buffer distance for urban areas adjacent to wildlands.

**Why is my property in a different zone than the adjacent area, which looks similar?**

In wildland areas, zone edges are a result of the way zones are delineated. Specifically, zones represent areas of similar slope and fuel potential. Zone boundaries divide zones based on geographic and vegetation features that align with fire hazard potential; although, at a local scale, it may appear that the immediate area is similar on both sides of the edge. The class value within a zone is based on the average hazard score across the whole zone, so areas that are in the same zone but not immediately adjacent to a local area can have an influence on the final zone classification. Classification outside of wildland areas is based on the fire hazard of the adjacent wildland and the probability of flames and embers threatening buildings.

# FHSZ Frequently Asked Questions

## General

**Why does the model place an emphasis on the spread of embers?**

Embers spread wildfire because they can travel long distances in the wind and ignite vegetation, roofs, attics (by getting into vents), and decks.

**Why do waterbodies have a Fire Hazard Severity Zone Classification?**

All areas in State Responsibility Area, including water bodies, require a Fire Hazard Severity Zone designation. The 2007 FHSZ maps zoned all water as Moderate by default. In the 2023 FHSZ model we added a buffer of FHSZ from the surrounding wildland into water bodies to account for potential threat of embers to buildings on docks and house boats, as well as variation in reservoir height that occurs with drought.

**How does CAL FIRE assist Local Governments in Fire Hazard Severity Zones?**

CAL FIRE's Land Use Planning Program is a specialized unit that provides support to local governments by providing fire safety expertise on the State's wildland urban interface building codes, wildfire safety codes, as well as helping in the development of the safety elements in general plans.

**How can I search the Fire Hazard Severity Zone of a property?**

You can search by address to find your current designation on the web at: osfm.fire.ca.gov/FHSZ

# FHSZ Frequently Asked Questions

## State Responsibility Area

**What is State Responsibility Area or SRA?**

SRA is a legal term defining the area where the state has financial responsibility for wildland fire protection and prevention. Incorporated cities and federal ownership are not included. Within the SRA, CAL FIRE is responsible for fire prevention and suppression. There are more than 31 million acres in SRA, with an estimated 1.7 million people and 800,000 existing homes.

**How is State Responsibility Area determined?**

The Board of Forestry and Fire Protection (Board) classifies land as State Responsibility Area. The legal definition of SRA is found in the Public Resources Code Section 4125. The Board has developed detailed procedures to classify lands as State Responsibility Area. Lands are removed from SRA when they become incorporated by a city, change in ownership to the federal government, become more densely populated, or are converted to intensive agriculture that minimizes the risk of wildfire. While some lands are removed from SRA automatically, the Board typically reviews changes every five years.

**What Fire Hazard Severity Zones are in State Responsibility Area?**

All of the State Responsibility Area is in a Fire Hazard Severity Zone. Lands are either ranked as Moderate, High or Very High Fire Hazard Severity Zones.

**What are the wildland urban interface (WUI) building codes in State Responsibility Area?**

The WUI building codes (California Building Code (CBC) Chapter 7A) reduce the risk of embers fanned by wind-blown wildfires from igniting buildings. The codes for roofing, siding, decking, windows, and vents apply throughout all State Responsibility Area regardless of the fire hazard severity ranking. Ember-resistant building materials can be found at: https://osfm.fire.ca.gov/divisions/fire-engineering-and-investigations/building-materials-listing/

# FHSZ Frequently Asked Questions

## State Responsibility Area

**What is the difference between the various Fire Hazard Severity Zones?**

Classification of a wildland zone as Moderate, High or Very High Fire Hazard is based on the average hazard across the area included in the zone, which have a minimum size of 200 acres. In wildlands, hazard is a function of modeled flame length under the worst conditions and annual burn probability. Both these factors generally increase with increasing hazard level, but there may be instances where one value is Very High and the other is low, pushing the overall hazard into a more intermediate ranking. On average, both modeled flame length and burn probability increase by roughly 40-60% between hazard classes.

**Is the GIS data for Fire Hazard Severity Zones available for download?**

The data inputs used to develop the Fire Hazard Severity Zones are identified in the Initial Statement of Reasons (ISOR) Title 19 Development (ca.gov). CAL FIRE has developed an additional data package which consists of sequential modeling steps, including any data inputs that were not already publicly available and referenced in the ISOR. The data package encompasses 34 spatial datasets and 8 tables, provided in raster, polygon, and table format. These datasets are formatted for Esri ArcGIS software, except for four tables provided in Excel. Ten of the datasets are updated versions used to produce an edited SRA FHSZ map following the public comment period that ended April 4, 2023. Upon formal adoption of the FHSZ map, the final SRA FHSZ geospatial data file will become available. The data package is available on the FHSZ website Fire Hazard Severity Zones (ca.gov) under the science and methods banner.

# FHSZ Frequently Asked Questions

## Local Responsibility Area

**What is Local Responsibility Area or LRA?**

Local Responsibility Areas (LRA) are incorporated cities, urban regions, agriculture lands, and portions of the desert where the local government is responsible for wildfire protection. This is typically provided by city fire departments, fire protection districts, counties, and by CAL FIRE under contract.

**When did Fire Hazard Severity Zones begin in Local Responsibility Area?**

Assembly Bill 337 (Bates, 1992) prompted by the devastating Oakland Hills Fire of 1991, calls for CAL FIRE to evaluate fire hazard severity in Local Responsibility Area and to make a recommendation to the local jurisdiction where Very High FHSZ exist. Government Code 51175 then provides direction for the local jurisdiction to take appropriate action.

**How are Fire Hazard Severity Zones determined in Local Responsibility Areas?**

CAL FIRE uses an extension of the State Responsibility Area Fire Hazard Severity Zone model as the basis for evaluating fire hazard in Local Responsibility Area. The Local Responsibility Area hazard rating reflects flame and ember intrusion from adjacent wildlands and from flammable vegetation in the urban area.

**What are the requirements for landowners in Fire Hazard Severity Zones in Local Responsibility Areas?**

California's WUI building codes (CBC Chapter 7A) apply to the design and construction of new buildings located in High and Very High FHSZs in Local Responsibility Areas. Local ordinances may require ignition resistant construction for remodel projects. Check with your local building department to determine which ignition resistant building codes apply to your project. In addition, Government Code Section 51182 calls for defensible space clearance and other wildland fire safety practices for buildings. Owners are also required to make a natural hazard disclosure as part of a real estate transfer. For information regarding home hardening and defensible space clearance, visit www.readyforwildfire.org.

**Does the designation of Very High Fire Hazard Severity Zones in the Local Responsibility Area trigger the 100-foot clearance requirement?**

Yes, per Government Code 51182 unless a local government has passed a more stringent requirement, the 100-foot defensible space clearance applies. For information regarding home hardening and defensible space clearance, visit www.readyforwildfire.org.

# FHSZ Frequently Asked Questions

## Local Responsibility Area

**What is the process for developing Fire Hazard Severity Zones in the Local Responsibility Area?**

CAL FIRE uses the same modeling data that is used to map the State Responsibility Area. The map, along with a model ordinance, are then sent to the governing body for adoption.

**How are the new Fire Hazard Severity Zones impacting development?**

Many of the changes expanding Fire Hazard Severity Zones in Local Responsibility Areas have been supported by the building industry. CAL FIRE works closely with the building industry when setting various building codes and defensible space requirements, so we are working together to not affect development itself but to make sure development matches the hazards of that area.

**When will the Local Responsibility Area Map be released?**

The Local Responsibility Area map process will happen after the State Responsibility Area process has been completed, which is estimated to occur in winter of 2025.

**Why haven't Moderate and High Fire Hazard Severity Zone classes been classified before in the Local Responsibility Area?**

New legislation, Senate Bill 63 (Stern, 2021), now requires the adoption of all three Fire Hazard Severity Zone classes in the Local Responsibility Area. Previously only Very High Fire Hazard Severity Zones were required for adoption in Local Responsibility Areas.

**Why is my property in a different zone than the adjacent area, which looks similar?**

In non-wildland areas, zone edges occur based on distance to the wildland edge. Because hazard in these areas is largely determined by incoming embers from adjacent wildland, urban areas that are similar in vegetation type and housing density may have a change in FHSZ class as the distance to the wildland edge increases. Areas immediately adjacent to wildland receive the same FHSZ score as that wildland where fire originates, and the model then produces lower scores as the distance to wildland edge increases.

# LRA Legislation Factsheet

## Assembly Bill No.337

An act to add Chapter 6.8 (commencing with Section 51175) to Part 1 of Division 1 of Title 5 of the Government Code, and to amend Section 13108.5 of the Health and Safety Code, relating to fire protection.

*[Enrolled, January 28, 1991]*

**AB 337**, Bates. Very high fire hazard severity zones.

(1) Under existing law, the State Board of Forestry is required to classify all lands within the state, in accordance with prescribed criteria, for the purpose of determining areas in which the financial responsibility of preventing and suppressing fires is primarily the responsibility of the state.

This bill would declare that the prevention of fires is not a municipal affair but is instead, a matter of statewide concern, and would make a finding and declaration of the Legislature that its provisions apply to all local agencies, including, but not limited to, charter cities, charter counties, and charter cities and counties. The bill would prohibit that finding from limiting the authority of a local agency, as defined, from imposing more restrictive fire and panic safety requirements, as otherwise authorized by law.

The bill would state that it is not the intent of the Legislature to limit or restrict the authority of a local agency to impose more restrictive fire and panic safety requirements, as otherwise authorized by law.

This bill would require the Director of Forestry and Fire Protection to identify areas in the state as very high fire hazard severity zones within all counties pursuant to a prescribed schedule. The bill would require local agencies, as defined, to designate, by ordinance, very high fire hazard severity zones in their jurisdiction after receiving recommendations from the director, except as prescribed. The bill would authorize local agencies to include or exclude areas following certain findings and would require changes made by local agencies to be final and not rebuttable by the director. By requiring local agencies to designate very high fire hazard severity zones within their jurisdictions, this bill would impose a state-mandated local program. The bill would require the State Fire Marshal to prepare and adopt a model ordinance that provides for the establishment of any high fire hazard security zones.

# LRA Legislation Factsheet

## Assembly Bill No.337 (Continued)

(2) Under existing law, any person who owns, leases, controls, operates, or maintains any building or structure in, upon, or adjoining any mountainous area or forest-covered lands, brush-covered lands, or grass-covered lands, or any land that is covered with flammable material, is required to undertake specified fire protection measures, including the maintenance of specified firebreaks.

The bill would enact requirements of this nature for any person who owns, leases, controls, operates, or maintains, any occupied dwelling or occupied structure in, upon, or adjoining any mountainous area, forest-covered land, brush-covered land, grass-covered land, or land covered with flammable material, which area or land is within a very high fire hazard severity zone, as described in (1).

The bill would authorize local agencies to exempt certain structures and would exempt certain land or water areas.

The bill would make violation of these requirements an infraction or misdemeanor, as specified, thereby imposing a state-mandated local program by creating a new crime, and would specify related matters.

This bill would require local agencies to notify owners of property of violation and would authorize local agencies to correct the conditions and make a lien upon the property, as prescribed. By creating these requirements, this bill would impose a state-mandated local program.

The bill would permit a violation of these requirements to be considered a public nuisance, as specified.

(3) Existing law requires the State Fire Marshal to adopt, amend, and repeal regulations for roof coverings and openings into the attic areas of buildings in those fire hazard severity zones in state responsibility lands as designated by the director. Existing law requires the director to classify lands within state responsibility areas into fire hazard severity zones.

This bill would instead require the State Fire Marshal to propose, and would require the State Building Standards Commission to adopt, amend, and repeal those regulations. The bill would also require the State Fire Marshal to propose, and would require the State Building Standards Commission to adopt, amend, and repeal, those regulations for buildings in very high fire hazard severity zones in state responsibility lands, designated by the director, and in very high fire hazard severity zones as described in (1). The bill would require roofs on all new buildings and certain existing buildings in both of those zones to be at least a class B roof that complies with Standard 32-7 of the Uniform Building Code, as adopted in the California Building Standards Code. The bill would impose requirements on installers and roofing materials and make other related changes. The bill would exempt historic buildings, as defined, from these provisions.

# LRA Legislation Factsheet

## Senate Bill No.63

CHAPTER 382

An act to amend Sections 51177, **51178, 51178.5,** 51182, and 51189 of the **Government Code**, to amend Section 13108.5 of the Health and Safety Code, and to amend Sections 4124.5 and 4291 of, and to add and repeal Sections 4123.8, 4291.5, and 4291.6 of, the Public Resources Code, relating to fire prevention.

*[Approved by Governor September 28, 2021. Filed with Secretary of State September 28, 2021.]*

**SB 63**, Stern. Fire prevention: vegetation management: public education: grants: defensible space: fire hazard severity zones.

(1) Existing law requires the Director of Forestry and Fire Protection to identify areas of the state as very high fire hazard severity zones based on specified criteria. Existing law requires a local agency, within 30 days after receiving a transmittal from the director that identifies very high fire hazard severity zones, to make the information available for public review, as provided. This bill, among other things, would also require the director to identify areas of the state as moderate and high fire hazard severity zones. The bill would modify the factors the director is required to use to identify areas into fire hazard severity zones, as provided. The bill would require a local agency to make this information available for public review and comment, as provided. By expanding the responsibility of a local agency, the bill would impose a state-mandated local program.

This bill would also make conforming changes.

(2) Existing law requires a person who owns, leases, controls, operates, or maintains an occupied dwelling or structure in, upon, or adjoining a mountainous area, forest-covered land, brush-covered land, grass-covered land, or land that is covered with flammable material that is within a very high fire hazard severity zone, as designated by a local agency, or a building or structure in, upon, or adjoining those areas or lands within a state responsibility area, to maintain a defensible space of 100 feet from each side and from the front and rear of the structure, as specified. Existing law authorizes a greater distance than specified above on the specified land in a very high fire hazard severity zone. Existing law specifies that clearance beyond the property line may only be required if state law, local ordinance, rule, or regulation includes certain findings and specifies that clearance on adjacent property shall only be conducted following written consent by the adjacent landowner.

# LRA Legislation Factsheet

## Amended by Senate Bill No.63

### Government Code 51178

The State Fire Marshal shall identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, high, and very high fire hazard severity zones shall be based on fuel loading, slope, fire weather, and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

*(Amended by Stats. 2021, Ch. 382, Sec. 2.5. (SB 63) Effective January 1, 2022.)*

### Government Code 51178.5

Within 30 days after receiving a transmittal from the State Fire Marshal that identifies fire hazard severity zones pursuant to Section 51178, a local agency shall make the information available for public review and comment. The information shall be presented in a format that is understandable and accessible to the general public, including, but not limited to, maps.

*(Amended by Stats. 2021, Ch. 382, Sec. 3.5. (SB 63) Effective January 1, 2022.)*

# LRA Legislation Factsheet

## Assembly Bill No. 211

CHAPTER 574

An act to amend Sections 11891, 11893, 12581, 12996, 12998, 12999.4, and 12999.5 of, and to add Sections 12999.6 and 13001 to, the Food and Agricultural Code, **to amend Section 51179 of the Government Code**, to amend Sections 44274.10, 44274.11, 44274.12, 44274.13, and 44274.14 of the Health and Safety Code, to amend Sections 3113, 4799.05, 14503.5.1, 14538, 14549.2, 14581, 42052, and 42060 of, to add Sections 14537.5, 14548, 14555, and 21166.3 to, to add Part 5 (commencing with Section 75250) to Division 44 of, and to repeal Section 75250.1 of, the Public Resources Code, to amend Section 43152.6 of, and to amend and repeal Section 43152.10 of, the Revenue and Taxation Code, to amend Section 13198 of the Water Code, to amend the Budget Act of 2021 (Chapters 21, 69, and 240 of the Statutes of 2021) by amending Item 8570-002-0001 of Section 2.00 of that act, and to amend the Budget Act of 2021 (Chapter 44 of the Statutes of 2022) by amending Items 3540-101-0001 of Section 2.00 of that act, relating to public resources, and making an appropriation therefor, to take effect immediately, bill related to the budget.

*[Approved by Governor September 27, 2022. Filed with Secretary of State September 27, 2022.]*

**AB 211**, Committee on Budget. Public resources trailer bill.

(2) Existing law requires the State Fire Marshal to identify areas of the state as moderate, high, and very high fire hazard severity zones based on specified criteria. Existing law requires a local agency to designate, by ordinance, very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal. Existing law authorizes a local agency, at its discretion, to include areas within the jurisdiction of the local agency, not identified as very high fire hazard severity zones by the State Fire Marshal, as very high fire hazard severity zones following a finding supported by substantial evidence, as provided.

This bill would additionally require a local agency to designate, by ordinance, moderate and high fire hazard severity zones within 120 days of receiving recommendations from the State Fire Marshal. By expanding the responsibility of a local agency, the bill would impose a state-mandated local program. The bill would additionally authorize a local agency, at its discretion, to include areas within the jurisdiction of the local agency, not identified as moderate and high fire hazard severity zones by the State Fire Marshal, as moderate and high fire hazard severity zones, respectively. The bill would prohibit the local agency from decreasing the level of fire hazard severity zone as identified by the State Fire Marshal for any area within the jurisdiction of the local agency, as provided.

# LRA Legislation Factsheet

## Amended by Assembly Bill No. 211

### Government Code 51179

(a) A local agency shall designate, by ordinance, moderate, high, and very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal pursuant to Section 51178.

(b) (1) A local agency may, at its discretion, include areas within the jurisdiction of the local agency, not identified as very high fire hazard severity zones by the State Fire Marshal, as very high fire hazard severity zones following a finding supported by substantial evidence in the record that the requirements of Section 51182 are necessary for effective fire protection within the area.

(2) A local agency may, at its discretion, include areas within the jurisdiction of the local agency, not identified as moderate and high fire hazard severity zones by the State Fire Marshal, as moderate and high fire hazard severity zones, respectively.

(3) A local agency shall not decrease the level of fire hazard severity zone as identified by the State Fire Marshal for any area within the jurisdiction of the local agency, and, in exercising its discretion pursuant to paragraph (2), may only increase the level of fire hazard severity zone as identified by the State Fire Marshal for any area within the jurisdiction of the local agency.

(c) The local agency shall transmit a copy of an ordinance adopted pursuant to subdivision (a) to the State Board of Forestry and Fire Protection within 30 days of adoption.

(d) Changes made by a local agency to the recommendations made by the State Fire Marshal shall be final and shall not be rebuttable by the State Fire Marshal.

(e) The State Fire Marshal shall prepare and adopt a model ordinance that provides for the establishment of very high fire hazard severity zones.

(f) Any ordinance adopted by a local agency pursuant to this section that substantially conforms to the model ordinance of the State Fire Marshal shall be presumed to be in compliance with the requirements of this section.

(g) A local agency shall post a notice at the office of the county recorder, county assessor, and county planning agency identifying the location of the map provided by the State Fire Marshal pursuant to Section 51178. If the agency amends the map, pursuant to subdivision (b) or (c) of this section, the notice shall instead identify the location of the amended map.

*(Amended by Stats. 2022, Ch. 574, Sec. 10. (AB 211) Effective September 27, 2022.)*

# LRA Legislation Factsheet

## Increasing Fire Hazard Severity Zone (FHSZ) Area and Designation

**Government Code section 51179** requires a local agency to designate, by ordinance, moderate, high, and very high FHSZ within 120 days of receiving the identified FHSZ's from the State Fire Marshal pursuant to Section 51178.

The law does not allow for a local jurisdiction to request changes or provide comments to the State Fire Marshal on the FHSZ designations. However, a local agency may choose to increase the designation of a FHSZ from the FHSZ identified by the State Fire Marshal, or designate areas as having a FHSZ that were not designated in a FHSZ by the State Fire Marshal. This may occur because FHSZ zone edges in the maps and data from the State Fire Marshal are not aligned with parcel boundaries or roads that some may consider for lines of convenance when adopting ordinances. A local agency is not allowed to reduce the designation of a FHSZ classification from the State Fire Marshal (i.e. a local agency cannot make an area designated as High by the State Fire Marshal, Moderate in its adopted ordinance).

However, a local jurisdiction can increase the designation from the one identified by the State Fire Marshal. If a local agency decides to increase the designation of a FHSZ, it may do so if it does the following:
1. If increasing the designation to Very High, a local agency must make a finding supported by substantial evidence in the record that the requirements of Government Code section 51182 are necessary for effective fire protection.
2. If increasing the designation to Moderate or High, a local agency may do this at its discretion.

If a local agency decides to include areas in its FHSZ adopted ordinance not identified as being in a FHSZ by the State Fire Marshal, it may include those areas if it does the following:
1. If including areas not identified as being in a FHSZ and designating it as Very High, a local agency must make a finding supported by substantial evidence in the record that the requirements of Government Code section 51182 are necessary for effective fire protection.
2. If including areas not identified as being in a FHSZ and designating it as Moderate or High, a local agency may do this at its discretion.

# LRA Legislation Factsheet

## Land Use Planning Program

CAL FIRE's Land Use Planning Program is a specialized unit that provides support to local governments by providing fire safety expertise on the State's wildland urban interface building codes, as well as collaborating in the development of Safety Elements in General Plans.

**For More Information**

**osfm.fire.ca.gov/fhsz**

RICARDO LARA
INSURANCE COMMISSIONER
California Department of Insurance

## Q&A – Insurance and CAL FIRE Fire Hazard Severity Zone Maps

1. **How will the updated CAL FIRE maps affect insurance availability and affordability?**

CAL FIRE's maps are intended to drive local planning decisions, not insurance decisions. Under Commissioner Lara's new regulation finalized in October 2022, insurance companies must provide discounts for wildfire safety actions such as community mitigation and home-hardening, which CAL FIRE's maps do not assess. In addition, insurance companies are already using risk analysis tools and models that go beyond CAL FIRE's proposed maps in determining what properties they will underwrite.

Commissioner Lara's new wildfire safety regulation will help increase access to insurance by promoting wildfire safety across the state. Reducing wildfire risks throughout the state is the primary way we can make insurance more available and affordable, and our regulation is a major step towards that goal. CAL FIRE's maps support that goal through improving public education about hazard and the need for safety preparation.

2. **How will these maps benefit the public?**

Public education about where current wildfire hazards exist is essential to reducing the threat to local communities and maintaining access to available and affordable insurance. When communities know and understand their risks, they can plan and prepare.

In addition, the Department's first-ever report on climate insurance recommended updated wildfire hazard mapping to improve public safety.

3. **If you are a homeowner and your zone changed from High Hazard to Very High Hazard, will this impact your insurance premiums or renewal ability?**

For many years, insurance companies have been using alternate wildfire risk tools for determining where they will write and renew policies, and how much premium to charge a policyholder, not the Fire Hazard Severity Zone maps. Therefore, a change in designation on the maps for a single homeowner is unlikely to affect their insurance. The reality is that more accurate risk information enables homeowners and communities to reduce their wildfire risks, and Commissioner Lara's new wildfire mitigation regulation clarifies what actions you should take to reduce wildfire risks. Once that regulation is fully implemented, if a homeowner or business owner takes those risk mitigation actions, they will be able to see a discount in their insurance premium.

4. **How is the state addressing wildfire mitigation?**

By design, CAL FIRE's maps are focused on long-range wildfire hazard, which includes only certain variables, like wind, vegetation, ember production and movement, climate, topography, and fire history. CAL FIRE's maps will give up to date information to communities about the level of wildfire hazard they face, which could help target resources at the state and local level. Expanded state grant programs and Commissioner Lara's new wildfire safety regulation are aimed at reducing wildfire risks to communities through programs such as Firewise USA and the new Fire Risk Reduction Community designation from the California Board of Forestry and Fire Protection.

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): City Council and Staff

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: Council Letter Opposing SB79

Please provide a description of the request and attach supporting documentation:

Discuss and approve drafting a letter from City Council opposing SB79 that would allow very high density housing in R1 zones.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, $_____

Please describe:

*NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.*

442 Main Street • P.O. Box 460 • Etna, CA 96027
P: 530-467-5256 • F: 530-467-3217




Dear Councilmember John Stacher,

SB79, the bill that would allow very high density housing in R1 zones within a half-mile of a qualifying bus stop or transit station, barely made it through the Senate before the summer recess. It is now in the Assembly, where we have another opportunity to stop it.

If you think these words don't sound bad, **watch this one minute video that clearly demonstrates the devastation that SB79 can have on R1-zoned neighborhoods**.

Isn't it enough that we have had to deal with rapid increases in ADU's with no parking required? SB 9 impacts? Insanely high RHNA allocations and associated Housing Elements? And yet, these state bills, which the public is starting to see the negative impacts of, keep on coming, with little pushback, because most people in the general public are completely unaware, that is until one of these projects comes to their neighborhood, and then they scream at you to stop it. And it's too late for you to help them. And even worse, there has been little to no impact on solving the 'housing affordability crisis', as the vast majority of these projects are building at market rate! How many Cities have reached their midpoint RHNA allocation goals mandated upon us??

Earlier this summer I had the pleasure of driving through our State from Southern California all the way to our border with Oregon and back. I drove though so many small Cities. I realized that many of these small Cities probably don't care about these bills, thinking that they will only impact larger Cities. **But you should object to these bills even if they won't impact you because of the principle that they are continually taking away ALL CITIES rights to develop their own communities, and turning that right over to the developers**. Small Cities, I urge you to fight with the larger cities to stop this takeover of our Cities, and take a stand with us!

What can you do to help? In the next week, please:
1. Contact your Assemblymember(s) and ask them to vote NO on SB79.
2. Submit (or resubmit) a letter of opposition to the State's Legislative Portal. It's not enough to say you already submitted a letter several months ago. Letters need to be resubmitted for the Assembly discussions.

**And lastly, if you're concerned with these continuing attacks on local control, we at California Cities for Local Control (CCLC) always ask:**

> **Is your name on the CCLC list yet? (thank you if it is already!)**

**As of today, over 760 local elected officials have lent their name to our effort and 82 California Cities have passed resolutions in support of protecting 'Local Control'. Thank you again if you are one of them!!**

**Do you agree that local leaders, like yourself, know how to manage their Cities better than State legislators (most of whom have never even been to your City) and that one-size-fits-all bills don't address the uniqueness of Etna?**

**If you haven't already, please join with us NOW!** It's easy and **free** to show your support. Check out our website and do the following to join the hundreds of your colleagues from around the state (maybe even from Etna) who have already joined with us. Visit, like and follow us on our Facebook page.

**It is this easy to join with us - please simply do the following:**

> Reply to this email by stating
> "YES, I add my name to the fight for Local Control".
> Your name will be added to the list.

## TOGETHER, speaking in a 'unified voice' we can make a difference. There has never been a better and more important time to step up!

Thank you for your consideration for helping to bring self-determination back to our Cities and stopping State Legislators from 'Un-planning' our Cities!

And thank you for taking the time to read this and for your service to Etna.

Mike Griffiths
Founder - CA Cities for Local Control
Former Councilmember - City of Torrance
(One of the 5 Cities who SUCCESSFULLY sued the State to block SB9)
localcontrolca@gmail.com
www.localcontrolca.com

California Cities for Local Control (CCLC)

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): Native Daughters - Mary Burton

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: Veterans Day Parade

Please provide a description of the request and attach supporting documentation:

Discuss and approve Native Daughters organizing a Veterans Day Parade event to be held on November 8th.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, $_____

Please describe:

*NOTE: Agenda requests must be received no less than <u>four working days</u> before the date of meeting. Return this form and supporting documentation to address below.*

442 Main Street • P.O. Box 460 • Etna, CA 96027
P: 530-467-5256 • F: 530-467-3217

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): City Council & Staff

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: MOU Between City of Etna & Scott Valley Unified School District

Please provide a description of the request and attach supporting documentation:

Discuss and approve MOU between City of Etna and SVUSD for police services to help promote the welfare of youth. EPD will assign a designated officer to serve as a liaison to SVUSD for truancy-related matters. SVUSD will reimburse EPD in the sum of $35.00 per hour, the reimbursement will not exceed a total of $15,000 between the date of July 1, 2025 and June 30, 2026.

Please review MOU for more details.

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, $ 15,000

Please describe:

$15,000 reimbursement for police services.

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MEMORANDUM OF UNDERSTANDING

BETWEEN

CITY OF ETNA

ON BEHALF OF

ETNA POLICE DEPARTMENT

AND

SCOTT VALLEY UNIFIED SCHOOL DISTRICT

This Memorandum of Understanding (MOU) is between the City of Etna, on behalf of Etna Police Department (EPD), and Scott Valley Unified School District (District) and it is effective upon the execution of both parties.

WHEREAS, attendance programs help promote the welfare of youth, ensure their education and contribute to the betterment of society; studies have shown that those students that are engaged in education and obtain high school diplomas are more likely to succeed as adults;

WHEREAS, in light of the information set forth in the above recital, the District and EPD desire to enter into an agreement with shared goals to reduce chronic absenteeism, increase school attendance, reduce truancy, foster school connections, realize a reduction in juvenile crime, and support positive social and emotional growth;

WHEREAS, the District is committed to providing high quality education through rigorous curriculum, quality teachers and staff, and an atmosphere that emphasizes safety, citizenship and cooperation;

WHEREAS, in furtherance of its purpose, the District desires to assist the efforts of the EPD by providing support for the officers and regular communication regarding attendance and chronic absenteeism;

NOW THEREFORE IT IS AGREED as follows:

1. The District shall reimburse EPD in the sum of $35.00 per hour for each hour of truancy services completed and verified. This reimbursement shall not exceed a total of fifteen thousand and no/100 ($15,000) between the date of July 1, 2025 and June 30, 2026.
2. Invoicing shall occur on a quarterly basis (on or about 10/1, 1/1, 4/1 and 6/1). Payment to EPD will be made within 30 days upon receipt of quarterly invoice.

3. ROLES AND RESPONSIBILITIES

**A. Etna Police Department (EPD)**

EPD agrees to perform the following functions:
1. Support and Enforcement
- Assign a designated officer to serve as a liaison to SVUSD for truancy-related matters.
- Respond to referrals from SVUSD regarding chronic truancy.
- Conduct home visits as appropriate.
- Issue citations or warnings when other interventions fail.

2. Prevention and Education
- Participate in truancy-related meetings.
- Provide educational presentations as requested.

3. Documentation and Confidentiality
- Maintain records of truancy-related law enforcement actions.
- Comply with all applicable confidentiality laws, including FERPA.

**B. Scott Valley Unified School District (SVUSD)**

SVUSD agrees to perform the following functions:
1. Identification and Early Intervention
- Monitor and track student attendance.
- Identify/refer students and implement interventions.
- Contact parents/guardians as required.

2. Referral to EPD
- Refer chronic truancy cases to EPD after school-level interventions.
- Share permissible information under FERPA.

3. Collaboration and Communication
- Designate a site designee.
- Hold periodic meetings with EPD.

4. Parent and Student Engagement
- Conduct informational sessions.
- Provide access to school-based resources.

4. If any claim, expense, demand, cause of action, liability, judgment, loss or injury, regardless of its nature or character, is brought against a party hereto, or its officers, agents or employees (collectively, "Indemnifying Party") for any act or omission of the Indemnifying Party, arising out of, in any manner whatsoever, the terms and conditions of the Memorandum of Understanding, then, the Indemnifying Party shall defined, indemnify, hold the other party, it officers, agents and employees ("Indemnified Party")

harmless, and provide all legal defense and related services to the Indemnified Party in connection therewith.

5. Either party may terminate this agreement by providing 30 days written notice.
6. District shall hold harmless, defend, and indemnify EPD and its officers, officials, employees and volunteers from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature arising out of or in connection with District's performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by the sole negligence or willful misconduct of the EPD.
7. This Memorandum of Understanding shall remain in full force and effect from July 1, 2025 through June 30, 2026, at which time it shall automatically renew unless terminated by providing 30 days written notice.
8. No modification of this Memorandum shall be valid or binding unless the modification is in writing, duly dated and signed by both parties.

For the Etna Police Department

_____

[Name, Title]
Etna Police Department
Date: _____

For the Scott Valley Unified School District

_____

[Name, Title]
Scott Valley Unified School District
Date: _____

# City of Etna

## Agenda Request

Date of Meeting: 08252025

Spokesperson(s): Clint Whitchurch

Is this for Discussion ☐ or are you requesting an Action ☒

Subject/Request: Strike Team Assignment payments

Please provide a description of the request and attach supporting documentation:

Discuss recent strike team assignments, pay and processing of the payments

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, $_____

Please describe:

After wages, there is an Administrative Fee of 10% that goes into the city general fund.

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# City of Etna

## Agenda Request

Date of Meeting: August 25, 2025

Spokesperson(s): City Council

Is this for Discussion ☑ or are you requesting an Action ☐

Subject/Request: Dotty Olson Community Pool Fixed Costs

*Please provide a description of the request and attach supporting documentation:*

I have attached a spreadsheet of what I felt were the fixed costs of the Dotty Olson Community Pool as requested from the 7.28.25 meeting.

Will there be a financial impact to the City? ☐ Yes ☑ No If Yes, $_____

Will this require a budget increase? ☐ Yes ☑ No Account:_____

*Please describe:*

*NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.*

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| Fund 23: Pool | 23-24 Unaudited | 24-25 Final Budget 5.27.2025 | YTD 6-30-25 | | 25/26 Proposed |
|---|---|---|---|---|---|
| **Pool-Expenditures** | | - | | | |
| 735.00 Travel & Training | 178 | - | | | |
| 745.00 SCORE Liablility | 3,535 | 4,582 | 4,882 | | 4,289 |
| 748.00 Property Insurance | 5,080 | 5,909 | 5,552 | | 5,965 |
| 760.00 Professional & Contract Servcs | 145 | - | - | | |
| 785.00 Property Taxes | 170 | 200 | 171 | | 200 |
| 790.00 License & Permits | 395 | 400 | 395 | | 400 |
| 800.00 Advertising | | 300 | 1,269 | | 1,500 |
| 830.00 Telephone Expense | 788 | 1,800 | 1,598 | | 1,700 |
| 840.10 Electric | 7,221 | 3,000 | 4,064 | | 5,000 |
| 875.00 Special Dept Supplies & Equip | 8,101 | 5,000 | 67 | | 500 |
| 877.00 Chemicals | 1,066 | 4,000 | 7,460 | | 7,500 |
| 880.00 Maintenance & Supplies | 4,375 | 4,000 | 2,137 | | 4,000 |
| **Subtotal** | **31,053** | **29,191** | **27,597** | | **31,054** |

# City of Etna

## Agenda Request

Date of Meeting: 8/25/2025

Spokesperson(s): City Council

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: Council Commissions

Please provide a description of the request and attach supporting documentation:

Discuss and approve reassignment of Council commissions.

See attached - highlighted yellow commission assignments.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, $_____

Please describe:

*NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.*

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# Council Commissions

| | Seat 1 | Seat 2 | Seat 3 | Seat 4 | Seat 5 |
|---|---|---|---|---|---|
| | **Brandon Fawaz** | **Jason Deppen** | **Cliff Munson** | **Charnna Gilmore** | **John Stacher** |
| | **2024-2026** | **2024-2026** | **2024-2028** | **2024-2028** | **2024-2026** |
| | **Council Member** | **Council Member** | **Mayor** | **Mayor Pro-tem** | **Council Member** |
| City Adminstration | | | X | | |
| CDBG | | | | X | |
| Finance / Budget | | | X | | |
| Risk Management | X | | | X | |
| IT / Media | | | | | |
| Police | X | | | | |
| Fire | | X | | | |
| Ambulance | | | | X | |
| Pool | | | | X | |
| Parks & Rec/Open Spaces | | | | | X |
| Businesses | | | | | |
| Siskiyou Transportation Commission | | X | | | |
| Public Works (Water, Sewer, Roads, Buildings) | | | | | X |
| LAFCO | | | | | |
| CIIC | | | | | |
| Community Meetings | | | | | |

| | |
|---|---|
| **TO:** | City Council |
| **FROM:** | Andrew L. Jared, City Attorney |
| **AGENDA TITLE:** | Discussion and Possible Action Regarding Filling Vacancy Due to Resignation of Charna Gilmore From City Council |
| **MEETING DATE:** | August 25, 2025 |

***Recommended Action:***

Motion to

1. Choose to fill vacancy through appointment process;
2. Advertise applications for appointment to City Council through September 15, 2025;
3. Set date for applicant interviews (Sept. 15 Special Meeting) and appointment of councilmember to fill vacancy (Sept. 22 Regular Meeting);

-or-

4. Motion to hold special election for selection of councilmember to fill vacancy at next available election date.

***Discussion:***

On July 28, 2025, Mayor Pro Tem Gilmore sent a notice of resignation to Mayor Munson, indicating her intention to resign from council effective immediately. Ms. Gilmore declined to provide additional correspondent to the city clerk and confirmed with the City Attorney on August 22 that her intent was to resign effective July 28, 2025.

State law requires that within 60 days from the date of the resignation, the remaining councilmembers must either fill the vacancy by appointment or call for a special election to fill the vacancy. (Gov. Code 36512(b).) The remaining members of the city council have the option to appoint a replacement for her seat, or put the matter to the vote of the people at a future special election. Councilmember Gilmore's term was through December 2028. As this vacancy occurred within the first half of the term, the person appointed to fill the vacancy would hold office until the next general municipal election in November 2026.

The 60-day period for council to make a decision runs on September 26, 2025. Accordingly, by that date the Council must appoint a replacement, or call a special election to fill that vacancy.

If the council chooses to call a special election, it needs to be scheduled on a regularly established election date, and that date needs to be at least 114 days from the time of calling the election. The only election date that fits those criteria is June 2, 2026. This is because the November 4, 2025 election does not meet the 114 day criteria, and there is no March primary in non-presidential years.

For an election held on June 2, 2026, the winner of that election would then be in the seat from the date of the certification of the results of that election (likely July 2, 2026) through November 2026, when the seat again would be up for election for the remainder of the term through November 2028.

The cost of a June 2026 special election is not known at this time. If the council would like more information on those details, we would be happy to research that issue.

As the resignation was effective immediately and because Etna does not elect council members from districts, former MPT will not be allowed to participate in the selection of her replacement.

Typically council's set a period to accept applications, then hold interviews, then appoint someone to fill the vacancy. There is no required process for applications or interviews. However, typically councils allow 2-3 weeks for application to be submitted, then hold the meeting to appoint. If the council chooses to consider appointing a member to fill the vacancy, the following schedule is recommended:

| | |
|---|---|
| 8/26/2025 | Advertise accepting applications to fill vacancy by appointment |
| 9/15/2025 | Special council meeting: Hold interviews of candidates who filed application |
| 9/22/2025 | Regular Council meeting: make appointment of person to fill vacancy |

***Fiscal Impact:*** Choosing to appoint a candidate to fill the vacancy will have no fiscal impact. Choosing to not appoint and instead hold an election will have a fiscal impact for holding an election in June 2026. However, the cost of that election is unknown. That election would not negate the need for holding another election for the remainder of the term for that same seat in November 2026.

**Pool Season Summary**

This swim season was very successful overall. I received no complaints, and the feedback from parents was overwhelmingly positive. Swim lessons were our primary focus for improvement, and many families expressed appreciation for how organized and well-run the program was.

Looking ahead, the main area that needs attention is facility maintenance. Our yearly inspection revealed several issues that should be addressed, including the pool surface, loose railings, and chemical-related concerns. Tackling these maintenance needs will ensure both the safety and quality of our pool for future seasons.

Caitlin Bennett
Pool Manager

| Inc # | Type | Date | Day of Week | Time | Location | Place | City | Primary Unit | Case # |
|---|---|---|---|---|---|---|---|---|---|
| 2507090060 | TS | 07/09/2025 | Wednesday | 18:11:22 | HWY3/QUARTZ VALLEY RD | | | ETNA1 | |
| 2507280034 | FU | 07/28/2025 | Monday | 12:11:15 | 12142 COWEN | | | ETNA6 | |
| 2508190008 | TS | 08/19/2025 | Tuesday | 08:25:47 | (UNKNOWN ADDRESS) | CENTER ST | | ETNA6 | |
| 2507020023 | TEST | 07/02/2025 | Wednesday | 10:35:50 | 625 HOWELL AVE | ETNA CITY PARK | ETNA | ETNA8 | |
| 2507020057 | DP | 07/02/2025 | Wednesday | 21:58:01 | 955 CALLAHAN WAY | | ETNA | ETNA6 | |
| 2507020058 | EXPL | 07/02/2025 | Wednesday | 22:10:46 | 937 CALLAHAN WAY | | ETNA | ETNA6 | |
| 2507030025 | DV | 07/03/2025 | Thursday | 13:17:24 | 32 ISLAND RD | | ETNA | ETNA6 | |
| 2507030053 | ANIMAL | 07/03/2025 | Thursday | 20:39:56 | 243 FREDRICK ST | | ETNA | ETNA6 | |
| 2507040018 | ASST | 07/04/2025 | Friday | 12:51:53 | 5437 S HWY 3 | | ETNA | ETNA10 | |
| 2507040038 | TS | 07/04/2025 | Friday | 14:55:31 | N HWY 3/ELLER LN | | ETNA | ETNA10 | |
| 2507040052 | TS | 07/04/2025 | Friday | 17:09:14 | HWY 3/HOLZHAUSER RD | | ETNA | ETNA10 | |
| 2507050058 | ANIMAL | 07/05/2025 | Saturday | 13:11:42 | 510 COLLIER WAY | SAINT PHOTIOS | ETNA | ETNA10 | |
| 2507050060 | OWAV | 07/05/2025 | Saturday | 13:37:16 | MAIN ST/DIGGLES ST | | ETNA | ETNA8 | |
| 2507050077 | FIRE | 07/05/2025 | Saturday | 16:24:08 | N HWY 3/S KIDDER CREEK RD | | ETNA | ETNA10 | |
| 2507090036 | TS | 07/09/2025 | Wednesday | 14:02:36 | 637 MAIN ST | | ETNA | ETNA6 | 25-0084 |
| 2507100024 | OTHER | 07/10/2025 | Thursday | 12:12:20 | 155 DIGGLES ST | ETNA POLICE DEPART | ETNA | ETNA1 | |
| 2507100029 | FU | 07/10/2025 | Thursday | 13:27:56 | 32 ISLAND RD | | ETNA | ETNA1 | |
| 2507100053 | ASST | 07/10/2025 | Thursday | 20:25:29 | 20 ISLAND RD | | ETNA | ETNA1 | |
| 2507110036 | TRAF | 07/11/2025 | Friday | 15:06:55 | 530 MAIN ST | | ETNA | ETNA10 | |
| 2507140008 | DP | 07/14/2025 | Monday | 02:20:01 | 32 ISLAND RD | | ETNA | ETNA6 | |
| 2507140036 | NCRM | 07/14/2025 | Monday | 12:22:16 | 223 COLLIER WAY | | ETNA | ETNA1 | |
| 2507140066 | ANIMAL | 07/14/2025 | Monday | 18:19:15 | 223 COLLIER WAY | | ETNA | ETNA6 | |
| 2507160015 | CODE | 07/16/2025 | Wednesday | 10:12:55 | 32 ISLAND RD | | ETNA | ETNA6 | |
| 2507170034 | TS | 07/17/2025 | Thursday | 15:44:26 | PIG ALY | | ETNA | ETNA6 | |
| 2507180013 | TS | 07/18/2025 | Friday | 09:20:12 | DIGGLES ST/HOWELL AVE | | ETNA | ETNA10 | |
| 2507180033 | SEXO | 07/18/2025 | Friday | 13:23:56 | 448 MAIN ST | ETNA POLICE | ETNA | ETNA10 | |
| 2507180039 | NCRM | 07/18/2025 | Friday | 14:39:39 | 103 MAIN ST | | ETNA | ETNA10 | |
| 2507190036 | ANIMAL | 07/19/2025 | Saturday | 13:12:01 | 243 FREDRICK ST | | ETNA | ETNA10 | |
| 2507190048 | ASST | 07/19/2025 | Saturday | 17:02:10 | 910 CALLAHAN WAY | | ETNA | ETNA10 | |
| 2507190052 | ASST | 07/19/2025 | Saturday | 18:17:04 | ISLAND RD/ELLER LN | | ETNA | ETNA10 | |
| 2507210055 | ASST | 07/21/2025 | Monday | 17:56:17 | 337 MAIN ST | | ETNA | ETNA1 | |
| 2507210056 | OWAS | 07/21/2025 | Monday | 18:16:54 | 625 HOWELL AVE | ETNA CITY PARK | ETNA | ETNA1 | |
| 2507210058 | TRSP | 07/21/2025 | Monday | 18:40:50 | 15 TELCO WAY | DOLLAR GENERAL ETNA | ETNA | ETNA1 | |
| 2507220027 | OWAS | 07/22/2025 | Tuesday | 12:56:06 | ISLAND RD/N HWY 3 | | ETNA | ETNA6 | |
| 2507230017 | ANIMAL | 07/23/2025 | Wednesday | 08:53:04 | 955 CALLAHAN WAY | | ETNA | ETNA6 | 25-0089 |
| 2507230036 | ASST | 07/23/2025 | Wednesday | 12:22:46 | 35 SCOTT ST | | ETNA | ETNA6 | |
| 2507230049 | TS | 07/23/2025 | Wednesday | 16:08:35 | N HWY 3/S KIDDER CREEK RD | | ETNA | ETNA1 | |
| 2507260040 | JV | 07/26/2025 | Saturday | 20:01:13 | 511 MAIN ST | DENNY BAR | ETNA | ETNA10 | |
| 2507260045 | OWAS | 07/26/2025 | Saturday | 21:07:08 | 32 ISLAND RD | | ETNA | ETNA10 | |
| 2507270019 | ANIMAL | 07/27/2025 | Sunday | 12:59:13 | 32 ISLAND RD | | ETNA | ETNA10 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2507270040 | TS | 07/27/2025 | Sunday | 18:36:25 | CALLAHAN WAY/CALLAHAN ST | | ETNA | ETNA10 | 25-0093 |
| 2507280039 | TS | 07/28/2025 | Monday | 13:17:08 | MAIN ST/CALLAHAN ST | | ETNA | ETNA6 | |
| 2507300060 | PTFT | 07/30/2025 | Wednesday | 16:34:08 | 103 MAIN ST | | ETNA | ETNA6 | |
| 2508050058 | TS | 08/05/2025 | Tuesday | 18:42:15 | 536 N HWY 3 | | ETNA | ETNA6 | |
| 2508070011 | ANIMAL | 08/07/2025 | Thursday | 11:26:03 | 414 COLLEGE ST | | ETNA | ETNA10 | |
| 2508070019 | OWAS | 08/07/2025 | Thursday | 13:20:45 | 1500 SAWYERS BAR RD | | ETNA | ETNA10 | |
| 2508090049 | TS | 08/09/2025 | Saturday | 20:30:58 | N HWY 3/KELLEMS LN | | ETNA | ETNA4 | |
| 2508100023 | TRSP | 08/10/2025 | Sunday | 16:33:30 | 233 S HWY 3 | CHURCH OF JESUS | ETNA | ETNA10 | |
| 2508120029 | INFO | 08/12/2025 | Tuesday | 13:52:29 | 11 STARR ACCESS RD | | ETNA | ETNA1 | |
| 2508130017 | ASST | 08/13/2025 | Wednesday | 12:29:38 | 35 SCOTT ST | | ETNA | ETNA6 | |
| 2508130036 | WI | 08/13/2025 | Wednesday | 19:32:35 | 443 MAIN ST | RAZORS EDGE NEW | ETNA | ETNA1 | |
| 2508140019 | SUSP | 08/14/2025 | Thursday | 09:03:14 | 220 FREDRICK ST | ACROSS THE ST | ETNA | ETNA6 | |
| 2508140039 | FIRE | 08/14/2025 | Thursday | 17:11:25 | .7200-8000 ISLAND RD | NEAR AIRPORT | ETNA | ETNA10 | |
| 2508150021 | ASST | 08/15/2025 | Friday | 12:24:07 | 124 COLLIER WAY | RAYS FOODPLACE | ETNA | ETNA10 | |
| 2508160055 | OWAS | 08/16/2025 | Saturday | 19:36:01 | OAK ST/HARRISON ST | | ETNA | ETNA10 | 25-0097 |
| 2508170044 | DP | 08/17/2025 | Sunday | 21:06:24 | SCOTT ST/COLLIER WAY | | ETNA | ETNA10 | |
| 2508190021 | MMIS | 08/19/2025 | Tuesday | 13:11:44 | 337 CALLAHAN ST | | ETNA | ETNA6 | |
| 2508210059 | DP | 08/21/2025 | Thursday | 23:04:08 | 323 COLLIER WAY | | ETNA | ETNA1 | |
| 2507020032 | SEXO | 07/02/2025 | Wednesday | 14:18:06 | 4600 CARIBOU RD | | FSALMON | ETNA4 | 25-0077 |
| 2507100058 | FU | 07/10/2025 | Thursday | 22:23:13 | (UNKNOWN ADDRESS) | DON STREET | FTJONCTY | ETNA10 | 25-0086 |
| 2507010022 | PTRL | 07/01/2025 | Tuesday | 12:36:45 | 12142 COWAN ST | | FTJONES | ETNA6 | 25-0076 |
| 2507020020 | PTRL | 07/02/2025 | Wednesday | 10:05:44 | 12142 COWAN ST | | FTJONES | ETNA6 | |
| 2507030021 | BURG | 07/03/2025 | Thursday | 12:31:22 | 12315 MAIN ST | | FTJONES | ETNA10 | |
| 2507040033 | PTRL | 07/04/2025 | Friday | 14:20:48 | 12150 COWAN ST | | FTJONES | ETNA10 | |
| 2507040040 | ASST | 07/04/2025 | Friday | 15:36:59 | 111 BUTTE ST | WARRENS REPAIR | FTJONES | ETNA10 | |
| 2507040050 | TS | 07/04/2025 | Friday | 16:34:11 | MAIN ST/DOUGLAS ST | | FTJONES | ETNA10 | |
| 2507040058 | FU | 07/04/2025 | Friday | 18:39:15 | 12150 COWAN ST | | FTJONES | ETNA10 | |
| 2507040077 | DP | 07/04/2025 | Friday | 21:29:06 | 11331 MATHEWS ST | DAVES PLACE | FTJONES | ETNA10 | |
| 2507040079 | PTRL | 07/04/2025 | Friday | 21:43:10 | 12150 COWAN ST | | FTJONES | ETNA10 | |
| 2507050012 | DP | 07/05/2025 | Saturday | 02:59:11 | 11725 EAST ST | | FTJONES | ETNA10 | 25-0080 |
| 2507060021 | MFEL | 07/06/2025 | Sunday | 11:04:19 | 12150 COWAN ST | | FTJONES | ETNA10 | 25-0082 |
| 2507060028 | FU | 07/06/2025 | Sunday | 12:30:07 | 101 BUTTE ST | | FTJONES | ETNA10 | |
| 2507070008 | WI | 07/07/2025 | Monday | 10:04:05 | 11513 MAIN ST | | FTJONES | ETNA1 | |
| 2507070011 | FU | 07/07/2025 | Monday | 10:38:40 | 12142 COWAN ST | | FTJONES | ETNA1 | |
| 2507070018 | FU | 07/07/2025 | Monday | 11:48:23 | 132 JANE DR | | FTJONES | ETNA6 | |
| 2507070031 | FU | 07/07/2025 | Monday | 13:52:16 | 12142 COWAN ST | | FTJONES | ETNA1 | |
| 2507070066 | CITASST | 07/07/2025 | Monday | 21:08:41 | N HWY 3/QUARTZ VALLEY RD | | FTJONES | ETNA10 | |
| 2507080012 | ANIMAL | 07/08/2025 | Tuesday | 06:43:38 | DOUGLAS ST/MAIN ST | | FTJONES | ETNA6 | |
| 2507080067 | PTRL | 07/08/2025 | Tuesday | 22:07:44 | COWAN ST/DAWN ST | | FTJONES | ETNA10 | |
| 2507090026 | TRSP | 07/09/2025 | Wednesday | 12:16:23 | 12150 COWAN ST | | FTJONES | ETNA6 | 25-0083 |
| 2507090043 | GTFT | 07/09/2025 | Wednesday | 14:45:53 | 11437 MAIN ST | | FTJONES | ETNA1 | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2507100007 | TRSP | 07/10/2025 | Thursday | 05:13:33 | 12150 COWAN ST | | FTJONES | ETNA1 | |
| 2507120030 | FU | 07/12/2025 | Saturday | 17:09:11 | 12150 COWAN ST | | FTJONES | ETNA10 | |
| 2507180029 | CITASST | 07/18/2025 | Friday | 12:05:51 | 12097 MAIN ST | | FTJONES | ETNA10 | |
| 2507190039 | TS | 07/19/2025 | Saturday | 14:08:27 | MAIN ST/CARLOCK ST | | FTJONES | ETNA10 | 25-0088 |
| 2507200007 | MH | 07/20/2025 | Sunday | 05:01:35 | MAIN ST/BUTTE ST | | FTJONES | ETNA10 | |
| 2507200030 | TS | 07/20/2025 | Sunday | 15:03:22 | 11906 MAIN ST | | FTJONES | ETNA10 | |
| 2507210009 | ANIMAL | 07/21/2025 | Monday | 08:36:44 | 119 NEWTON ST | | FTJONES | ETNA6 | |
| 2507210026 | ANIMAL | 07/21/2025 | Monday | 13:15:06 | 11500 MATHEWS ST | | FTJONES | ETNA1 | |
| 2507230027 | OWAV | 07/23/2025 | Wednesday | 10:59:33 | LIGHTHILL RD/N HWY 3 | | FTJONES | ETNA6 | |
| 2507250028 | ATL | 07/25/2025 | Friday | 09:37:01 | 11300 W HWY 3 | | FTJONES | ETNA10 | 25-0090 |
| 2507250066 | DV | 07/25/2025 | Friday | 16:53:24 | 12412 MARBLE VIEW AVE | | FTJONES | ETNA10 | 25-0092 |
| 2507260023 | TS | 07/26/2025 | Saturday | 15:48:53 | 6737 N HWY 3 | MEAN GENES | FTJONES | ETNA10 | |
| 2507270048 | AB | 07/27/2025 | Sunday | 21:33:10 | 243 STERLING ST | | FTJONES | ETNA10 | 25-0094 |
| 2507300014 | PTRL | 07/30/2025 | Wednesday | 06:52:57 | 11501 MATHEWS ST | FT JONES ELEMENTARY | FTJONES | ETNA6 | |
| 2507300077 | TRSP | 07/30/2025 | Wednesday | 18:53:49 | 12412 MARBLE VIEW AVE | | FTJONES | ETNA6 | 25-0095 |
| 2508020003 | JV | 08/02/2025 | Saturday | 04:02:30 | 11937 MAIN ST | CUNHA WILLIAM DDS | FTJONES | ETNA10 | |
| 2508020004 | DP | 08/02/2025 | Saturday | 04:30:08 | 11937 MAIN ST | CUNHA WILLIAM DDS | FTJONES | ETNA10 | |
| 2508030003 | CIVIL | 08/03/2025 | Sunday | 08:03:17 | 12080 MAIN ST | | FTJONES | ETNA1 | |
| 2508040018 | ANIMAL | 08/04/2025 | Monday | 09:30:32 | 137 NEWTON ST | | FTJONES | ETNA6 | |
| 2508040027 | CITASST | 08/04/2025 | Monday | 14:59:37 | 12149 MAIN ST | | FTJONES | ETNA1 | |
| 2508040041 | ANIMAL | 08/04/2025 | Monday | 21:07:23 | 23 DOUGLAS ST | | FTJONES | ETNA6 | |
| 2508050011 | ANIMAL | 08/05/2025 | Tuesday | 08:35:56 | 11960 MAINS ST | FT JONES LIBRARY | FTJONES | ETNA6 | |
| 2508050017 | FU | 08/05/2025 | Tuesday | 10:18:07 | 12048 MAIN ST | | FTJONES | ETNA6 | |
| 2508050018 | DP | 08/05/2025 | Tuesday | 10:30:06 | 12303 MAIN ST | | FTJONES | ETNA6 | |
| 2508050021 | FU | 08/05/2025 | Tuesday | 11:07:17 | 12048 MAIN ST | | FTJONES | ETNA6 | |
| 2508050056 | OWAS | 08/05/2025 | Tuesday | 18:01:43 | 11437 MAIN ST | | FTJONES | ETNA6 | |
| 2508100017 | DP | 08/10/2025 | Sunday | 14:46:37 | 12412 MARBLE VIEW AVE | | FTJONES | ETNA10 | |
| 2508100024 | FU | 08/10/2025 | Sunday | 16:52:30 | 243 STERLING ST | | FTJONES | ETNA10 | |
| 2508100025 | TS | 08/10/2025 | Sunday | 17:03:31 | N HWY 3/MARBLE VIEW AVE | | FTJONES | ETNA10 | |
| 2508110014 | ANIMAL | 08/11/2025 | Monday | 08:20:41 | 11708 EAST ST | | FTJONES | ETNA6 | |
| 2508110018 | TS | 08/11/2025 | Monday | 08:45:15 | 11300 N HWY 3 | CHEVRON | FTJONES | ETNA6 | |
| 2508130026 | PTFT | 08/13/2025 | Wednesday | 16:36:25 | 11437 MAIN ST | | FTJONES | ETNA6 | |
| 2508140044 | DP | 08/14/2025 | Thursday | 19:20:20 | 322 SCOTT RIVER RD | VALLEY TOWING | FTJONES | ETNA10 | |
| 2508160038 | DP | 08/16/2025 | Saturday | 16:20:24 | 12075 OAK MILL DR | | FTJONES | ETNA10 | |
| 2508180048 | FU | 08/18/2025 | Monday | 14:47:06 | 12737 MARBLE VIEW DR | | FTJONES | ETNA1 | |
| 2508190004 | JV | 08/19/2025 | Tuesday | 07:35:58 | 11501 MATHEWS ST | FT JONES ELEMENTARY | FTJONES | ETNA1 | |
| 2508200009 | ANIMAL | 08/20/2025 | Wednesday | 08:25:25 | (UNKNOWN ADDRESS) | STERLING ST | FTJONES | ETNA1 | |
| 2508200072 | FU | 08/20/2025 | Wednesday | 10:00:40 | 8621 N HWY 3 | | FTJONES | ETNA1 | |
| 2508200079 | FU | 08/20/2025 | Wednesday | 11:07:45 | 213 STERLING ST | | FTJONES | ETNA1 | |
| 2508200129 | DV | 08/20/2025 | Wednesday | 22:33:53 | 12412 MARBLE VIEW AVE | | FTJONES | ETNA6 | 25-0098 |
| 2508210024 | FU | 08/21/2025 | Thursday | 12:05:45 | 8621 N HWY 3 | | FTJONES | ETNA1 | |

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|---|---|---|---|---|---|---|---|---|---|
| 2508210028 | CIVIL | 08/21/2025 | Thursday | 12:50:17 | 9319 N HWY 3 | | FTJONES | ETNA1 | |
| 2507030022 | TS | 07/03/2025 | Thursday | 12:38:34 | N HWY 3/MAIN ST | | GREENVW | ETNA10 | 25-0079 |
| 2507070021 | FU | 07/07/2025 | Monday | 11:55:10 | 1210 S MAIN ST | RELAX INN | YREKA | ETNA10 | |
| 2507160035 | INFO | 07/16/2025 | Wednesday | 15:17:39 | E HWY 3 | | YREKA | ETNA6 | |
| 2507250049 | RO | 07/25/2025 | Friday | 13:00:00 | 315 S OREGON ST | SISKIYOU COUNTY JAIL | YREKA | ETNA10 | 25-0091 |
| 127 Incidents | | | | | | | | | |

Etna Fire Department Monthly Council Meeting Update 08/25/2025

July 2025 Data

| | |
|---|---|
| total | 14 |
| Structure Fires | 2 |
| Other Fires | 2 |
| MVC | 2 |
| Medical | 3 |
| Lift Assist | 3 |
| Other AssistHazard | 2 |
| Missed-In town | 1 |
| Missed Mutual Aid | 1 |
| | |
| Etna calls | 9 |
| Out of town Calls | 5 |

July 2024 Data

| | |
|---|---|
| total | 19 |
| Structure Fires | 0 |
| Other Fires | 4 |
| MVC | 0 |
| Medical | 11 |
| Lift Assist | 4 |
| Other Assist | 0 |
| Missed-In town | 3 |
| Missed Mutual Aid | 4 |
| | |
| Etna calls | 11 |
| Out of town Calls | 8 |

(2025: The one missed call in town was a lift assist. C1400 requested FJFD to assist)

Key: MVC- Motor Vehicle Collision

Other Assist/Hazards: Consists of smoke detector check, smoke check, carbon monoxide detector, flooding in a residence, etc.

FIRE ASSIGNMENTS

E1414 and WT1430 Stocked and ready to respond

The water tender was out several days on the Marble Complex.

A team on the engine was out with a strike team several days on the Orleans Complex.

Two assignments were missed: 1st due to the engine boss unable to leave work; 2nd due to a missed text message (was during the phone outages)

BUILDING

Ongoing cleaning, repairs and updates.

EQUIPMENT

1410: First out engine in town. Stocked and ready to respond

1411: Out of service. Throttle issue.

1412: Stocked and ready to respond.

1413: MVC's, wildland, medicals. Stocked and ready to respond.

1414: Wildland. Stocked and ready to respond.

1430: Water tender. Available for response.

Tested hose and pump on 1411. Hose passed, pump would not throttle high enough due to a governor.

Grant issued new gear that is not assigned has been organized and stored appropriately.

2 of the 4 new medical bags have arrived and will help streamline the efficiency of our equipment for use.

GRANTS

-SAFER (Staffing for Adequate Fire and Emergency Response)- No updates.

July Numbers

| | | | |
|---|---|---|---|
| Total: 37<br><br>Billable: 18 | Etna 9<br>FJ 8<br>SV 18<br>M11 2<br><br><br>Days w/o calls: 8 | ALS<br>BLS<br>CXL<br>AMA billable:<br>AMA non billable :<br>BLSD<br>MSAS rendezvous<br>Missed<br>(Travis or myself responded, no other crew member available) | 12<br>5<br>12<br>1<br>1<br>1<br>1<br>3 |
| July 2024 | Total: 67 Billable: 32 Days without calls: 7<br><br>**Due to injuries on the Shelly Fire, 6 calls totaling $20,670 were billed out that we will not be compensated for.** | | |

Key:

ALS: Advanced Life Support (paramedic level)
BLS: Basic Life Support (EMT level)
BLSD: Deceased on scene, no transport
AMA: Against Medical Advice (No transport)
CXL: Cancelled
MSAS: Mount Shasta Ambulance Service (we req them for a paramedic if needed)
M11: Salmon River Fire/Rescue (they req us for transport)
Etna: City limits of Etna
FJ: Fort Jones Town Limits
SV: Scott Valley outside of city/town limits

Ambulances/QRV:

| | |
|---|---|
| M54: 4x4 | In Service/ALS |
| M55: 2x4 | In Service/BLS |
| M56: 2x4 with drop chains | In Service/ALS |

Expedition: In service. AC is intermittent. Listed on the CalFire strike team agreement for hire.

Upcoming training/classes/events:

Attending the CareStar Foundation Summit in October to present a bill for legislature change to improve EMS to the underserved communities, such as our rural area. This is a result of the workshop I attend 7/31 & 8/1.

MISC

*Continue to assist the fire and police departments as needed, assist the park with washing and folding towels for showers.
*Stairchair was purchased and placed into service. This is a tool that reduces liability when moving patients down stairs. I was able to find one at half the cost that I budgeted for.