



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

July 18, 2019

Public Hearing / Regular Board Meeting

7:00 P.M.

Meeting Location: **Lathrop City Hall,  
390 Towne Centre Drive  
Lathrop, CA 95330**

A\*G\*E\*N\*D\*A

1. CALL TO ORDER
  2. CLOSED SESSION: *6:00 p.m.*
    - 2.1. **Public Employee Performance Evaluation (Section 54957)**  
Title: Fire Chief
    - 2.2. **Conference with Labor Negotiators (Section 54957.6)**  
Agency Designated Representative: Board Chair  
Unrepresented Employee: Fire Chief
    - 2.3. **Conference with Real Property Negotiators (Section 54956.8)**  
Property: 800 J Street, Lathrop, CA 95330  
District Negotiators: Gene Neely, Fire Chief  
Negotiating Parties: Manteca District Ambulance  
Under Negotiation: Price and Terms of Payment

*Return to Open Session*

  - 2.4. **Report from Closed Session**
3. ROLL CALL
4. PLEDGE OF ALLEGIANCE



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 5. DECLARATION OF CONFLICT OF INTEREST

## 6. PRESENTATIONS:

6.1. Introduction of new Fire Captains, Fire Engineers and Firefighters

## 7. PUBLIC COMMENTS

Persons who wish to speak to the Board regarding an item that is not on tonight's agenda, or wish to ask the Board to pull an item from the Consent Calendar may do so at this time.

Please submit the Public Comment form to the Board Secretary prior to the commencement of the Board Meeting. When called upon, please come to the podium, state your name and address, and limit your remarks to five (5) minutes.

Please be aware the California Government Code prohibits the Board from taking any immediate action on an item which does not appear on the agenda, unless the item meets stringent statutory requirements. However, your concerns can be referred to the Staff for review and reported back to the Board at a later date.

Comments on agenda items, including items pulled from the Consent Calendar, will be allowed at this time or when they are being considered by the Board.

***NO PERSONAL ATTACKS WILL BE PERMITTED***

## 8. CONSENT ITEMS:

8.1. June 6, 2019 Special Board Meeting Budget Study Session Minutes

8.2. June 20, 2019 Special Board Meeting Minutes

8.3. June 20, 2019 Regular Board Meeting Minutes

8.4. Monthly Register of Warrants

8.5. Receive and file June, 2019 Incident and Training Report

8.6. Receive and file Monthly / Year-to-Date Budget Report



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 9. PUBLIC HEARINGS:

- 9.1. Approve and Adopt Resolution #R-2019-06, 2019-2020 Fiscal Year Annual Budget

## 10. SCHEDULED ITEMS:

- 10.1. Approve Amendment to Fire Chief's Employment Agreement
- 10.2. Receive and Adopt Fire Facility Fee Technical Report

## 11. INFORMATIONAL ITEMS:

### 11.1. CHIEF'S REPORT

- a. Open Houses: Station 31: July 7<sup>th</sup>, Station 32: July 14<sup>th</sup>, Station 33: July 21<sup>st</sup>, Station 34: July 28<sup>th</sup>, Station 35: August 4<sup>th</sup>.
- b. CSDA Special District Leadership Academy Conference, Napa 7/7/2019 – 7/10/2019 (Director Rhodes, Director Ishihara, H. Salazar)
- c. Presentation of new fire apparatus: Brush 35

### 11.2. Chief's Update of District's Goals and Objectives

- a. Strategic Operational Objective Planning (S.O.O.P) Goals List
  - i. Begin to lay a foundation for regional training
  - ii. Continue to establish clearly defined governance policies
  - iii. Provide a pathway to attain excellent governance practices as an agency
    - Provided training for two Board Directors and Staff member at CSDA Special District Leadership Academy Conference
  - iv. Establish new methods of communication that identify District strengths
    - Conducted first quarter "Quarterly Address" video to inform the community about Fireworks Safety
  - v. Continue to engage the community to support and provide volunteer service to enhance our mission
    - Conducted Open Houses



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 12. BOARD COMMENTS / REFERRALS

## 13. ADJOURNMENT

Meeting adjourned to the next Regular Board Meeting scheduled for August 15, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, CA.

*Dated: 07/12/2019*

  
\_\_\_\_\_  
Gene Neely  
Fire Chief / Board Secretary

*This agenda was posted at the following locations: website: [www.lmfire.org](http://www.lmfire.org), Fire Stations 31, 32, 33, 34, and 35.*

Note: A copy of the information packet for Board Members in preparation of this meeting is available for public view at: Administration Office, 19001 Somerston Parkway, Lathrop, California

**IN COMPLIANCE WITH THE AMERICAN WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CALL (209) 941-5103.  
NOTIFICATION 48 HOURS PRIOR TO THE MEETING WILL ENABLE THE FIRE DISTRICT TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THIS MEETING. [28  
CFR 35.102-35.104 ADA TITLE II]**



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

**June 06, 2019**  
**Special Board Meeting**  
*Budget Study Session*  
2:00 P.M.

**Meeting Location: LMFD Station 35,  
19001 Somerston Parkway  
Lathrop, CA 95330**

## Minutes

**1. CALL TO ORDER: 1:30 p.m.**

**2. CLOSED SESSION:**

**2.1. Conference with Labor Negotiators**

Organization: Lathrop Manteca Firefighters Association

Designated Representatives: Fire Chief

Pursuant to Government Code Section 54957.6

Returned to open session. The Board had nothing to report from closed session.

**3. ROLL CALL**

**Present:**

Chairman John Gish, Vice Chairman Mark Elliott, Director Gloryanna Rhodes, Director Tosh Ishihara, Director Jeremy Coe, and Fire Chief Gene Neely.

**Absent:**

None

**4. PLEDGE OF ALLEGIANCE**



# Lathrop-Manteca Fire Protection District

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 5. DISCUSS CAPITAL IMPROVEMENT PLAN 2019 – 2020

Chief Neely presented the Capital Improvement Plan for Fiscal Year 2019 – 2020. He noted some key changes in this year's plan regarding the payment for the dive response recovery vehicle, the concrete replacement at Station 33, and the repurposing of the old administration office building. The Fire Chief asked the Board if they had any recommendations to amend or add onto the proposed CIP and the Board stated they were happy with what was being forecasted and completed.

## 6. REVIEW AND DISCUSS PRELIMINARY FISCAL YEAR 2019 – 2020 BUDGET

Chief Neely presented the Preliminary Fiscal Year 2019 – 2020 Budget. He went over the changes that were seen in this year's budget versus last years and justified the reasoning behind the changes. Battalion Chief, Josh Capper, discussed the increase in the equipment maintenance budget. He indicated that the District is trying to prepare and get ahead of the potential problems in our aging fleet. Battalion Chief, Craig Jones, discussed the station maintenance and EMS budget that he oversees. He expressed that items like the Lucas Device and the medication are large ticket items due to the fact that the maintenance on the devices is costly and medication expires. Director Coe had questions regarding staffing the Rescue. Chief Neely explained the cost difference between hiring additional line personnel and staffing the rescue with overtime with existing firefighters and engineers. Chief Neely indicated he would like to step off slowly and fill the rescue with overtime before hiring any additional staff. Battalion Chief, Mike Isham, discussed the training budget and his plan for programs like C.E.R.T., the Fire Explorers, and Reserves.

## 7. ADJOURNMENT

Meeting was adjourned at 3:13 p.m. to the next Regular Board Meeting scheduled for May 16, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, California.

*Dated: 7/11/2019*

Hailey Salazar  
Acting Board Clerk



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

June 20, 2019  
Special Board Meeting  
5:30 P.M.

Meeting Location: **Lathrop City Hall,  
390 Towne Centre Drive  
Lathrop, CA 95330**

## Minutes

1. **CALL TO ORDER: 5:38 p.m.**
2. **CLOSED SESSION:**
  - 2.1. **Conference with Labor Negotiators**  
Organization: Fire Chief  
Pursuant to Government Code Section 54957.6
  - 2.2. **Conference with Labor Negotiators**  
Organization: Members of Executive Staff  
Pursuant to Government Code Section 54957.6

*Return to Open Session*

- 2.3. **Report from Closed Session**  
There was nothing to report from Closed Session.
3. **ROLL CALL**

**Present:**

Chairman John Gish, Vice Chairman Mark Elliott, Director Gloryanna Rhodes, Director Tosh Ishihara, Director Jeremy Coe, and Fire Chief Gene Neely.

**Absent:**

None



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

#### 4. PLEDGE OF ALLEGIANCE

#### 5. ADJOURNMENT

Meeting adjourned at 7:05 p.m. to the next Regular Board Meeting scheduled for June 20, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, CA.

*Dated: 7/11/2019*

---

Hailey Salazar  
Acting Board Clerk





# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

June 20, 2019  
Regular Board Meeting  
7:00 P.M.

Meeting Location: **Lathrop City Hall,  
390 Towne Centre Drive  
Lathrop, CA 95330**

## MINUTES

1. **CALL TO ORDER: 7:08 p.m.**
2. **CLOSED SESSION:**
  - 2.1. **Evaluation**  
Title: Fire Chief  
Pursuant to Government Code Section 54957(b)(1)
  - 2.2. **Conference with Labor Negotiators**  
Organization: Lathrop Manteca Firefighters Association  
Designated Representatives: Fire Chief, Gene Neely  
Pursuant to Government Code Section 54957.6

*Return to Open Session*

- 2.3. **Report from Closed Session**

Chief Neely explained that due to a new interpretation of the PEPRA law, the Fire Chief's contract was opened to compensate for the loss because of the changes. The same consideration has been made for Battalion Chief Madoski. The evaluation of the Fire Chief will be continued in a closed session at the August Regular Board Meeting. The Fire Chief also stated requests have been received from the Lathrop Manteca Firefighters Association and Members of Executive Staff to start labor negotiations for their upcoming contracts.



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 3. ROLL CALL

### Present:

Chairman John Gish, Vice Chairman Mark Elliott, Director Gloryanna Rhodes, Director Tosh Ishihara, Director Jeremy Coe, and Fire Chief Gene Neely.

### Absent:

None

## 4. PLEDGE OF ALLEGIANCE

## 5. DECLARATION OF CONFLICT OF INTEREST: *None*

## 6. PRESENTATIONS: *None*

## 7. PUBLIC COMMENTS

Persons who wish to speak to the Board regarding an item that is not on tonight's agenda, or wish to ask the Board to pull an item from the Consent Calendar may do so at this time.

Please submit the Public Comment form to the Board Secretary prior to the commencement of the Board Meeting. When called upon, please come to the podium, state your name and address, and limit your remarks to five (5) minutes.

Please be aware the California Government Code prohibits the Board from taking any immediate action on an item which does not appear on the agenda, unless the item meets stringent statutory requirements. However, your concerns can be referred to the Staff for review and reported back to the Board at a later date.

Comments on agenda items, including items pulled from the Consent Calendar, will be allowed at this time or when they are being considered by the Board.

***NO PERSONAL ATTACKS WILL BE PERMITTED***

No requests for public comment at this time.



# Lathrop-Manteca Fire Protection District

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 8. CONSENT ITEMS:

- 8.1. **May 16, 2019 Special Board Meeting FY Goals and Objectives Planning Minutes**
- 8.2. **May 16, 2019 Regular Board Meeting Minutes**
- 8.3. **Monthly Register of Warrants**
- 8.4. **Receive and file May, 2019 Incident and Training Report**
- 8.5. **Receive and file Monthly / Year-to-Date Budget Report**

Director Rhodes made a motion to approve the Consent Calendar Items 8.1., 8.2., 8.3., 8.4. and 8.5.

Director Coe seconds the motion.

Roll call vote:

Ayes: Rhodes, Coe, Ishihara, Elliott and Gish

Noes: None

Abstain: None

Absent: None

## 9. PUBLIC HEARINGS:

- 9.1. **Approve and Adopt Resolution #R-2019-03, 2019 – 2020 Fiscal Year Provisional Gann Limit (Prop 4 – Government Spending Limit)**

Hailey Salazar presented this item and explained the Provisional Gann Limit of \$19,717,831.00 that was proposed to the District by the County Auditor – Controller's office.

Director Ishihara made a motion to Approve and Adopt Resolution #R-2019-03, 2019 – 2020 Fiscal Year Provision Gann Limit (Prop – 4 Government Spending Limit).

Director Coe seconds the motion.

Roll call vote:

Ayes: Rhodes, Coe, Ishihara, Elliott and Gish

Noes: None

Abstain: None

Absent: None



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 9.2. Approve and Adopt Resolution #R-2019-04, 2019 – 2020 Fiscal Year Tax Rates

Hailey Salazar presented this item and explained the 2019 – 2020 Fiscal Year Tax Rates by classifications. Director Ishihara had a question regarding what a Poultry House was and if we had any in our District. Chief Neely explained they are farms with chickens and we do have poultry houses in the rural areas of the District.

Director Rhodes made a motion to Approve and Adopt Resolution #R-2019-04, 2019 – 2020 Fiscal Year Tax Rates.

Director Ishihara seconds the motion.

Roll call vote:

Ayes: Rhodes, Coe, Ishihara, Elliott and Gish

Noes: None

Abstain: None

Absent: None

## 10. SCHEDULED ITEMS

### 10.1. Approve and Adopt Resolution #R-2019-05 transfer of funds from General Fund to Capital Outlay Fund for Fiscal Year 2018 – 2019 Budget

Chief Neely discussed the need to transfer \$50,000 from the General Fund to the Capital Outlay Fund for upcoming pending projects.

Director Coe made a motion to Approve and Adopt Resolution #R-2019-05 transfer of funds from General Fund to Capital Outlay Fund for Fiscal Year 2018 – 2019 Budget.

Vice Chair Elliott seconds the motion.

Roll call vote:

Ayes: Rhodes, Coe, Ishihara, Elliott and Gish

Noes: None

Abstain: None

Absent: None



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

## 10.2. Review and Approve Strategic Operational Objective Planning for Fiscal Year 2019 – 2020

Hailey Salazar presented and went over the goals for the upcoming fiscal year and the strategies of how the organization as a whole will work together to achieve them. Director Rhodes commented that the accreditation goal should be a group goal not just a goal for the Chief, because it's the Board's outcome that will aid in that goal being completed. Director Coe and Director Ishihara commented that the Strategic Operational Objective Plan looked great.

## 10.3. Approve and Adopt 2019 – 2020 Fiscal Year Capital Improvement Plan

Battalion Chief, Larry Madoski presented the Capital Improvement Plan for the 2019 – 2020 Fiscal Year. Chief Madoski outlined some of the amendments to the preliminary plan because projects that include the Station 31 expansion project, Station 32 and Station 33 pavement, and repurposing of the administration office portable. Chief Madoski also forecasted the need to plan for the replacement of Engine 32 and Engine 33.

## 10.4. Adopt Preliminary 2019 – 2020 Fiscal Budget

Chief Neely explained the preliminary 2019 – 2020 Fiscal Budget and highlighted some of the variances. Director Coe had questions regarding the status of our grant for the Motorola radios. Chief Neely answered that the grant was fulfilled on our end and other agencies actions will not jeopardize our standing with the grant. Director Rhodes had a question regarding the map and the size of our District. Chief Neely explained our District boundaries and stated he'd have an updated map in the final budget. There was a request for public comment from Bennie Gatto of Lathrop, CA. He questioned where the reimbursement for Station 35 was figured in the budget. Chief Neely explained the mitigation agreement with River Islands Development and the way they are being paid through the impact fees that are being collected from the developers therefore, the actual numbers can't be properly projected in the budget because it always varies.

Director Coe made a motion to approve Item 10.2. Review and Approve Strategic Operational Objective Planning for Fiscal Year 2019 – 2020, Item 10.3. Approve and Adopt 2019 – 2020 Fiscal Year Capital Improvement Plan, and Item 10.4. Adopt Preliminary 2019 – 2020 Fiscal Budget.

Director Ishihara seconds the motion.

Roll call vote:

Ayes: Rhodes, Coe, Ishihara, Elliott and Gish



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

Noes: None

Abstain: None

Absent: None

## 11. INFORMATIONAL ITEMS

### 11.1. Update on Construction and Growth throughout the District

Lead Fire Inspector, Joshua Elliott, presented this item to the Board. He went over both the residential and commercial growth throughout the District. He illustrated the various developers and builders who are constructing homes in the District. Inspector Elliott also went over the new commercial within the District and identified some of the Fire Facility Fees that are being collected due to the new growth. Director Ishihara had a question regarding new construction near McKinley and Louise. Inspector Elliott explained the project is in the early stages of being graded and depending on the weather, the project is slated to be completed in about 6 months.

### 11.2. CHIEF'S REPORT

#### a. Report from Behind the Fire LMFD "Breakfast with the Firefighters"

Chief Neely commented that Behind the Fire did really well at the breakfast and it was well attended. He also stated that the Fireworks booth was coming up and Behind the Fire has received an outpour of support and volunteers to work it.

#### b. Upcoming Conferences for the Board

Chief Neely informed the Board of all of the upcoming conferences for Special District's Leadership Academy in Napa and the Annual CSDA Conference in September.

### 11.3. Chief's Update of District's Goals and Objectives

#### a. Strategic Operational Objective Planning (S.O.O.P) Goals List

- i. Formally establish clearly defined governance policies
  - Retained Management Advisory Services (MAS) for development of current governance policies
  - Governance policies presented to Board
  - Adopted new governance policies
- ii. Provide a pathway to good governance certification



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

- Received recognition of good governance from CSDA-SDLF
  - Approve purchase of tablets to retain and provide access to governance documents
  - Provided schedules to the Fire Board for upcoming CSDA courses.
  - Scheduled attendance at CSDA conference for two Board Directors
- iii. Engage the community to support and provide volunteer service to enhance our mission
- Conducted “Sidewalk CPR” at Target and Save-Mart
  - Added members to our C.E.R.T. program
  - Conducted Open Houses
  - Conducted Infant and Child CPR Workshops
  - Established an updated Explorer Program
  - Supported “Breakfast with the Firefighters” event put on by Behind the Fire LMFD
- iv. Begin to lay a foundation for regional training
- Certified one instructor for Low Angle Rope Rescue Operational (LARRO) who can now teach in house State-Certified classes.
  - Identified instructor candidates to receive certification in Rescue Systems 1 (RS1) and Trench Training

## 12. BOARD COMMENTS / REFERRALS

Director Ishihara: Thanked firefighters and staff for their work at the senior breakfast and the public attending the meeting.

Director Coe: Questioned if the District has done any planning for the potential PG&E outage and how does a two to five-day electrical outage effect our stations. Chief Neely explained that the District has been planning for that. The District will be able to provide services during the outage because the stations are all outfitted with generators of varying sizes. He explained that he has had staff consult with electricians to see about getting more resources added to the generator at Station 34. The main concern that the District is working through is maintaining a fuel supplier during the power outage. Chief Neely also advised about potential issues that the public may have with generators.



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, California 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

Vice-Chair Elliott: Thanked the Chief and staff for the thorough budget packet.

Director Rhodes: Questioned how fireworks violations were going to be conducted this year. Chief Neely advised that the District was going to be staffing fire personnel with Sheriff's deputies, similar to how it was done last year. The Fire Chief also commented that residents can report fireworks violations via a mobile application and the District can cite them on that.

### 13. ADJOURNMENT

Meeting adjourned at 8:32 p.m. to the next Regular Board Meeting scheduled for July 18, 2019, 7:00 p.m. at 390 Towne Centre Drive, Lathrop, CA.

*Dated: 07/12/2019*

  
\_\_\_\_\_  
Hailey Salazar  
Acting Board Clerk





# Lathrop-Manteca Fire Protection District

19001 Somerston Parkway, Lathrop, CA 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

Re: Department #4999000000

Date: July 1, 2019

Roll call vote of Board Members present for approval for payment authorization of \$ 104,712.35

Tosh Ishihara: \_\_\_\_\_

Gloryanna Rhodes: \_\_\_\_\_

Jeremy Coe: \_\_\_\_\_

Mark Elliott: \_\_\_\_\_

John Gish: \_\_\_\_\_

Gene Neely: 

Roll Call:

Yes: \_\_\_\_\_

No: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_

**PLEASE CALL OUR OFFICE WHEN THE WARRANTS ARE READY.  
WE WILL SEND SOMEONE TO PICK THEM UP.**

THANK YOU!

LATHROP-MANTECA FIRE PROTECTION DISTRICT  
(209) 941-5105



# Lathrop-Manteca Fire Protection District

---

19001 Somerston Parkway, Lathrop, CA 95330

• (209) 941-5100 • Fax (209) 941-5115 • [www.lmfire.org](http://www.lmfire.org) •

**Re:** Department #4999000000

**Date:** July 18, 2019

Roll call vote of Board Members present for approval for payment authorization of **\$ 194,541.48**

**Tosh Ishihara:** \_\_\_\_\_

**Gloryanna Rhodes:** \_\_\_\_\_

**Jeremy Coe:** \_\_\_\_\_

**Mark Elliott:** \_\_\_\_\_

**John Gish:** \_\_\_\_\_

**Gene Neely:** \_\_\_\_\_

**Roll Call:**

**Yes:** \_\_\_\_\_

**No:** \_\_\_\_\_

**Absent:** \_\_\_\_\_

\_\_\_\_\_

**PLEASE CALL OUR OFFICE WHEN THE WARRANTS ARE READY.  
WE WILL SEND SOMEONE TO PICK THEM UP.**

THANK YOU!

LATHROP-MANTECA FIRE PROTECTION DISTRICT  
(209) 941-5105

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Salaries &amp; Wages - Regular</b>				
<b>49001-6001000000</b>	Lathrop Manteca F/F Association	General Fund	May 2019 (Pay Period Ending 05/15/2019)	\$ 2,381.66
	Lathrop Manteca F/F Association	General Fund	May 2019 (Pay Period Ending 05/29/2019)	\$ 2,381.66
	Lathrop Manteca F/F Association	General Fund	June 2019 (Pay Period Ending 06/12/2019)	\$ 2,381.66
	Lathrop Manteca F/F Association	General Fund	June 2019 (Pay Period Ending 06/26/2019)	\$ 2,381.66
	American Fidelity	General Fund	Salaries - Regular	\$ 736.41
	American Fidelity	General Fund	Salaries - Regular (Flex)	\$ 1,399.98
				<b>\$ 11,663.03</b>
<b>Salaries-Extra Help</b>				
<b>49001-6002000000</b>				
	Amarante, Anthony	General Fund	Reserve	\$ 600.00
	Costa, Jordyn	General Fund	Reserve	\$ 775.00
	Davis, Drew	General Fund	Reserve	\$ 375.00
	Foster, Dylan	General Fund	Reserve	\$ 900.00
	Grant, Steve	General Fund	Reserve	\$ 100.00
	Jacques, Andy	General Fund	Reserve	\$ 325.00
	Julien, Dane	General Fund	Reserve	\$ 325.00
	Legasa, John	General Fund	Reserve	\$ 1,150.00
	Phillips, Rick	General Fund	Reserve	\$ 25.00
	Pulido, Jorge	General Fund	Reserve	\$ 125.00
	Ryan, Brenden	General Fund	Reserve	\$ 500.00
	Treat, Ryan	General Fund	Reserve	\$ 325.00
	Watrous, Trevor	General Fund	Reserve	\$ 450.00
	Whalen, Ryan	General Fund	Reserve	\$ 325.00
				<b>\$ 6,300.00</b>
<b>Health Insurance</b>				
<b>49001-6050000000</b>	CalPERS	General Fund	Health Insurance	\$ 83,266.90
	Sun Life Financial / Assurant	General Fund	Health Insurance	\$ 6,200.61
	Vision Service Plan	General Fund	Health Insurance	\$ 799.76
				<b>\$ 90,267.27</b>
<b>Office Expense</b>				
<b>49001-6201000000</b>	Post Office	General Fund	Stamps	\$ 220.00
	Staples	General Fund	Office Supplies	\$ 60.41
	Staples	General Fund	Office Supplies	\$ 6.41
	Staples	General Fund	Office Supplies	\$ 25.34
	Staples	General Fund	Office Supplies	\$ 104.61
<b>49090-6201000000</b>	SolidNetworks	Fire Facility	Cisco Catalyst Switch & Smartnet Total Care (Station 35)	\$ 6,255.60
	SolidNetworks	Fire Facility	SolidNetworks Freight Fee (Station 35)	\$ 391.50
	Southern Computer Warehouse Inc.	Fire Facility	Monitor eWaste (Station 35)	\$ 14.00
				<b>\$ 7,077.87</b>

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Communications</b>				
<b>49001-6206000000</b>	Verizon	General Fund	Communications - (July 2019 )	\$ 2,356.63
	City of Lathrop - Finance Dept.	General Fund	Communications (IT Service)	\$ 800.00
	Comcast	General Fund	Communications (Station 31)	\$ 238.33
	Comcast	General Fund	Communications (Station 34)	\$ 7.54
	Comcast	General Fund	Communications (Station 33)	\$ 33.87
	Directv	General Fund	Communications (Station 32)	\$ 47.57
	TelePacific Communications	General Fund	Communications	\$ 975.86
				<b>\$ 4,459.80</b>
<b>Maintenance-Equipment</b>				
<b>49001-6211000000</b>	FireTech Inspection Service	General Fund	2019 Ladder Testing	\$ 2,358.85
	O'Reilly	General Fund	Fuse Assortment (E33)	\$ 18.48
	O'Reilly	General Fund	Air Filter (Vehicle 16-01)	\$ 21.20
	O'Reilly	General Fund	Snap Ring (Station 31)	\$ 3.46
	O'Reilly	General Fund	Replaced Battery (E33)	\$ 354.27
	Burton's Fire	General Fund	Replaced Ground Light (T31)	\$ 30.97
	Burton's Fire	General Fund	Replaced Lights (E32) & Repaired Aux Primer (E34)	\$ 254.97
	FleetPride Truck & Trailer Parts	General Fund	Universal Test Strips (E35)	\$ 26.63
	FleetPride Truck & Trailer Parts	General Fund	Running Light (E31)	\$ 3.13
	Tec Equipment	General Fund	Labor/Repair for Radiator Surge Tank (E34)	\$ 1,025.13
	Bill's Mower & Saw	General Fund	Chainsaw Repair - Labor	\$ 25.00
	Interstate Truck Center	General Fund	Replaced Pulley (B30)	\$ 194.88
	Interstate Truck Center	General Fund	Lug Nut Covers (E32)	\$ 6.02
	Signs By Randy	General Fund	Graphics Change-Over & Removal Wheels	\$ 1,024.60
	Signs By Randy	General Fund	Replace worn and damaged door emblems (E32, E33 E34, Red P/U & White P/U)	\$ 9,417.40
	Signs By Randy	General Fund	LMFD Staff Vehicle Logo (Vehicle 19-02)	\$ 1,438.80
<b>49090-6211000000</b>	Signs By Randy	Fire Facility	LMFD Staff Vehicle Logo (Vehicle 19-01)	\$ 1,438.80
	O'Reilly	Fire Facility	Wire, Butt Connector & Ring Terminal (B35)	\$ 27.83
	O'Reilly	Fire Facility	Fuse Assortment, Ring Terminal, Wire Conduit & Wireties (B35)	\$ 39.11
				<b>\$ 17,709.53</b>
<b>Radio Maintenance</b>				
<b>49001-6211000100</b>	Ray's Radio	General Fund	Replacement Ear Pieces For Headsets (E33)	\$ 18.88
				<b>\$ 18.88</b>

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Fuel</b>				
<b>49001-6211000400</b>	Stockton Petroleum	General Fund	Diesel (Station 35)	\$ 1,134.60
	Stockton Petroleum	General Fund	Gas (Station 35)	\$ 811.16
	Stockton Petroleum	General Fund	Diesel (Station 31)	\$ 2,417.30
	Stockton Petroleum	General Fund	Gas (Station 31)	\$ 1,304.77
	Stockton Petroleum	General Fund	Gas (Station 35)	\$ 320.94
	Stockton Petroleum	General Fund	Diesel (Station 35)	\$ 627.78
	Stockton Petroleum	General Fund	Diesel (Station 32)	\$ 627.78
	Stockton Petroleum	General Fund	Diesel (Station 33)	\$ 753.33
	Lathrop Smog	General Fund	Oil Change (Vehicle 18-01)	\$ 70.77
	Lathrop Smog	General Fund	Oil Change (Vehicle 18-02)	\$ 70.77
				<b>\$ 8,139.20</b>
<b>Tires &amp; Tubes</b>				
<b>49001-6211000500</b>	Les Schwab	General Fund	Flat Repair (T30)	\$ 37.00
				<b>\$ 37.00</b>
<b>Professional Services</b>				
<b>49001-6221000000</b>	Solari, Nicole F.	General Fund	Audit Preparation (6/1/19 - 6/30/19)	\$ 3,550.00
	CDW Government LLC	General Fund	Meraki Mobile Device Management License (35 Devices)	\$ 980.35
	NBS Government Finance Group	General Fund	Fire Facility Fee Update (Through 6/30/19)	\$ 7,650.00
	American Medical Response, Inc.	General Fund	Meds Program - May 2019	\$ 132.00
				<b>\$ 12,312.35</b>
<b>Professional Services_Legal</b>				
<b>49001-6221000000</b>	Colantuono, Highsmith & Whatley	General Fund	Legal Services through June 30, 2019	\$ 451.50
				<b>\$ 451.50</b>
<b>Dispatching</b>				
<b>49001-6221010100</b>	San Joaquin County Regional Fire Dispatch Authority	General Fund	Dispatching - Payment 1 of 12	\$ 8,308.50
	San Joaquin County Regional Fire Dispatch Authority	General Fund	Dispatching - Payment 1 of 12	\$ 227.33
	AT&T Mobility	General Fund	Dispatching	\$ 4,017.77
				<b>\$ 12,553.60</b>
<b>Publications &amp; Legal Notices</b>				
<b>49001-6223000000</b>	Manteca Bulletin	General Fund	Notice of Public Hearing	\$ 180.00
				<b>\$ 180.00</b>

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Physical Examinations</b>				
49001-6226005300	Occu-Med	General Fund	New Reserve Firefighters	\$ 1,184.75
				<b>\$ 1,184.75</b>
<b>Firefighter Physicals &amp; Shots</b>				
49001-6226008800	Co Occupational Medical Partners	General Fund	Firefighter Physicals & Shots	\$ 1,110.00
				<b>\$ 1,110.00</b>
<b>Directors Expenses</b>				
49001-6226010300	Elliott, Mark	General Fund	Director Expense (2 Special Meetings/Regular Meeting)	\$ 250.00
	Coe, Jeremy	General Fund	Director Expense (2 Special Meetings/Regular Meeting)	\$ 250.00
	Gish, John	General Fund	Director Expense (2 Special Meetings/Regular Meeting)	\$ 250.00
	Rhodes, Gloryanna	General Fund	Director Expense (2 Special Meetings/Regular Meeting)	\$ 250.00
	Ishihara, Tosh	General Fund	Director Expense (2 Special Meetings/Regular Meeting)	\$ 250.00
				<b>\$ 1,250.00</b>
<b>Public Relations Training</b>				
49001-6226010700	Alert-All Corp.	General Fund	Fire Hats (500) and Tattoos (5,000)	\$ 1,413.75
	California Department of Justice	General Fund	Fingerprint Apps	\$ 224.00
49090-6226010700	Fernandes, Tony	Fire Facility	Amazon - Microsoft Wedge Touch Mouse (7), Protective Laptop Sleeve (7)	\$ 400.12
				<b>\$ 2,037.87</b>
<b>Fire Fighting Supplies</b>				
49001-6226011000	Witmer Public Safety	General Fund	Equipment For Hose and Applicances (T31)	\$ 161.99
49090-6226011000	J & J Fire Products	Fire Facility	Wildland Hose Roller (B35)	\$ 2,093.50
	Home Depot	Fire Facility	Misc. New Equipment (B35)	\$ 84.28
	Bill's Mower & Saw	Fire Facility	Saw Chains (B35)	\$ 126.59
	Witmer Public Safety	Fire Facility	Misc. Equipment (B35)	\$ 524.49
	Witmer Public Safety	Fire Facility	Misc. Equipment (B35)	\$ 369.18
				<b>\$ 3,360.03</b>

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Insurance Compensation</b>				
<b>49001-6232005100</b>	Fire Agencies Self Insurance System	General Fund	Workers' Compensation Contribution - 1st Qtr	\$ 67,805.00
				<b>\$ 67,805.00</b>
<b>Insurance Fire &amp; Liability</b>				
<b>49001-6236005330</b>	Wever Insurance Agency	General Fund	Added Station 35 to Policy	\$ 1,662.00
	Wever Insurance Agency	General Fund	Property / Liability Policy - Installment 1 of 4	\$ 10,796.00
	Wever Insurance Agency	General Fund	Auto Policy - Installment 1 of 4	\$ 6,351.00
				<b>\$ 18,809.00</b>
<b>Firefighter PPE &amp; Uniforms</b>				
<b>49001-6240010200</b>	Image Uniforms	General Fund	2 - Uniform Shirts (Goldberg, M.)	\$ 268.12
				<b>\$ 268.12</b>
<b>Household Expense</b>				
<b>49001-6246000000</b>	Daiohs First Choice Service	General Fund	Coffee Service (Station 35)	\$ 124.00
	Ernest Packaging Solutions	General Fund	Misc. Cleaners & Supplies (All Stations)	\$ 875.59
				<b>\$ 999.59</b>
<b>Utilities</b>				
<b>49001-6249000000</b>	Pacific Gas & Electric Co.	General Fund	Utilities - (Admin)	\$ 65.80
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 31)	\$ 450.39
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 32)	\$ 464.76
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 33)	\$ 617.75
	Pacific Gas & Electric Co.	General Fund	Utilities - (Station 34)	\$ 622.16
	Lathrop Irrigation District	General Fund	Utilities - (Station 35)	\$ 2,680.03
	City of Lathrop - Water	General Fund	Utilities - (Station 31)	\$ 304.57
	City of Lathrop - Water	General Fund	Utilities - (Station 34)	\$ 172.93
	Technology Credit Corporation	General Fund	Payment Period: 07/01/19 - 06/30/20 (Station 31)	\$ 11,592.00
				<b>\$ 16,970.39</b>

**Lathrop-Manteca Fire Protection District**  
**Warrants For July 2019**  
**\*\*\*Draft\*\*\***

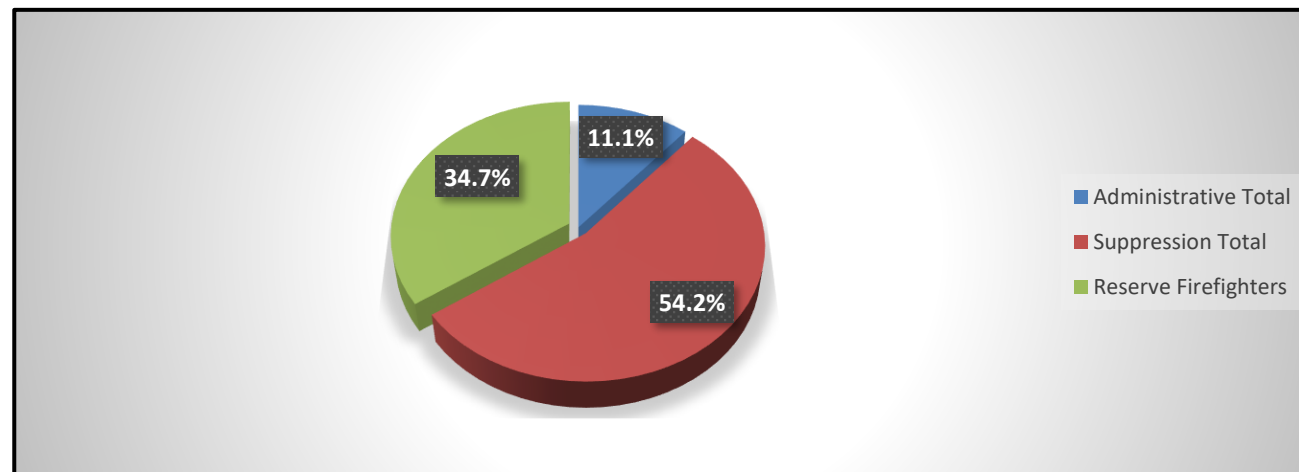
<b>Capital Outlay</b>	<b>Special Check Request</b>			
<b>Fire Facility Fee</b>	<b>New Warrant</b>			
<b>Measure C</b>	<b>Estimate</b>			
<b>Development Fund</b>	<b>Change to Warrant Amount</b>			
<b>Medical Supplies</b>				
<b>49001-6255050100</b>	Airgas	General Fund	Oxygen Rental	\$ 324.55
	Bound Tree Medical	General Fund	Various Items for Glucometer Project/EMS Lockup (All Apparatus)	\$ 591.34
				<b>\$ 915.89</b>
<b>Maint-Structure &amp; Ground</b>				
<b>49001-6260000000</b>	Bay Alarm	General Fund	Badge Readers (Station 35)	\$ 442.03
	Bay Alarm	General Fund	Fire Monitoring (Station 35)	\$ 1,155.00
	Bay Alarm	General Fund	Monitoring Fee (Station 31)	\$ 160.35
	Bill's Mower & Saw	General Fund	Trimmer Head Sleeve & Magnun Gatorline (Station 31)	\$ 18.76
	Home Depot	General Fund	20 Amp Time Delay Cartridge Fuse (Station 35)	\$ 14.98
	Home Depot	General Fund	Misc. Items (Station 33)	\$ 27.52
	Home Depot	General Fund	FY 19-20 First Quarter Supplies (All Stations)	\$ 175.25
	Home Depot	General Fund	Repair Electrical Issue (Station 31)	\$ 16.72
	Clark Pest Control Inc.	General Fund	Pest Control (Station 35)	\$ 290.00
	Clark Pest Control Inc.	General Fund	Pest Control (Station 34)	\$ 68.00
	Haskin Mechanical Services	General Fund	HVAC Service/Repairs (Station 31)	\$ 410.00
	Kamps Propane	General Fund	Propane - bbq (Station 32)	\$ 13.02
	Republic Services	General Fund	Trash Service (Station 32)	\$ 250.20
	R & S Erection of Tri County, Inc.	General Fund	Door Opener Belt (Station 31)	\$ 21.80
	Ready Refresh	General Fund	Water Service - July	\$ 417.22
	Donlee Pump Company	General Fund	Fuel Pump Test (Station 31)	\$ 500.07
<b>49090-6260000000</b>	Signs By Randy	Fire Facility	Podium Logo Emblem (Station 35)	\$ 606.04
	Howell Multimedia, LLC	Fire Facility	Gym Equipment (Station 35)	\$ 1,475.19
<b>49091-6260000000</b>	Cal Coating Ashpalt, Inc.	Capital Outlay	Asphalt and Concrete (Station 33)	<b>\$ 6,520.00</b>
				<b>\$ 12,582.15</b>
<b>Equipment</b>				
<b>49090-6451000000</b>	Lehr Auto Industries	Fire Facility	Equipment for iPad Mounting (B35)	\$ 319.42
	Lehr Auto Industries	Fire Facility	Cradlepoint Antenna (B35)	\$ 315.47
	Witmer Public Safety	Fire Facility	Misc. Equipment (B35)	\$ 156.12
				<b>\$ 791.01</b>
			<b>Total:</b>	<b>\$ 299,253.83</b>
			<b>Special Checks Total:</b>	<b>\$ 104,712.35</b>
			<b>Fire Facility Fund Total:</b>	<b>\$ 14,637.24</b>





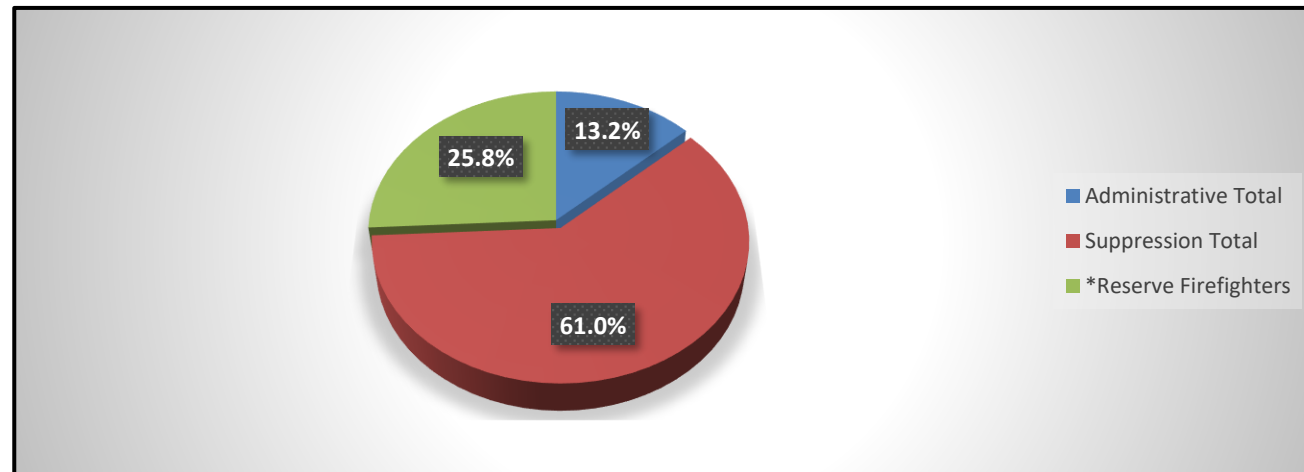
Incident and Training Report

Authorized Personnel	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
<b>Administrative</b>													
Fire Chief	1	1	1	1	1	1							1
Battalion Chief	1	1	1	1	1	1							1
Deputy Fire Marshal	1	1	1	1	1	1							1
Fire Inspector	1	1	1	1	1	1							1
Executive Assistant	1	1	1	1	1	1							1
Permits Clerk	1	1	1	1	1	1							1
Office Assistant	1	1	1	1	1	1							1
Office Clerk	1	1	1	1	1	1							1
<b>Administrative Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>							<b>8</b>
<b>Suppression</b>													
Line Battalion Chief	3	3	3	3	3	3							3
Captain	15	15	15	15	15	15							15
Engineer	12	12	12	12	12	12							12
Firefighter	9	9	9	9	9	9							9
<b>Suppression Total</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>							<b>39</b>
<b>Reserve Firefighters</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>							<b>25</b>
<b>Total Auth. Personnel</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>							<b>72</b>



Actual Personnel	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
<b>Administrative</b>													
Fire Chief	1	1	1	1	1	1							1
Battalion Chief	1	1	1	1	1	1							1
Deputy Fire Marshal	0	0	0	0	0	0							0
Fire Inspector	2	2	2	2	2	2							2
Executive Assistant	1	1	1	1	1	1							1
Permits Clerk	1	1	1	1	1	1							1
Office Assistant	1	1	1	1	1	1							1
Office Clerk	1	1	1	1	1	1							0.5
<b>Administrative Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>							<b>8</b>
<b>Suppression</b>													
Line Battalion Chief	3	3	3	3	3	3							3
Captain	12	12	12	12	12	15							13
Acting Captain	3	3	3	3	3	0							3
Engineer	8	8	12	12	12	12							11
Firefighter	9	9	7	7	7	7							8
Probationary Firefighter	2	2	0	0	0	0							1
<b>Suppression Total</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>							<b>37</b>
<b>*Reserve Firefighters</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>14</b>	<b>13</b>							<b>16</b>
<b>Actual Personnel Total</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>61</b>	<b>59</b>	<b>58</b>							<b>61</b>

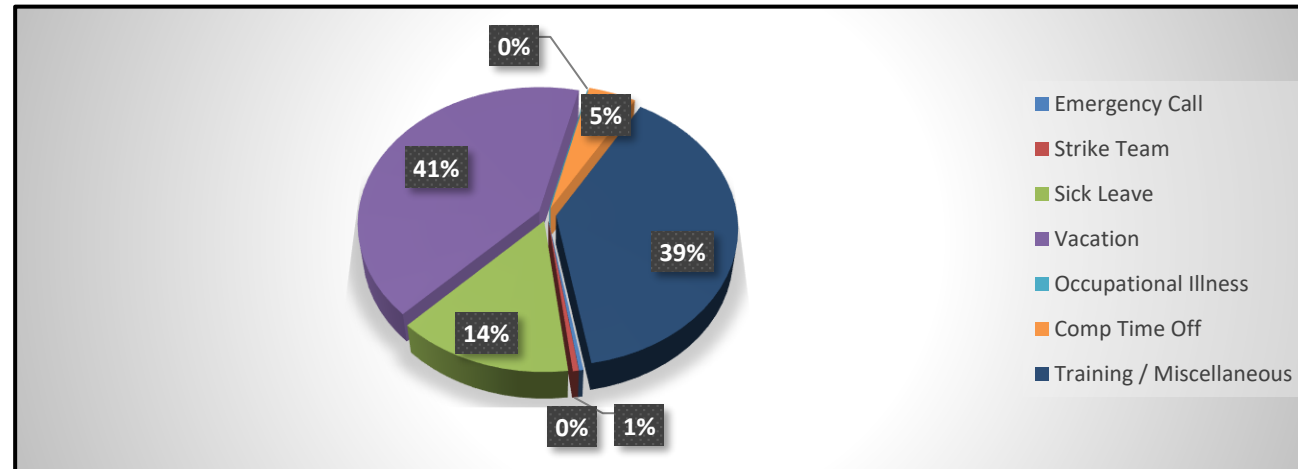
January  
 Fire Inspector- Hired 1 addnl.  
 March  
 Eng.- Filled 2 vacancies  
 Eng.- Filled 2 openings to open S35  
 FF- Promoted 4 to Engineer  
 P/FF- 2 FFs passed prob.  
 April  
 R/FF- Resigned  
 May  
 R/FF- Resigned  
 June  
 R/FF- Resigned



**Overtime Hours**

Emergency Call  
 Strike Team  
 Sick Leave  
 Vacation  
 Occupational Illness  
 Comp Time Off  
 Training / Miscellaneous  
 Total Overtime Hours

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Emergency Call	0.5	0	2.25	18.25	6	0.5							27.5
Strike Team	0	0	0	0	0	38							38
Sick Leave	96	168	24	144	288	408							1128
Vacation	267	528	672	384	660	744							3255
Occupational Illness	0	0	0	0	0	0							0
Comp Time Off	84	6	5	48	164	60							367
Training / Miscellaneous	382.5	571.5	463.5	409.3	675	547							3048.8
<b>Total Overtime Hours</b>	<b>830</b>	<b>1274</b>	<b>1167</b>	<b>1004</b>	<b>1793</b>	<b>1798</b>							<b>7864.3</b>



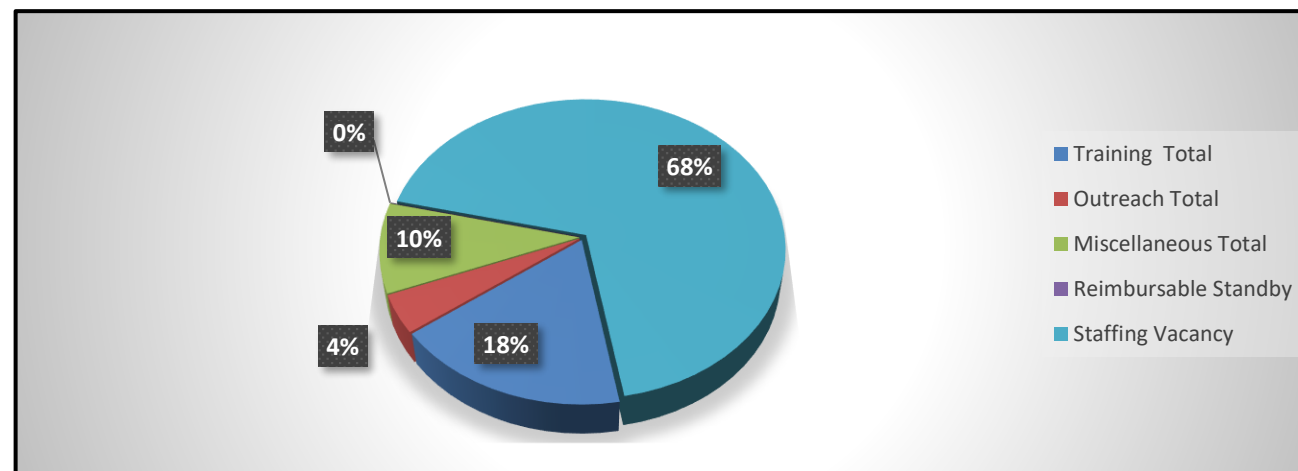
**Overtime Hours Breakdown**

**Training & Misc.**

**Training**

**Staff**

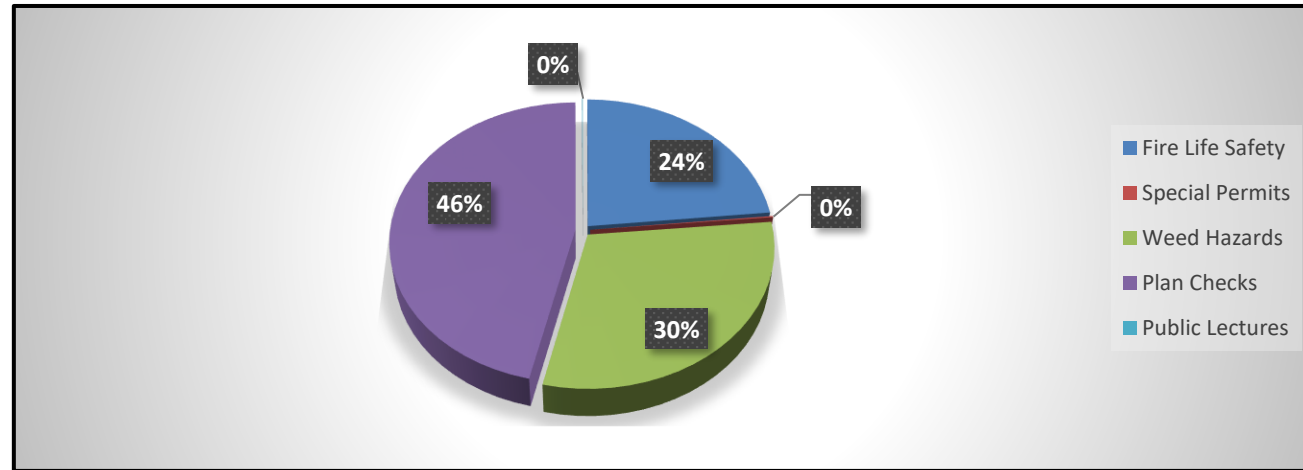
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire Board	0	0	0	0	0	0							0
Admin.	0	0	0	0	0	0							0
<b>Suppression</b>													
Outside Training	5.5	72	0	0	0	0							77.5
Live Fire Exercise	0	0	0	0	0	0							0
Hazmat	69.5	264.5	14	1.5	38	0							387.5
USAR	0	0	12	0	0	0							12
Dive	24	0	0	37.25	0	0							61.25
Training Total	99	336.5	26	38.75	38	0							538.25
<b>Community Outreach</b>													
Every 15 Minutes	0	0	59.75	0	0	0							59.75
Hands Only CPR	0	0	4	0	0	0							4
C.E.R.T.	0	0	0	0	12.25	1							13.25
Jr. Fire Academy	0	0	0	0	0	50							50
Outreach Total	0	0	63.75	0	12.25	51							127
<b>Miscellaneous</b>													
<b>Project Mgmt.</b>													
Apparatus Maint.	0	0	1.25	0	0	6.5							7.75
Ladder Testing	0	0	0	0	0	0							0
Radio Maint.	3.5	0	4	3.5	0	2							13
EMS	0	0	0	3	3	0							6
PPE Maint.	0	8.5	0	1.5	0	0							10
Admin. Assignment	8	0.5	43	22	139.3	3							215.75
Staff Meetings	8	10	13.5	4.5	2.5	4.5							43
Miscellaneous Total	19.5	19	61.75	34.5	144.8	16							295.5
Reimbursable Standby	0	0	0	0	0	0							0
Staffing Vacancy	264	216	312	336	480	480							2088



**Fire Prevention**

Fire Life Safety  
 Special Permits  
 Weed Hazards  
 Plan Checks  
 Public Lectures  
 Total Activities

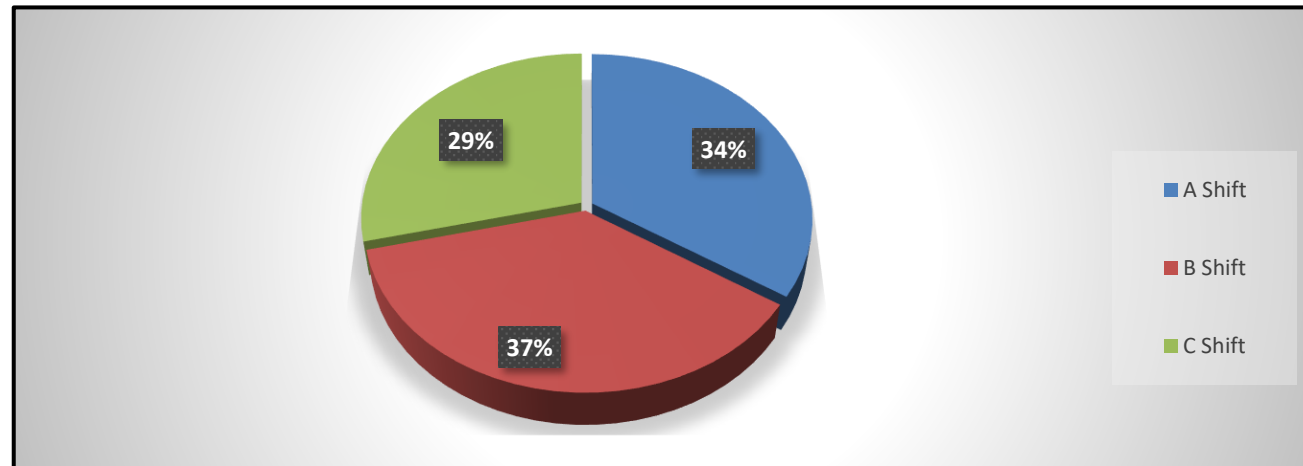
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire Life Safety	69	90	49	57	44	46							355
Special Permits	0	0	1	0	0	1							2
Weed Hazards	0	2	2	123	231	98							456
Plan Checks	148	132	104	155	131	33							703
Public Lectures	0	0	0	0	0	1							1
<b>Total Activities</b>	<b>217</b>	<b>224</b>	<b>156</b>	<b>335</b>	<b>406</b>	<b>179</b>							<b>1517</b>



**Pre-Fire Inspections**

A Shift  
 B Shift  
 C Shift  
 Total Inspections

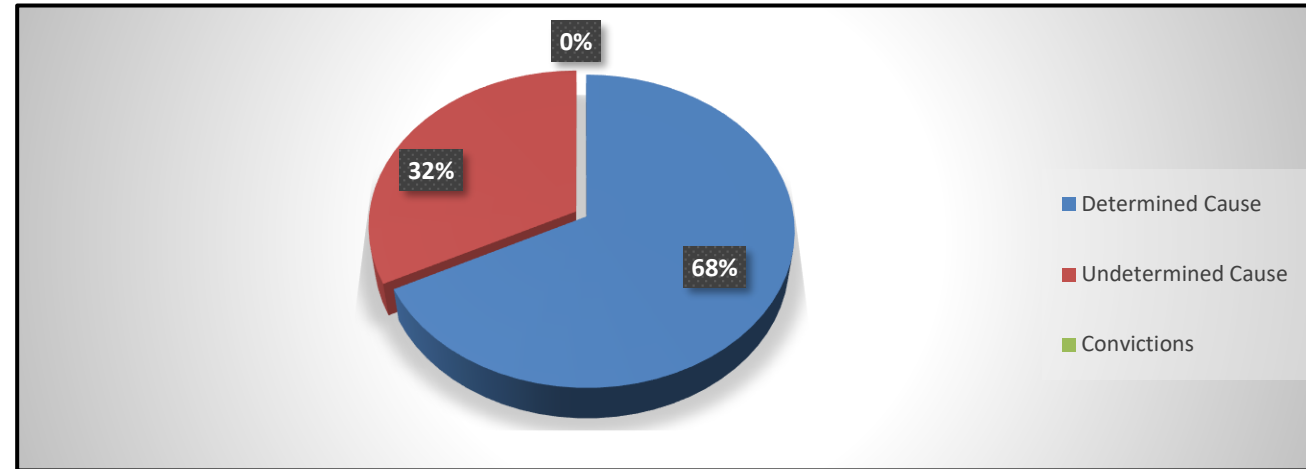
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
A Shift	11	10	9	6	12	9							57
B Shift	8	3	17	9	16	9							62
C Shift	9	5	6	10	17	1							48
<b>Total Inspections</b>	<b>28</b>	<b>18</b>	<b>32</b>	<b>25</b>	<b>45</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167</b>



**Fire Investigations**

Determined Cause  
 Undetermined Cause  
 Convictions  
 Total Investigations

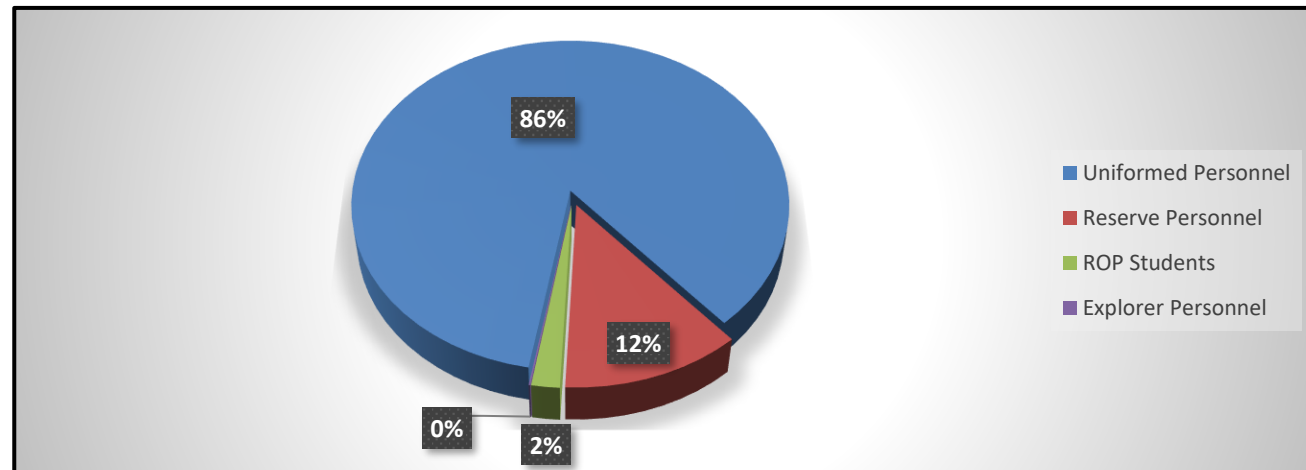
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Determined Cause	2	2	4	2	8	7							25
Undetermined Cause	2	0	0	2	2	6							12
Convictions	0	0	0	0	0	0							0
Total Investigations	4	2	4	4	10	13							37



**Training Hours**

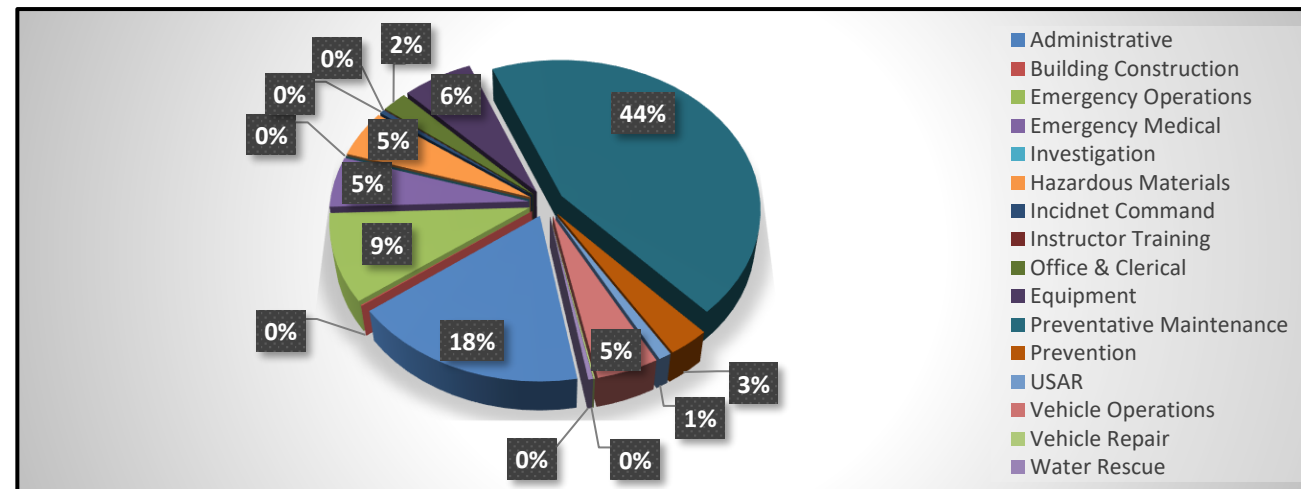
Uniformed Personnel  
 Reserve Personnel  
 ROP Students  
 Explorer Personnel  
 Total Hours

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Uniformed Personnel	1673.2	1520	1700	1567	1753	1007							9219
Reserve Personnel	216.81	198.7	262.8	212.5	246	172.5							1309
ROP Students	0	15.3	38	72.5	79.25	0							205
Explorer Personnel	0	0	0	0	0	12							12
Total Hours	1890	1734	2001	1852	2078	1191							10746



**Training Hours Breakdown**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Administrative	320	264.8	360.8	219.8	493.2	197.5							1856
Building Construction	0	0	8	2	0	0							10
Emergency Operations	187.5	185.9	307.5	76.75	168.5	71.5							997.65
Emergency Medical	125.5	43.5	39	190.5	89.83	83							571.33
Investigation	0	0	0	0	0	0							0
Hazardous Materials	144	264	5	68.5	50.5	3							535
Incidnet Command	0	9	10	1	27.5	0							47.5
Instructor Training	3	1	0	0	0	0							4
Office & Clerical	11	14.5	45	49	108.5	7.5							235.5
Equipment	144	103.8	136	125	120.7	30.5							659.95
Preventative Maintenance	767.75	757.8	903.5	852.5	750.5	616.5							4648.5
Prevention	51.75	17	78	45.75	118	14.5							325
USAR	20.75	11	18	20.1	3	29							101.85
Vehicle Operations	114.75	47	52.5	84	68.5	119.5							486.25
Vehicle Repair	0	0	0	6.5	0	6							12.5
Water Rescue	0	0	0	37.25	0	0							37.25
<b>Total Hours</b>	<b>1890</b>	<b>1719</b>	<b>1963</b>	<b>1779</b>	<b>1999</b>	<b>1179</b>							<b>10528</b>

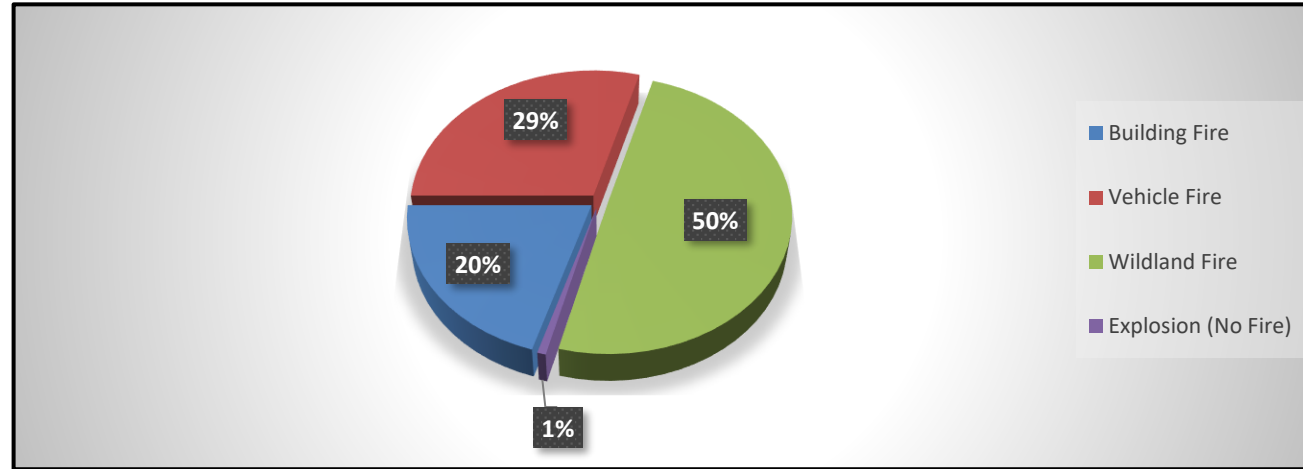




**Incident Report Summary**

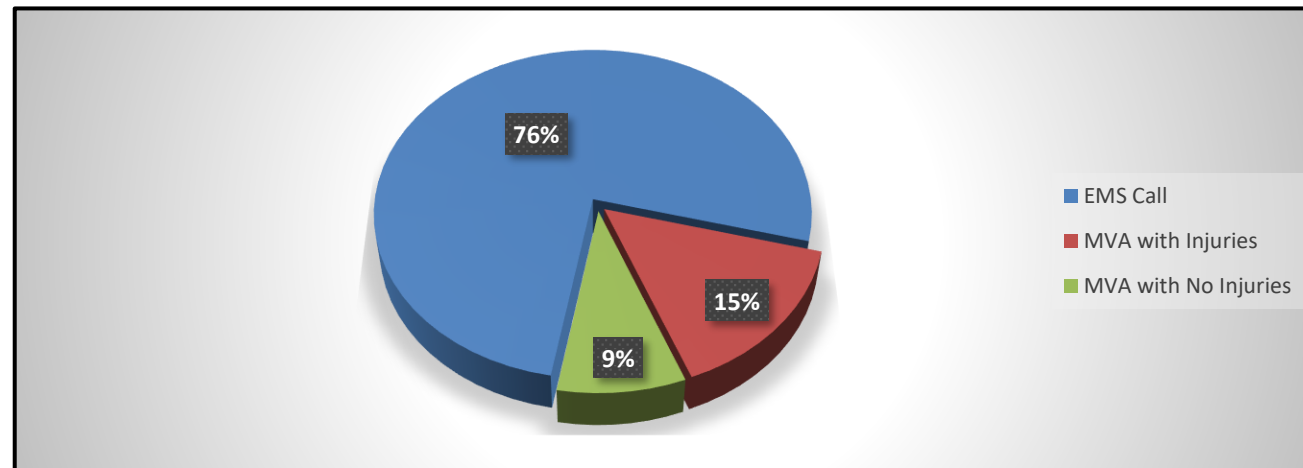
**Fire / Explosion**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Building Fire	3	2	4	4	1	9							23
Vehicle Fire	4	0	1	1	6	9							21
Wildland Fire	5	4	3	4	12	21							49
Explosion (No Fire)	0	0	0	0	1	0							1
Total Alarms	12	6	8	9	20	39							94



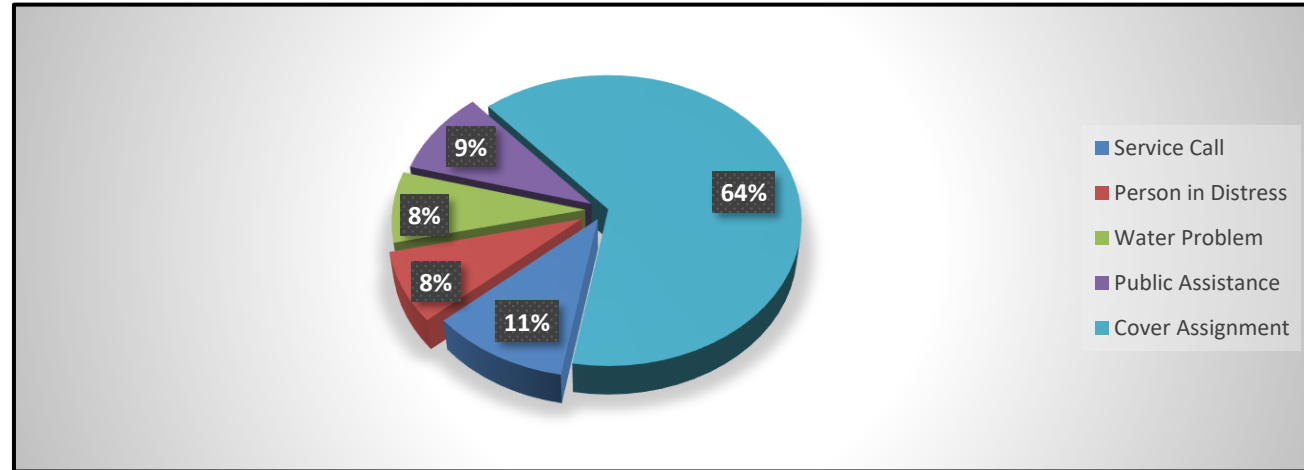
**Rescue/EMS**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
EMS Call	94	98	108	99	109	90							598
MVA with Injuries	14	20	21	15	20	28							118
MVA with No Injuries	15	8	13	8	11	13							68
Total Alarms	123	126	142	122	140	131							784



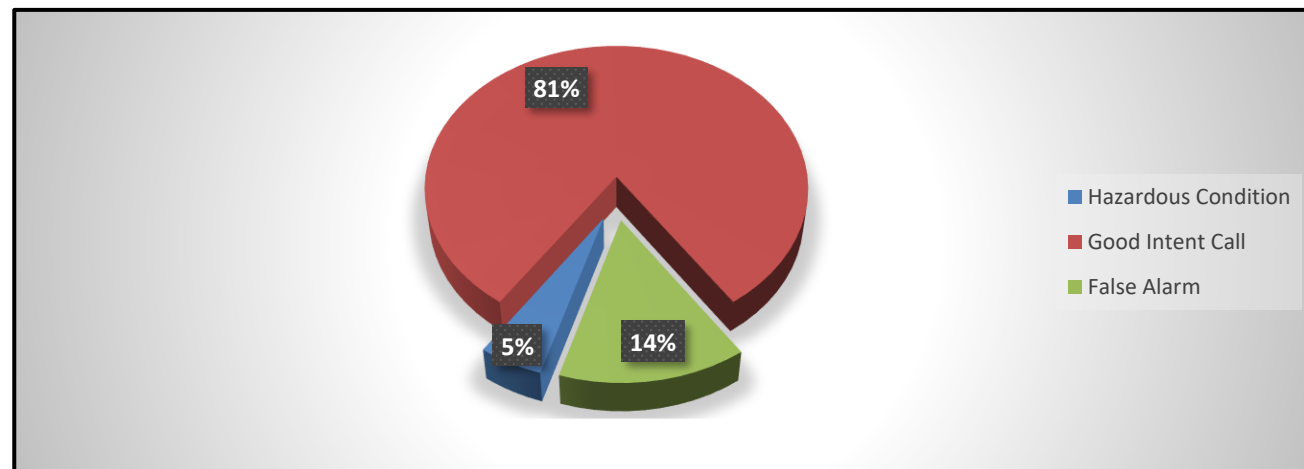
**Service Calls**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Service Call	4	8	2	5	2	1							22
Person in Distress	3	3	3	4	2	1							16
Water Problem	3	3	1	4	3	2							16
Public Assistance	5	0	1	3	6	4							19
Cover Assignment	6	7	1	11	8	98							131
Total Alarms	21	21	8	27	21	106							204



**Special Incident**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Hazardous Condition	6	4	3	5	6	5							29
Good Intent Call	67	77	85	76	74	99							478
False Alarm	9	6	24	11	17	18							85
Total Alarms	82	87	112	92	97	122							592

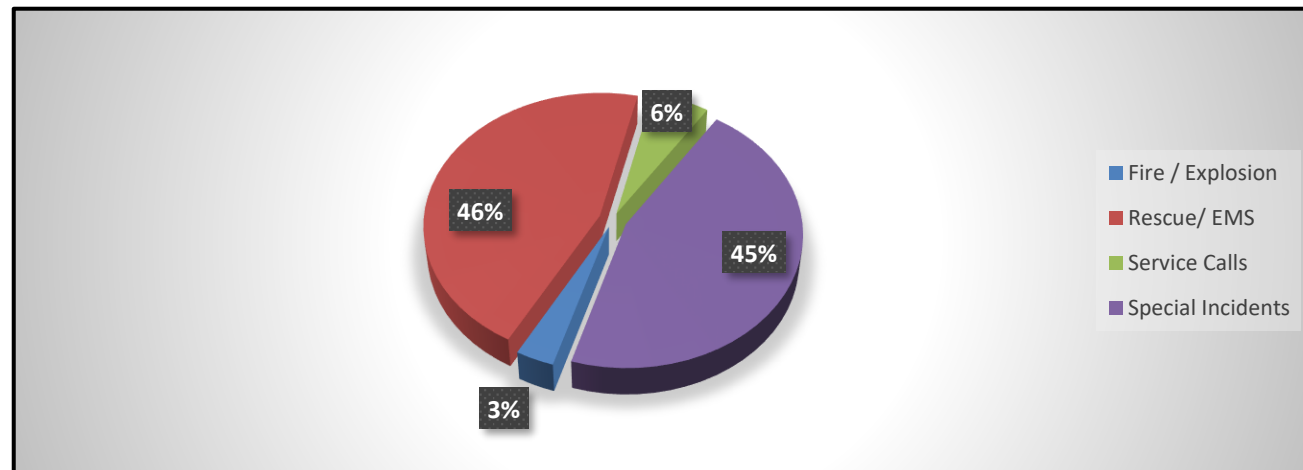


**Unit Average  
Response Time**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Ytd/Avg
Station 31 (T30)	4:46	4:32	4:19	4:46	4:43	5:23							4:44
Station 32 (E32)	6:35	6:59	6:25	6:48	6:51	7:33							6:51
Station 33 (E33)	6:05	5:44	5:34	6:01	6:30	7:01							6:09
Station 34 (E34)	5:00	4:44	4:38	4:59	4:24	5:44							4:54
Station 35 (E35)				5:51	5:00	5:21							5:24

**Incident Report Summary  
By Station**

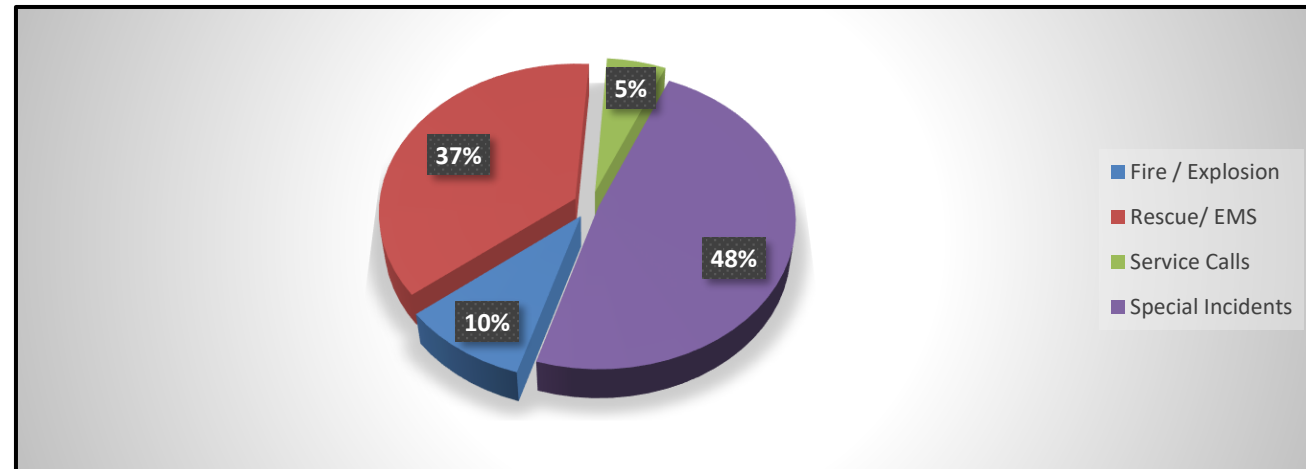
<b>Station 31</b>	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	2	4	1	2	6	6							21
Rescue/ EMS	50	42	61	43	48	47							291
Service Calls	6	6	4	7	9	4							36
Special Incidents	38	34	62	41	46	69							290
Total Alarms	96	86	128	93	109	126							638



**Incident Report Summary  
By Station**

**Station 32**

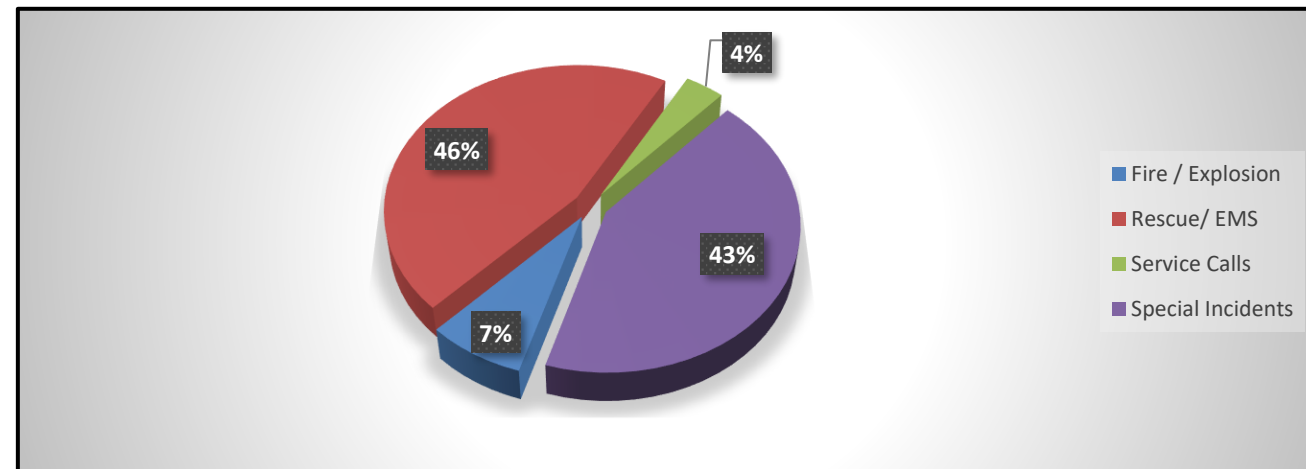
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	3	1	1	1	4	10							20
Rescue/ EMS	14	17	9	8	12	16							76
Service Calls	2	3	1	2	2	1							11
Special Incidents	17	20	17	15	16	15							100
Total Alarms	36	41	28	26	34	42							207



**Incident Report Summary  
By Station**

**Station 33**

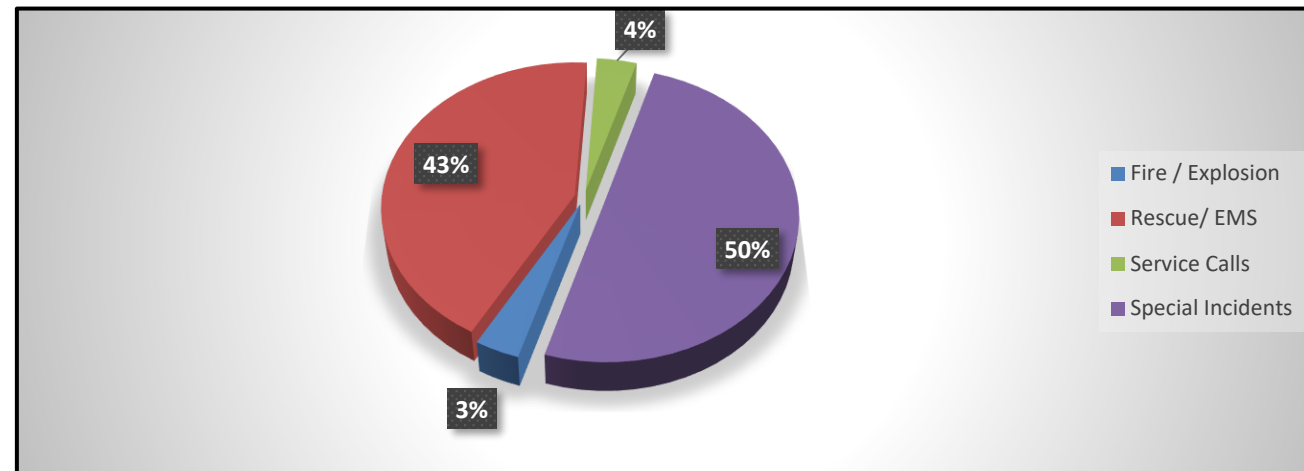
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	4	1	4	1	4	7							21
Rescue/ EMS	25	19	17	23	23	20							127
Service Calls	2	1	2	2	1	2							10
Special Incidents	12	17	22	24	19	25							119
Total Alarms	43	38	45	50	47	54							277



**Incident Report Summary  
By Station**

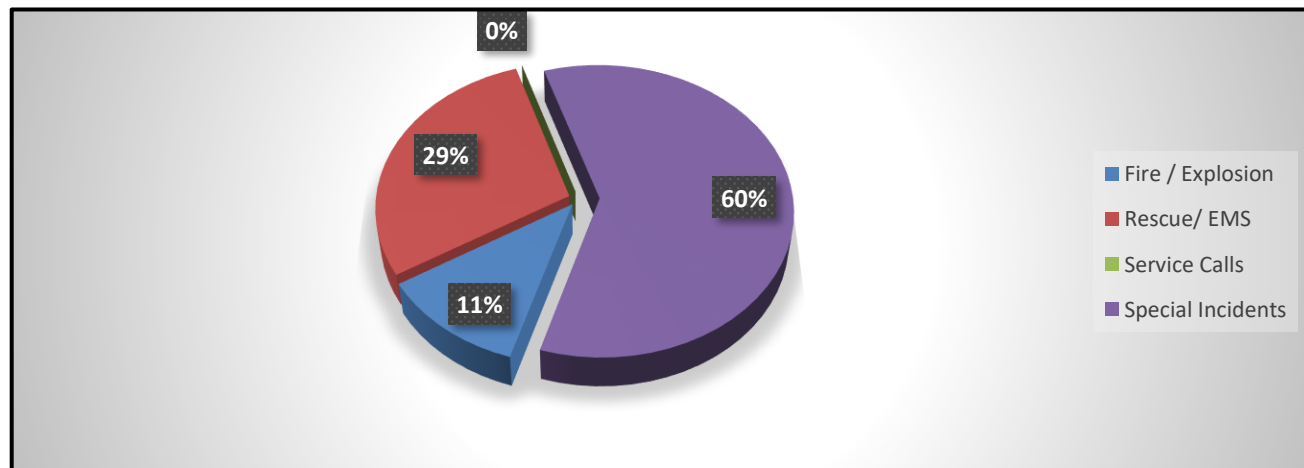
**Station 34**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion	3	0	2	3	5	8							21
Rescue/ EMS	34	47	55	37	49	38							260
Service Calls	4	4	2	3	6	3							22
Special Incidents	59	57	64	35	34	55							304
Total Alarms	100	108	123	78	94	104							607



**Station 35**

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Fire / Explosion				2	2	8							12
Rescue/ EMS				13	7	10							30
Service Calls				0	0	0							0
Special Incidents				21	28	13							62
Total Alarms				36	37	31							104

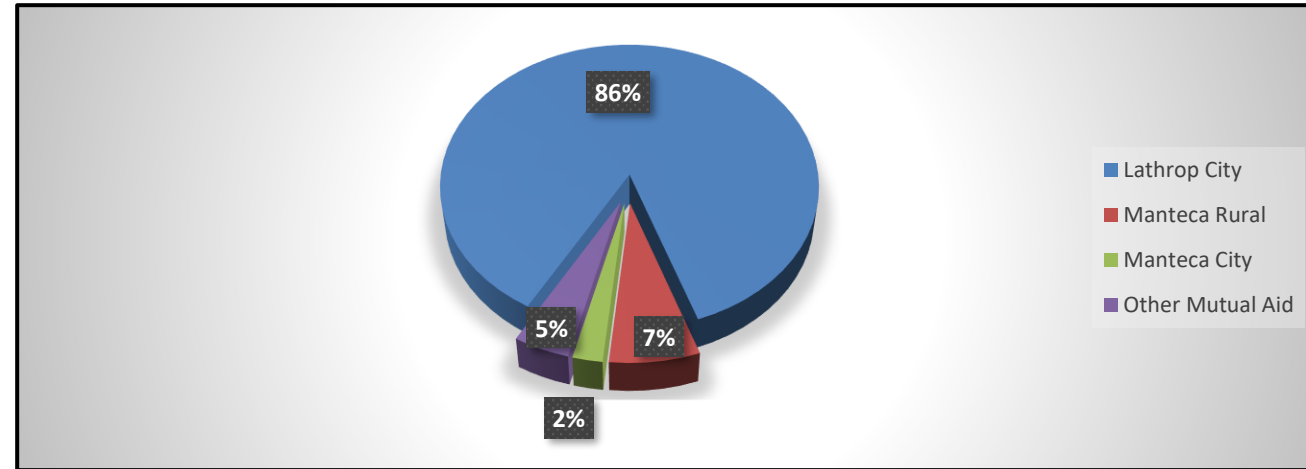


**Responses per District  
by Station**

**Station 31**

Lathrop City  
Manteca Rural  
Manteca City  
Other Mutual Aid  
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	87	81	114	75	88	108							553
Manteca Rural	3	3	9	7	13	10							45
Manteca City	1	2	1	0	6	5							15
Other Mutual Aid	5	0	4	11	5	3							28
Total Alarms	96	86	128	93	112	126							641

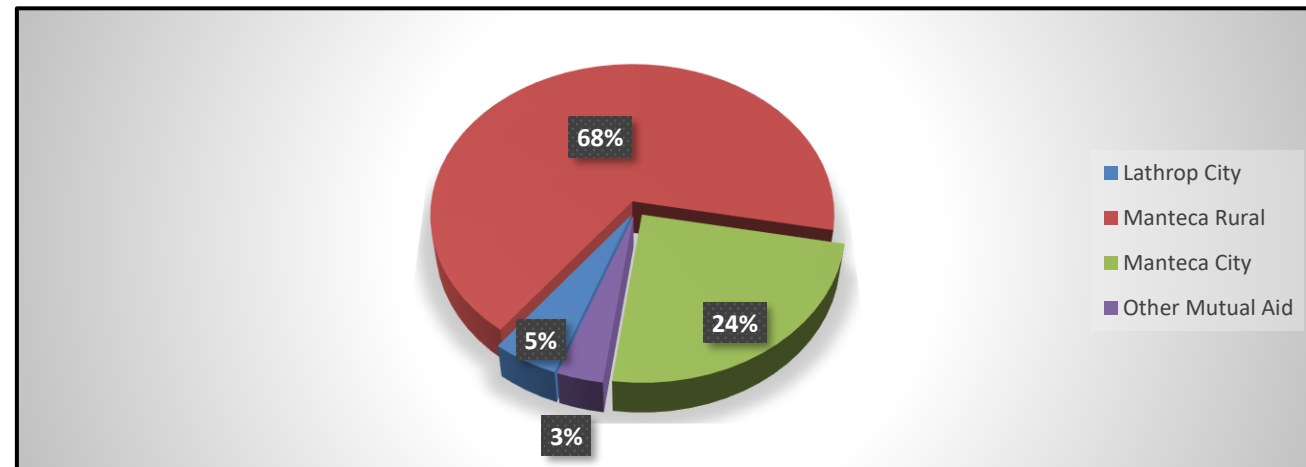


**Responses per District  
by Station**

**Station 32**

Lathrop City  
Manteca Rural  
Manteca City  
Other Mutual Aid  
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	1	0	2	1	6	0							10
Manteca Rural	21	32	21	19	19	28							140
Manteca City	14	5	5	5	8	13							50
Other Mutual Aid	0	4	0	1	1	1							7
Total Alarms	36	41	28	26	34	42							207

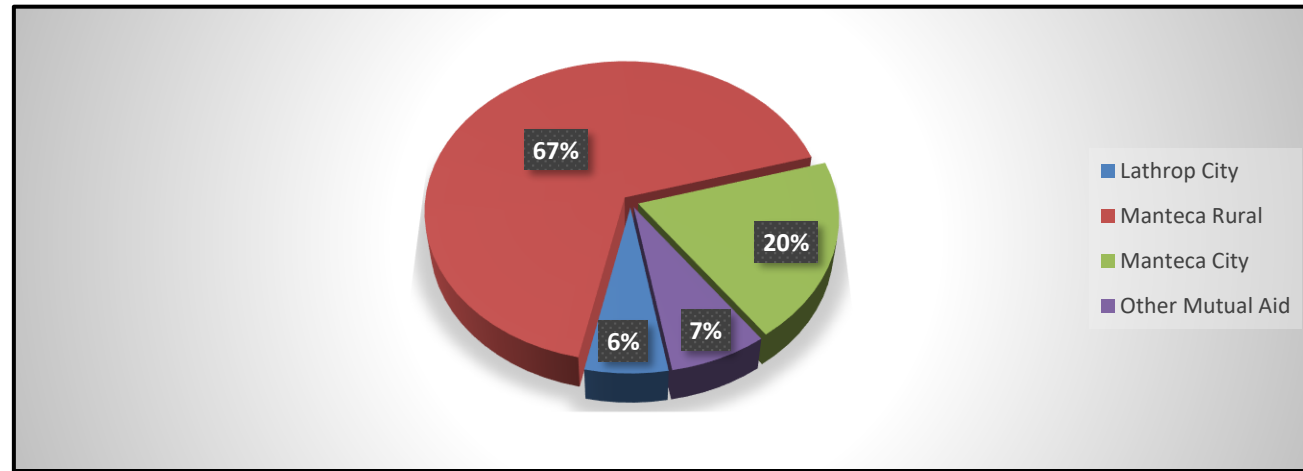


**Responses per District  
by Station**

**Station 33**

Lathrop City  
Manteca Rural  
Manteca City  
Other Mutual Aid  
Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	1	2	5	3	4	2							17
Manteca Rural	33	23	31	31	30	38							186
Manteca City	6	12	6	13	8	9							54
Other Mutual Aid	3	1	3	3	5	5							20
<b>Total Alarms</b>	<b>43</b>	<b>38</b>	<b>45</b>	<b>50</b>	<b>47</b>	<b>54</b>							<b>277</b>

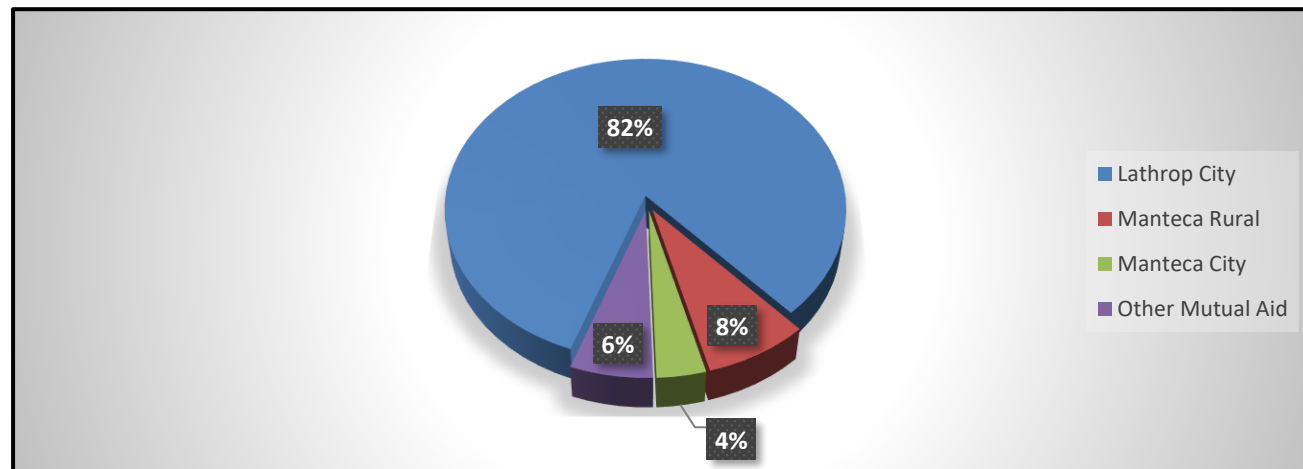


**Responses per District  
by Station**

**Station 34**

Lathrop City  
Manteca Rural  
Manteca City  
Other Mutual Aid  
Total Alarms

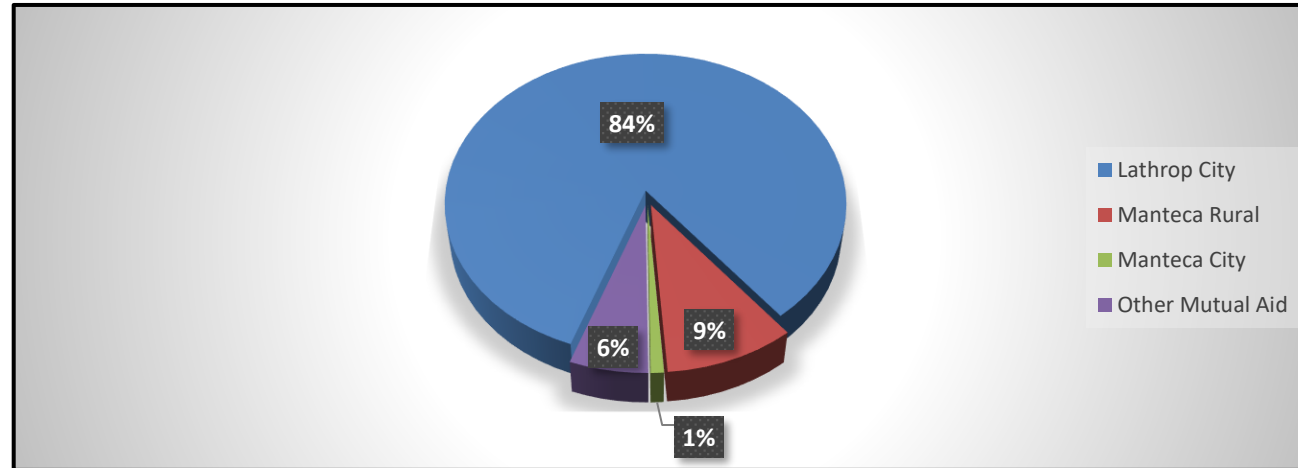
	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	76	91	109	63	82	80							501
Manteca Rural	13	4	6	7	6	11							47
Manteca City	3	5	5	1	3	5							22
Other Mutual Aid	8	8	3	7	3	8							37
<b>Total Alarms</b>	<b>100</b>	<b>108</b>	<b>123</b>	<b>78</b>	<b>94</b>	<b>104</b>							<b>607</b>



**Station 35**

Lathrop City  
 Manteca Rural  
 Manteca City  
 Other Mutual Aid  
 Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City				32	29	26							87
Manteca Rural				0	7	3							10
Manteca City				1	0	0							1
Other Mutual Aid				3	1	2							6
<b>Total Alarms</b>				<b>36</b>	<b>37</b>	<b>31</b>							<b>104</b>

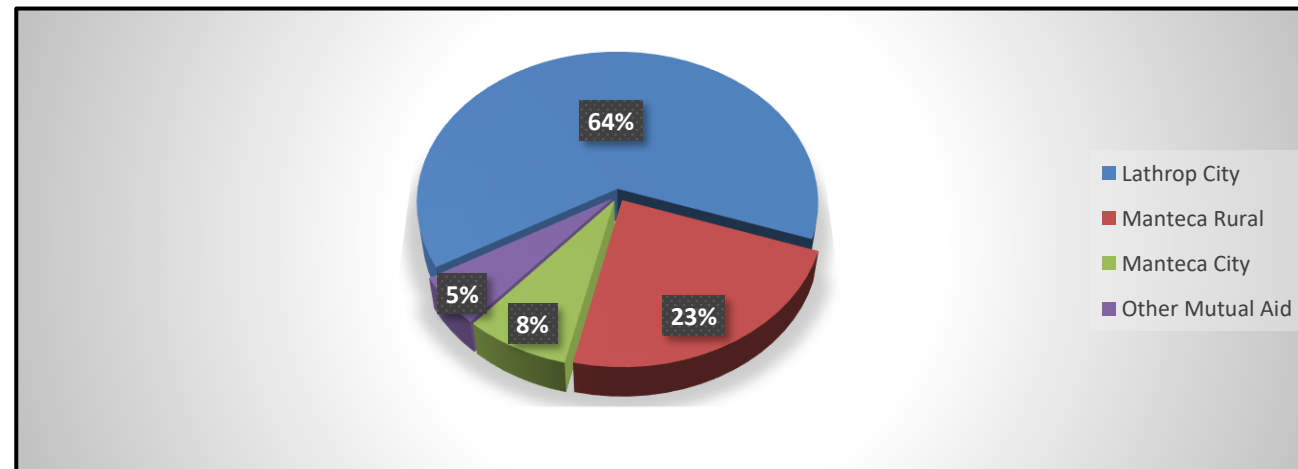


**Responses per District  
 by Station Totals**

**LMFD**

Lathrop City  
 Manteca Rural  
 Manteca City  
 Other Mutual Aid  
 Total Alarms

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Lathrop City	165	174	230	174	209	216	0	0	0	0	0	0	1168
Manteca Rural	70	62	67	64	75	90	0	0	0	0	0	0	428
Manteca City	24	24	17	20	25	32	0	0	0	0	0	0	142
Other Mutual Aid	16	13	10	25	15	19	0	0	0	0	0	0	98
<b>Total Alarms</b>	<b>275</b>	<b>273</b>	<b>324</b>	<b>283</b>	<b>324</b>	<b>357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1836</b>





**Mutual Aid Summary**

**Water Rescue**

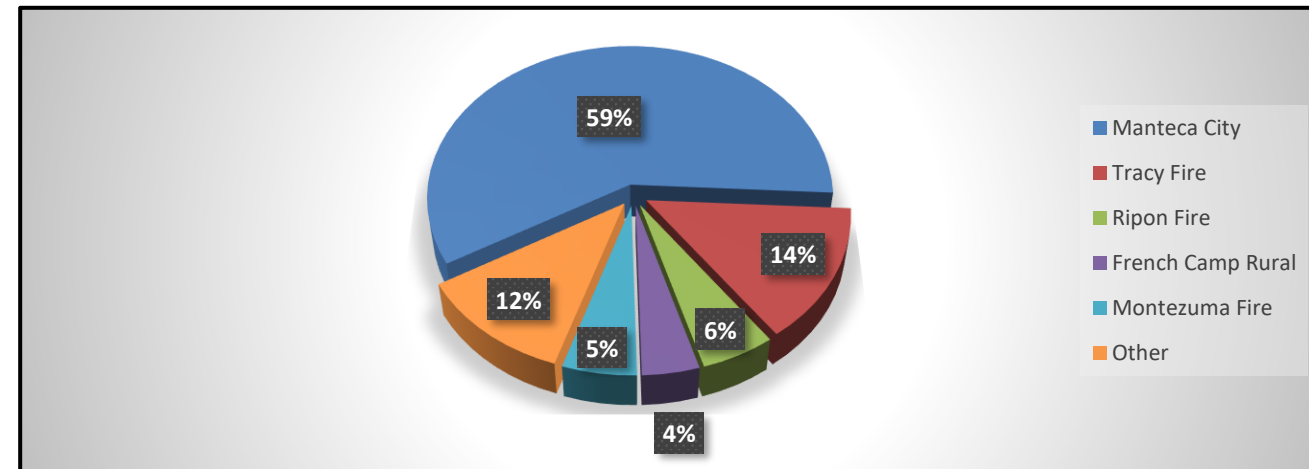
LMFD  
 Stockton  
 Other SJ County Areas  
 Total Responses

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
LMFD	0	1	0	1	0	1							3
Stockton	2	1	2	6	2	1							14
Other SJ County Areas	2	0	1	4	1	1							9
Total Responses	4	2	3	11	3	3							26

**Total Given To**

Manteca City  
 Tracy Fire  
 Ripon Fire  
 French Camp Rural  
 Montezuma Fire  
 Other  
 Total Aid Given

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Manteca City	24	24	17	20	25	32							142
Tracy Fire	6	4	3	9	4	8							34
Ripon Fire	1	4	2	2	1	3							13
French Camp Rural	1	2	0	3	1	3							10
Montezuma Fire	3	0	1	1	4	4							13
Other	5	3	4	10	5	1							28
Total Aid Given	40	37	27	45	40	51							240

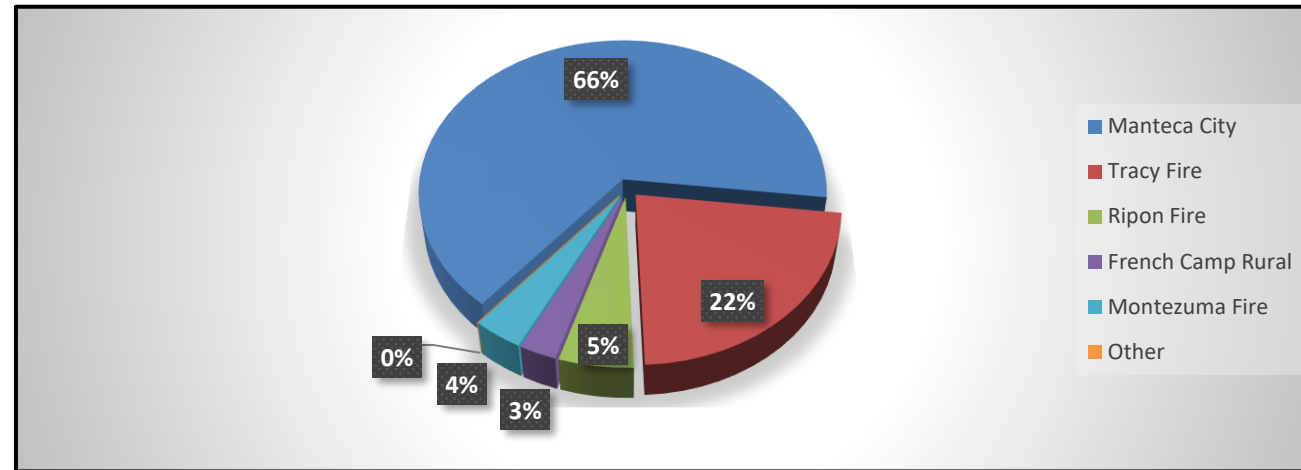


**Mutual Aid Summary**

**Total Received**

Manteca City  
 Tracy Fire  
 Ripon Fire  
 French Camp Rural  
 Montezuma Fire  
 Other  
 Total Aid Received

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Manteca City	6	7	11	10	15	24							73
Tracy Fire	2	6	4	6	1	6							25
Ripon Fire	1	1	0	1	2	1							6
French Camp Rural	0	2	1	0	0	0							3
Montezuma Fire	1	0	3	0	0	0							4
Other	0	0	0	0	0	0							0
<b>Total Aid Received</b>	<b>10</b>	<b>16</b>	<b>19</b>	<b>17</b>	<b>18</b>	<b>31</b>							<b>111</b>



County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :		Balance	LMFD 18-19 BUDGET	Current %
	Current Month	Year to Date	As of June 30, 2019		
<b>Fund Balance - Beginning of the Fiscal Year</b>	-	-	<u>1,535,186.02</u>		
<b>Revenues</b>					
<b>REVENUES-GENERAL</b>	-	-	-		
4100100010 PROPERTY TAX-SECURED	-	3,922,828.49	3,922,828.49	3,829,016.00	102%
4100200070 PROPERTY TAX-SECURED-SB813	-	135,888.21	135,888.21	81,232.00	167%
4101000000 PROPERTY TAX-UNSECURED	(1,658.26)	201,846.26	201,846.26	203,509.00	99%
4101000007 PROPERTY TAX-UNSECURED-SB813	-	797.36	797.36	33,253.00	2%
4101000020 PROPERTY TAX-SB 813-PRIOR	347.41	347.90	347.90	2.00	17395%
4101000030 PROPERTY TAX-UNSECURED-PRIOR	4,220.86	4,387.29	4,387.29	95.00	4618%
<b>TAXES</b>	2,910.01	4,266,095.51	4,266,095.51	4,147,107.00	103%
4204000900 LICENSE/PERMITS-FIRE	15,255.00	144,574.25	144,574.25	99,163.00	146%
<b>LICENSES, PERMITS, FRANCHISES</b>	15,255.00	144,574.25	144,574.25	99,163.00	146%
<b>FINES, FORFEITURES, PENALTIES</b>	-	-	-		
4400000000 INTEREST INCOME	-	12,251.00	12,251.00	99.00	12375%
4410023700 RENT MDA	3,000.00	36,000.00	36,000.00	36,000.00	100%
4410041550 RENT - TOWER	3,099.29	36,698.35	36,698.35	14,561.00	252%
<b>USE OF MONEY AND PROPERTY</b>	6,099.29	84,949.35	84,949.35	50,660.00	168%
4505500000 ST-HOMEOWNER PROP TAX	-	34,474.08	34,474.08	29,047.00	119%
<b>INTERGOVERNMENTAL REVENUES</b>	-	34,474.08	34,474.08	29,047.00	119%
4605100000 SPECIAL ASSESSMENTS-PRIOR	482.84	482.84	482.84		
4605110000 SPECIAL ASSESSMENTS-CURRENT	-	2,105,189.96	2,105,189.96	1,980,044.00	106%
4625103000 PLAN CHECK FEE REV	18,349.00	207,490.00	207,490.00	86,254.00	241%
4625120150 HAZERDOUS MATERIAL RESPONSE	-	40,204.00	40,204.00	38,628.00	104%
4630210100 MITIGATION FEES	-	25,982.69	25,982.69	23,534.00	110%
4634200100 STANDBY FEES	58.66	6,673.06	6,673.06	7,286.00	92%
<b>CHARGES FOR SERVICES</b>	18,890.50	2,386,022.55	2,386,022.55	2,135,746.00	112%

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :			LMFD 18-19 BUDGET	Current %
	Current Month	Year to Date	Balance As of June 30, 2019		
4702008000 PRIVATE PARTIES CONT-DONATION	-	511.00	511.00	-	0%
4706200000 OUTLAWED WARRANTS	-	1,000.00	1,000.00	535.00	187%
4706500000 RETURNED CHECKS-NSF-REV	-	75.00	75.00	-	0%
4707000000 OTHER MISC REVENUES	10,997.54	15,924.52	15,924.52	5,227.00	305%
4711100000 REBATES-COMM TRMT SVS	-	1,747.18	1,747.18	-	0%
4711100010 CLSP-CFD-06	-	121,406.87	121,406.87	116,397.00	104%
4711100020 FEMA GRANT	-	519,791.46	519,791.46	798,405.00	65%
4711100030 STATION O&M	-	17,230.28	17,230.28	16,554.00	104%
4711100040 STRIKE TEAM OVERTIME	-	960,448.91	960,448.91	-	0%
4711100050 CPR	100.00	1,425.00	1,425.00	295.00	483%
4711100060 OUT OF DISTRICT - VIOLATIONS	-	320.00	320.00	-	
4711100070 REPORT REQUESTS	45.00	2,224.00	2,224.00	-	0%
4722100100 INSURANCE REBATES	-	102.05	102.05	-	
<b>MISCELLANOUS REVENUES</b>	<b>11,142.54</b>	<b>1,642,206.27</b>	<b>1,642,206.27</b>	<b>937,413.00</b>	<b>175%</b>
4800000000 OPER TRANS-IN	-	1,838,901.00	1,838,901.00	1,838,901.00	100%
<b>TRANSFERS IN</b>	<b>-</b>	<b>1,838,901.00</b>	<b>1,838,901.00</b>	<b>1,838,901.00</b>	<b>100%</b>
<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>		
4820700000 INSUR PREM-RETIRES	3,573.92	35,580.14	35,580.14	24,925.00	143%
<b>SELF INS FUND SPECIAL REVENUES</b>	<b>3,573.92</b>	<b>35,580.14</b>	<b>35,580.14</b>	<b>24,925.00</b>	<b>143%</b>
<b>MP-TEL-RADIO ISF REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>SOLID WASTE SPECIAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>HOSPITAL SPECIAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>AIRPORT SPECIAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>RETIREMENT FUND SPECIAL REV</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>AGENCY FUNDS - DEPOSITS</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Revenues</b>	<b>57,871.26</b>	<b>10,432,803.15</b>	<b>10,432,803.15</b>		
<b>Expenditures</b>					
6001000000 SALARIES & WAGES-REGULAR	251,609.21	3,152,819.36	3,152,819.36	3,109,013.00	101%
6001210000 ADMINISTRATION BENEFITS	-	57,054.72	57,054.72	87,949.00	65%
6001400000 SALARIES-SICKLEAVE CASH PAYOUT	-	3,417.65	3,417.65	-	0%
6001450000 SALARIES-LEAVE TIME PAYOFF	-	30,273.02	30,273.02	-	0%
6002000000 SALARIES-EXTRA HELP	7,875.00	134,214.36	134,214.36	138,250.00	97%
6003000000 SALARIES-OVERTIME	75,874.89	1,331,676.00	1,331,676.00	400,000.00	333%
6003100000 SALARIES-OVERTIME 12 PLAN	-	130.38	130.38	-	0%
<b>SALARIES</b>	<b>335,359.10</b>	<b>4,709,585.49</b>	<b>4,709,585.49</b>	<b>3,735,212.00</b>	<b>126%</b>

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :		Balance	LMFD 18-19 BUDGET	Current %
	Current Month	Year to Date	As of June 30, 2019		
6010200000 OTHER EMPLOYEE BENEFITS	-	21.60	21.60	-	
6010300000 OTHER EMP BENEFITS-UNIFORM	-	36,000.00	36,000.00	36,000.00	100%
6020000000 RETIREMENT-EMPLOYER SHARE	174,321.50	2,018,991.59	2,018,991.59	2,408,467.00	84%
6030000000 SOCIAL SECURITY-OASDI	20,110.49	266,354.21	266,354.21	193,998.00	137%
6030100000 SOCIAL SECURITY-MEDICARE	4,703.28	65,663.10	65,663.10	45,255.00	145%
6030200000 SOCIAL SECURITY-EXTRA H-OASDI	-	2,197.90	2,197.90	8,364.00	26%
6030300000 MEDICARE-EXTRA HELP	-	514.03	514.03	2,005.00	26%
6050000000 HEALTH INSURANCE	87,700.18	946,822.45	946,822.45	1,211,820.00	78%
6091000000 SAL & BENEFITS -SD	461.58	6,992.80	6,992.80	-	
<b>FRINGE BENEFITS</b>	<b>287,297.03</b>	<b>3,343,557.68</b>	<b>3,343,557.68</b>	<b>3,905,909.00</b>	<b>86%</b>
Total Salaries and Benefits	622,656.13	8,053,143.17	8,053,143.17	7,641,121.00	105%
6201000000 OFFICE EXPENSE-GENERAL	2,003.44	20,987.01	20,987.01	23,500.00	89%
6206000000 COMMUNICATIONS	4,032.88	48,430.76	48,430.76	30,379.00	159%
6209000000 MEMBERSHIPS	-	9,121.79	9,121.79	1,385.00	659%
6211000000 MAINTENANCE-EQUIPMENT	13,420.29	97,729.48	97,729.48	117,232.00	83%
6211000100 RADIO MAINTENANCE	-	8,354.67	8,354.67	11,698.00	71%
6211000400 FUEL	4,241.47	70,207.37	70,207.37	57,627.00	122%
6211000500 TIRES & TUBES	1,952.86	17,162.36	17,162.36	37,996.00	45%
6220001000 AUDITORS PROLL AND A/P CHARGES	-	7,021.00	7,021.00	5,521.00	127%
6220009500 AUDITORS DRCT ASSMT SERV CHR	-	21,042.28	21,042.28	20,071.00	105%
6221000000 PROFESSIONALSVS	7,030.42	63,847.11	63,847.11	81,227.00	79%
6221010100 DISPATCHING	11,216.40	112,735.35	112,735.35	143,000.00	79%
6221010200 TAX ADMINISTRATION CHARGES	-	78,645.00	78,645.00	61,557.00	128%
6221030100 AUDIT	-	4,000.00	4,000.00	25,000.00	16%
6223000000 PUBLICATIONS & LEGAL NOTICES	-	495.11	495.11	1,000.00	50%
6226005300 PHYSICAL EXAMINATIONS	-	97.25	97.25	5,000.00	2%
6226008800 FIRE FIGHTER PHYSICALS & SHOTS	65.00	4,960.00	4,960.00	3,900.00	127%
6226010300 DIRECTORS EXPENSES	875.00	6,250.00	6,250.00	8,000.00	78%
6226010400 FIRE PREVENTION	-	4,573.22	4,573.22	3,064.00	149%
6226010500 ELECTIONS	-	500.00	500.00	12,000.00	4%
6226010700 PUBLIC RELATIONS & TRAINING	5,133.42	86,084.87	86,084.87	68,387.00	126%
6226011000 FIRE FIGHTING SUPPLIES	3,177.60	30,945.60	30,945.60	29,051.00	107%
6232005100 INSURANCE-COMPENSATION	28,904.00	299,941.92	299,941.92	268,434.00	112%
6236005330 INSURANCE-FIRE & LIABILITY	-	53,218.00	53,218.00	54,118.00	98%
6240010100 FIREMENS CLOTHING	11,926.15	15,631.00	15,631.00		
6240010200 FIREFIGHTERS PPE & UNIFORMS	3,704.85	23,723.98	23,723.98	50,246.00	47%
6246000000 HOUSEHOLD EXPENSE	124.00	6,141.05	6,141.05	9,244.00	66%
6249000000 UTILITIES	4,229.67	66,893.08	66,893.08	46,213.00	145%
6255050100 MEDICAL SUPPLIES	2,560.10	23,739.78	23,739.78	21,955.00	108%
6260000000 MAINT-STRUCTURE & GROUND	19,803.61	100,000.02	100,000.02	30,055.00	333%
<b>SERVICES AND SUPPLIES-TOTAL</b>	<b>124,401.16</b>	<b>1,282,479.06</b>	<b>1,282,479.06</b>	<b>1,226,860.00</b>	<b>105%</b>

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49001-LATHROP-MANTECA FIRE PROTECT

Report: 13-D3

	Activities for :		Balance	LMFD 18-19 BUDGET	Current %
	Current Month	Year to Date	As of June 30, 2019		
<b>OTHER CHARGES</b>	-	-	-		0%
6331000400 INTEREST-DEBT SERVICE	-	11,391.55	11,391.55		
6341000200 PRINCIPAL-DEBT SERVICE	-	77,280.59	77,280.59		
<b>OTHER FINANCING USES</b>	-	88,672.14	88,672.14		
<b>CAPITAL EXPENDITURES</b>	-	-	-		
<b>COST REIMBURSEMENTS</b>	-	-	-		
6601000000 OPER TRF-OUT	50,000.00	50,000.00	50,000.00		
<b>TRANSFERS OUT</b>	50,000.00	50,000.00	50,000.00		
<b>PROVISION FOR CONTINGENCY</b>	-	-	-		
<b>LOAN TO OTHER FUNDS</b>	-	-	-		
<b>CLEARING ACCOUNTS</b>	-	-	-		
<b>PUBLIC WORKS PROJECT EXP</b>	-	-	-		
<b>LIABILITY INSURANCE ISF EXP</b>	-	-	-		
<b>MEDICAL &amp; DENTAL INSUR ISF EXP</b>	-	-	-		
<b>RETIREMENT FUND EXP</b>	-	-	-		
<b>AGENCY FUND DISBURSEMENT</b>	-	-	-		
<b>Total Expenditures</b>	797,057.29	9,474,294.37	9,474,294.37		
<b>Net Changes</b>	(739,186.03)	958,508.78	958,508.78		
<b>Fund Balance - At the end of the Period</b>			<b>2,493,694.80</b>		

**FOR INFORMATION ONLY**

Voucher/AP payables	(103,901.80)
Receivables	-
Inventories	-
Pre-paid Expenses	-
Cash- 1111000000 CASH IN BANK-TREASURY	2,461,624.36
Cash 1111010000 OUTSTANDING WARRANTS	(71,831.36)
Auditor's Cash	2,389,793.00

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49081-LATHROP-MTCA FIRE - MEASURE C

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>Fund Balance - Beginning of the Fiscal Year</b>	-	-	<b>1,303,877.07</b>
<b>Revenues</b>			
<b>REVENUES-GENERAL</b>	-	-	-
<b>TAXES</b>	-	-	-
<b>LICENSES, PERMITS, FRANCHISES</b>	-	-	-
<b>FINES, FORFEITURES, PENALTIES</b>	-	-	-
4400000000 INTEREST INCOME	-	23,724.00	23,724.00
<b>USE OF MONEY AND PROPERTY</b>	-	23,724.00	23,724.00
<b>INTERGOVERNMENTAL REVENUES</b>	-	-	-
<b>CHARGES FOR SERVICES</b>	-	-	-
<b>MISCELLANOUS REVENUES</b>	-	-	-
<b>TRANSFERS IN</b>	-	-	-
<b>OTHER FINANCING SOURCES</b>	-	-	-
<b>SELF INS FUND SPECIAL REVENUES</b>	-	-	-
<b>MP-TEL-RADIO ISF REVENUES</b>	-	-	-
<b>SOLID WASTE SPECIAL REVENUES</b>	-	-	-
<b>HOSPITAL SPECIAL REVENUES</b>	-	-	-
<b>AIRPORT SPECIAL REVENUES</b>	-	-	-
<b>RETIREMENT FUND SPECIAL REV</b>	-	-	-
4950065000 SALES TAX-LATHROP MEASURE C	-	2,334,251.34	2,334,251.34
<b>AGENCY FUNDS - DEPOSITS</b>	-	2,334,251.34	2,334,251.34
<b>Total Revenues</b>	-	<b>2,357,975.34</b>	<b>2,357,975.34</b>
<b>Expenditures</b>			
<b>SALARIES</b>	-	-	-
<b>FRINGE BENEFITS</b>	-	-	-
Total Salaries and Benefits	-	-	-
<b>SERVICES AND SUPPLIES-TOTAL</b>	-	-	-
<b>OTHER CHARGES</b>	-	-	-
<b>OTHER FINANCING USES</b>	-	-	-
<b>CAPITAL EXPENDITURES</b>	-	-	-
<b>COST REIMBURSEMENTS</b>	-	-	-

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49081-LATHROP-MTCA FIRE - MEASURE C

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
6601000000 OPER TRF-OUT	-	1,838,901.00	1,838,901.00
<b>TRANSFERS OUT</b>	-	1,838,901.00	1,838,901.00
<b>PROVISION FOR CONTINGENCY</b>	-	-	-
<b>LOAN TO OTHER FUNDS</b>	-	-	-
<b>CLEARING ACCOUNTS</b>	-	-	-
<b>PUBLIC WORKS PROJECT EXP</b>	-	-	-
<b>LIABILITY INSURANCE ISF EXP</b>	-	-	-
<b>MEDICAL &amp; DENTAL INSUR ISF EXP</b>	-	-	-
<b>RETIREMENT FUND EXP</b>	-	-	-
<b>AGENCY FUND DISBURSEMENT</b>	-	-	-
<b>Total Expenditures</b>	-	1,838,901.00	1,838,901.00
<b>Net Changes</b>	-	519,074.34	519,074.34
<b>Fund Balance - At the end of the Period</b>			<b>1,822,951.41</b>

**FOR INFORMATION ONLY**

Voucher/AP payables	-
Receivables	-
Inventories	-
Pre-paid Expenses	-
Cash- 1111000000 CASH IN BANK-TREASURY	1,822,951.41
Cash 1111010000 OUTSTANDING WARRANTS	-
<b>Auditor's Cash</b>	<b>1,822,951.41</b>



County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49083-LATHROP-MTCA FIRE -DEVELOPMENT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>Fund Balance - Beginning of the Fiscal Year</b>	-	-	<b>1,347.49</b>
<b>Revenues</b>			
<b>REVENUES-GENERAL</b>	-	-	-
<b>TAXES</b>	-	-	-
<b>LICENSES, PERMITS, FRANCHISES</b>	-	-	-
<b>FINES, FORFEITURES, PENALTIES</b>	-	-	-
4400000000 INTEREST INCOME	-	36.00	36.00
<b>USE OF MONEY AND PROPERTY</b>	-	36.00	36.00
<b>INTERGOVERNMENTAL REVENUES</b>	-	-	-
<b>CHARGES FOR SERVICES</b>	-	-	-
<b>MISCELLANOUS REVENUES</b>	-	-	-
<b>TRANSFERS IN</b>	-	-	-
<b>OTHER FINANCING SOURCES</b>	-	-	-
<b>SELF INS FUND SPECIAL REVENUES</b>	-	-	-
<b>MP-TEL-RADIO ISF REVENUES</b>	-	-	-
<b>SOLID WASTE SPECIAL REVENUES</b>	-	-	-
<b>HOSPITAL SPECIAL REVENUES</b>	-	-	-
<b>AIRPORT SPECIAL REVENUES</b>	-	-	-
<b>RETIREMENT FUND SPECIAL REV</b>	-	-	-
<b>AGENCY FUNDS - DEPOSITS</b>	-	-	-
<b>Total Revenues</b>	-	36.00	36.00
<b>Expenditures</b>			
<b>SALARIES</b>	-	-	-
<b>FRINGE BENEFITS</b>	-	-	-
Total Salaries and Benefits	-	-	-
6221000000 PROFESSIONALSVS	-	600.00	600.00
<b>SERVICES AND SUPPLIES-TOTAL</b>	-	600.00	600.00
<b>OTHER CHARGES</b>	-	-	-
<b>OTHER FINANCING USES</b>	-	-	-
<b>CAPITAL EXPENDITURES</b>	-	-	-
<b>COST REIMBURSEMENTS</b>	-	-	-
<b>TRANSFERS OUT</b>	-	-	-

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49083-LATHROP-MTCA FIRE -DEVELOPMENT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
PROVISION FOR CONTINGENCY	-	-	-
LOAN TO OTHER FUNDS	-	-	-
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
<b>Total Expenditures</b>	-	600.00	600.00
<b>Net Changes</b>	-	(564.00)	(564.00)
<b>Fund Balance - At the end of the Period</b>			<b>783.49</b>

**FOR INFORMATION ONLY**

Voucher/AP payables	-
Receivables	-
Inventories	-
Pre-paid Expense:	-
Cash- 1111000000 CASH IN BANK-TREASURY	783.49
Cash 1111010000 OUTSTANDING WARRANTS	-
<b>Auditor's Cash</b>	<b>783.49</b>

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49090-LATHROP-MANTECA FIRE FACILITY

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>Fund Balance - Beginning of the Fiscal Year</b>	-	-	<b>2,094,627.03</b>
<b>Revenues</b>			
<b>REVENUES-GENERAL</b>	-	-	-
<b>TAXES</b>	-	-	-
<b>LICENSES, PERMITS, FRANCHISES</b>	-	-	-
<b>FINES, FORFEITURES, PENALTIES</b>	-	-	-
4400000000 INTEREST INCOME	-	39,975.00	39,975.00
<b>USE OF MONEY AND PROPERTY</b>	-	39,975.00	39,975.00
<b>INTERGOVERNMENTAL REVENUES</b>	-	-	-
4630210100 MITIGATION FEES	-	16,193.41	16,193.41
4630600000 IMPACT MITIGATION FEE-PRIVATE	459,556.20	1,408,362.58	1,408,362.58
<b>CHARGES FOR SERVICES</b>	459,556.20	1,424,555.99	1,424,555.99
<b>MISCELLANEOUS REVENUES</b>	-	-	-
<b>TRANSFERS IN</b>	-	-	-
<b>OTHER FINANCING SOURCES</b>	-	-	-
<b>SELF INS FUND SPECIAL REVENUES</b>	-	-	-
<b>MP-TEL-RADIO ISF REVENUES</b>	-	-	-
<b>SOLID WASTE SPECIAL REVENUES</b>	-	-	-
<b>HOSPITAL SPECIAL REVENUES</b>	-	-	-
<b>AIRPORT SPECIAL REVENUES</b>	-	-	-
<b>RETIREMENT FUND SPECIAL REV</b>	-	-	-
<b>AGENCY FUNDS - DEPOSITS</b>	-	-	-
<b>Total Revenues</b>	<b>459,556.20</b>	<b>1,464,530.99</b>	<b>1,464,530.99</b>
<b>Expenditures</b>			
<b>SALARIES</b>	-	-	-
<b>FRINGE BENEFITS</b>	-	-	-
Total Salaries and Benefits	-	-	-
6201000000 OFFICE EXPENSE-GENERAL	12,203.94	202,152.79	202,152.79
6206000000 COMMUNICATIONS	-	4,483.66	4,483.66
6211000000 MAINTENANCE-EQUIPMENT	730.78	172,019.75	172,019.75
6211000100 RADIO MAINTENANCE	32,436.21	78,440.85	78,440.85
6221000000 PROFESSIONALSVS	12,567.90	73,780.40	73,780.40

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49090-LATHROP-MANTECA FIRE FACILITY

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
6226010400 FIRE PREVENTION	-	22.70	22.70
6226010700 PUBLIC RELATIONS & TRAINING	5,923.33	41,237.72	41,237.72
6226011000 FIRE FIGHTING SUPPLIES	30,804.78	117,205.26	117,205.26
6240010200 FIREFIGHTERS PPE & UNIFORMS	-	6,601.56	6,601.56
6246000000 HOUSEHOLD EXPENSE	741.62	6,558.22	6,558.22
6255050100 MEDICAL SUPPLIES	5,271.95	25,413.44	25,413.44
6260000000 MAINT-STRUCTURE & GROUND	528.55	754,858.31	754,858.31
<b>SERVICES AND SUPPLIES-TOTAL</b>	<b>101,209.06</b>	<b>1,482,774.66</b>	<b>1,482,774.66</b>
<b>OTHER CHARGES</b>	-	-	-
6331000400 INTEREST-DEBT SERVICE	-	44,379.98	44,379.98
6341000200 PRINCIPAL-DEBT SERVICE	-	245,656.50	245,656.50
<b>OTHER FINANCING USES</b>	-	<b>290,036.48</b>	<b>290,036.48</b>
6451000000 EQUIPMENT	-	433.91	433.91
<b>CAPITAL EXPENDITURES</b>	-	<b>433.91</b>	<b>433.91</b>
<b>COST REIMBURSEMENTS</b>	-	-	-
<b>TRANSFERS OUT</b>	-	-	-
<b>PROVISION FOR CONTINGENCY</b>	-	-	-
<b>LOAN TO OTHER FUNDS</b>	-	-	-
<b>CLEARING ACCOUNTS</b>	-	-	-
<b>PUBLIC WORKS PROJECT EXP</b>	-	-	-
<b>LIABILITY INSU</b>	-	-	-
<b>MEDICAL &amp; DENTAL INSUR ISF EXP</b>	-	-	-
<b>RETIREMENT FUND EXP</b>	-	-	-
<b>AGENCY FUND DISBURSEMENT</b>	-	-	-
<b>Total Expenditures</b>	<b>101,209.06</b>	<b>1,773,245.05</b>	<b>1,773,245.05</b>
<b>Net Changes</b>	<b>358,347.14</b>	<b>(308,714.06)</b>	<b>(308,714.06)</b>

Fund Balance - At the end of the Period

**1,785,912.97**

**FOR INFORMATION ONLY**

Voucher/AP payables

104,091.84

Receivables

-

**County of San Joaquin**  
**Fund Report - Year to Date (County Fiscal Year)**  
**As of June 30, 2019**  
**49090-LATHROP-MANTECA FIRE FACILITY**

**Report: 13-D3**

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>Inventories</b>			-
<b>Pre-paid Expenses</b>			-
<b>Cash- 1111000000 CASH IN BANK-TREASURY</b>			1,983,408.63
<b>Cash 1111010000 OUTSTANDING WARRANTS</b>			(93,403.82)
<b>Auditor's Cash</b>			1,890,004.81

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49091-LATHROP-MNTCA FIRE PRO-CAP OUT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>Fund Balance - Beginning of the Fiscal Year</b>	-	-	<b>441,527.36</b>
<b>Revenues</b>			
<b>REVENUES-GENERAL</b>	-	-	-
<b>TAXES</b>	-	-	-
4204000300 LICENSE/PERMITS-OTHER	-	(576.02)	(576.02)
<b>LICENSES, PERMITS, FRANCHISES</b>	-	(576.02)	(576.02)
<b>FINES, FORFEITURES, PENALTIES</b>	-	-	-
4400000000 INTEREST INCOME	-	8,192.00	8,192.00
<b>USE OF MONEY AND PROPERTY</b>	-	8,192.00	8,192.00
<b>INTERGOVERNMENTAL REVENUES</b>	-	-	-
<b>CHARGES FOR SERVICES</b>	-	-	-
<b>MISCELLANEOUS REVENUES</b>	-	-	-
4800000000 OPER TRANS-IN	50,000.00	50,000.00	50,000.00
<b>TRANSFERS IN</b>	50,000.00	50,000.00	50,000.00
<b>OTHER FINANCING SOURCES</b>	-	-	-
<b>SELF INS FUND SPECIAL REVENUES</b>	-	-	-
<b>MP-TEL-RADIO ISF REVENUES</b>	-	-	-
<b>SOLID WASTE SPECIAL REVENUES</b>	-	-	-
<b>HOSPITAL SPECIAL REVENUES</b>	-	-	-
<b>AIRPORT SPECIAL REVENUES</b>	-	-	-
<b>RETIREMENT FUND SPECIAL REV</b>	-	-	-
<b>AGENCY FUNDS - DEPOSITS</b>	-	-	-
<b>Total Revenues</b>	<b>50,000.00</b>	<b>57,615.98</b>	<b>57,615.98</b>
<b>Expenditures</b>			
<b>SALARIES</b>	-	-	-
<b>FRINGE BENEFITS</b>	-	-	-
Total Salaries and Benefits	-	-	-
<b>SERVICES AND SUPPLIES-TOTAL</b>	-	-	-
<b>OTHER CHARGES</b>	-	-	-
<b>OTHER FINANCING USES</b>	-	-	-
<b>CAPITAL EXPENDITURES</b>	-	-	-

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2019  
49091-LATHROP-MNTCA FIRE PRO-CAP OUT

Report: 13-D3

	Activities for :		Balance
	Current Month	Year to Date	As of June 30, 2019
<b>COST REIMBURSEMENTS</b>	-	-	-
<b>TRANSFERS OUT</b>	-	-	-
<b>PROVISION FOR CONTINGENCY</b>	-	-	-
<b>LOAN TO OTHER FUNDS</b>	-	-	-
<b>CLEARING ACCOUNTS</b>	-	-	-
<b>PUBLIC WORKS PROJECT EXP</b>	-	-	-
<b>LIABILITY INSURANCE ISF EXP</b>	-	-	-
<b>MEDICAL &amp; DENTAL INSUR ISF EXP</b>	-	-	-
<b>RETIREMENT FUND EXP</b>	-	-	-
<b>AGENCY FUND DISBURSEMENT</b>	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Net Changes</b>	50,000.00	57,615.98	57,615.98
<b>Fund Balance - At the end of the Period</b>			<b>499,143.34</b>

**FOR INFORMATION ONLY**

Voucher/AP payables			(190.04)
Receivables			-
Inventories			-
Pre-paid Expenses			-
Cash- 1111000000 CASH IN BANK-TREASURY			498,953.30
Cash 1111010000 OUTSTANDING WARRANTS			-
Auditor's Cash			498,953.30

# Adopt Final 2019-2020 Fiscal Budget

1

## LMFD BOARD MEETING

ITEM 9.1.

7/18/2019





# Changes from Preliminary Budget

2

<i>Fiscal Year 2019/2020 Fund Balance</i>	<i>Preliminary</i>	<i>June 30, 2019</i>	<i>Variance between</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>	<i>Preliminary</i>	<i>June 30, 2020</i>	<i>Variance between</i>
<i>Fund</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>	<i>Budget</i>	<i>Estimated</i>	<i>Preliminary &amp; Final</i>
	<i>Fund Balance</i>	<i>Fund Balance</i>	<i>Fund Balance</i>	<i>Revenues</i>	<i>Revenues</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Expenditures</i>	<i>Fund Balance</i>	<i>Fund Balance</i>	<i>Fund Balance</i>
<i>Reserve Fund</i>	\$750,000	\$1,600,000	\$850,000	\$381,483	\$185,540	(\$195,943)	\$0	\$0	\$0	\$1,131,483	\$1,785,540	\$654,057
<i>General Fund</i>	\$0	\$0	\$0	\$10,773,817	\$11,372,314	\$598,497	\$10,392,334	\$11,186,774	\$794,440	\$381,483	\$185,540	(\$195,943)
<i>Capital Outlay Fund</i>	\$449,143	\$449,143	\$0	\$50,000	\$50,000	\$0	\$390,510	\$390,510	\$0	\$108,633	\$108,633	\$0
<i>Fire Facility Fee Fund</i>	\$1,521,511	\$1,521,511	\$0	\$418,051	\$418,051	\$0	\$707,751	\$707,751	\$0	\$1,231,811	\$1,231,811	\$0
<i>Measure C Fund</i>	\$1,750,178	\$1,750,178	\$0	\$1,500,000	\$1,500,000	\$0	\$1,930,846	\$1,930,846	\$0	\$1,319,332	\$1,319,332	\$0
<i>Developer Account Fund</i>	\$9,197	\$9,197	\$0	\$0	\$0	\$0	\$9,197	\$9,197	\$0	\$0	\$0	\$0
<b>Total All Funds</b>	<b>\$3,730,029</b>	<b>\$3,730,029</b>	<b>\$850,000</b>	<b>\$12,741,868</b>	<b>\$13,340,365</b>	<b>\$402,554</b>	<b>\$13,430,638</b>	<b>\$14,225,078</b>	<b>\$794,440</b>	<b>\$3,041,259</b>	<b>\$2,845,317</b>	<b>\$458,114</b>

# Changes from Preliminary Budget

3

<i>Fiscal Year 2019/2020 Revenue Summary</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<i>Opening Balance</i>	\$785,186	\$805,227	\$20,041
<i>Property Tax</i>	\$4,476,345	\$4,554,801	\$78,456
<i>Intergovernmental Revenues</i>	\$2,494,397	\$2,494,397	\$0
<i>Miscellaneous Revenues</i>	\$3,517,889	\$3,517,889	\$0
<b><i>Total All Funds</i></b>	<b>\$11,273,817</b>	<b>\$11,372,314</b>	<b>\$98,497</b>

# Changes from Preliminary Budget

4

<i>Fiscal Year 2019/2020 Revenue Summary</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<b>General Revenues</b>			
<i>Property Tax - Secured</i>	\$4,118,970	\$4,197,426	\$78,456
<i>Property Tax - Secured - SB813</i>	\$142,683	\$142,683	\$0
<i>Property Tax - Unsecured</i>	\$213,680	\$213,680	\$0
<i>Property Tax - Unsecured - SB813</i>	\$837	\$837	\$0
<i>Property Tax - SB813 - Prior</i>	\$1	\$1	\$0
<i>Property Tax - Unsecured - Prior</i>	\$175	\$175	\$0
<b>Total All Funds</b>	<b>\$4,476,346</b>	<b>\$4,554,801</b>	<b>\$78,456</b>

# Changes from Preliminary Budget

5

<i>Fiscal Year 2019/2020 Expenditure Summary</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<i>Salary &amp; Benefits</i>	\$8,642,262	\$8,923,655	<b>(\$281,393)</b>
<i>Administrative</i>	\$418,261	\$418,261	<b>\$0</b>
<i>Support Services</i>	\$287,933	\$287,933	<b>\$0</b>
<i>Station and Grounds</i>	\$137,845	\$137,845	<b>\$0</b>
<i>Emergency Operations</i>	\$306,736	\$306,736	<b>\$0</b>
<i>Prevention</i>	\$5,064	\$5,064	<b>\$0</b>
<i>Insurance</i>	\$346,661	\$359,708	<b>(\$13,047)</b>
<i>FF Health and Safety</i>	\$8,900	\$8,900	<b>\$0</b>
<i>City of Lathrop Loan</i>	\$0	\$0	<b>\$0</b>
<i>Capital Outlay Payments</i>	\$138,672	\$138,672	<b>\$0</b>
<i>Fiscal year 2019/2020 Roll Over</i>	\$600,000	\$600,000	<b>\$0</b>
<b>Total All Expenses</b>	<b>\$10,892,334</b>	<b>\$11,186,774</b>	<b>(\$294,440)</b>

# Changes from Preliminary Budget

6

<i>Fiscal Year 2019/2020 Expenditure Summary</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<i>Salaries -Regular</i>	\$3,320,481	\$3,467,945	<i>(\$147,464)</i>
<i>Salaries-Reserves</i>	\$138,250	\$138,250	<i>\$0</i>
<i>Salaries-Overtime</i>	\$900,000	\$900,000	<i>\$0</i>
<i>Salaries-Overtime 12 Plan</i>	\$0	\$0	<i>\$0</i>
<i>State Disability Insurance</i>	\$0	\$0	<i>\$0</i>
<i>Other Employee Benefits</i>	\$97,857	\$102,135	<i>(\$4,278)</i>
<i>Retirement</i>	\$2,675,043	\$2,792,676	<i>(\$117,633)</i>
<i>Retirement: Non-County</i>	\$0	\$0	<i>\$0</i>
<i>Social Security 6.2%</i>	\$220,812	\$230,618	<i>(\$9,806)</i>
<i>Medicare 1.45%</i>	\$49,807	\$52,019	<i>(\$2,212)</i>
<i>Social Security Reserves 6.2%</i>	\$8,364	\$8,364	<i>\$0</i>
<i>Medicare Reserves 1.45%</i>	\$2,005	\$2,005	<i>\$0</i>
<i>Strike Team Overtime</i>	\$0	\$0	<i>\$0</i>
<i>Health Insurance</i>	\$1,229,530	\$1,229,530	<i>\$0</i>
<i>Salaries &amp; Benefits-SD</i>	\$113	\$113	<i>\$0</i>
<b>Total All Funds</b>	\$8,642,262	\$8,923,655	<b><i>(\$281,393)</i></b>

# Changes from Preliminary Budget

7

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<i>Insurance</i>			
<i>Workman's Compensation</i>	\$292,543	\$305,590	(\$13,047)
<i>Casualty Insurance</i>	\$54,118	\$54,118	\$0
<b><i>Total All Funds</i></b>	<b>\$346,661</b>	<b>\$359,708</b>	<b>(\$13,047)</b>

# Changes from Preliminary Budget

8

<i>Fiscal Year 2019/2020 Expenditure</i>	<i>Preliminary</i>	<i>FY 2019/2020</i>	<i>Variance between</i>
<i>Suppression</i>	<i>Budget</i>	<i>Final Budget</i>	<i>Preliminary &amp; Final</i>
<i>Salary &amp; Benefits</i>	\$7,300,206	\$7,581,599	<i>(\$281,393)</i>
<i>Administrative</i>	\$214,631	\$214,631	<i>\$0</i>
<i>Support Services</i>	\$223,272	\$223,272	<i>(\$0)</i>
<i>Station and Grounds</i>	\$103,384	\$103,384	<i>\$0</i>
<i>Emergency Operations</i>	\$253,371	\$253,371	<i>(\$0)</i>
<i>Prevention</i>	\$760	\$760	<i>\$0</i>
<i>Insurance</i>	\$242,663	\$255,710	<i>(\$13,047)</i>
<i>FF Health and Safety</i>	\$8,091	\$8,091	<i>\$0</i>
<i>Capital Improvement Projects</i>	\$0	\$0	<i>\$0</i>
<b><i>Total All Funds</i></b>	<b>\$8,346,378</b>	<b>\$8,640,818</b>	<b><i>(\$294,440)</i></b>

# Questions?

9

- Questions



**BEFORE THE BOARD OF DIRECTORS OF THE LATHROP-MANTECA  
FIRE PROTECTION DISTRICT**

**R-2019-06**

**RESOLUTION ADOPTING ANNUAL BUDGET FOR  
FISCAL YEAR 2019-2020**

**WHEREAS**, Government Code Section 7910 requires this District by resolution to establish its budget spending limit for the following fiscal year under California Constitution, Article XIII B; and

**BE IT RESOLVED** that the budget for the **GENERAL FUND 49001** for fiscal year 2019-2020 is **\$11,186,774.00**

**FURTHER, BE IT RESOLVED** that in addition to the amount budgeted for the fiscal year 2019-2020, the Board of Directors also adopts the expenditure of **\$390,510.00** out of the Capital Outlay Fund **49091**, **\$707,751.00** out of the Fire Facility Fees Fund **49090**, **\$1,930,846.00** out of the Measure "C" Fund **49081**, and **\$9,197.00** out of the Developer Account Fund **49083**.

**PASSED AND ADOPTED** on this 18<sup>th</sup>, day of July, 2019 by the following vote of the Board of directors to wit:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

\_\_\_\_\_  
**John Gish,**  
**Chairman of the Board of Directors**

**ATTEST:** Gene Neely  
Secretary of the  
Board of Directors of the  
Lathrop-Manteca Fire  
Protection District.  
State of California

**By** \_\_\_\_\_ **(SEAL)**  
**Board Secretary**



Fiscal Year 2019/2020

Annual Budget and Operational Plan

*(Intentionally Left Blank)*

# Index

## **District**

<u>District Organizational Chart</u>	<u>5</u>
<u>District Map</u>	<u>9</u>
<u>District Profile</u>	<u>10</u>

## **Budget Introduction**

<u>Financial Assessment</u>	<u>14</u>
<u>Financial Policies</u>	<u>14</u>

## **Fund Overviews**

<u>Fund Overviews</u>	<u>15</u>
<u>General Fund</u>	<u>15</u>
<u>Capital Outlay Fund</u>	<u>15</u>
<u>Facility Fee Fund</u>	<u>15</u>
<u>Measure "C" Fund</u>	<u>15</u>
<u>Fund Balance Summary</u>	<u>16</u>
<u>Budget Message</u>	<u>17</u>
<u>Non-Financial Goals and Objectives</u>	<u>18</u>

## **General Fund Revenues**

<u>Revenue Summary</u>	<u>21</u>
<u>Revenue Analysis</u>	<u>22</u>

## Index

### **General Fund Expenditures**

<u>Expenditure Summary and Analysis</u>	<u>25</u>
<u>Personnel Staffing</u>	<u>27</u>
<u>Wages and Benefits</u>	<u>29</u>
<u>Administrative</u>	<u>32</u>
<u>Support Services</u>	<u>34</u>
<u>Station and Grounds</u>	<u>36</u>
<u>Emergency Operations</u>	<u>38</u>
<u>Prevention</u>	<u>40</u>
<u>Workman's Comp. Property, Casualty</u>	<u>42</u>
<u>Firefighter Health and Safety</u>	<u>44</u>

### **Expenditures by Department**

<u>Administration</u>	<u>47</u>
<u>Prevention</u>	<u>48</u>
<u>Suppression</u>	<u>49</u>
<u>Capital Improvement Projects</u>	<u>50</u>

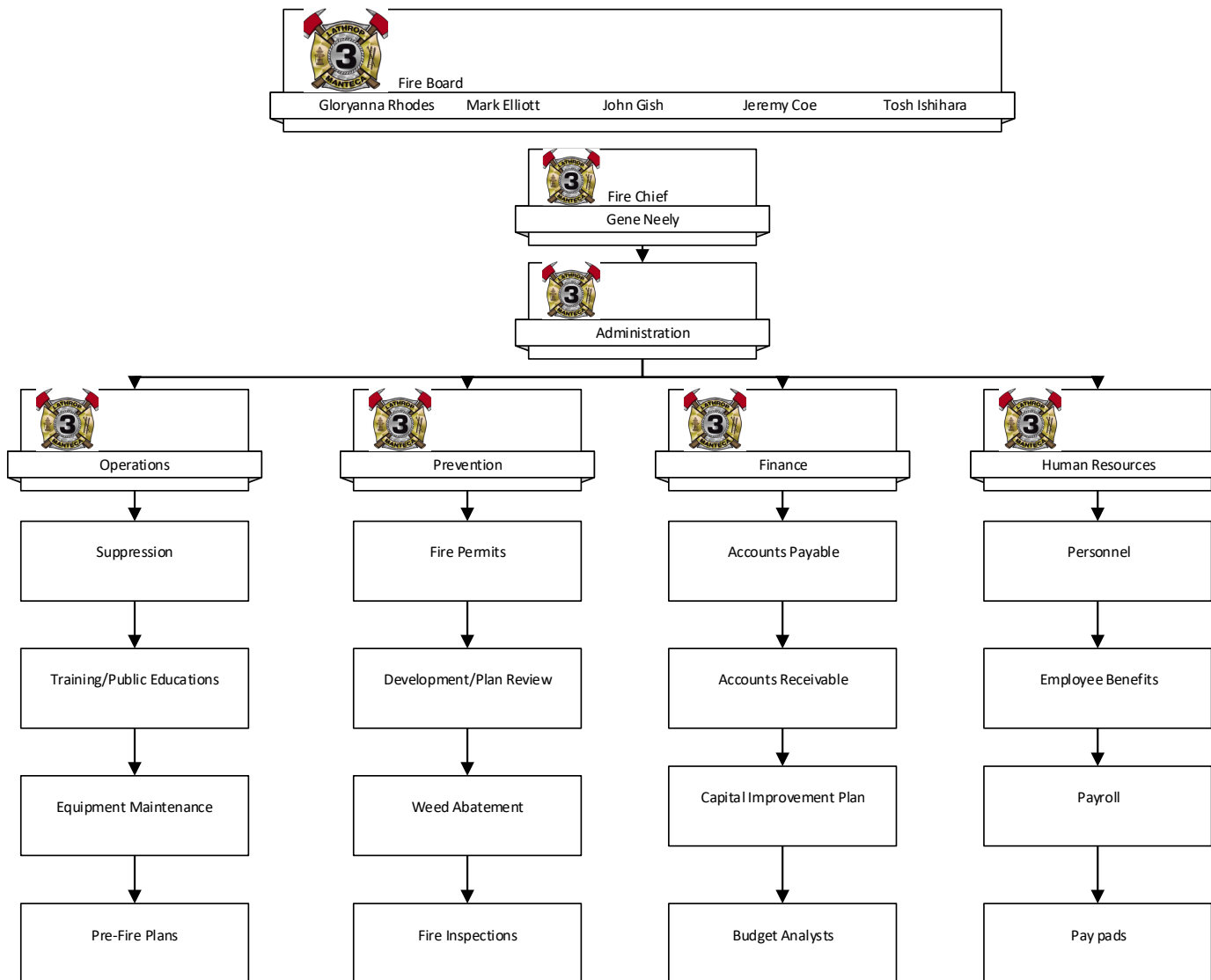
### **Measure "C"**

<u>Measure C Expenditures</u>	<u>51</u>
-------------------------------	-----------

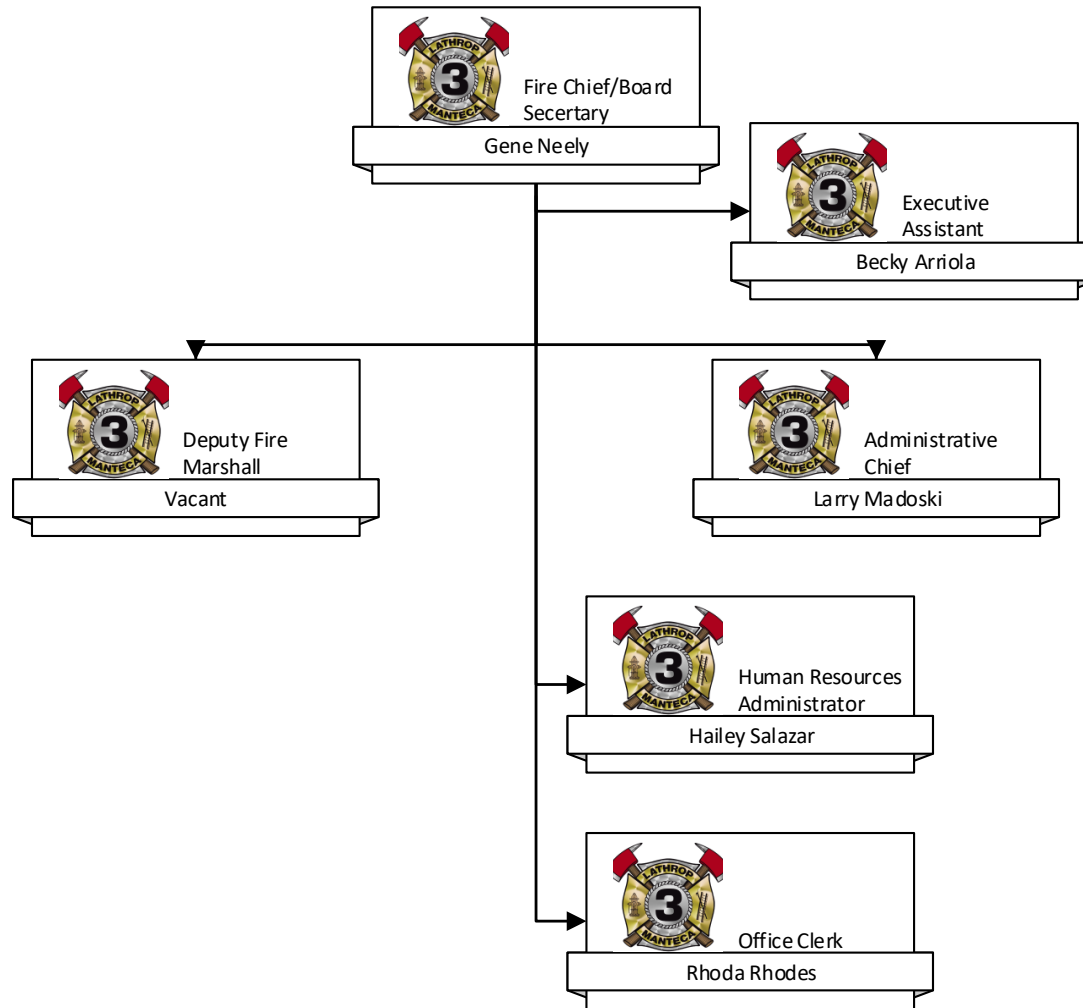
### **Conclusion**

<u>Conclusion</u>	<u>52</u>
<u>Summary</u>	<u>53</u>
<u>Budget 5-Year Outlook</u>	<u>54</u>
<u>Adoption Resolution</u>	<u>55</u>

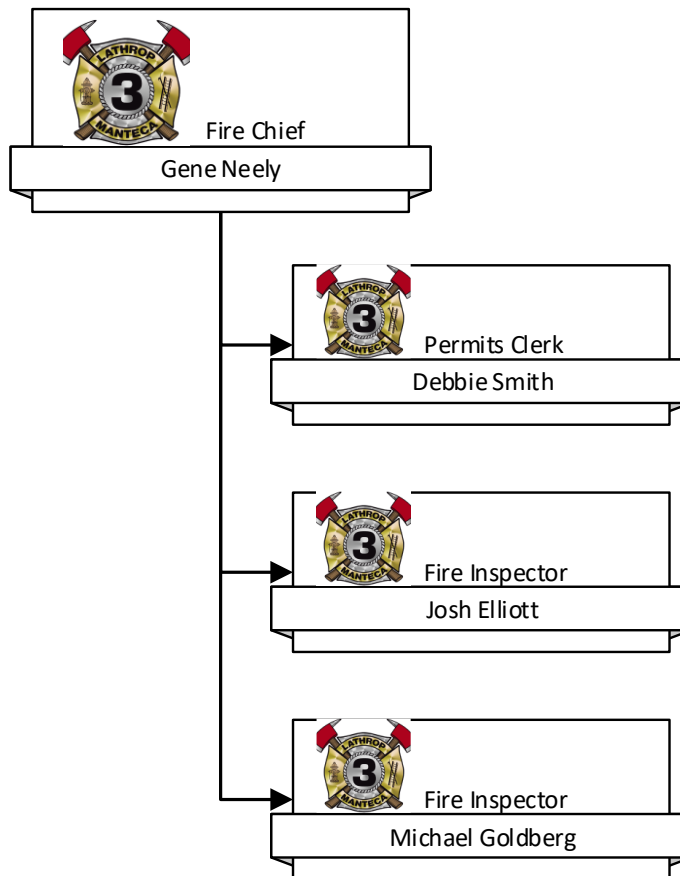
# District Organizational Chart



## District Administration Organizational Chart

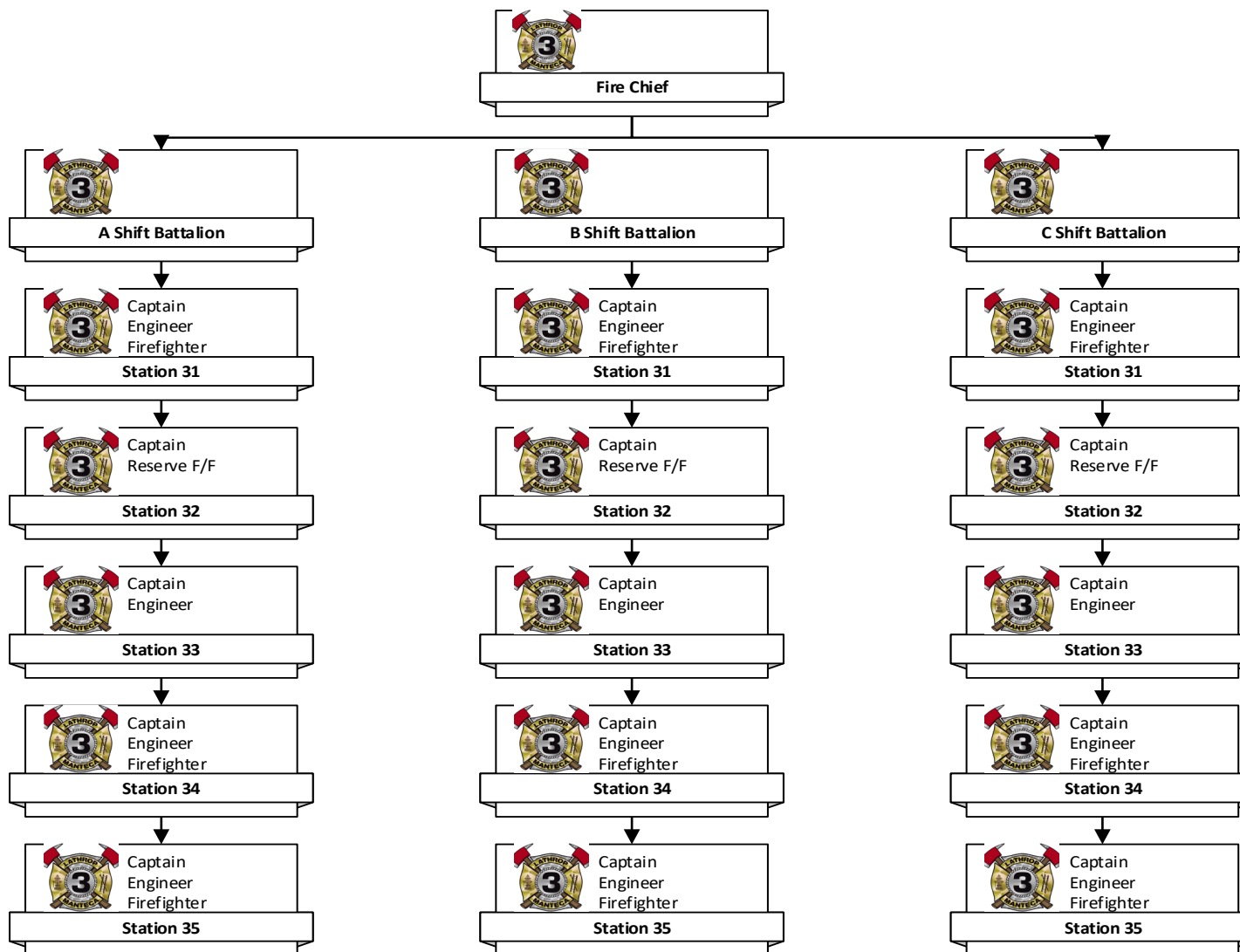


## District Prevention Organizational Chart

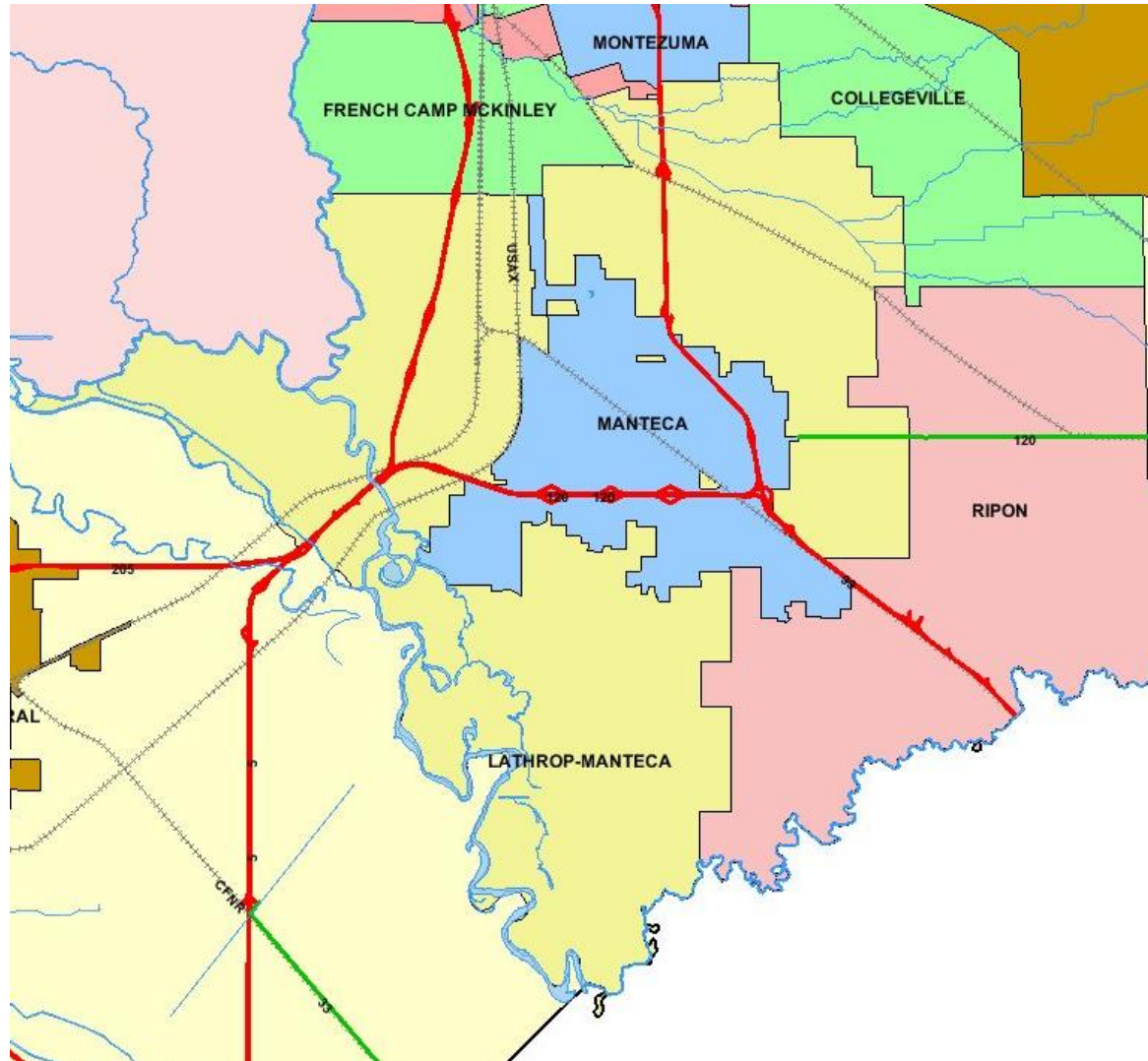




# District Suppression Organizational Chart



## District Map



## District Profile

The MANTECA-LATHROP RURAL COUNTY FIRE PROTECTION DISTRICT was established in 1936 to provide fire protection for the township of Lathrop, rural Lathrop and rural Manteca. The Fire District was organized under the laws of the State of California, Health and Safety Code section 13800, more recently known as the Fire Protection District law of 1987. It is governed by a five-member Board of Directors who are elected at-large to serve a four-year term. Since 1936, the District has developed into a proactive Fire Department covering nearly 100 square miles including the recently incorporated City of Lathrop. The District currently employs 47 career personnel and 25 reserve firefighters that staff five strategically located fire stations.

In February of 2002, the Board of Directors changed the name to the LATHROP-MANTECA FIRE PROTECTION DISTRICT (LMFD).

The LMFD serves the City of Lathrop and the rural Manteca Area which is located in Northern San Joaquin Valley at the intersection of I-5 and 120 Freeways. Sitting aside Interstate 5, one of the major freeways in California and the major north-south freeway along the entire West Coast, Lathrop sits in the center of a metro triangle, bounded by the Bay Area, Stockton and Sacramento. Lathrop is centrally located within a 30-minute commute of Tracy, Manteca, Stockton, Lodi, Modesto, Livermore and Pleasanton.

Lathrop's Population in 1989 was approximately 5,000. Lathrop's current population is nearly 29,000 and is expected to reach 35,000 by the 2020 census count. With a projected "build out" population of 70,000, Lathrop is experiencing a unique opportunity to plan and manage its future development in a manner seldom available to other communities in Northern California. The City of Lathrop is one of Northern California's fastest growing and most comprehensive Master Planned Communities. We are a city at the cusp of extensive residential and commercial growth.

The City of Lathrop has a seven-mile radius population of 105,893 with an average household income of \$63,072.

The 20-mile radius surrounding Lathrop has a current combined population of nearly 750,000 and an expectation that this number will approach 1 million within ten years.

Over 40,000 vehicles per day commute over the Altamont Pass into the Bay Area for employment. There is a strong demand for housing from the Bay Area as residents are moving to affordability.

**Lathrop Developments**

**River Islands at Lathrop**

11,000 residential units currently underway

325-acre Employment Center

50-acres of Town Center

17,000 new jobs – 4 million square feet of non-residential development

**Mossdale Village**

Residential construction is currently underway

2,500 units Master Planned Community

Freeway Commercial – 27 acres at I-5/Louise - Lathrop Marketplace - Anchor is Target

Nearly 1 million square feet of retail/office space

**Central Lathrop Specific Plan**

1,540-acre site – west side of I-5, north of Louise Ave.

Up to 6,800 dwelling units, including low density, medium density and high density

Site for power center and other retail uses along west side of I-5

Nearly 4.5 million square feet of office commercial in Lathrop's I-5 regional commercial corridor

**Southern Lathrop Specific Plan**

315-acre Planned Freeway Commercial is currently underway

Over 5 million square feet of distribution warehouse

The Fire District is organized to maintain professional personnel on duty, 24 hours a day, year round, to respond to emergencies from five fire stations. The Fire District's main fire station is located in the center of the City of Lathrop. The authorized career personnel strength of the Fire District includes 43 uniformed employees. Although currently operating with a Fire Chief, (4) Battalion Chiefs, (15) Fire Captains, (12) Engineers (9) Firefighter and (2) Fire Inspectors. A reserve firefighter roster of up to 35 members is maintained to augment the fire suppression force.

Since the incorporation of the City of Lathrop in 1989, The Fire District has developed plans to provide adequate coverage for the potential urban growth of the new City. The District-wide fire suppression force is organized into three shifts. Each of the shifts is on duty for rotating periods of 48 hours. In the Administrative Office, there are four non-safety employees an Executive Assistant, Human Resources Administrator, Permit Clerk, and an Office Clerk.

Fire apparatus housed at **Station 31** consist of (1) Type 1 Truck, (1) Type 1 Pumper, (1) Type 2 Truck, (1) 3000-gallon Water-Tender/Pumper, (1) Water Rescue/Dive Unit and Rescue Dive Boat. Fire apparatus located at **Station 32** consist of (1) Type 1 Pumpers, (1) Type 3 Pumper, and (1) Type 1 OES Engine. Fire apparatus located at **Station 33** consist of (2) Type 1 Pumpers. Fire apparatus located at **Station 34** consist of (1) Type 1 Pumpers, and (1) Type 3 Pumper. Fire apparatus located at **Station 35** consist of (1) Type 1 Pumpers, (1) Type 3 Pumper, and (1) Type 2 Heavy Rescue. An aggressive fire prevention and code enforcement program is utilized, adopted by reference by both the City of Lathrop and the Fire District with some local additions, deletions and amendments. Companion ordinances establish fees for services, which include charged re-inspections that are required by the California Fire Code and State Fire Marshal's regulations.

The Fire Marshal along with the Deputy Fire Marshal administers the District's fire prevention and code enforcement program. Plan checks are done by the Fire Marshal along with the more complex inspections. The Fire Inspector conducts inspections and annual re-inspections. Fire Company personnel conduct pre-fire plans for all the businesses in the entire district. Additional fire safety programs include smoke detector installations for the elderly and disabled, along with fire safety and awareness in the schools. The Fire District provides continuous CPR training classes to the community. It is statistically proven that by training the citizens it will enhance the survival rate of a sudden death victim significantly. The Lathrop-Manteca Fire District responds, not only to fires of all types, but also medical emergencies, hazardous material leaks/spills, traffic accidents, and river rescues.

The Fire District is an active member of the San Joaquin County hazardous materials response team. The District is also the nucleus for developing a highly skilled urban search and rescue team.

## Budget Introduction

The Fiscal Year (FY) 2019/2020 Budget and Operational Plan represents the Fire District's projections for expected expenditures and operations for the coming fiscal year. It also identifies the means by which those expenditures will be paid. The annual Budget / Operational Plan represent the most significant policy document that the Fire District Governing Board creates each year. This document sets the work plan and the service levels for the operating divisions of the District. Many of the outlined goals and objectives are based on the Strategic Operational Objectives Plan (SOOP), which is developed prior to the construction of the Budget / Operational Plan each fiscal year. The budget is balanced and illustrates the District's ongoing commitment to contain expenditures to necessary and reasonable levels.

The annual budgeting and operational activities of the Fire District are determined with the ultimate goal of accomplishing the Fire District's mission, which is:

**The Mission of the Lathrop-Manteca Fire District is to protect Life and Property through Efficient and Dedicated Response to the Emergency Needs of Our Community Delivered with Care, Skill and Compassion to All Who Need Our Aid.**

**Financial Assessment:**

The Fire District has an important responsibility to its citizens to carefully account for public funds, manage finances wisely, and plan for the adequate funding of services desired by the public. In these times of economic uncertainty and limited growth in the District's tax base, the District needs to ensure that it is capable of adequately funding and providing those core services desired by the community. Ultimately, the District's reputation and success will depend on the public's awareness and acceptance of the management and delivery of these services.

The development of guidelines for the District's overall fiscal planning and management should foster and support the continued financial strength and stability of the Lathrop-Manteca Fire District and its financial goals. Through the establishment of sound financial policies, the District seeks to:

- Deliver quality services on an affordable, efficient, and cost-effective basis providing full value for each tax dollar.
- Maintain an adequate financial base to sustain the current level of fire and emergency medical response.
- Have the ability to withstand local and regional economic fluctuations and respond to changes in funding affecting District operations.

**Financial Policies:**

Establishing and following sound fiscal policies enhances the District's financial health as well as its image and credibility with its citizens and the public in general. The Board is charged with establishing financial policies and staff is responsible for implementing those policies in the day-to-day management of District finances.

The District's budget is closely aligned with the financial policies established by the Governing Board. These policies serve to strengthen the current and long-term financial health of the organization and are visited, at a minimum, on an annual basis to ensure they represent the most current and realistic framework for decision-making. A balanced budget is the foundation of the District's financial policies. The Board and District staff members define a balanced budget as one that matches required expenditures necessary to provide the District's established service goals with available, sustainable resources. The Board and the staff spend an extensive period of time detailing expenditures and identifying and verifying the revenue sources that are available to support those expenditures. As revenues fluctuate, so must expenditures. However, the Board and staff must strive to ensure that these fluctuations do not negatively impact emergency service levels.

## Funding Overviews

The Lathrop-Manteca Fire District currently use five major fund groups: The General Fund, the Capital Outlay Fund, the Facility Fee Fund, the Measure C Fund, and the Developer Account Fund.

### **General Fund:**

The General Fund, or working fund, outlines in detail, anticipated revenues and expenditures for FY 2019/2020. This fund's activities represent the true financial plan for the Lathrop-Manteca Fire District during the fiscal year. During the beginning months of each fiscal year, generally between July and October, the District receives little or no property tax revenues. This is a direct result of San Joaquin County property tax billing and collection cycle. Property taxes are levied and billed to taxpayers annually and payments are due in two installments. The first installment is due during October and the balance is due in April of each fiscal year.

### **Capital Outlay Fund:**

The Capital Outlay Fund is in effect, the District's "savings" account, which was established through Board action to support the Capital Improvement Plan designed to fund future capital purchases. Revenue sources for this fund include transfers from the General Fund as allocated through the Capital Fund Account. This account will carry a fund balance from year to year, as capital projects may encompass many years.

### **Facility Fee Fund:**

The Facility Fee Fund has revenues and expenditures based on the economic development in the District. A detailed account of the current balance is reviewed every fiscal year during our budgeting process. At the end of the fiscal year, a report has to be given to San Joaquin County and the City of Lathrop for their adoption. Every five years a full report is given to both entities, showing a detailed plan for the expenditures applicable for this account.

### **Measure C Fund:**

On November 6<sup>th</sup>, 2012 over 77% of the City of Lathrop passed Measure C, which provides funding for Public Safety within the boundaries of the city limits. On November 19<sup>th</sup>, an agreement was formalized between the City of Lathrop and the Lathrop-Manteca Fire District that the District would receive 40% of those funds to augment and provide enhanced fire services.

### **Developer Account Fund:**

The Developer Account Fund was established to account for billing for services provided during development projects. Over the last few years an extensive amount of time is exhausted when developers come to the Fire District requesting information regarding the long term financial stability of the Fire District, and the service impact the proposed development will cause. This account is to fund any and all billing that will be required to research, acquire outside services, and provide staff time to facilitate the developer(s)/developments when requested.



**Fund Balance Summary:**

Each fund is considered to be a separate accounting entity which may or may not carry a fund balance. Fund balance is generally defined as the difference between a fund’s assets and liabilities. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures as appropriate. The District reports each of these funds as major governmental funds in its financial statements. All District audited financial statements are presented using the modified accrual basis of reporting.

<i>Fiscal Year 2019/2020 Fund Balance</i>	<i>June 30, 2019</i>	<i>FY 2019/2020</i>	<i>FY 2019/2020</i>	<i>June 30, 2020</i>
<i>Fund</i>	<i>Projected</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Estimated</i>
	<i>Fund Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Fund Balance</i>
<i>Reserve Fund</i>	\$1,600,000	\$185,540	\$0	\$1,785,540
<i>General Fund</i>	\$0	\$11,372,314	\$11,186,774	\$185,540
<i>Capital Outlay Fund</i>	\$449,143	\$50,000	\$390,510	\$108,633
<i>Fire Facility Fee Fund</i>	\$1,521,511	\$418,051	\$707,751	\$1,231,811
<i>Measure C Fund</i>	\$1,750,178	\$1,500,000	\$1,930,846	\$1,319,332
<i>Developer Account Fund</i>	\$9,197	\$0	\$9,197	\$0
<b><i>Total All Funds</i></b>	<b><i>\$3,730,029</i></b>	<b><i>\$13,340,365</i></b>	<b><i>\$14,225,078</i></b>	<b><i>\$2,845,317</i></b>

## Budget Message

The FY 2019/2020 budget process is in the midst of economic improvement at national, state, and local levels, while some stability has taken place the sediment of being conservative remains. The previous years of declines in development-related fee revenues and property values and falling interest rates, coupled with higher inflation and increases in gasoline and commodities prices. These trends, provide a continuing somewhat guarded outlook for the next few years.

The Fire District cannot and will not ignore the fact that hard-hitting financial times experienced by many District property owners and sustained economic challenges still continue. The persisting uncertainty in the overall economy presents a considerable challenge in developing the FY 2019/2020 budget.

The Board has provided key directives and goals for consideration during the FY 2019/2020 budget process. Given the economy uncertainty and the forecast for slowed recovery, the Board has directed staff to present a budget that maintains core services but that continues to exclude any “non-essentials.”

Many factors were considered when preparing the District’s financial plan for the FY 2019/2020 Budget and Operational Plan. Some of these factors included:

- Fluctuation of property tax revenues due to changes in the economic environment.
- Changes in population or other service-level indicators.
- Changes in political environment.
- Anticipated changes in property values within the District.
- Recent annexations contributing to the decline of the District’s service boundaries.

During a strong economy, the District prepares for an economic downturn by maintaining financial reserves. Such preparation gives the District the flexibility to maintain the current level of services being offered to the citizens. The FY 2019/2020 budget presents a responsible financial plan that enables the District to continue to deliver its vital services at present service levels but eliminates most “nice to haves” in exchange for “have to haves.” A significant number of expenditure reductions are an integral part of this year’s budget balancing strategy. These reductions were not applied on an across-the-board basis. Instead, District management requested reductions focused on preserving the Fire District’s core services while reducing or eliminating non-essential funding wherever possible.

## Non-Financial Goals and Objectives

Financial policies are essential to the effective fiscal management of the District; however, they must be coupled with strategic, long-term non-financial planning processes in order to support an effective organization. The District will use a strategic planning process to update its goals and objectives annually in conjunction with the annual budget process. The goals and objectives, identified under strategic priorities as set forth in the Strategic Operational Objectives Plan (SOOP), determine the framework for prioritization of budget requests and the overall allocation of resources. The SOOP is developed collaboratively through participation and input from the Board, administrative and management staff, employee representatives and the public. Progress towards planned goals will be evaluated on a bi-annual basis and during any update process. External factors such as the national or regional economy, demographic changes, statutory changes, legislation, and mandates will all be considered when updating or setting new goals and objectives.

The following are the 2019/2020 Strategic Goals as outlined in the SOOP:

1. Begin to lay a foundation for regional training
2. Continue to establish clearly defined governance policies
3. Provide a pathway to attain excellent governance practices as an agency
4. Establish new methods of communication that identify District strengths
5. Continue to engage the community to support and provide volunteer service to enhance our mission

The District's SOOP Strategic Priorities are detailed through a series of Action Items used as benchmarks to measure progress towards goal completion. Each Strategic Priority and the associated Action Items are listed as follows:

Strategic Priority #1:

- Action Item 1.1 – Train personnel to establish a consortium of quality instructors
- Action Item 1.2 – Establish a Regional Firefighter 1 Academy to be held annually
- Action Item 1.3 – Revive the Rescue Systems 1 training center and provide classes through the region

Strategic Priority #2:

- Action Item 2.1 – Continue to work with consultant to produce and adopt updated governance policies
- Action Item 2.2 – Maintain an up-to-date policy manual for all line personnel to review and follow
- Action Item 2.3 – Provide public access to all policies and procedures

Strategic Priority #3:

- Action Item 3.1 – Maintain our membership with the California Special District Association
- Action item 3.2 – Provide training to all Board Members to obtain District of Distinction Accreditation
- Action Item 3.3 – Apply for the District of Distinction Accreditation

Strategic Priority #4:

- Action Item 4.1 – Conduct a Quarterly Address video to inform the community of District news
- Action Item 4.2 – Host quarterly Coffee with the Fire Chief events at the Fire Stations for the public to attend
- Action Item 4.3 – Create a "Year in Review" video to publish on social media and the website

Strategic Priority #5:

- Action Item 5.1 – Utilize the C.E.R.T. Program members around the District to improve disaster preparedness within the community
- Action Item 5.2 – Continue to support the efforts of Behind the Fire LMFD to enhance community involvement with the Lathrop – Manteca Fire District
- Action Item 5.3 – Continue to grow an enhanced and progressive Explorer Program

*(Intentionally left blank)*

## Revenue Summary

General Fund Revenues are anticipated using available information and historical projections. The FY 2019/2020 Budget includes funding from Property Taxes, Intergovernmental Revenues, and Miscellaneous Revenues, All Capital expenditures were separated into the Capital Outlay Fund. Staff has included the FY 2017/2018 budgeted revenues, the budgeted FY 2018/2019 and proposed FY 2019/2020 proposed budget.

<i>Fiscal Year 2019/2020 Revenue Summary</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Opening Balance</i>	\$534,844	\$531,426	\$805,227	\$273,801
<i>Property Tax</i>	\$3,711,978	\$3,883,336	\$4,554,801	\$671,466
<i>Intergovernmental Revenues</i>	\$2,194,985	\$2,194,985	\$2,494,397	\$299,412
<i>Miscellaneous Revenues</i>	\$1,411,942	\$2,921,248	\$3,517,889	\$596,641
<b><i>Total All Funds</i></b>	<b><i>\$7,853,749</i></b>	<b><i>\$9,530,994</i></b>	<b><i>\$11,372,314</i></b>	<b><i>\$1,841,320</i></b>

## Revenue Analysis

General Revenues include all the property taxes that the district receives. This has been separated into several different descriptions, which consist of secured and un-secured taxes. Most secure taxes refer to properties that have a secured assessment applied to it. The unsecured would be taxes that have no security attached to them. This Revenue is collected by San Joaquin County and Allocated to our account in two installments. The first installment is in November and the second is in April.

<i>Fiscal Year 2019/2020 Revenue</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b>General Revenues</b>				
<i>Property Tax-Secured</i>	\$3,395,471	\$3,565,245	\$4,197,426	\$632,181
<i>Property Tax-Secured-SB813</i>	\$81,232	\$81,232	\$142,683	\$61,451
<i>Property Tax-Unsecured</i>	\$203,509	\$203,509	\$213,680	\$10,171
<i>Property Tax-Unsecured-SB813</i>	\$31,670	\$33,253	\$837	(\$32,416)
<i>Property Tax-SB813-Prior</i>	\$2	\$2	\$1	(\$1)
<i>Property Tax-Unsecured-Prior</i>	\$95	\$95	\$175	\$80
<b><i>Subtotals</i></b>	<b><i>\$3,711,978</i></b>	<b><i>\$3,883,336</i></b>	<b><i>\$4,554,801</i></b>	<b><i>\$671,466</i></b>

## Revenue Analysis

Intergovernmental Revenues are received from Permits, Out of District Billing, Taxes from Mobile Homes, Property Override tax and other services. This revenue is collected throughout the year and posts to our account monthly. The only exception is the Tax Override; this source is collected by San Joaquin County and allocated the same as the Property Taxes.

<i>Fiscal Year 2019/2020 Revenue</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Intergovernmental Revenues</i></b>				
<i>License/Permits-Other</i>	\$3,084	\$3,084	\$320	(\$2,764)
<i>License/Permits-Fire</i>	\$96,079	\$96,079	\$113,493	\$17,414
<i>Interest Income</i>	\$99	\$99	\$1,251	\$1,152
<i>St-Homeowner Property Tax</i>	\$29,047	\$29,047	\$29,303	\$256
<i>Property Override Tax</i>	\$1,980,044	\$1,980,044	\$2,174,492	\$194,448
<i>Back Taxes</i>	\$127	\$127	\$0	(\$127)
<i>Other Service Fees</i>	\$251	\$251	\$251	\$0
<i>Plan Check fees</i>	\$86,254	\$86,254	\$175,287	\$89,033
<b><i>Subtotals</i></b>	<b><i>\$2,194,985</i></b>	<b><i>\$2,194,985</i></b>	<b><i>\$2,494,397</i></b>	<b><i>\$299,412</i></b>



## Revenue Analysis

Miscellaneous Revenues consist of several different sources to include City of Lathrop Agreements, any Grants the District may receive, Strike Team Reimbursements, Retiree's insurance co-pays, Donations and Training revenue. These sources vary when they are received, making it somewhat difficult to budget to the exact dollar amount.

<i>Fiscal Year 2019/2020 Revenue</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b>Miscellaneous Revenues</b>				
<i>Outlawed Warrants</i>	\$535	\$535	\$700	\$165
<i>CLSP-CFD-06</i>	\$116,397	\$116,397	\$116,397	\$0
<i>Measure C</i>	\$1,128,000	\$1,838,901	\$2,430,846	\$591,945
<i>FEMA Grant</i>	\$0	\$798,405	\$798,405	\$0
<i>Hazmat Response</i>	\$38,628	\$38,628	\$40,204	\$1,576
<i>Station 31 O&amp;M</i>	\$16,554	\$16,554	\$17,230	\$676
<i>Strike Team Overtime</i>	\$0	\$0	\$0	\$0
<i>MDA Rental</i>	\$36,000	\$36,000	\$36,000	\$0
<i>Tower Rental</i>	\$14,561	\$14,561	\$14,561	\$0
<i>Retired Ins Co-Pay</i>	\$24,925	\$24,925	\$24,925	\$0
<i>Insurance Rebates</i>	\$0	\$0	\$0	\$0
<i>Donations/Fundraising</i>	\$0	\$0	\$0	\$0
<i>Returned Checks</i>	\$0	\$0	\$75	\$75
<i>CPR</i>	\$295	\$295	\$1,025	\$730
<i>Standby Fees</i>	\$7,286	\$7,286	\$6,614	(\$672)
<i>Mitigation Fees</i>	\$23,534	\$23,534	\$25,983	\$2,449
<i>MISC.</i>	\$5,227	\$5,227	\$4,924	(\$303)
<b><i>SUBTOTALS</i></b>	<b><i>\$1,411,942</i></b>	<b><i>\$2,921,248</i></b>	<b><i>\$3,517,889</i></b>	<b><i>\$596,641</i></b>
<b><i>Total Revenue</i></b>	<b><i>\$7,853,749</i></b>	<b><i>\$9,530,994</i></b>	<b><i>\$11,372,314</i></b>	<b><i>\$1,841,320</i></b>

## Expenditure Summary and Analysis

The District's Expenditure Summary is classified into eight general categories: Wages and Benefits, Administrative, Support Services, Station and Grounds, Emergency Operations, Prevention, Insurance, and Firefighter Safety. The following table presents only an overview of total budgeted expenditures in each of these categories. Each expenditure category will be discussed in detail in various sections of this document. Staff has again included the FY 2017/2018 budgeted expenditures and the FY 2018/2019 estimated expenditures for budget-to-actual comparisons against the proposed FY 2019/2020 budget.

<i>Fiscal Year 2019/2020 Expenditure Summary</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Salary &amp; Benefits</i>	\$6,324,678	\$7,605,120	\$8,923,655	\$1,318,535
<i>Administrative</i>	\$356,761	\$382,261	\$418,261	\$36,000
<i>Support Services</i>	\$159,265	\$184,037	\$287,933	\$103,896
<i>Station and Grounds</i>	\$123,296	\$116,899	\$137,845	\$20,946
<i>Emergency Operations</i>	\$143,158	\$169,158	\$306,736	\$137,578
<i>Prevention</i>	\$3,064	\$3,064	\$5,064	\$2,000
<i>Insurance</i>	\$250,839	\$250,839	\$359,708	\$108,869
<i>FF Health and Safety</i>	\$8,900	\$8,900	\$8,900	\$0
<i>City of Lathrop Loan</i>	\$100,875	\$100,875	\$0	(\$100,875)
<i>Capital Outlay Payments</i>	\$138,672	\$138,672	\$138,672	\$0
<i>Fiscal year 2019/2020 Roll Over</i>	\$310,000	\$200,000	\$600,000	\$400,000
<b><i>Total All Expenses</i></b>	<b><i>\$7,919,508</i></b>	<b><i>\$9,159,825</i></b>	<b><i>\$11,186,774</i></b>	<b><i>\$2,026,949</i></b>

## **Fire District's Goals**

### **FY 2019/2020 Performance Goals & Objectives**

- Research potential grant opportunities and seek alternative grant revenue to enhance District funding.
- Oversee new Fire Board member orientation and update Fire Board Manuals.
- Create an intranet Fire District Forms Catalog for personnel use.

## Personnel Staffing

When determining adequate District staffing levels, current and future employee workload, response models, regulatory requirements, and industry standards are explored. The current District staffing levels set forth by the Board are detailed in the Staffing Plan and table presented below:

### Fire District Personnel Staffing Levels Summary

<i>Position / Rank</i>	<i>FY 2017/2018 Budgeted</i>	<i>FY 2018/2019 Budgeted</i>	<i>FY 2019/2020 Projected</i>	<i>Projected Variance</i>
<i>Fire Chief</i>	1.0	1.0	1.0	0.0
<i>Admin Battalion Chief</i>	1.0	1.0	1.0	0.0
<i>Battalion Chief</i>	3.0	3.0	3.0	0.0
<i>Deputy Fire Marshal</i>	1.0	1.0	1.0	0.0
<i>Fire Inspector</i>	0.5	1.0	2.0	1.0
<i>Executive Assistant</i>	1.0	1.0	1.0	0.0
<i>Human Resources Administrator</i>	0.0	1.0	1.0	0.0
<i>Office Assistant</i>	0.5	1.0	1.0	0.0
<i>Office Clerks</i>	1.0	1.0	1.0	0.0
<i>Captains</i>	9.0	12.0	15.0	3.0
<i>Acting Captain</i>	3.0	3.0	0.0	-3.0
<i>Engineers</i>	15.0	12.0	12.0	0.0
<i>Firefighters</i>	0.0	9.0	9.0	0.0
<i>Reserve Firefighter</i>	25.0	25.0	35.0	10.0
<b><i>Total District Personnel</i></b>	<b><i>61.0</i></b>	<b><i>72.0</i></b>	<b><i>83.0</i></b>	<b><i>11.0</i></b>

*(Intentionally Left Blank)*

## Wages and Benefits

District compensation and benefit data is contained within this section of the annual budget document. This section of the operating budget tends to be the most unpredictable and the most difficult area in which to project actual expenditures for the entire fiscal year. It is analyzed from every possible angle in an attempt to avoid over or under budgeting. These budgeted expenditures have been meticulously calculated ensuring that only appropriate values have been assigned to each line item. Items such as employment taxes, retirements, and worker's compensation costs are requirements under Federal and/or State mandates. In order to remain competitive in the local market place, the Board has also dictated that certain benefits be provided to preserve the District's exceptionally skilled labor force. The various project managers have also submitted budget requests for estimated overtime and other wage related expenditures.

Loss of employees creates financial issues based on the costs associated with training new employees and the vacancies created within the daily staffing model, which requires overtime personnel to fill. Another turnover, related issue is the loss of experienced personnel with historical knowledge, which can lead to operational deficiencies.

An additional factor that is commonly used by the District in determining annual wage scale enhancements has been competitiveness with neighboring special district emergency service agencies. This is perhaps the most valuable process as wage and benefit competitiveness is vitally important in maintaining a stable and satisfied work force. However, District management does feel that the highly qualified and dedicated personnel in this District, who provide compassionate and expert care to the property owners, deserve to receive wages and benefits that are at least equitable with those of other departments/districts in the Valley.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Salary and Benefits</i></b>				
<i>Salaries -Regular</i>	\$2,605,015	\$3,109,013	\$3,467,945	\$358,932
<i>Salaries-Reserves</i>	\$150,000	\$138,250	\$138,250	\$0
<i>Salaries-Overtime</i>	\$400,000	\$400,000	\$900,000	\$500,000
<i>Salaries-Overtime 12 Plan</i>	\$0	\$0	\$0	\$0
<i>State Disability Insurance</i>	\$0	\$0	\$0	\$0
<i>Other Employee Benefits</i>	\$73,962	\$87,949	\$102,135	\$14,186
<i>Retirement</i>	\$1,850,579	\$2,408,467	\$2,792,676	\$384,209
<i>Retirement: Non-County</i>	\$0	\$0	\$0	\$0
<i>Social Security 6.2%</i>	\$164,857	\$193,998	\$230,618	\$36,620
<i>Medicare 1.45%</i>	\$39,462	\$45,255	\$52,019	\$6,764
<i>Social Security Reserves 6.2%</i>	\$8,800	\$8,364	\$8,364	\$0
<i>Medicare Reserves 1.45%</i>	\$2,450	\$2,005	\$2,005	\$0
<i>Strike Team Overtime</i>	\$0	\$0	\$0	\$0
<i>Health Insurance</i>	\$1,029,373	\$1,211,820	\$1,229,530	\$17,710
<i>Salaries &amp; Benefits-SD</i>	\$180	\$0	\$113	\$113
<b><i>Subtotal</i></b>	<b><i>\$6,324,678</i></b>	<b><i>\$7,605,120</i></b>	<b><i>\$8,923,655</i></b>	<b><i>\$1,318,535</i></b>

## **Wage and Benefit Goals**

### **FY 2019/2020 Performance Goals & Objectives**

- Continue to research alternative benefit plans to reduce the Districts' future liability.
- Continue to provide an update accrual list to help monitor the employee vacation and sick leave balances.
- Continue to monitor the retirement plan and look for cost saving alternatives.
- Continue to look for alternative way to help increase the daily staffing levels.



## Administrative Expenses

The administrative component of this segment includes the following: general administration and records management; clerical support, continuous review, revision, and enforcement of the District Policy and Operations Manuals. The records management responsibilities include serving as legal custodian of the District's official records; coordinating public records request fulfillment; and records retention and destruction processes.

The information technology component of this section is responsible for District-wide integration and coordination of all technology applications; managing the District's wide area data network; work station computers; e-mail resources; District webpage; employee scheduling; the District's data management systems (i.e. Emergency Reporting) which handle incident reporting and other information; Fire Prevention occupancy and inspection records; and training records. To enhance effectiveness and efficiency, the District is increasingly utilizing technology in all facets of its operations. Correct and reliable statistical information is also vital to the District in terms of grant acquisitions, accreditation accomplishment, and growth planning projections.

### Administration

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b>Administrative</b>				
<i>Office Expenses</i>	\$23,500	\$23,500	\$28,500	\$5,000
<i>Fees, Dues, Subscriptions</i>	\$385	\$385	\$385	\$0
<i>Memberships</i>	\$1,000	\$1,000	\$10,000	\$9,000
<i>Auditor Payroll &amp; AP Charges</i>	\$5,521	\$5,521	\$7,521	\$2,000
<i>Auditors Direct Assessment Services</i>	\$20,071	\$20,071	\$22,071	\$2,000
<i>Professional/Special Services</i>	\$81,227	\$81,227	\$81,227	\$0
<i>Dispatching</i>	\$128,000	\$143,000	\$143,000	\$0
<i>Tax Administration Charges</i>	\$61,557	\$61,557	\$79,557	\$18,000
<i>Audit</i>	\$25,000	\$25,000	\$25,000	\$0
<i>Publication and Legal Notices</i>	\$1,000	\$1,000	\$1,000	\$0
<i>Director Expenses</i>	\$8,000	\$8,000	\$8,000	\$0
<i>Elections</i>	\$12,000	\$12,000	\$12,000	\$0
<b>Subtotal</b>	<b>\$367,261</b>	<b>\$382,261</b>	<b>\$418,261</b>	<b>\$36,000</b>

## **Administrative Expenses**

### **FY 2019/2020 Performance Goals & Objectives**

- Continue the skillful and responsible management of the District's monetary resources to optimize the public's investment.
- Continue the pursuit of strategies that minimize tax levy dependence through alternative revenue sources.
- Continue to refine the accounting system and revise policies and procedures where necessary.
- Continue to review the proposed District's five-year model and determine timelines and future financial impact.
- Successfully conduct orientation for newly hired employees.

## Support Services

The support service section in the budget covers Equipment Maintenance, Radio Maintenance and Replacement, Fuel, Lubes and Oils, and it also includes Tire Replacement.

The equipment maintenance portion of the Support Services ensures that preventative maintenance and repair work is performed on all District emergency apparatus, light trucks, automobiles, and specified communications equipment. Personnel also project apparatus strengths and weaknesses to estimate apparatus life expectancy for the vehicle aging/replacement schedule. Although this portion has been reduced in an effort to save cost, this fiscal year we will be only conducting annual maintenance instead of the traditional bi-annual maintenance performed in the past.

The radio portion covers ongoing maintenance and future replacements. The new unfunded mandate requires all emergency services to move into the narrow banded technology within this year's budget. The next mandate coming will require the District to move to the digital age. This mandate will require the District to replace some outdated equipment in the upcoming Fiscal Years.

The fuel, lube and oil cover the cost of the day to day operational replacement apparatus fleet we currently operate. This does not cover the annual oil changes that have been budgeted in the equipment maintenance portion.

<i>Fiscal Year 2019/2020</i>				
<i>Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Support Services</i></b>				
<i>Equipment Maintenance</i>	\$79,280	\$84,590	\$157,446	\$72,857
<i>Radio Maintenance/Replace</i>	\$15,000	\$14,102	\$14,102	\$0
<i>Fuel, Lube, Oil</i>	\$57,627	\$57,627	\$60,000	\$2,373
<i>Tires &amp; Tubes</i>	\$27,718	\$27,718	\$56,385	\$28,667
<b><i>Subtotal</i></b>	<b><i>\$179,625</i></b>	<b><i>\$184,037</i></b>	<b><i>\$287,933</i></b>	<b><i>\$103,896</i></b>

## Support Services

### FY 2019/2020 Performance Goals & Objectives

- Continue to maintain apparatus, equipment.
- Continue to maintain replacement schedule for vehicles, large equipment, and smaller capital items.
- Maintain all spare fire apparatus in a ready state for usage (“turn-key operation”).

## Station and Grounds

The District must maintain facilities to house both the personnel and the apparatus that support the District’s mission. The increase is partly due to the long needed replacement of the apparatus bay pad along with some pavement repairs. This increase will be partially funded by the Operating and Maintenance revenues received by the City of Lathrop.

The following table outlines details regarding the Facilities Maintenance Expenditures for the coming fiscal year:

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Station and Grounds</i></b>				
<i>Station Maintenance</i>	\$38,785	\$32,388	\$37,388	\$5,000
<i>Communications</i>	\$30,379	\$30,379	\$45,000	\$14,621
<i>Utilities</i>	\$46,213	\$46,213	\$46,213	\$0
<i>Household Expenses</i>	\$7,919	\$7,919	\$9,244	\$1,325
<b><i>Subtotal</i></b>	<b><i>\$123,296</i></b>	<b><i>\$116,899</i></b>	<b><i>\$137,845</i></b>	<b><i>\$20,946</i></b>

## Station and Grounds

### **FY 2019/2020 Performance Goals & Objectives**

- Continue to maintain facility maintenance and repairs.
- Continue to manage the District's wide area data network, the District's intranet, internet and e-mail resources, all District desktop PCs and related equipment and PC software.
- Continue to update existing intranet for easier access to pertinent information for employees.
- Continue support for fire and medical information programs as well as the links from the Communications Center to the District's emergency management reporting system.
- Continue to work towards a paperless office environment.

## Emergency Operations

This Section contains all expenditures related to firefighting and personal protective equipment acquisition, maintenance, and supplies. The District strives to obtain and maintain the appropriate tools for employees to safely and effectively provide the services necessary to protect District property owners. The Personal Protective Equipment (PPE) Program ensures all District personnel possess a complete set of PPE clothing and equipment which is maintained in a safe and functional condition. The program is also responsible to regularly maintain, replace and/or repair any component of the assigned PPE equipment and performs other related tasks as required.

The Training / Development Section provide coordination for both the training and development of current suppression personnel as well as providing an active role in the recruitment of new District personnel. The primary focus of this section is to provide ongoing training for emergency personnel. Continuing Education is required by local, state, and federal regulations and standards (including NFPA Standards Volume 10, OSHA Regulations 29 CFR 1910, and the California State Fire Marshal’s Office. The Training and Development Section also coordinates instruction on any new organizational procedures and guidelines.

This budget category provides for the emergency medical disposable or consumable supplies used by the District throughout the fiscal year. These include but are not limited to: medical oxygen, tubing and fluids, bandaging materials, sterile gloves, immobilization gear, airway tools, etc.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Emergency Operations</i></b>				
<i>Firefighting Supplies</i>	\$31,065	\$25,637	\$54,593	\$28,956
<i>Firefighter PPE/Uniforms</i>	\$95,861	\$80,542	\$123,038	\$42,496
<i>Public Relations and Training</i>	\$53,635	\$43,812	\$90,616	\$46,804
<i>EMS Supplies</i>	\$19,373	\$19,167	\$38,489	\$19,322
<b><i>Subtotal</i></b>	<b><i>\$199,934</i></b>	<b><i>\$169,158</i></b>	<b><i>\$306,736</i></b>	<b><i>\$137,578</i></b>

## Emergency Services Division

### FY 2019/2020 Performance Goals and Objectives

- Maintain an adequate inventory of firefighting equipment and supplies.
- Maintain the District's Wildland Response Team equipment and supplies.
- Maintain all equipment in a state of good repair for the safety of all firefighters.
- Replace PPE items based on manufacturer's recommendations or as a result of irreparable damage.
- Maintain employee certification for PPE repairs and maintenance.
- Maintain comprehensive and accurate records concerning PPE training, equipment maintenance, equipment allocations, etc.
- Maintain adequate number of Red Card certified personnel in the District.
- Assist with advanced Wildland certifications for interested employees.
- Maintain all Wildland apparatus supplies, equipment and personnel in a ready state for immediate deployment at any time day or night.
- Continue to facilitate and provide yearly physicals for required District personnel.
- Continue to facilitate and provide annual driver's training and driver's license checks for District personnel.
- Provide initial drivers training programs for new employees and volunteers.
- Continue to audit District facilities and equipment for regulatory agency compliance and safety.
- Evaluate and revise District safety policies and procedures where needed.



## Prevention

The LMFD also administers an aggressive fire prevention and code enforcement program. The LMFD adopted by reference the City of Lathrop Municipal Code as it relates to LMFD. Companion ordinances include the California Fire Code and State Fire Marshal’s regulations. The Chief, as the Fire Marshal, administers the LMFD’s fire prevention and code enforcement program.

The Fire Marshal administers the District’s fire prevention and code enforcement program. Plan checks are done by the Fire Marshal along with the more complex inspections. Fire Company personnel conduct inspections and annual re-inspections, Additional fire safety programs include smoke detector installation for the elderly and disabled, along with fire safety and awareness in the schools. The Fire District provides continuous CPR training classes to the community. It is statistically proven that by training the citizens it will enhance the survival rate of a sudden death victim significantly. The Lathrop-Manteca Fire District responds not only to fires of all types, but also medical emergencies, traffic accident, and river rescues.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Prevention</i></b>				
<i>Fire Prevention</i>	\$3,064	\$3,064	\$5,064	\$2,000
<b><i>Subtotal</i></b>	<b><i>\$3,064</i></b>	<b><i>\$3,064</i></b>	<b><i>\$5,064</i></b>	<b><i>\$2,000</i></b>

## Prevention and Public Education

### FY 2019/2020 Performance Goals & Objectives

- Continue with promotional and educational programs for the community.
- Continue to explore new partnerships to assist in delivering our educational safety messages to the community.
- Establish Citizens Academies and C.E.R.T. Volunteer Program.
- Complete all priority inspections to reduce potential for life loss within a 30-day variance of their scheduled time.
- Complete all plan reviews and permit/user fee invoices within a 30-day period from the time received.
- Maintain annual fire prevention / investigation training program for District fire.
- Evaluate access/egress capabilities in the newly annexed areas and work to improve any issues.
- Update records and forecast District growth related issues on an annual basis.
- Enhance and continue to develop closer working relationships with landowners and developers in Fire District's areas.
- Plan for service issues associated with the District's growth planning areas including efforts to define and then secure future station sites and service need timelines in conjunction with accreditation.
- Identify and secure resources and alternative funding for programs.
- Monitor and evaluate performance measures for existing and new District Community Risk Reduction programs.
- Develop a plan to guide the District in developing an Emergency Operations Center. Alternative funding sources should be explored and included in final plan.
- Update/revise District Disaster Plan. Final plan should integrate with San Joaquin County and Lathrop City's Disaster Plan and upon adoption, should be distributed to affected agencies.
- Identify target hazards and audit community response needs.
- Maintain a training and exercise plan to evaluate and improve the major emergency response plan of the District.
- Continue the fostering of hazard mitigation throughout the District via public education and plan development.

## Insurance

District employees work in an atmosphere where they are faced with potentially life threatening or bodily injury situations on a daily basis. The risk to their lives and livelihoods is greater than that of the average private sector employee. This results in elevated annual premiums for Worker's Compensation Insurance. Premium rates differentiate between each Worker's Compensation Class and can change from year to year based on industry trends. The District did experience an increase in the Fire Fighter's Classification rates for FY 2017/2018 resulting in an increase in this budget expenditure. However, the District focuses on safety both in the field and in its facilities, which has resulted in reduced instances of reportable injuries. This aids the District in maintaining a steady and more predictable premium.

The District must ensure that its assets are protected to prevent any possible disruption in the services it provides to District property owners. To provide this assurance, the District obtains insurance policies that will replace property due to damage, theft, or loss. The District also retains insurance coverage to protect against unforeseen or unidentified potential liabilities.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Insurance</i></b>				
<i>Workman's Compensation</i>	\$196,721	\$196,721	\$305,590	\$108,869
<i>Casualty Insurance</i>	\$54,118	\$54,118	\$54,118	\$0
<b><i>Subtotal</i></b>	<b><i>\$250,839</i></b>	<b><i>\$250,839</i></b>	<b><i>\$359,708</i></b>	<b><i>\$108,869</i></b>

## **Insurance**

### **FY 2019/2020 Performance Goals & Objectives**

- Continue to use captured information pertaining to the nature and number of on-the-job injuries sustained by personnel for the purpose of developing and implementing focused prevention initiatives.
- Continue to monitor personnel who repeatedly emerge in Worker's Compensation claims.
- Continue to develop and implement programs designed to reduce the incidence of on-the-job injuries (e.g., flyers/brochures, incentives, awareness campaigns, training).

## Firefighter Health and Safety

The Health and Safety Section is responsible for overseeing the general safety and health of the District employees. The goal of the Health and Safety Section is to educate and train employees regarding safety awareness and to assist them in maintaining a minimum level of physical conditioning to prevent personal injury during their job performance. The District provides facilities to encourage self-awareness of individual physical abilities as well as strengths and weaknesses. By increasing awareness of potential safety hazards both on emergency scenes and in the District’s facilities, the District strives to reduce the occurrence of workplace accidents and injuries. The District and its personnel are required to observe the Occupational Safety and Health Act (OSHA) requirements as well as other regulations and standards set by national organizations such as the National Fire Protection Agency (NFPA). This budget category allocates funding to assure that the District is in compliance with these regulations and standards.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Firefighter Health and Safety</i></b>				
<i>Physical Exams</i>	\$5,000	\$5,000	\$5,000	\$0
<i>Firefighter Physicals</i>	\$3,900	\$3,900	\$3,900	\$0
<b><i>Subtotal</i></b>	<b><i>\$8,900</i></b>	<b><i>\$8,900</i></b>	<b><i>\$8,900</i></b>	<b><i>\$0</i></b>

## **Firefighter Health and Safety**

### **FY 2019/2020 Performance Goals & Objectives**

- Develop peer fitness program - complete fitness assessments for shift personnel.
- Develop guidelines for exercise and nutrition for shift personnel.
- Facilitate return to work and fit for duty issues for District personnel.
- Investigate all employee injuries and accidents.
- Evaluate Workers Compensation claims for common injuries. Determine effective ways to reduce these types of injuries with preventative education programs.
- Evaluate and maintain quality pre- and post-exposure services.
- Evaluate and possibly implement Employee Safety Handbook.
- Continue to administer required annual employee inoculation program.
- Continue to evaluate current Critical Incident Stress Debriefing needs. Explore options and develop a plan to deal with current as well as future needs including utilizing CISD teams from neighboring jurisdictions.
- Review and revise Infection Control Plan as necessary.

*(Intentionally Left Blank)*

## Administration

### Fire District Personnel Staffing Levels

<b>Administration</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	
<b>Position / Rank</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Variance</b>
Fire Chief	0.75	1.00	1.00	0.00
Deputy Chief	0.00	0.00	0.00	0.00
Division Chief	0.00	0.00	0.00	0.00
Battalion Chief	0.50	0.50	1.00	0.50
Executive Assistant	1.00	1.00	1.00	0.00
Human Resources Administrator	0.00	0.50	1.00	0.50
Office Assistant	0.00	0.50	1.00	0.50
Office Clerk	0.50	1.00	0.25	-0.75
<b>Total District Personnel</b>	<b>2.75</b>	<b>4.50</b>	<b>5.25</b>	<b>0.75</b>

### Fiscal Year 2019/2020 Expenditures

<b>Administration</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	
<b>Description</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Variance</b>
Salary & Benefits	\$766,991	\$832,598	\$1,062,192	\$229,594
Administrative	\$173,534	\$173,534	\$203,630	\$30,096
Support Services	\$13,655	\$13,655	\$57,833	\$44,179
Station and Grounds	\$27,898	\$27,898	\$34,461	\$6,563
Emergency Operations	\$39,760	\$39,760	\$53,365	\$13,605
Prevention	\$3,000	\$3,000	\$0	(\$3,000)
Insurance	\$39,109	\$39,109	\$86,665	\$47,556
FF Health and Safety	\$809	\$809	\$809	\$0
Capital Improvement Projects	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,064,756</b>	<b>\$1,130,363</b>	<b>\$1,498,956</b>	<b>\$368,593</b>



## Prevention

### Fire District Personnel Staffing Levels

<i>Prevention</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Position / Rank</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Deputy Fire Marshal</i>	1.00	1.00	1.00	0.00
<i>Fire Inspector</i>	0.00	0.50	2.00	1.50
<i>Office Clerk</i>	0.50	0.50	0.75	0.25
<b><i>Total District Personnel</i></b>	<b><i>1.50</i></b>	<b><i>2.00</i></b>	<b><i>3.75</i></b>	<b><i>1.75</i></b>

### Fiscal Year 2019/2020 Expenditures

<i>Prevention</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Salary &amp; Benefits</i>	\$140,495	\$191,285	\$279,864	\$88,579
<i>Administrative</i>	\$0	\$0	\$0	\$0
<i>Support Services</i>	\$6,827	\$6,827	\$6,827	\$0
<i>Station and Grounds</i>	\$0	\$0	\$0	\$0
<i>Emergency Operations</i>	\$0	\$0	\$0	\$0
<i>Prevention</i>	\$0	\$0	\$4,304	\$4,304
<i>Insurance</i>	\$0	\$0	\$17,333	\$17,333
<i>FF Health and Safety</i>	\$0	\$0	\$0	\$0
<i>Capital Improvement Projects</i>	\$0	\$0	\$0	\$0
<b><i>Subtotal</i></b>	<b><i>\$147,322</i></b>	<b><i>\$198,112</i></b>	<b><i>\$308,328</i></b>	<b><i>\$110,216</i></b>

## Suppression

### Fire District Personnel Staffing Levels

<i>Suppression</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Position / Rank</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Fire Chief</i>	0.25	0.00	0.00	0.00
<i>Deputy Chief</i>	0.00	0.00	0.00	0.00
<i>Division Chief</i>	0.00	0.00	0.00	0.00
<i>Admin Battalion Chief</i>	0.50	0.00	0.00	0.00
<i>Battalion Chief</i>	0.00	3.00	3.00	0.00
<i>Captains</i>	12.00	9.00	15.00	6.00
<i>Acting Captain</i>	3.00	3.00	0.00	(3.00)
<i>Engineers</i>	14.00	15.00	12.00	(3.00)
<i>Firefighter</i>	0.00	0.00	9.00	9.00
<i>Reserve Firefighter</i>	15.00	25.00	35.00	10.00
<b>Total District Personnel</b>	<b>44.75</b>	<b>55.00</b>	<b>74.00</b>	<b>19.00</b>

### Fiscal Year 2019/2020 Expenditures

<i>Suppression</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Salary &amp; Benefits</i>	\$5,417,192	\$6,581,237	\$7,581,599	\$1,000,362
<i>Administrative</i>	\$183,227	\$208,727	\$214,631	\$5,904
<i>Support Services</i>	\$138,783	\$163,554	\$223,272	\$59,718
<i>Station and Grounds</i>	\$95,398	\$89,001	\$103,384	\$14,383
<i>Emergency Operations</i>	\$103,398	\$129,398	\$253,371	\$123,973
<i>Prevention</i>	\$64	\$64	\$760	\$696
<i>Insurance</i>	\$211,730	\$211,730	\$255,710	\$43,980
<i>FF Health and Safety</i>	\$8,091	\$8,091	\$8,091	\$0
<i>Capital Improvement Projects</i>	\$0	\$100,875	\$0	(\$100,875)
<b>Subtotal</b>	<b>\$6,157,883</b>	<b>\$7,492,678</b>	<b>\$8,640,818</b>	<b>\$1,148,140</b>

## Capital Improvement Projects

The CIP calls for several project to be complete this year. The following funding represent what will come from the General fund for the FY 2019/2020. The remainder of funding for the projects will come from several different funds that are explained in greater detail in the Capital Improvement Plan that has been included in the FY 2019/2020 Budget Report for reference.

<i>Fiscal Year 2019/2020 Expenditures</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<b><i>Capital Improvement Projects</i></b>				
<i>*** See Capital Improvement Plan***</i>	\$238,672	\$239,547	\$138,672	(\$100,875)
<b><i>Subtotal</i></b>	<b><i>\$238,672</i></b>	<b><i>\$239,547</i></b>	<b><i>\$138,672</i></b>	<b><i>(\$100,875)</i></b>

## Measure C Expenditures

### Fire District Personnel Staffing Levels

<i>Measure C</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Position / Rank</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Battalion Chiefs</i>	2.00	2.00	2.00	0.00
<i>Firefighter/Engineers</i>	6.00	6.00	9.00	3.00
<b><i>Total District Personnel</i></b>	<b><i>8.00</i></b>	<b><i>8.00</i></b>	<b><i>11.00</i></b>	<b><i>3.00</i></b>

### Fiscal Year 2019/2020 Expenditures

<i>Measure C</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Salary &amp; Benefits</i>	\$1,078,000	\$1,838,901	\$1,930,846	\$91,945
<i>Salaries: Overtime</i>	\$50,000	\$0	\$500,000	\$500,000
<i>Capital Improvement Projects</i>	\$0	\$0	\$0	\$0
<b><i>Subtotal</i></b>	<b><i>\$1,128,000</i></b>	<b><i>\$1,838,901</i></b>	<b><i>\$2,430,846</i></b>	<b><i>\$591,945</i></b>

## Conclusion

The Fire District Board of Directors and personnel are proud to present this completed preliminary budgetary document to the Fire District property owners for review and comment. The Lathrop-Manteca Fire Protection District is a unique entity, which has a history of using an innovative approach to delivering excellent quality and highly efficient services to its citizens. The District believes the FY 2019/2020 budget fully supports that innovative spirit.

The District has worked diligently, in conjunction with its Board of Directors and staff, to produce this fiscal year's budget; striving to minimize the financial impact to its residents through a well-managed and efficient budget. Upon the adoption of this budget, the District's Board Members and professional staff will administer each budgetary account with due diligence and accountability to the residents the District serves.

District personnel are tasked with ensuring that the expenditures they make and the actions they take are always in the best interest of the District and the residents and compliment the exemplary service standards established over the years. The FY 2019/2020 Budget presented in this document outlines in detail the minimum financial requirements to maintain the professional services District residents have become accustomed to expect.

The Lathrop-Manteca Fire District believes this budget document provides funding only for those expenditures that support its mission and goal to provide the most effective, efficient and professional emergency response services that can be provided.

The District would like to thank its residents for their continued interest and support. Additional documentation and questions regarding this budget can be obtained through the District's Administrative offices located at 19001 Somerston Parkway, Lathrop, CA 95330.

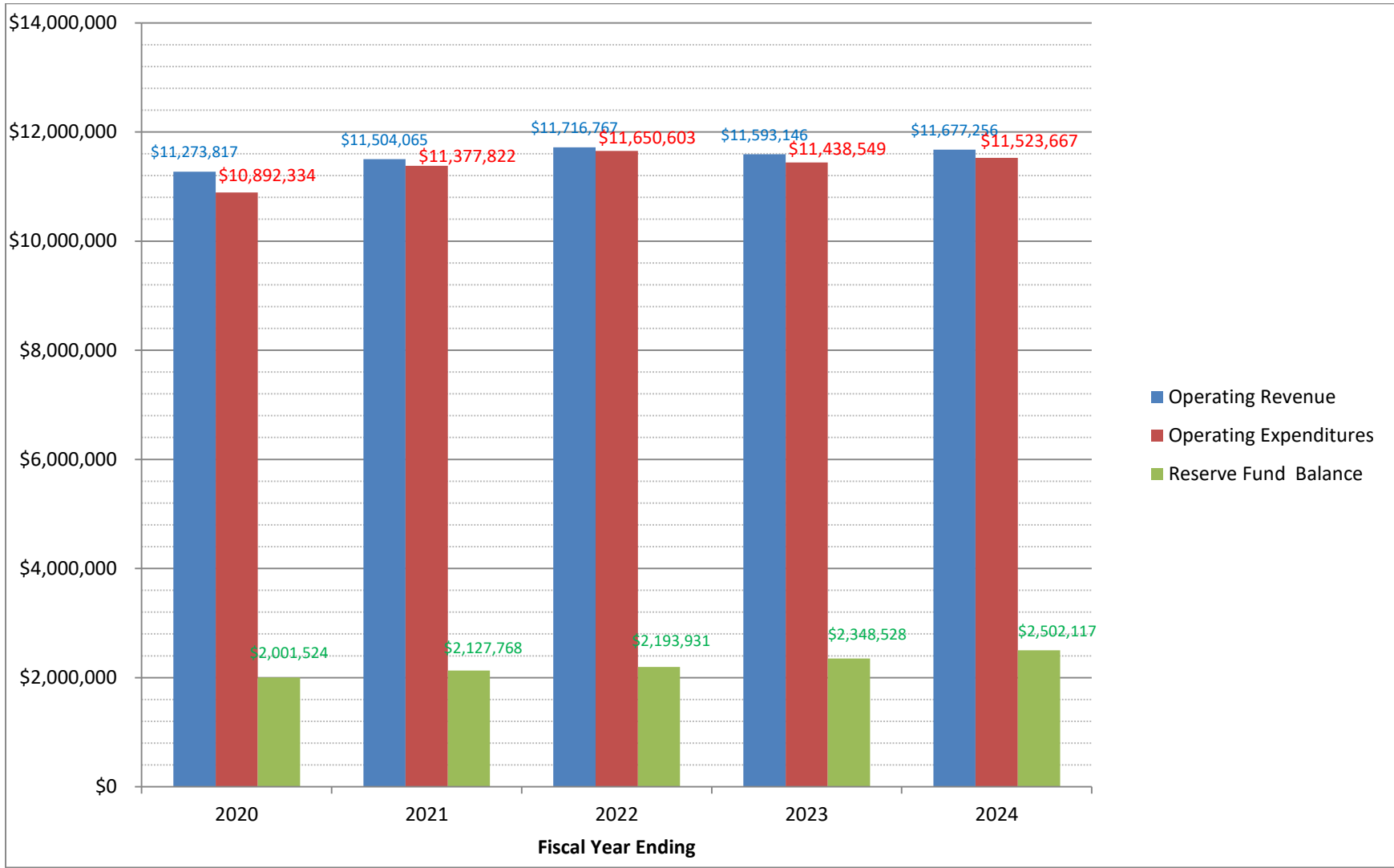
## Summary

<i>Fiscal Year 2019/2020 Revenue Summary</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Opening Balance</i>	\$534,844	\$531,426	\$805,227	\$273,801
<i>Property Tax</i>	\$3,711,978	\$3,883,336	\$4,554,801	\$671,466
<i>Intergovernmental Revenues</i>	\$2,194,985	\$2,194,985	\$2,494,397	\$299,412
<i>Miscellaneous Revenues</i>	\$1,411,942	\$2,921,248	\$3,517,889	\$596,641
<b><i>Total All Funds</i></b>	<b>\$7,853,749</b>	<b>\$9,530,994</b>	<b>\$11,372,314</b>	<b>\$1,841,320</b>

<i>Fiscal Year 2019/2020 Expenditure Summary</i>	<i>FY 2017/2018</i>	<i>FY 2018/2019</i>	<i>FY 2019/2020</i>	<i>Projected</i>
<i>Description</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Variance</i>
<i>Salary &amp; Benefits</i>	\$6,324,678	\$7,605,120	\$8,923,655	\$1,318,535
<i>Administrative</i>	\$356,761	\$382,261	\$418,261	\$36,000
<i>Support Services</i>	\$159,265	\$184,037	\$287,933	\$103,896
<i>Station and Grounds</i>	\$123,296	\$116,899	\$137,845	\$20,946
<i>Emergency Operations</i>	\$143,158	\$169,158	\$306,736	\$137,578
<i>Prevention</i>	\$3,064	\$3,064	\$5,064	\$2,000
<i>Insurance</i>	\$250,839	\$250,839	\$359,708	\$108,869
<i>FF Health and Safety</i>	\$8,900	\$8,900	\$8,900	\$0
<i>City of Lathrop Loan</i>	\$100,875	\$100,875	\$0	(\$100,875)
<i>Capital Outlay Payments</i>	\$138,672	\$138,672	\$138,672	\$0
<i>Fiscal year 2019/2020 Roll Over</i>	\$310,000	\$200,000	\$600,000	\$400,000
<b><i>Total All Expenses</i></b>	<b>\$7,919,508</b>	<b>\$9,159,825</b>	<b>\$11,186,774</b>	<b>\$2,026,949</b>

<i>FY 2019/2020 Revenue</i>	<b>\$11,372,314</b>
<i>FY 2019/2020 Expenditures</i>	<b>\$11,186,774</b>
	<b>\$185,540</b>

## Fiscal Year 2019/2020 Budget 5-Year Outlook



## Fiscal Year 2019/2020 Budget Adoption Resolution

The Fire District budget is to be posted for public inspection/comment and sent to the San Joaquin County Auditor-Controller's Office upon formal adoption by the Fire Board as required under State Statute.

The Board of Directors Budget Adoption Resolution is slated for adoption following the final Public Budget Hearing, which is currently scheduled for Thursday, July 18, 2019 at 7:00 p.m.



*(Intentionally left blank)*



# Lathrop-Manteca Fire District

## *Impact Fee Study*

Presentation to the LMFD Board



Presented by:

Joe Colgan – Colgan Consulting

Nicole Kissam – NBS

# Impact Fee Definition

- A Development Impact Fee (DIF) is a **one-time charge**...
- Imposed on a development project as a **condition of approval**...
- To pay for **capital facilities** needed to serve new development
- May not be used to pay for maintenance or operations

# FP District Law of 1987

- Health and Safety Code Section 13916:

“A (fire protection) district board shall not charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment.”
- A City or a County may impose impact fees that benefit a Fire Protection District
- This study calculates impact fees to be adopted by the City of Lathrop for the portion of the District that lies within the City

# Legal Framework – Part I

- U.S. Constitution – Supreme Court decisions require a “**Rational Nexus**” to justify impact fees
- Three elements of the Nexus:
  - Development must create a need for facilities funded by the fees
  - Development must receive a benefit from facilities funded by the fees
  - Fees must be proportional to impact

## Legal Framework – Part II

- CA Mitigation Fee Act: When Enacting Impact Fees, an Agency Must Make Findings to:
  - Identify the **Purpose** of the Fee
  - Identify the **Use** of the Fee
  - Show a Reasonable Relationship between:
    - The use of a fee and the type of project on which the fee is imposed (**Benefit**)
    - The need for a facility and the type of project on which the fee is imposed (**Impact**)
    - The amount of a fee and the facility cost attributable to the project paying the fee (**Proportionality**)

# Complying With The Law

- **Need**: All development creates a need for Fire Protection/Emergency Medical Services
- **Benefit**: All development benefits from availability of Fire Protection/Emergency Medical Services
- **Proportionality**: Impact fees must reflect impacts of various types of development on the need for LMFD facilities, apparatus, vehicles, etc.

# Fee Calculation Method

- In this study, costs are apportioned based on **square feet of building area**
- Existing facilities, apparatus, vehicles and equipment are valued using **replacement cost less depreciation**
- Costs for future facilities, apparatus, vehicles and equipment based on **current cost estimates**
- Impact fee per square foot =  
existing + future costs / existing + future square feet



# Existing & Future Facilities

Category	Impact Fee Cost Basis
Existing Fire Stations *	\$ 14,040,000
Future Fire Stations/Training Facility	\$ 30,200,000
<b>Total Fire Stations/Training Facility</b>	<b>\$ 44,240,000</b>
Existing Apparatus/Vehicles/Equipment *	\$ 2,947,200
Future Apparatus/Vehicles/Equipment	\$ 7,140,000
<b>Total Apparatus/Vehicles/Equipment</b>	<b>\$ 10,087,200</b>
<b>Grand Total Cost Basis</b>	<b>\$ 54,327,200</b>

\* Depreciated Replacement Cost; Fire Stations 32 and 33 Not Included

# Existing & Future Development

Category	KSF *
Existing Residential Building Area	18,062.44
Existing Non-Residential Building Area	21,194.20
<b>Total Existing Building Area</b>	<b>39,256.64</b>
Future Residential Building Area	36,045.50
Future Non-Residential Building Area	29,090.00
<b>Total Future Building Area</b>	<b>65,135.50</b>
Buildout Residential Building Area	54,107.94
Buildout Non-Residential Building Area	50,284.20
<b>Total Building Area at Buildout</b>	<b>104,392.14</b>

\* KSF = 1,000 Square Feet

# Impact Fee Per Square Foot

\$54,327,200 /  
104,392,140 sq. ft.

=

\$0.52 / sq. ft.

+

\$0.01 / sq. ft.  
(admin charge)

\$0.53/  
sq. ft.

## Projected Revenue vs. Costs

- Estimated cost of future facilities, apparatus, vehicles & equipment = **\$37,340,000**
- Projected DIF revenue from forecasted future development = **\$32,485,000**
- Shortfall = **\$4,855,000**
- Projected revenue would cover the cost of all new fire stations, apparatus, vehicles and equipment, plus approximately one-half of the training facility

# Questions and Comments

# Thank you! Questions?

**Joe Colgan**

*Colgan Consulting - President*



**Nicole Kissam**

*NBS - Director*



[joe@colgan-consulting.com](mailto:joe@colgan-consulting.com)

[nkissam@nbsgov.com](mailto:nkissam@nbsgov.com)



800-676-7516



# LATHROP MANTECA FIRE DISTRICT

Final Draft Report  
Development Impact Fee Study  
July 8, 2019

Prepared by:



[nbsgov.com](http://nbsgov.com)

Corporate Headquarters

32605 Temecula Parkway, Suite 100

Temecula, CA 92592  
Toll free: 800.676.7516

# Table of Contents

<b>1. Introduction .....</b>	<b>1-1</b>
Purpose .....	1-1
Background .....	1-1
Legal Framework for Impact Fees.....	1-1
Impact Fee Calculation Methodology .....	1-6
<b>2. Development Data.....</b>	<b>2-1</b>
Study Area.....	2-1
Time Frame .....	2-1
Recent Growth .....	2-1
Development Types .....	2-2
Demand Variable .....	2-2
Existing and Forecasted Development .....	2-3
<b>3. Fire Protection Impact Fees .....</b>	<b>3-1</b>
Methodology.....	3-1
Level of Service .....	3-1
Existing and Future Facilities.....	3-1
Average Cost per Square Foot .....	3-5
Projected Revenue.....	3-5
Updating the Fees .....	3-6
Nexus Summary .....	3-6
<b>4. Implementation.....</b>	<b>4-1</b>
Adoption .....	4-1
Administration .....	4-2
Training and Public Information .....	4-6



# 1. Introduction

## Purpose

The purpose of this study is to analyze the impacts of development on the need for fire protection facilities and other capital assets provided by the Lathrop-Manteca Fire District (LMFD) within the City of Lathrop, and to update the fire protection impact fees currently imposed by the City for LMFD.

The methods used to calculate impact fees in this report are intended to satisfy all legal requirements governing such fees, including provisions of the U. S. Constitution, the California Constitution and the California Mitigation Fee Act (Government Code Sections 66000-66025).

## Background

The Lathrop-Manteca Fire District serves all of the City of Lathrop, as well as a portion of unincorporated San Joaquin County. The District surrounds the City of Manteca but does not include it. The impact fees calculated in this study are intended to apply only to development within the City of Lathrop.

New development in the unincorporated portion of the District is limited by a lack of water and sewer service. While some future development may occur in that area, the extent and location of such development, and the fire protection facilities that would be needed to serve such development, are unknown at this time. Any major development in what is now the unincorporated portion of the District might be annexed to the City of Manteca. Or, if it remains in the County might be subject to a development agreement which would allow the District to request mitigation of significant impacts. Failing that, the fire protection impact fees already in place in the County portion of the District would apply.

## Legal Framework for Impact Fees

This brief summary of the legal framework for development fees is intended as a general overview. It was not prepared by an attorney, and should not be treated as legal advice.

**Fire Protection District Law of 1987.** California Health and Safety Code Section 13916, which is part of the Fire Protection District Law of 1987, states: “A (fire protection) district board shall not charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment.” However, although the District itself may not charge such fees, it is quite common in California for cities and counties to impose fire impact fees for fire protection districts that provide services within their jurisdiction. The fees calculated in this report update impact fees currently imposed for the District by the City of Lathrop.

**U. S. Constitution.** Like all land use regulations, development exactions, including impact fees, are subject to the 5th Amendment prohibition on taking of private property for public use



without just compensation. Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against “regulatory takings.” A regulatory taking occurs when regulations unreasonably deprive landowners of property rights protected by the Constitution.

In two landmark cases dealing with exactions, the U. S. Supreme Court has held that when a government agency requires the dedication of land or an interest in land as a condition of development approval, or imposes ad hoc exactions as a condition of approval on a single development project that do not apply to development generally, a higher standard of judicial scrutiny applies. To meet that standard, the agency must demonstrate an "essential nexus" between such exactions and the interest being protected (See *Nollan v. California Coastal Commission*, 1987) and make an “individualized determination” that the exaction imposed is "roughly proportional" to the burden created by development (See *Dolan v. City of Tigard*, 1994).

Until recently, it was widely accepted that legislatively-enacted impact fees that apply to all development in a jurisdiction are not subject to the higher standard of judicial scrutiny flowing from the *Nollan* and *Dolan* decisions. But after the U. S. Supreme Court decision in *Koontz v. St. Johns Water Management District* (2013), state courts have reached conflicting conclusions on that issue.

In light of that uncertainty, any agency enacting or imposing impact fees would be wise to demonstrate a nexus and ensure proportionality in the calculation of those fees.

**Defining the “Nexus.”** While courts have not been entirely consistent in defining the nexus required to justify exactions and impact fees, that term can be thought of as having the three elements discussed below. We think proportionality is logically included as one element of that nexus, even though it was discussed separately in *Dolan v. Tigard*. The elements of the nexus discussed below mirror the three “reasonable relationship” findings required by the Mitigation Fee Act for establishment and imposition of impact fees.

**Need.** Development must create a need for the facilities to be funded by impact fees. All new development in a community creates additional demands on some or all public facilities provided by local government. If the capacity of facilities is not increased to satisfy the additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is related to the development project subject to the fees.

The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate impacts created by the development projects upon which they are imposed. In this study, the impact of development on facility needs is analyzed in terms of quantifiable relationships between various types of development and the demand for public facilities based

on applicable level-of-service standards. This report contains all of the information needed to demonstrate compliance with this element of the nexus.

**Benefit.** Development must benefit from facilities funded by impact fees. With respect to the benefit relationship, the most basic requirement is that facilities funded by impact fees be available to serve the development paying the fees. A sufficient benefit relationship also requires that impact fee revenues be segregated from other funds and expended in a timely manner on the facilities for which the fees were charged. Nothing in the U.S. Constitution or California law requires that facilities paid for with impact fee revenues be available exclusively to development projects paying the fees.

Procedures for earmarking and expenditure of fee revenues are mandated by the Mitigation Fee Act, as are procedures to ensure that the fees are either expended expeditiously or refunded. Those requirements are intended to ensure that developments benefit from the impact fees they are required to pay. Thus, over time, procedural issues as well as substantive issues can come into play with respect to the benefit element of the nexus.

**Proportionality.** Impact fees must be proportional to the impact created by a particular development project. Proportionality in impact fees depends on properly identifying development-related facility costs and calculating the fees in such a way that those costs are allocated in proportion to the facility needs created by different types and amounts of development. The section on impact fee methodology, below, describes methods used to allocate facility costs and calculate impact fees that meet the proportionality standard.

**California Constitution.** The California Constitution grants broad police power to local governments, including the authority to regulate land use and development. That police power is the source of authority for local governments in California to impose impact fees on development. Some impact fees have been challenged on grounds that they are special taxes imposed without voter approval in violation of Article XIII A. However, that objection is valid only if the fees charged to a project exceed the cost of providing facilities needed to serve the project. In that case, the fees would also run afoul of the U. S. Constitution and the Mitigation Fee Act.

Articles XIII C and XIII D, added to the California Constitution by Proposition 218 in 1996, require voter approval for some “property-related fees,” but exempt “the imposition of fees or charges as a condition of property development.”

**The Mitigation Fee Act.** California’s impact fee statute originated in Assembly Bill 1600 during the 1987 session of the Legislature, and took effect in January, 1989. AB 1600 added several sections to the Government Code, beginning with Section 66000. Since that time, the impact fee statute has been amended from time to time, and in 1997 was officially titled the “Mitigation Fee Act.” Unless otherwise noted, code sections referenced in this report are from the Government Code.

The Mitigation Fee Act does not limit the types of capital improvements for which impact fees may be charged. It defines public facilities very broadly to include "public improvements, public

services and community amenities." Although the issue is not specifically addressed in the Mitigation Fee Act, it is clear both in case law and statute (see Government Code Section 65913.8) that impact fees may not be used to pay for maintenance or operating costs. Consequently, the fees calculated in this report are based on the cost of capital assets only.

The Mitigation Fee Act does not use the term "mitigation fee" except in its official title. Nor does it use the more common term "impact fee." The Act simply uses the word "fee," which is defined as "a monetary exaction, other than a tax or special assessment...that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project ...."

To avoid confusion with other types of fees, this report uses the widely-accepted terms "impact fee" and "development impact fee" which both should be understood to mean "fee" as defined in the Mitigation Fee Act.

The Mitigation Fee Act contains requirements for establishing, increasing and imposing impact fees. They are summarized below. It also contains provisions that govern the collection and expenditure of fees and requires annual reports and periodic re-evaluation of impact fee programs. Those administrative requirements are discussed in the implementation chapter of this report.

Required Findings. Section 66001 requires that an agency establishing, increasing or imposing impact fees, must make findings to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and,
3. Determine that there is a reasonable relationship between:
  - a. The use of the fee and the development type on which it is imposed;
  - b. The need for the facility and the type of development on which the fee is imposed;  
and
  - c. The amount of the fee and the facility cost attributable to the development project.  
(Applies when fees are imposed on a specific project.)

Each of those requirements is discussed in more detail below.

Identifying the Purpose of the Fees. The broad purpose of impact fees is to protect public health, safety and general welfare by providing for adequate public facilities. The specific purpose of the fees calculated in this study is to fund construction of certain capital improvements that will be needed to mitigate the impacts of planned new development on City facilities, and to maintain an acceptable level of public services as the City grows.

This report recommends that findings regarding the purpose of an impact fee should define the purpose broadly, as providing for the funding of adequate public facilities to serve additional development.

Identifying the Use of the Fees. According to Section 66001, if a fee is used to finance public facilities, those facilities must be identified. A capital improvement plan may be used for that purpose but is not mandatory if the facilities are identified in a General Plan, a Specific Plan, or in other public documents. In this case, we recommend that the City Council adopt this report as the public document that identifies the facilities to be funded by the fees.

Reasonable Relationship Requirement. As discussed above, Section 66001 requires that, for fees subject to its provisions, a "reasonable relationship" must be demonstrated between:

1. the use of the fee and the type of development on which it is imposed;
2. the need for a public facility and the type of development on which a fee is imposed; and,
3. the amount of the fee and the facility cost attributable to the development on which the fee is imposed.

These three reasonable relationship requirements, as defined in the statute, mirror the nexus and proportionality requirements often cited in court decisions as the standard for defensible impact fees. The term "dual rational nexus" is often used to characterize the standard used by courts in evaluating the legitimacy of impact fees. The "duality" of the nexus refers to (1) an impact or need created by a development project subject to impact fees, and (2) a benefit to the project from the expenditure of the fees.

Although proportionality is reasonably implied in the dual rational nexus formulation, it was explicitly required by the Supreme Court in the *Dolan* case, and we prefer to list it as the third element of a complete nexus.

Development Agreements and Reimbursement Agreements. The requirements of the Mitigation Fee Act do not apply to fees collected under development agreements (see Govt. Code Section 66000) or reimbursement agreements (see Govt. Code Section 66003). The same is true of fees in lieu of park land dedication imposed under the Quimby Act (see Govt. Code Section 66477).

Existing Deficiencies. In 2006, Section 66001(g) was added to the Mitigation Fee Act (by AB 2751) to clarify that impact fees "shall not include costs attributable to existing deficiencies in public facilities,..." The legislature's intent in adopting this amendment, as stated in the bill, was to codify the holdings of *Bixel v. City of Los Angeles* (1989), *Rohn v. City of Visalia* (1989), and *Shapell Industries Inc. v. Governing Board* (1991).

That amendment does not appear to be a substantive change. It is widely understood that other provisions of law make it improper for impact fees to include costs for correcting existing deficiencies.

However, Section 66001(g) also states that impact fees “may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.” (Emphasis added.)

**Impact Fees for Existing Facilities.** Impact fees may be used to recover costs for existing facilities to the extent that those facilities are needed to serve additional development and have the capacity to do so. In other words, it must be possible to show that fees used to pay for existing facilities meet the need and benefit elements of the nexus.

## **Impact Fee Calculation Methodology**

Any one of several legitimate methods may be used to calculate impact fees. The choice of a particular method depends primarily on the service characteristics of, and planning requirements for, the facility type being addressed. Each method has advantages and disadvantages in a particular situation. To some extent they are interchangeable, because they all allocate facility costs in proportion to the needs created by development.

Allocating facility costs to various types and amounts of development is central to all methods of impact fee calculation. Costs are allocated by means of formulas that quantify the relationship between development and the need for facilities. In a cost allocation formula, the impact of development is measured by some attribute of development such as added population or added vehicle trips that represent the impacts created by different types and amounts of development.

**Plan-Based or Improvements-Driven Method.** Plan-based impact fee calculations are based on the relationship between a specified set of improvements and a specified increment of development. The improvements are typically identified in a facility plan, while the development is identified in a land use plan that forecasts potential development by type and quantity.

Using this method, facility costs are allocated to various categories of development in proportion to the service demand created by each type of development. To calculate plan-based impact fees, it is necessary to determine what facilities will be needed to serve a particular increment of new development.

With this method, the total cost of eligible facilities is divided by the total units of additional demand to calculate a cost per unit of demand (e.g. a cost per capita for parks). Then, the cost per unit of demand is multiplied by factors representing demand per unit of development (e.g. population per unit) to arrive at a cost per unit of development.

This method is somewhat inflexible in that it is based on the relationship between a specific facility plan and a specific land use plan. If either plan changes significantly the fees will have to be recalculated.

*Note: The plan-based method described above is used to calculate fire protection impact fees in this report. Other methods discussed below are included for reference.*

**Capacity-Based or Consumption-Driven Method.** This method calculates a cost per unit of capacity based on the relationship between total cost and total capacity of a system. It can be applied to any type of development, provided the capacity required to serve each increment of development can be estimated and the facility has adequate capacity available to serve the development. Since the cost per unit of demand does not depend on the particular type or quantity of development to be served, this method is flexible with respect to changing development plans.

In this method, the cost of unused capacity is not allocated to development. Capacity-based fees are most commonly used for water and wastewater systems, where the cost of a system component is divided by the capacity of that component to derive a unit cost. However, a similar analysis can be applied to other types of facilities. To produce a schedule of impact fees based on standardized units of development (e.g. dwelling units or square feet of non-residential building area), the cost per unit of capacity is multiplied by the amount of capacity required to serve a typical unit of development in each of several land use categories.

**Standard-Based or Incremental Expansion Method.** Standard-based fees are calculated using a specified relationship or standard that determines the number of service units to be provided for each unit of development. The standard can be established as a matter of policy or it can be based on the level of service being provided to existing development in the study area.

Using the standard-based method, costs are defined on a generic unit-cost basis and then applied to development according to a standard that sets the number of service units to be provided for each unit of development.

Park in-lieu and impact fees are commonly calculated this way. The level of service standard for parks is typically stated in terms of acres of parks per thousand residents. A cost-per-acre for park land or park improvements can usually be estimated without knowing the exact size or location of a particular park. The ratio of park acreage to population and the cost per acre for parks is used to calculate a cost per capita. The cost per capita can then be converted into a cost per unit of development based on the average population per dwelling unit for various types of residential development.

**Buy-In or Recoupment Fees.** Buy-in fees can be calculated using either the plan-based method or the capacity-based method described above. The difference is that this type of fee is intended to recover a portion of the cost of existing facilities rather than facilities to be built in the future. In some cases, an impact fee is based on costs for both existing and future assets, so that a only a portion of the fee involves a buy-in.

Chapter 2, which follows, contains data on existing and future development used in the impact fee analysis. Chapter 3 presents the impact fee analysis and impact fee calculations. Chapter 4 outlines recommendations for implementing the impact fees calculated in this report.

## 2. Development Data

This chapter presents data on existing and future development in the City of Lathrop that will be used to calculate fire protection impact fees for the City in this report. The information in this chapter is used to allocate the cost of capital facilities between existing and future development and among various types of new development in the calculation of impact fees.

### Study Area

As discussed in Chapter 1, the impact fees calculated in this report are intended to apply only to the portion of the Lathrop-Manteca Fire District service area within the City of Lathrop. Therefore, the study area addressed in this chapter is the City of Lathrop.

### Time Frame

No time frame is assumed for the buildout of future development projected in this study. The methods used to calculate impact fees in this study do not require assumptions regarding the rate or timing of development.

### Recent Growth

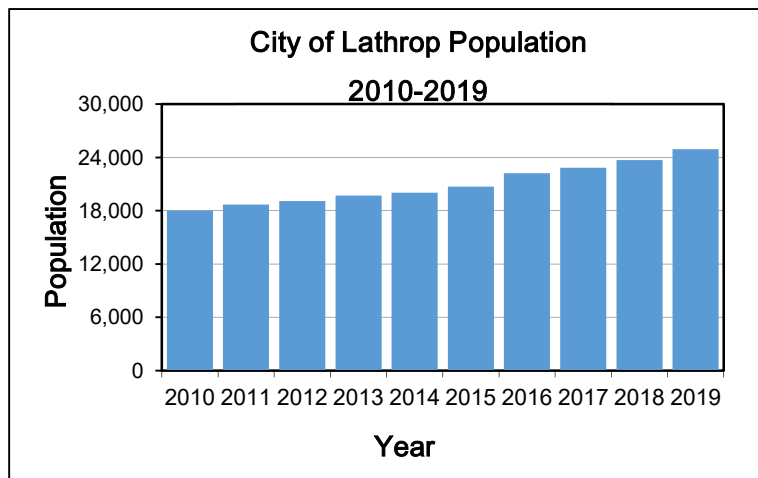
The figure at right shows the California Department of Finance official January 1 population estimates for the City of Lathrop for the years 2010 through 2019.

Over that period, Lathrop has been one of the fastest-growing cities in California. Its population has increased an average of 3.25% per year, compounded.

The City's estimated January 1, 2019 population of 24,936 is an

increase of 6,241 or 35% from a population of 18,695 at the time of the 2010 Census.

In recent years, the City of Lathrop has also attracted substantial commercial and industrial development, including a major new facility for the auto-manufacturer, Tesla.



## Development Types

The development types defined in this study are intended to reflect actual land uses rather than zoning or general plan land use designations. The following breakdown of development types is used throughout this study:

- Residential – Low Density
- Residential – Medium Density
- Residential – High Density
- Residential - Mobile Home
- Commercial
- Office
- Industrial
- Schools/Institutional

## Demand Variable

To calculate impact fees, the relationship between facility needs and development must be quantified in cost allocation formulas. Some measurable attribute of development must be used as a “demand variable” in those formulas. The demand variable used to calculate fire protection impact fees in this study is building area in square feet. Building square footage reasonably represents the impact of development on the demand for services provided by the Lathrop-Manteca Fire District and the facilities, apparatus and equipment needed to support those services.

Estimates of existing residential development and forecasts of future residential development presented later in this chapter are shown in dwelling units for each of the four types of residential development listed in the previous section. In order to convert dwelling units into square feet of building area, this report uses estimates of average dwelling unit size in square feet for each type of residential development. Those estimates are shown in Table 2.1.

**Table 2.1 Demand Factors**

Land Use Category	Unit Type <sup>1</sup>	Sq Ft per Unit <sup>2</sup>
Residential - Low Density	DU	2,750
Residential - Medium Density	DU	1,700
Residential - High Density	DU	1,200
Residential - Mobile Home	DU	1,080
Commercial	KSF	1,000
Office	KSF	1,000
Industrial	KSF	1,000
Institutional	KSF	1,000

<sup>1</sup> DU = dwelling units; KSF = 1,000 square feet of gross building area

<sup>2</sup> Average square feet per unit of residential development estimated by NBS based on data from the City Lathrop Community Development Department and other sources



Estimates of existing non-residential<sup>1</sup> development and forecasts of future non-residential development are shown in thousands of square feet, abbreviated as “KSF.” Some of the calculations shown in Chapter 3 require the conversion of KSF to square feet and vice versa.

## Existing and Forecasted Development

Summaries of existing and forecasted development in the City of Lathrop are presented in Tables 2.2 through 2.4 below. Lathrop has a great deal of development potential. The number of dwelling units in the City could more than triple, and the square footage of non-residential building area could more than double by buildout of the current general plan.

Table 2.2 shows estimated existing development in the City as of January 1, 2019, in terms of dwelling units (for residential development categories) and total square feet of building area in thousands of square feet (KSF).

**Table 2.2 City of Lathrop Existing Development as of 1/1/2019**

Land Use Category	Unit Type <sup>1</sup>	Dwelling Units <sup>2</sup>	Bldg Area (KSF) <sup>3</sup>
Residential - Low Density	DU	6,296	17,314.0
Residential - Medium Density	DU	150	255.0
Residential - High Density	DU	71	85.2
Residential - Mobile Home	DU	378	408.2
Commercial	KSF		1,524.8
Office	KSF		366.6
Industrial	KSF		19,243.0
Schools/Institutional	KSF		59.8
<b>Totals</b>		<b>6,895</b>	<b>39,256.6</b>

<sup>1</sup> DU = dwelling units; KSF = 1,000 square feet of gross building area

<sup>2</sup> Existing dwelling units based on the California Department of Finance 2019 E-5 report

<sup>3</sup> Existing residential building area in KSF = dwelling units X square feet per unit from Table 2.1 / 1,000; non-residential building area from 2018 San Joaquin County Assessor data

Table 2.3 on the next page shows forecasted future development in the City through buildout.

<sup>1</sup> Non-residential development includes the commercial, office, industrial and schools/institutional categories.

**Table 2.3 Future Development to Buildout of the City**

<b>Land Use Category</b>	<b>Unit Type <sup>1</sup></b>	<b>Dwelling Units <sup>2</sup></b>	<b>Bldg Area (KSF) <sup>3</sup></b>
Residential - Low Density	DU	9,156	25,179.0
Residential - Medium Density	DU	3,565	6,060.5
Residential - High Density	DU	4,005	4,806.0
Residential - Mobile Home	DU	0	0.0
Commercial	KSF		8,276.4
Office	KSF		1,947.1
Industrial	KSF		16,152.0
Schools/Institutional	KSF		2,714.5
<b>Totals</b>		<b>16,726</b>	<b>65,135.5</b>

<sup>1</sup> DU = dwelling units; KSF = 1,000 square feet of gross building area

<sup>2</sup> Added building area in square feet = buildout development from Table 2.4 less existing development from Table 2.2

Table 2.4 shows forecasted total development in the City at buildout.

**Table 2.4 Total Development at Buildout of the City**

<b>Land Use Category</b>	<b>Unit Type <sup>1</sup></b>	<b>Dwelling Units <sup>2</sup></b>	<b>Bldg Area (KSF) <sup>3</sup></b>
Residential - Low Density	DU	15,452	42,493.0
Residential - Medium Density	DU	3,715	6,315.5
Residential - High Density	DU	4,076	4,891.2
Residential - Mobile Home	DU	378	408.2
Commercial	KSF		9,801.2
Office	KSF		2,313.7
Industrial	KSF		35,395.0
Schools/Institutional	KSF		2,774.3
<b>Totals</b>		<b>23,621</b>	<b>104,392.1</b>

<sup>1</sup> DU = dwelling units; KSF = 1,000 square feet of gross building area

<sup>2</sup> Buildout dwelling units based on data from the City of Lathrop 2018 Integrated Water Master Plan and the proposed (as of June 2019) increase in dwelling unit counts for the River Islands development

<sup>3</sup> Buildout residential building area = buildout dwelling units X square feet per unit from Table 2.1 / 1,000; buildout non-residential building area based on the City of Lathrop 2018 Integrated Water Master Plan

The information in these tables is used in the next chapter in the calculation of fire protection impact fees the City of Lathrop portion of the Lathrop-Manteca Fire District.

### 3. Fire Protection Impact Fees

This chapter calculates impact fees for fire protection facilities, apparatus and equipment serving the portion of the Lathrop-Manteca Fire District within the City of Lathrop. The District currently operates five fire stations, three of them located in the City of Lathrop. The District's 2018 Master Plan calls for three additional fire stations to be constructed in the City.

#### Methodology

The method used to calculate impact fees in this chapter is the plan-based method discussed in Chapter 1. That method calculates impact fees by allocating the cost of specific capital facilities to the development served by those facilities. (When the term "facilities" is used in this report, it is meant to include firefighting apparatus, vehicles and equipment associated with those facilities.) In this case, the cost of the District's existing and future facilities will be allocated to both existing and future development so that those costs are allocated equitably to all development.

As noted in Chapter 1, while the boundaries of the Lathrop-Manteca Fire District encompass some unincorporated territory in San Joaquin County, the impact fees calculated in this report are intended to apply only to development within the City of Lathrop. Consequently, this analysis must recognize that the District's existing facilities serve areas outside the City.

The unincorporated part of the District is mostly agricultural. That area is not expected to experience significant urban development in the future due to a lack of water and sewer service. Two of the District's existing fire stations are located in the unincorporated portion of the District. And, although fire companies assigned to those stations do respond to calls within the City, this analysis excludes the value of those two stations and their assigned fire engines from the calculation of impact fees for the City portion of the District.

#### Level of Service

The critical measure of level of service for fire protection and emergency medical services is emergency response time. The number of fire stations needed to serve a particular area with acceptable response times is determined by specific conditions within the area. In this case, the District's 2018 Master Plan has determined the number and general location of fire stations needed to provide an acceptable level of service within the City of Lathrop. Those future stations and their associated apparatus, vehicles and equipment are shown in the Tables that follow.

#### Existing and Future Facilities

Table 3.1 lists the District's existing facilities and planned future facilities with estimated building construction cost (for future buildings) or replacement cost (for existing buildings), depreciated replacement cost for existing buildings, and estimated land cost (for future

facilities) or land value (for existing facilities). Estimated building cost or replacement cost includes site development and furniture, fixtures and equipment.

As discussed on the previous page and shown in the table below, the value of existing Fire Stations 32 and 33 is excluded from the impact fee cost basis used in the calculation of impact fees for the City of Lathrop portion of the District.

**Table 3.1: Existing and Future Fire Stations**

Facility	Constr Date <sup>1</sup>	Building New or Repl Cost <sup>1</sup>	Useful Life (Yrs) <sup>1</sup>	Depr Building Repl Cost <sup>2</sup>	Site Acres <sup>1</sup>	Est Land Cost or Value <sup>3</sup>	Impact Fee Cost Basis <sup>4</sup>
Fire Station 31	1972	\$ 10,000,000	50	\$ 600,000	2.5	\$ 500,000	\$ 1,100,000
Fire Station 32	1976	\$ 4,500,000	50	\$ 630,000	1.0	\$ 200,000	\$ 0
Fire Station 33	1976	\$ 4,500,000	50	\$ 630,000	1.0	\$ 200,000	\$ 0
Fire Station 34	2006	\$ 6,000,000	50	\$ 4,440,000	2.5	\$ 500,000	\$ 4,940,000
Fire Station 35	2019	\$ 7,500,000	50	\$ 7,500,000	2.5	\$ 500,000	\$ 8,000,000
Fire Station 36	Future	\$ 7,500,000	50	\$ 7,500,000	2.0	\$ 400,000	\$ 7,900,000
Fire Station 37	Future	\$ 5,500,000	50	\$ 5,500,000	2.0	\$ 400,000	\$ 5,900,000
Fire Station 38	Future	\$ 5,500,000	50	\$ 5,500,000	2.0	\$ 400,000	\$ 5,900,000
Training Center	Future	\$ 10,000,000	50	\$ 10,000,000	2.5	\$ 500,000	\$ 10,500,000
<b>Total</b>						<b>3,600,000</b>	<b>\$ 44,240,000</b>

<sup>1</sup> Information provided by the Lathrop-Manteca Fire District; figures include furniture, fixtures and equipment

<sup>2</sup> Depreciated building replacement cost using straight-line depreciation over the useful life of the asset

<sup>3</sup> Estimated land value based on \$200,000 per acre

<sup>4</sup> Impact fee cost basis = depreciated building replacement cost + estimated land value. The value of fire stations 32 and 33 is attributed to the County portion of the District's service area and is not included in the cost basis for the impact fee calculations

Table 3.2 on the next page shows the replacement cost and depreciated replacement cost for the District's existing firefighting apparatus and vehicles. As with fire stations 32 and 33 in the previous table, no cost is included in the impact fee cost basis for Engines 32 and 33. Some other units listed in Table 3.2 also show zero in the impact fee cost basis column because they are fully depreciated.

**Table 3.2: Existing Fire Apparatus and Vehicles**

Model Year <sup>1</sup>	Description <sup>1</sup>	Useful Life (Yrs) <sup>1</sup>	Replacement Cost <sup>1</sup>	Depr Repl Cost <sup>2</sup>	Impact Fee Cost Basis <sup>3</sup>
2004	Engine 33 (Reserve)	15	\$ 850,000	\$ 0	\$ 0
2008	Brush Engine 30	15	\$ 450,000	\$ 120,000	\$ 120,000
2014	Rescue 30	15	\$ 650,000	\$ 433,333	\$ 433,333
2018	Truck 30	15	\$ 882,000	\$ 823,200	\$ 823,200
2018	Truck 30 Equipment	5	\$ 250,000	\$ 200,000	\$ 200,000
2004	Engine 31	15	\$ 850,000	\$ 0	\$ 0
2010	Engine 32	15	\$ 850,000	\$ 340,000	\$ 0
2010	Engine 33	15	\$ 850,000	\$ 340,000	\$ 0
2006	Engine 34	15	\$ 850,000	\$ 113,333	\$ 113,333
2018	Engine 35	15	\$ 850,000	\$ 793,333	\$ 793,333
2018	Engine 35 Equipment	5	\$ 250,000	\$ 200,000	\$ 200,000
2016	Chevy Tahoe (Fire Chief)	5	\$ 60,000	\$ 24,000	\$ 24,000
2015	Chevy Tahoe (Battalion Chief)	5	\$ 60,000	\$ 12,000	\$ 12,000
2015	Chevy Tahoe (Battalion Chief)	5	\$ 60,000	\$ 12,000	\$ 12,000
2014	Chevy Tahoe (Fire Prevention)	5	\$ 60,000	\$ 0	\$ 0
2016	Rescue Boat 32	5	\$ 60,000	\$ 24,000	\$ 24,000
2018	Chevy Silverado 2500	5	\$ 60,000	\$ 48,000	\$ 48,000
2019	Chevy Silverado 2500	5	\$ 60,000	\$ 60,000	\$ 60,000
2018	All Terrain Vehicle	5	\$ 35,000	\$ 28,000	\$ 28,000
2018	All Terrain Vehicle	5	\$ 35,000	\$ 28,000	\$ 28,000
2018	Command Trailer	5	\$ 35,000	\$ 28,000	\$ 28,000
<b>Total</b>				<b>\$ 3,627,200</b>	<b>\$ 2,947,200</b>

<sup>1</sup> Information provided by the Lathrop-Manteca Fire District; no equipment cost is shown for apparatus older than five years because that equipment would be fully depreciated

<sup>2</sup> Depreciated replacement cost using straight-line depreciation over the useful life of the asset

<sup>3</sup> In most cases, the impact fee cost basis equals the depreciated replacement cost in this table; However the depreciated replacement cost of Engines 32 and 33 is not included in the impact fee cost basis (see discussion in text)

Table 3.3 on the next page shows the estimated cost of planned future fire apparatus and vehicles that will be needed to serve the City of Lathrop as it grows. That estimated cost is used as the impact fee cost basis for those items.

**Table 3.3: Future Fire Apparatus and Vehicles**

Description <sup>1</sup>	Estimated Cost <sup>1</sup>
Truck 35	\$ 1,500,000
Truck 35 Equipment	\$ 250,000
Engine 36	\$ 850,000
Engine 36 Equipment	\$ 250,000
Brush Engine 36	\$ 450,000
Brush Engine 36 Equipment	\$ 175,000
Engine 37	\$ 850,000
Engine 37 Equipment	\$ 250,000
Brush Engine 37	\$ 450,000
Brush Engine 37 Equipment	\$ 175,000
Engine 38	\$ 850,000
Engine 38 Equipment	\$ 250,000
Brush Engine 38	\$ 450,000
Brush Engine 38 Equipment	\$ 175,000
Chevy Tahoe (2)	\$ 120,000
<b>Total</b>	<b>\$ 6,750,000</b>

<sup>1</sup> Information provided by the Lathrop-Manteca Fire District

Table 3.4 summarizes the impact fee cost basis from the three previous tables and also includes the cost of personal protective equipment for additional firefighters needed to staff future fire stations and apparatus.

**Table 3.4 Impact Fee Cost Basis - Existing and Future Assets**

Component	Impact Fee Cost Basis
Existing Fire Stations <sup>1</sup>	\$ 14,040,000
Future Fire Stations and Training Facility <sup>1</sup>	\$ 30,200,000
Existing - Fire Apparatus and Vehicles <sup>2</sup>	\$ 2,947,200
Future - Fire Apparatus and Vehicles <sup>3</sup>	\$ 6,750,000
PPE for additional firefighters ( 39) <sup>4</sup>	\$ 390,000
<b>Total Cost</b>	<b>\$ 54,327,200</b>

<sup>1</sup> See Table 3.1

<sup>2</sup> See Table 3.2

<sup>3</sup> See Table 3.3

<sup>4</sup> Estimated cost of personal protective equipment for additional firefighters at \$10,000 each

## Average Cost per Square Foot

As discussed in Chapter 2, building area in square feet is used as the demand variable for impact fee calculations in this report. Table 3.5 calculates an average cost per square foot by dividing the total impact fee cost basis from Table 3.4 by the total existing and future square footage of building area at buildout of the City, as shown in Table 2.4 in Chapter 2.

**Table 3.5 Impact Fee per Square Foot**

Total Impact Fee Cost Basis <sup>1</sup>	Total Building Square Footage <sup>2</sup>	Impact Fee per Sq Ft <sup>3</sup>	Admin Charge (2%) <sup>4</sup>	Total Impact Fee per Sq Ft <sup>5</sup>
\$54,327,200	104,392,140	\$0.52	\$0.01	\$0.53

<sup>1</sup> See Table 3.4

<sup>2</sup> Projected total existing and future building square footage at buildout of the City; see Table 2.4

<sup>3</sup> Impact fee per square foot of enclosed building area = total impact fee cost basis / total building square footage

<sup>4</sup> Administrative charge = impact fee per square foot X 2% (see text)

<sup>5</sup> Total impact fee per square foot = impact fee per square foot + administration charge

**Administrative Charge.** Table 3.5 also calculates a 2% administration charge that is added to the impact fee. That charge is intended to cover the cost of accounting and reports and other administrative activities required by the Mitigation Fee Act, as well as the cost of periodic updates to the impact fee study.

The fire protection impact fee per square foot shown in Table 3.5 can be applied directly to any future development project in the City of Lathrop, based on the amount of enclosed building square footage contained in that project. It is not necessary to convert the square foot fee to a fee per unit of development for various types of development.

## Projected Revenue

Table 3.6 on the next page projects the total potential revenue from the impact fees calculated in this chapter. Potential revenue is projected by applying the impact fee per square foot to added building square footage (excluding schools and institutional development) from Table 2.3. That projection assumes that the total square footage of future development in the City of Lathrop is consistent with the forecast shown in Table 2.3 in Chapter 2.

**Table 3.6 Projected Revenue**

Impact Fee per Sq Ft <sup>1</sup>	Future Building Square Footage <sup>2</sup>	Projected Revenue <sup>3</sup>
\$0.52	62,421,000	\$32,484,803

<sup>1</sup> See Table 3.5

<sup>2</sup> Projected future building square footage in the City excluding schools/institutional buildings; see Table 2.3

<sup>3</sup> Projected impact fee revenue through buildout excluding admin charge = impact fee per square foot X future building square footage

The total impact fee revenue projected in Table 3.6 is about \$4.8 million less than the estimated \$37.34 million cost of future facilities, apparatus and equipment shown in this chapter.

## Updating the Fees

The impact fees calculated in this chapter are based current cost estimates. Over time, both costs and development plans are likely to change, so we recommend that these fees be reviewed periodically and adjusted if necessary to reflect actual costs and development plans.

## Nexus Summary

As discussed in Chapter 1 of this report, Section 66001 of the Mitigation Fee Act requires that an agency establishing, increasing or imposing impact fees, must make findings to:

Identify the purpose of the fee;

Identify the use of the fee; and,

Determine that there is a reasonable relationship between:

- a. The use of the fee and the development type on which it is imposed;
- b. The need for the facility and the type of development on which the fee is imposed; and
- c. The amount of the fee and the facility cost attributable to the development project.

Satisfying those requirements also ensures that the fees meet the “rational nexus” and “rough proportionality” standards enunciated in leading court decisions bearing on impact fees and other exactions. (For more detail, see “Legal Framework for Impact Fees” in Chapter 1.)

The following paragraphs explain how the impact fees calculated in this chapter satisfy those requirements.



**Purpose of the Fee:** The purpose of the impact fees calculated in this chapter is protect the public health safety and welfare by ensuring that the Lathrop-Manteca Fire District has the facilities, apparatus, vehicles and equipment necessary to provide adequate fire protection and emergency medical services to new development in the City of Lathrop.

**Use of the Fee.** Impact fees calculated in this chapter will be used to pay for future fire protection facilities, apparatus, vehicles and equipment identified in this report.

**Reasonable Relationship between the Use of the Fee and the Development Type on Which It Is Imposed.** The facilities, apparatus, vehicles and equipment to be funded by impact fees calculated in this report will support fire protection and emergency medical services provided by the Lathrop-Manteca Fire District to all new development in the City of Lathrop.

**Reasonable Relationship between the Need for the Facilities and the Type of Development on Which the Fee Is Imposed.** The need for facilities, apparatus, vehicles and equipment funded by impact fees calculated in this report and needed to serve new development in the City of Lathrop is identified in the Lathrop-Manteca Fire District 2018 Master Plan.

**Reasonable Relationship between the Amount of the Fee and the Facility Cost Attributable to the Development Project.** The amount of the fire protection impact fees charged to a development project will depend on the amount of building square footage added by that project. Thus, the fee charged to a development project reflects that project's proportionate share of the cost of Lathrop-Manteca Fire District facilities, apparatus, vehicles and equipment serving future development in the City of Lathrop.

## 4. Implementation

This chapter of the report contains recommendations for adoption and administration of impact fees, and for the interpretation and application of the development impact fees calculated in this study. It was not prepared by an attorney and is not intended as legal advice.

Statutory requirements for the adoption and administration of fees imposed as a condition of development approval (impact fees) are found in the Mitigation Fee Act (Government Code Sections 66000 *et seq.*).

### Adoption

As discussed in Chapter 1, California Health and Safety Code Section 13916, which is part of the Fire Protection District Law of 1987, does not allow the board of a fire protection district to charge a fee on new construction or development for the construction of public improvements or facilities or the acquisition of equipment.

Consequently, the fire protection impact fees calculated in this report, which are intended to apply only to that portion of the District which lies within the City of Lathrop, must be adopted by the Lathrop City Council.

The form in which development impact fees are enacted should be determined by the City attorney. Procedures for adoption of fees subject to the Mitigation Fee Act, including notice and public hearing requirements, are specified in Government Code Sections 66016 and 66018. It should be noted that Section 66018 refers to Government Code Section 6062a, which requires that the public hearing notice be published at least twice during the 10-day notice period. Government Code Section 66017 provides that fees subject to the Mitigation Fee Act do not become effective until 60 days after final action by the governing body.

Actions establishing or increasing fees subject to the Mitigation Act require certain findings, as set forth in Government Code Section 66001 and discussed below and in Chapter 1 of this report.

**Establishment of Fees.** Pursuant to the Mitigation Fee Act, Section 66001(a), when an agency establishes fees to be imposed as a condition of development approval, it must make findings to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and
3. Determine how there is a reasonable relationship between:
  - a. The use of the fee and the type of development project on which it is imposed;
  - b. The need for the facility and the type of development project on which the fee is imposed

Examples of findings that could be used for impact fees calculated in this study are shown below. The specific language of such findings should be reviewed and approved by the City Attorney. A more complete discussion of the nexus for the impact fees can be found in Chapter 3 of this report.

**Sample Finding: Purpose of the Fee.** The City Council finds that the purpose of the impact fees hereby enacted is to protect the public health, safety and welfare by requiring new development to contribute to the cost of fire protection facilities needed to mitigate the impacts of new development.

**Sample Finding: Use of the Fee.** The City Council finds that revenue from the impact fees hereby enacted will be used to provide public facilities needed to mitigate the impacts of new development in the City and identified in the 2019 Lathrop Manteca Fire Protection Impact Fee Study by NBS.<sup>2</sup>

**Sample Finding: Reasonable Relationship:** Based on analysis presented in the 2019 Lathrop Manteca Fire Protection Impact Fee Study by NBS, the City Council finds that there is a reasonable relationship between:

- a. The use of the fees and the types of development projects on which they are imposed; and,
- b. The need for facilities and the types of development projects on which the fees are imposed.
- c. The amount of the fee and the facility cost attributable to the development project on which it is imposed.

## Administration

The California Mitigation Fee Act (Government Code Sections 66000 et seq.) mandates procedures for administration of impact fee programs, including collection and accounting, reporting, and refunds. References to code sections in the following paragraphs pertain to the California Government Code.

**Imposition of Fees.** Pursuant to the Mitigation Fee Act, Section 66001(a), when an agency imposes an impact fee upon a specific development project, it must make essentially the same findings adopted upon establishment of the fees to:

1. Identify the purpose of the fee;
2. Identify the use of the fee; and
3. Determine how there is a reasonable relationship between:

---

<sup>2</sup> According to Gov't Code Section 66001 (a) (2), the use of the fee may be specified in a capital improvement plan, the General Plan, or other public documents that identify the public facilities for which the fee is charged. The findings recommended here identify this impact fee study as the source of that information.

- a. The use of the fee and the type of development project on which it is imposed;
- b. The need for the facility and the type of development project on which the fee is imposed

Per Section 66001 (b), at the time when an impact fee is imposed on a specific development project, the City is also required to make a finding to determine how there is a reasonable relationship between:

- c. The amount of the fee and the facility cost attributable to the development project on which it is imposed.

The sample findings proposed in the previous section are intended to satisfy the requirements of Sections 66001(a) and 66001(b).

In addition, Section 66006 (f) provides that a local agency, at the time it imposes a fee for public improvements on a specific development project, "... shall identify the public improvement that the fee will be used to finance." The required notification could refer to the improvements identified in this study.

Section 66020 (d) (1) requires that the agency, at the time it imposes an impact fee, provide the applicant with a written statement of the amount of the fee and written notice of a 90-day period during which the imposition of the fee can be protested. Failure to protest imposition of the fee during that period may deprive the fee payer of the right to subsequent legal challenge.

Section 66022 (a) provides a separate procedure for challenging the establishment of an impact fee. Such challenges must be filed within 120 days of enactment.

**Collection of Fees.** Section 66007 (a), provides that a local agency shall not require payment of fees by developers of residential projects prior to the date of final inspection, or issuance of a certificate of occupancy, whichever occurs first.

However, "utility service fees" (not defined) may be collected upon application for utility service. In a residential development project of more than one dwelling unit, Section 66007 (a) allows the agency to choose to collect fees either for individual units or for phases upon final inspection, or for the entire project upon final inspection of the first dwelling unit completed.

Section 66007 (b) provides two exceptions when the local agency may require the payment of fees from developers of residential projects at an earlier time: (1) when the local agency determines that the fees "will be collected for public improvements or facilities for which an account has been established and funds appropriated and for which the local agency has adopted a proposed construction schedule or plan prior to final inspection or issuance of the certificate of occupancy" or (2) the fees are "to reimburse the local agency for expenditures previously made."

Statutory restrictions on the time at which fees may be collected do not apply to non-residential development.

In cases where the fees are not collected upon issuance of building permits, Subsections 66007 (c) (1) and (2) provide that the City may require the property owner to execute a contract to pay the fee, and to record that contract as a lien against the property until the fees are paid.

**Earmarking and Expenditure of Fee Revenue.** Section 66006 (a) mandates that fees be deposited “with other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the local agency, except for temporary investments, and expend those fees solely for the purpose for which the fee was collected.” Section 66006 (a) also requires that interest earned on the fee revenues be placed in the capital account and used for the same purpose.

The language of the law is not clear as to whether depositing fees "with other fees for the improvement" refers to a specific capital improvement or a class of improvements (e.g., street improvements).

We are not aware of any municipality that has interpreted that language to mean that funds must be segregated by individual projects. And, as a practical matter, that approach would be unworkable in any event because it would mean that no pay-as-you-go project could be constructed until all benefiting development had paid the fees. Common practice is to maintain separate funds or accounts for impact fee revenues by facility category (e.g., fire protection or park improvements), but not for individual projects.

**Impact Fee Exemptions, Reductions, and Waivers.** In the event that a development project is found to have no impact on facilities for which impact fees are charged, such project must be exempted from the fees.

If a project has characteristics that will make its impacts on a particular public facility or infrastructure system significantly and permanently smaller than the average impact used to calculate impact fees in this study, the fees should be reduced accordingly. Per Section 66001 (b), there must be a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed. The fee reduction is required if the fee is not proportional to the impact of the development on relevant public facilities.

In some cases, the agency may desire to voluntarily waive or reduce impact fees that would otherwise apply to a project as a way of promoting goals such as affordable housing or economic development. Such a waiver or reduction may not result in increased costs to other development projects, so the effect of such policies is that the lost revenue must be made up from other fund sources.

**Credit for Improvements Provided by Developers.** If the City requires a developer, as a condition of project approval to dedicate land or construct facilities or improvements for which impact fees are charged, the City should ensure that the impact fees are adjusted so that the overall contribution by the developer does not exceed the impact created by the development.

In the event that a developer voluntarily offers to dedicate land, or construct facilities or improvements in lieu of paying impact fees, the City may accept or reject such offers, and may

negotiate the terms under which such an offer would be accepted. Excess contributions by a developer may be offset by reimbursement agreements.

**Credit for Existing Development.** If a project involves replacement, redevelopment or intensification of previously existing development, impact fees should be applied only to the portion of the project that represents a net increase in demand for relevant City facilities, applying the demand factors used in this study to calculate that particular impact fee.

**Annual Report.** Section 66006 (b) (1) requires that once each year, within 180 days of the close of the fiscal year, the local agency must make available to the public the following information for each separate account established to receive impact fee revenues:

1. A brief description of the type of fee in the account or fund;
2. The amount of the fee;
3. The beginning and ending balance of the account or fund;
4. The amount of the fees collected and interest earned;
5. Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fees;
6. Identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete financing of an incomplete public improvement;
7. A description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended;
8. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f).

The annual report must be reviewed by the City Council at its next regularly scheduled public meeting, but not less than 15 days after the statements are made public, per Section 66006 (b) (2).

**Refunds under the Mitigation Fee Act.** Prior to 1996, The Mitigation Fee Act required that a local agency collecting impact fees was required to expend or commit impact fee revenue within five years, or make findings to justify a continued need for the money. Otherwise, those funds had to be refunded. SB 1693, adopted in 1996 as an amendment to the Mitigation Fee Act, changed that requirement in material ways.

Now, Section 66001 (d) requires that, for the fifth fiscal year following the first deposit of any impact fee revenue into an account or fund as required by Section 66006 (b), and every five years thereafter, the local agency shall make all of the following findings for any fee revenue that remains unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee will be put;
2. Demonstrate the reasonable relationship between the fee and the purpose for which it is charged;
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements for which impact fees are to be used;
4. Designate the approximate dates on which the funding necessary to complete financing of those improvements will be deposited into the appropriate account or fund.

Those findings are to be made in conjunction with the annual reports discussed above. If such findings are not made as required by Section 66001, the local agency could be required to refund the moneys in the account or fund, per Section 66001 (d).

Once the agency determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Section 66001 (e)). If the agency fails to comply with that requirement, it must refund impact fee revenue in the account according to procedures specified in Section 66001 (d).

**Annual Update of the Capital Improvement Plan.** Section 66002 (b) of the Mitigation Fee Act provides that if a local agency adopts a capital improvement plan to identify the use of impact fees, that plan must be adopted and annually updated by a resolution of the governing body at a noticed public hearing. The alternative, per Section 66001 (a) (2) is to identify improvements by applicable general or specific plans or in other public documents.

In most cases, the CIP identifies projects for a limited number of years and may not include all improvements needed to serve future development covered by the impact fee study. We recommend that the City Council cite this impact fee study as the public document identifying the use of the fees.

**Indexing of Impact Fees.** Where impact fees calculated in this report are based on current costs, those costs should, if possible, be adjusted periodically to account for changes in the cost of facilities or other capital assets that will be funded by the impact fees. That adjustment is intended to account for escalation in costs for land, construction, vehicles and other relevant capital assets. We recommend the *Engineering News Record* Building Cost Index as the primary basis for indexing construction costs. Costs for fire apparatus and vehicles should be adjusted based on recent purchases. Land costs should be adjusted based on changes in local land prices.

## **Training and Public Information**

Effective administration of an impact fee program requires considerable preparation and training. It is important that those responsible for collecting the fees, and for explaining them

to the public, understand both the details of the fee program and its supporting rationale as detailed in this report.

Before impact fees are implemented, a staff training workshop is highly desirable if more than a handful of employees will be involved in collecting or accounting for fees.

It is also important that handouts providing information about impact fees to the public explain the purpose and use of particular impact fees and distinguish them from other types of fees, such as user fees for application processing.

Finally, anyone responsible for accounting, capital budgeting, or project management for projects involving impact fee funding must be fully aware of the restrictions placed on the expenditure of impact fee revenues. Fees must be expended for facilities and other capital assets identified in this report.