



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
Telephone: (707) 263-4396 Fax: (707) 263-7087
Web Site: www.lakeportfire.com



Any person may speak for up to 3 minutes on any agenda item; however, total public input per item is not to exceed 15 minutes, unless extended at the discretion of the Board Chair. The public is allowed to comment before any action is taken by the Board on any specific issue. This meeting may be audio and/or video recorded.

Agenda of public meetings and supporting documents are available for public inspection in the Fire District Office, 445 N. Main Street, Lakeport, CA 95453, during normal business hours; or on the District's website: www.lakeportfire.com

REQUEST FOR DISABILITY – RELATED MODIFICATION OR ACCOMMODATION: A request for a disability-related modification or accommodation necessary to participate in the Board of Directors' meeting should be made in writing to the Board Clerk at least 48 hours prior to the meeting.

BOARD OF DIRECTORS **REGULAR MEETING AGENDA** **September 12, 2023, 5:00 P.M.** **Lakeport Fire Protection District** **445 N. Main Street, Lakeport, CA 95453**

A. Call to Order

- A1. Pledge of Allegiance
- A2. Roll Call
- A3. Motion to Approve September 12, 2023 Regular Meeting Agenda (GC §54954.2)
- A4. Recognition of Recently Sworn-in EMT and Medic staff (Abrams, Cortez, Roach)

B. Consent Calendar

Approval of consent agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for later discussion.

- B1. Motion to Approve July 11, 2023 Regular Meeting Minutes
- B2. Motion to Approve August 8, 2023 Regular Meeting Minutes
- B3. Motion to Approve August 2023 Warrants/Expenditures (with CalCard detail)
- B4. Motion to Approve Payroll for the pay periods ending August 15 and August 31, 2023
- B5. Motion to Accept June 30, 2023 GASB73 Report and Valuation for the Volunteer Length of Service Award Program (LOSAP)

C. Public Comment (GC §54954.3)

Any person may speak for three minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda.

D. Reports – Information/Discussion

D1. Fire Chief's Report

- a) Chief's Activity Report
- b) Incident Log for August 2023
- c) Fleet Mileage/Hours/Service Report for August 2023
- d) Monthly Budget Report for August 2023 & Revised July Budget Report using 8/8/23 adopted budget
- e) Results of NBS Parcel Tax Audit
- f) Update on Status of Grand Jury's Recommendations
- g) Update on 420 N. Forbes St in Lakeport
- h) Update on 22-23 Audit
- i) Scheduling of work session re Capital Equipment, UAL Retirement Financing and Establishing Priorities

D2. Administration Report

- a) Update on Website

D3. Captains' Report

D4. Professional Firefighters Association – Teamsters Local #856 Report

D5. Volunteer Firefighters Association Report

D6. City Council Representative's Report

D7. Board of Supervisors Representative's Report

D8. Directors Activity Reports

E. Action Items

- E1. Review, discussion and possible vote on Union side-letter covering the payment of and CalPERS reporting of Holiday Pay for the out-of-contract period July 1, 2019 through June 30, 2021
- E2. Review, discussion and possible vote on Union side-letter covering the payment of and CalPERS reporting of Holiday Pay for the current MOU period July 1, 2021 through June 30, 2024
- E3. Review, discussion and possible vote on Resolution 23/24-02, a Resolution to Transfer Mitigation Funds to the Operating Fund to replenish operating reserves used for 2022-23 capital equipment purchases in the amount of \$114,304.00
- E4. Review, discussion and possible vote on Resolution 23/24-03, a Resolution to Transfer Mitigation Funds to the Operating Fund to replenish operating funds to be used for

budgeted 2023-24 capital equipment purchases in the amount of \$197,000

- E5. Review, discussion and possible vote on approving the annual Mitigation Report to the City of Lakeport and County of Lake for fiscal years 2021-22 and 2022-23
- E6. Review, discussion and possible vote on approving the Annual Measure M report for the Fiscal Year ending June 30, 2023
- E7. Review, discussion and possible vote on authorizing the Fire Chief to request that the Lakeport Police Department “donate back” to the District the 1998 Ford Type 1 ambulance donated by the District to the Police Department in August 2022
- E8. Request to appoint up to two (2) directors to the Negotiations Committee to represent the Board/District for collective bargaining with Teamsters Local 856 for the next labor agreement period beginning July 1, 2024
- E9. Discussion and possible vote on authorizing repairs to Water Tender 5011

F. Request for Future Agenda Items

G. Closed Session (GC §54957.7)

H1. Public Employment (GC §54957)

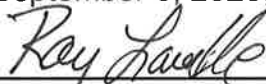
Title: Fire Chief

H. Open Session

H1. Report on Closed Session: (GC §54957.1)

I. Adjournment

Agenda Posted Per GC §54954.2
on September 9, 2023, at 3:00 p.m.



Ray Lavelle, Board Clerk



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BOARD OF DIRECTORS REGULAR MEETING MINUTES

July 11, 2023, 5:00 P.M.

Lakeport Fire Protection District
445 N. Main Street, Lakeport, CA 95453

DRAFT

A. Call to Order

- A1. Pledge of Allegiance was led by Chair Gabe
- A2. Roll Call

Director Brown X, Vice-Chair Lucas X, Director Warrenburg X, Director Whitehead X and Chair Gabe X

Staff Present: Fire Chief Patrick Reitz and Admin Ray Lavelle

- A3. Motion to Approve July 11, 2023 Regular Meeting Agenda (GC §54954.2)

Director Warrenburg made a motion seconded by Director Lucas, to approve the agenda as submitted, but with a correction to the Header on pages 2 & 3, which listed an incorrect meeting date.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

- A4. Announcement of Regular Meeting & Public Hearing on August 8, 2023 at 5:00 PM regarding adoption of 2023-24 budget

Chair Gabe announced that the 2023-24 Budget Meeting and Public Hearing would be held on August 8, 2023 at 5:00 PM.

B. Consent Calendar

Approval of consent agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for later discussion.

- B1. Motion to Approve June 13, 2023 Regular Meeting Minutes
- B2. Motion to Approve June 13, 2023 Special Meeting Minutes
- B3. Motion to Approve June 20, 2023 Special Meeting Minutes
- B4. Motion to Approve June 2023 Warrants/Expenditures (with CalCard detail)
- B5. Motion to Approve Payroll for the pay periods ending June 15 and June 30, 2023, and Holiday Pay for Jan-June

Director Whitehead made a motion, seconded by Director Warrenburg, to approve the consent calendar as submitted, with a caveat that staff review the audio recording of the June 13, 2023 Regular and Special Meetings to determine which meeting the Moment of Silence was held in remembrance of three (3) CalFIRE firefighters who recently died and to alter the minutes if the wrong meeting was referenced. After review, staff determined that the Moment of Silence was held during the regular meeting as reflected in the submitted minutes.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

C. Public Comment (GC §54954.3)

Any person may speak for three minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda.

A citizen thanked the firefighters who responded to a fire at her residence and Supervisor Michael Green thanked the firefighters for working on July 4th.

D. Reports – Information/Discussion

D1. Fire Chief's Report (see attached)

- a) Incident Log for June 2023 was reviewed.
- b) Fleet Mileage/Hours/Service Report for June 2023 was reviewed.
- c) Update on purchase of 420 N Forbes St in Lakeport – Chief Reitz stated that the property purchase is in escrow and moving along

D2. Administration/Finance Report

- a) Update on Website – Admin Lavelle reported that work continues on the new website.
- b) Fiscal Year End Budget Report was reviewed.

- c) Update on 2023-24 Budget Process – A public hearing on the proposed 23-24 budget is scheduled for August 8, 2023 at 5:00 PM.

D3. Captains' Report (no report given)

D4. Professional Firefighters Association – Teamsters Local #856 Report (no report given)

D5. Volunteer Firefighters Association Report – Firefighter Tyson reported the association continues to fundraise for their training programs

D6. City Council Representative's Report - Councilmember Disney thanked the firefighters for working on July 4th.

D7. Directors Activity Reports – Director Brown talked about upcoming board training opportunities

E. Action Items

- E1. Review, discussion and possible vote on revising the Purchasing Policy to increase the purchase authorization limit of the Fire Chief

Director Whitehead made a motion, seconded by Director Warrenburg to raise the spending limit for the Fire Chief, without needing board approval, to \$25,000.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

- E2. Review, discussion and possible vote on accepting the draft of the 2021-22 financial audit

The Board directed Staff to take the audit out to bid, beginning with the 2023-24 financial audit, after the 2022-23 financial audit has been completed.

Director Lucas made a motion, seconded by Director Whitehead, to accept the 2021-22 financial audit report as submitted.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

F. Request for Future Agenda Items

None

G. Closed Session (GC \$54957.7)

G1. Review, discussion and possible vote on accepting the Memorandum of Understanding (MOU) Side-letter for the period July 1, 2019 thru June 30, 2021 re: Reporting Holiday Pay to CalPERS. (GC \$54957.7)

G2. Review, discussion and possible vote on accepting the Memorandum of Understanding (MOU) Side-letter for the period July 1, 2021 thru June 30, 2024 (current MOU period) re: Reporting Holiday Pay to CalPERS. (GC \$54957.7)

The Board went into Closed Session at 6:14 PM.

H. Open Session

H1. Report on Closed Session (GC \$54957.1)

The Board returned from Closed Session at 6:31 PM and Chair Gabe stated that they took no reportable actions.

I. Adjournment

Chair Gabe adjourned the meeting at 6:32 PM.

Respectfully Submitted:

Ray Lavelle, Board Clerk

Read and Approved:

William Gabe, Board Chairman

Chief's Report Tuesday, July 11, 2023

In addition to numerous meetings attended both in person and virtually,
Lakeport City Building Official
Lakeport City Manager
Lake County Fire Chiefs Association
Lake County Building Official
Lake County Community Development Director
Lake County Publics Works Director
Sutter Hospital CEO & staff

Attended Friday Nights Concerts in the Park
Attended Lake County Rodeo
Walk-thru of fireworks booths, fireworks barges, street festival and 4th of July event at
Konocti Casino
Attended fireworks @ fairgrounds, Konocti Casino
Attended breakfast @ the FD

LCFCA –

Fees Study with AP Triton continues to move forward
Nexus study is still moving forward
Moving forward with Tablet Command – No know timetable yet
New Dispatch Agreement – 5% increase
LCFCA Secured grant for additional simulator mannequins
LCFCA working on grant application for NHTSA Safe Streets grant
Operation Get Ready is scheduled for this Saturday
Participated in NCEMS EMS Recruitment and Retention Summit

LFPD

District responded to several wildland fires, causes included a downed powerline and mowing or abatement operations.

District responded to structure fire on Armstrong, cause is under investigation.

July 4th activities reported to be more mild than years past, operated under MIMP for less than 2 hours, was not utilized. Will operate under unified command next year.

Sta. 52 Repair – progressing with selection and ordering of materials, permitting.

Staffing –

One member remains out indefinitely due to a Workers Comp. inj.

Hired a single-role EMT / Paramedic, initially as per diem, while evaluating for a permanent position.

Had an interview scheduled with FF/Medic – was a no show.

Continuing to advertise for positions.

Departmental Personnel Rules & Regs, and SOG's are in final review.

District participate in table top exercise with County Health, NCEMS, and LCFCA

District working on 2nd notices for Abatement, working with City and County responding to complaints, identifying repeat offenders, absentee property owners.

Plans Review –

Chief Lockard and his partner Chief Bruce English continue to work on policies and procedures, including handouts with guidance for permit applicants, once finalized they will be brought to the Board for ratification.

LVFA

Attended the monthly meeting.

FORUM EVENTS

JUNE 29TH - FEDERAL - ROUNDTABLE



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BOARD OF DIRECTORS REGULAR MEETING MINUTES

August 8, 2023, 5:00 P.M.

Lakeport Fire Protection District

445 N. Main Street, Lakeport, CA 95453

DRAFT

A. Call to Order at 5:00 PM

A1. Pledge of Allegiance was led by Chair Gabe

A2. Roll Call

Director Brown X, Vice-Chair Lucas X, Director Warrenburg X, Director Whitehead X and Chair Gabe X

Staff Present: Fire Chief Patrick Reitz and Admin Ray Lavelle

A3. Motion to Approve August 8, 2023 Regular Meeting Agenda (GC §54954.2)

Director Warrenburg made a motion seconded by Director Brown, to approve the agenda as submitted.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

B. Consent Calendar

Approval of consent agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for later discussion.

- B1. Motion to Approve July 2023 Warrants/Expenditures (with CalCard detail)
- B2. Motion to Approve Payroll for the pay periods ending July 15 and July 31, 2023
- B3. Motion to Accept draft of June 30, 2023 GASB 75 Report and Valuation on the Other Post-Employment Benefits (OPEB) program

Admin Lavelle stated that minutes of the July 11, 2023 meeting would be distributed at the next board meeting. Director Brown made a motion, seconded by Director Lucas, to approve the consent calendar as submitted.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

C. Public Comment (GC §54954.3)

Any person may speak for three minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda.

None

D. Public Hearing regarding 2023-24 Proposed Budget

Chair Gabe recessed the regular meeting and began the public hearing at 5:04 PM by asking for public comment regarding the proposed budget. There was none. The public hearing was adjourned at 5:05 PM and the regular meeting was reconvened.

Director Whitehead requested that Action Item F6 (Review, discussion and possible vote on the staff-proposed 2023-24 Adopted Budget) be addressed immediately following the public hearing, which Chair Gabe agreed to.

Director Whitehead made a motion, seconded by Director Warrenburg, to accept the staff-proposed Adopted Budget, as submitted. A roll call vote was requested.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

E. Reports – Information/Discussion

E1. Fire Chief's Report

- a) Chief's Activity Report (see attached)
- b) Incident Log for June 2023 was reviewed
- c) Fleet Mileage/Hours/Service Report for June 2023 was reviewed.
- d) Status of Union Negotiations re CalPERS Holiday Pay audit - Chief Reitz stated that a conference call has been scheduled between the District, the Union and CalPERS to discuss resolution to this issue.

E2. Administration/Finance Report

- a) Update on Website – Admin Lavelle reported that the website is set to “go live” at the end of the month. Director Lucas requested a preview link of the new website and Admin Lavelle will send the link to the board.
- b) Monthly Budget Report was reviewed.

E3. Captains' Report

- a) Presentation on Water Rescue Program Training and Launch – FF/Medic John “JT” Tyson gave a PowerPoint presentation on the launch of, and associated training for, the new Water Rescue Program

E4. Professional Firefighters Association – Teamsters Local #856 Report – Capt. Johnson reported on the upcoming meeting between the District, the Union and CalPERS

E5. Volunteer Firefighters Association Report – FF/EMT Brandon Morin gave a brief report on current activities and trainings

E6. City Council Representative's Report – Councilmember Brandon Disney gave a brief report on current activities

E7. Board of Supervisors Representative's Report – Supervisor Michael Green gave a brief report on current activities.

E8. Directors Activity Reports – no report given.

F. Action Items

- F1. Review, discussion and possible vote on entering into a contract with FirstDue for all-inclusive software to run operations

Director Lucas made a motion, seconded by Director Brown, to authorize the Fire Chief to enter into a contract with FirstDue for operations software.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

F2. Review, discussion and possible vote on entering into a contract with CalFire for dispatch services and Kelseyville Fire Protection District for dispatch billing services

Director Whitehead made a motion, seconded by Director Lucas, to authorize the Fire Chief to enter into a contract with CalFire for dispatch services and Kelseyville Fire Protection District for dispatch billing services.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

F3. Review, discussion and possible vote on engaging Smith & Newell to perform the 2022-23 Audit (Engagement Letter)

Director Whitehead made a motion, seconded by Director Lucas, to authorize the Fire Chief to sign the engagement letter with Smith & Newell to perform the 2022-23 Audit.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

The Board directed staff to solicit requests for proposals from auditing firms for the next several years of audits.

F4. Review, discussion and possible vote on adjusting the 2023-24 Measure M parcel tax to account for inflation/cost of living allowance

Director Warrenburg made a motion, seconded by Director Lucas, to raise the Measure M parcel tax to \$6.65/benefit unit for the 2023-24 fiscal year. A roll call vote was requested.

Ayes: Brown, Lucas, Warrenburg & Gabe

Noes: Whitehead

Absent:

Abstain:

Motion Passes

F5. Review, discussion and possible vote on finalizing the purchase of 420 N Forbes and authorizing the utilization of Building Reserves to pay for the purchase (included in 2023-24 proposed budget)

Director Brown made a motion, seconded by Director Warrenburg, to finalize the purchase of 420 N Forbes St in Lakeport and to pay for the purchase through building reserves as indicated in the 2023-24 budget.

Ayes: Brown, Lucas, Warrenburg, Whitehead & Gabe

Noes:

Absent:

Abstain:

Motion Passes

The Board directed staff to arrange a work session to discuss the District's capital needs and how to finance them.

F6. Review, discussion and possible vote on the staff-proposed 2023-24 Adopted Budget

(item moved to Section D, Public Hearing on Proposed Budget)

G. Request for Future Agenda Items

Scheduling working session to prioritize capital needs/expenditures

Requesting donated ambulance back from Lakeport Police Department

Update on Grand Jury's recommendations from 2021-22 Civil Grand Jury Report

Swearing-in of new EMT and Paramedic Staff

H. Closed Session (GC §54957.7)

H1. Public Employment (GC §54957)

Title: Fire Chief

The board entered closed session at 7:01 PM

H. Open Session

H1. Report on Closed Session: (GC §54957.1)

The board returned from closed session at 7:28 PM and stated no reportable actions were taken.

I. Adjournment

Chair Gabe adjourned the meeting at 7:29 PM.

Respectfully Submitted:

Ray Lavelle, Board Clerk

Read and Approved:

William Gabe, Board Chairman

DRAFT

Chief's Report Tuesday, August 08, 2023

In addition to numerous meetings attended both in person and virtually,

Lakeport City Building Official

New Lakeport City Community Development Director

Lake County Fire Chiefs Association

Sutter Hospital CEO & staff

Lakeport Main Street Association

Attended Friday Nights Concerts in the Park

Attended both the Boat Races and the Chain or Train Races at the Fair Grounds

Made comments at the Continuum of Care Committee and the BOS meeting item on Mental and Behavioral Health 3 year funding

Participated in joint meetings with City to get 2 businesses back in business after disasters shut them down.

Attended and participated with the Wildland Fire Assessment Program sponsored by the Lake County Fire Safe Council

LCFCA –

Fees Study with AP Triton continues to move forward

Nexus study is still moving forward

Moving forward with Tablet Command – No know timetable yet

New Dispatch Agreement – on the agenda

Operation Get Ready was cancelled due to Fire Weather

Have a funding request into the Health Department to fully fund the NCEMS Liaison position

LPFD

Attended the First Responders Appreciation BBQ @ Sutter

Training for the Water Rescue Program took place with presentation on the agenda

District attended and participated in the Swift Water Rescue course – 12 members including myself trained

District held Water Rescue course for the new jet skis – 8 members trained

3 Members started Paramedic program with Mendocino College, 1 Career, 2 Per Diem /

Volunteer – need for a vehicle capital budget discussion

Sta. 52 Repair – progressing with materials being delivered, garage door removed.

Staffing –

One member remains out indefinitely due to a Workers Comp. inj.

Continuing to advertise for positions.

Departmental Personnel Rules & Regs, and SOG's should be in front of Board to ratify at the September meeting.

District continues working on 2nd notices for Abatement, working with City and County responding to complaints, identifying repeat offenders, absentee property owners.

LVFA

Attended the monthly meeting.

Forecasted Fire Weather this weekend and into next week.

August 2023 Check/Warrant List

Check #	Check Date	Check Total	Vendor Name	Description
15894 Total	08/01/2023	\$ 267.00	AMERICAN RIVER BENEFIT ADM	Base Life Insurance 08/01/23
15895 Total	08/01/2023	\$ 354.00	CA ASSOC OF PROFESSIONAL FIREFIGHT	LT Disability Insur FT FFs 08/01/23
15896 Total	08/01/2023	\$ 41,825.18	LAKEPORT FIRE (CALPERS ACCOUNT)	CALPERS - 06/30/23
15897 Total	08/01/2023	\$ 207.21	LIFE ASSIST	Medical Supplies
15898 Total	08/01/2023	\$ 180.00	REITZ, PATRICK	Chief Cell Phone Allowance June-Aug
15899 Total	08/01/2023	\$ 1,873.84	ROYAL AUTOMOTIVE CENTER	C500 New Tires & Alignment
15900 Total	08/01/2023	\$ 625.00	TEAMSTERS LOCAL 856 DUES	Union Dues 08/01/23
15901 Total	08/01/2023	\$ 39,959.01	TEAMSTERS LOCAL 856 HEALTH & WELFARE	FT Emp & Retir Insurance - 08/01/23
15902 Total	08/16/2023	\$ 500.00	ACTUARIAL RETIREMENT CONSULTING	GASB 75 Disclosure for 6/30/23
15903 Total	08/16/2023	\$ 370.00	CASCADE SOFTWARE SYSTEMS- WIN CAM	WinCAMs Clous Hosting Setup
15904 Total	08/16/2023	\$ 2,832.00	CITY OF LAKEPORT	Lakeport Retiree Ins - 04/23-06/23
15905 Total	08/16/2023	\$ 35.00	COUNTY OF LAKE - INFORMATION TECHNO	Direct Charges Data Request from Co
15906 Total	08/16/2023	\$ 163.86	EUREKA OXYGEN	Oxygen Tank Rental
15907 Total	08/16/2023	\$ 69,187.51	FIRST AMERICAN TITLE COMPANY	Purchase Balance for 420 N Forbes
15908 Total	08/16/2023	\$ 15,716.82	LAKEPORT FIRE (CALPERS ACCOUNT)	CALPERS Contributions - 07/31/23
15909 Total	08/16/2023	\$ 63,357.65	LAKEPORT FIRE (PAYROLL ACCOUNT)	Payroll Transfer 07-31-23
15910 Total	08/16/2023	\$ 378.19	LIFE ASSIST	Medical Supplies
15911 Total	08/16/2023	\$ 22,260.00	LOCALITY MEDIA	First Due Software & Setup
15912 Total	08/16/2023	\$ 100.00	LOZANO, ROBERTO O.	Spanish Translation Services
15913 Total	08/16/2023	\$ 91.05	MENDO MILL AND LUMBER CO.	Operating Supplies
15914 Total	08/16/2023	\$ 192.47	MISSION LINEN SUPPLY	Household Supplies
15915 Total	08/16/2023	\$ 175.00	PRECISION WIRELESS SERVICES	E5012 Radio Repair
15916 Total	08/16/2023	\$ 894.45	ROYAL AUTOMOTIVE CENTER	M5011 New Tires & Alignment
15917 Total	08/16/2023	\$ 3,600.00	SMITH AND NEWELL CPAS	2021-22 Audit Fee
15918 Total	08/16/2023	\$ 2,618.63	SYSTEMS DESIGN	Ambulance Billing - 06/01/23
15919 Total	08/16/2023	\$ 67.23	TYSON, JOHN	Reimbursement
15920 Total	08/16/2023	\$ 6,820.26	US BANK CORPORATE PAYMENT SYSTEM	C/C Statement 08/24/23 (prepayment)
15921 Total	08/16/2023	\$ 2,905.49	WESTGATE PETROLEUM CO. INC.	Diesel & Gas
15922 Total	08/30/2023	\$ 170.95	AT & T	Phones - Stat 50 08/23
15923 Total	08/30/2023	\$ 345.72	CANON FINANCIAL SERVICES	Monthly Usage & Contract Charge
15924 Total	08/30/2023	\$ 4,483.00	GOLDEN STATE EMERGENCY VEHICLE SERV	Repairs - E5011
15925 Total	08/30/2023	\$ 358.00	JONES & MAYER	Legal Services - May & July
15926 Total	08/30/2023	\$ 772.80	LAKE COUNTY FIRE CHIEF'S ASSOC.	Progress Payment for System Study

August 2023 Check/Warrant List

15927 Total	08/30/2023	\$ 14,320.18	LAKEPORT FIRE (CALPERS ACCOUNT)	CalPERS Contributions - 08/15/23
15928 Total	08/30/2023	\$ 53,373.95	LAKEPORT FIRE (PAYROLL ACCOUNT)	Payroll Transfer 08-15-23
15929 Total	08/30/2023	\$ 3,218.15	LIFE ASSIST	Medical Supplies
15930 Total	08/30/2023	\$ 670.68	MENDO MILL AND LUMBER CO.	Supplies
15931 Total	08/30/2023	\$ 384.00	MIDAMERICA ADMINISTRATIVE & RETIREM	Quarterly Admin Fee for HRA
15932 Total	08/30/2023	\$ 99.66	MISSION LINEN SUPPLY	Household Supplies
15933 Total	08/30/2023	\$ 7,500.00	NBS	Measure M Parcel Tax Audit - 2022
15934 Total	08/30/2023	\$ 48.50	PAK N MAIL	Ship Radio for Repair
15935 Total	08/30/2023	\$ 1,098.64	PRECISION WIRELESS SERVICES	Install Cell Booster in C500
15936 Total	08/30/2023	\$ 210.00	QUENCH USA, INC	Watercooler 8/13 - 11/12
15937 Total	08/30/2023	\$ 4,824.78	US BANK CORPORATE PAYMENT SYSTEM	C/C Statement 08/24/23 Balance
15938 Total	08/30/2023	\$ 1,624.39	WESTGATE PETROLEUM CO. INC.	Diesel & Reg Gasoline
Grand Total		\$ 371,060.25		

GOOGLE INC	STORAGE	\$ 1.99
COURTYARD MARRIOT	HOTEL - DIR. WARRENBURG SDLA CONF.	\$ 623.53
VERIZON WIRELESS	NEW CELLPHONE FOR ON DUTY CAPT	\$ 61.25
VERIZON WIRELESS	CELLPHONES/TABLETS	\$ 273.46
AMAZON.COM	PHONE CASE FOR CAPTS CELL	\$ 23.91
POSITIVE PROMOTIONS	PROMOTIONAL ITEMS	\$ 335.94
AMAZON.COM	SUPPLIES - FIRE SAFETY WEEK OPEN HOUSE	\$ 139.16
CHEVRON	FUEL	\$ 96.15
AMAZON.COM	CORRECTION	\$ 5.94
	Total	\$ 4,824.78

Please prepare a journal entry to transfer funds to our expenditure accounts for our automated payroll service
for the pay period **08/01/23 - 08/15/23**

<u>DISTRICT</u>	<u>FUND</u>	<u>DEPT/DIV</u>	<u>SUB</u>	
Lakeport Fire Protection Dist.	354	9554	795	
DESCRIPTION		CODE	DEBIT (+)	CREDIT (-)
Salaries & Wages-Permanent	FT Admin	01.11 A	10,928.35	
Salaries & Wages-Permanent	FT Shift	01.11 B	35,359.45	
Salaries & Wages-LT/PT/Temporary	LT Shift	01.12 A	2,842.40	
Salaries & Wages- Overtime	FT Shift OT	01.13 A	10,526.81	
Salaries & Wages -Overtime	LT Shift OT	01.13 B	1,051.88	
Salaries & Wages -Overtime	FT Admin OT	01.13 C	59.06	
Salaries & Wages - FLSA	FLSA	01.13 F	964.38	
Medicare - EmployER Paid		02.21 A	895.12	
FICA- EmployER Paid		02.21 B	89.27	
Medical Insur Reimb (PR Code 36)	FT Admin & FT Shift	03.30 A		1,738.62
Union Dues (PR Code 39)	FT Shift	01.11 C		312.50
CAPF (PR Code C)	FT Shift	01.11 C		177.00
PERS After Tax (PR Codes 53 & 55)	FT Admin & FT Shift	02.23 A		5,697.10
PERS 1959 Survivor (PR Code 59)	FT Admin & FT Shift	02.23 B		17.55
Deferred Comp (PR Code K)	FT Admin & FT Shift	02.28 A		1,400.00
Prof. & Spec. - Payroll Processing		23.80 C	385.60	
Payroll Clearing Account		09.00		385.60
Payroll Clearing Account		09.00		53,373.95
TOTAL			63,102.32	63,102.32

DISTRICT AUTH. SIGNATURE _____

Please prepare a journal entry to transfer funds to our expenditure accounts for our automated payroll service
for the pay period **08/16/23 - 08/31/23**

<u>DISTRICT</u>	<u>FUND</u>	<u>DEPT/DIV</u>	<u>SUB</u>	
Lakeport Fire Protection Dist.	354	9554	795	
DESCRIPTION		CODE	DEBIT (+)	CREDIT (-)
Salaries & Wages-Permanent	FT Admin	01.11 A	10,915.22	
Salaries & Wages-Permanent	FT Shift	01.11 B	35,359.45	
Salaries & Wages-LT/PT/Temporary	LT Shift	01.12 A	4,212.04	
Salaries & Wages- Overtime	FT Shift OT	01.13 A	4,819.58	
Salaries & Wages -Overtime	LT Shift OT	01.13 B	635.84	
Salaries & Wages -Overtime	FT Admin OT	01.13 C	0.00	
Salaries & Wages - FLSA	FLSA	01.13 F	964.38	
Medicare - EmployER Paid		02.21 A	825.14	
FICA- EmployER Paid		02.21 B	89.62	
Medical Insur Reimb (PR Code 36)	FT Admin & FT Shift	03.30 A		1,738.62
Union Dues (PR Code 39)	FT Shift	01.11 C		312.50
CAPF (PR Code C)	FT Shift	01.11 C		177.00
PERS After Tax (PR Codes 53 & 55)	FT Admin & FT Shift	02.23 A		5,877.63
PERS 1959 Survivor (PR Code 59)	FT Admin & FT Shift	02.23 B		17.55
Deferred Comp (PR Code K)	FT Admin & FT Shift	02.28 A		1,400.00
Prof. & Spec. - Payroll Processing		23.80 C	342.90	
Payroll Clearing Account		09.00		342.90
Payroll Clearing Account		09.00		48,297.97
TOTAL			58,164.17	58,164.17

DISTRICT AUTH. SIGNATURE _____

August 25, 2023

Lakeport Fire Protection District
Attn: Matt Davis
445 North Main Street
Lakeport, CA 95453

Sent via Email Transmission

RE: Lakeport Fire Department Length of Service Awards Program ("Plan")
2023 GASB Statement No. 73 Disclosure Report ("Report")

Dear Mr. Davis,

The enclosed Report provides certain financial calculations and disclosures outlined by GASB Statement No. 73 ("GASB73"). The values and information disclosed were prepared based upon our understanding of GASB73. The information is intended for the auditor's use when preparing the Plan sponsor's financial statements for the applicable fiscal year. The information is not intended for, nor should it be used for any other purpose. We are not responsible for the consequences of any unauthorized use or the reliance on this information by any other party.

The total pension liability outlined in the Report was based on information from the July 1, 2022 actuarial valuation. The cost of the Plan is determined by benefits promised by the Plan, the Plan's participant population, the investment experience of the Plan and many other factors. The methods, assumptions and participant data used are detailed in the July 1, 2022 actuarial valuation. The calculations found in the following report assume the Plan remains unfunded and uses a discount rate of 3.86% which is based on the 20-year AA general obligation bond rate as of June 30, 2023 (the disclosure date).

All calculations in the actuarial valuation and the Report are conditioned on the assumption of an ongoing plan. No information is meant to present the actuarial position of a Plan that will be terminated.

Sincerely,



Ryan Griffith
Vice President, Glatfelter Specialty Benefits

Enclosure

Lakeport Fire Department Length of Service Awards Program
Rollforward of liabilities to EOY

Number of Months to Roll Forward	12		
		+1%	-1%
Discount Rate	3.86%	4.86%	2.86%
Total Pension Liability BOY	345,377	294,079	409,536
BOY NC	6,271	4,388	9,025
Actual Benefit Payments	7,740	7,740	7,740
Total Pension Liability EOY	357,332	305,044	422,681
Market Assets EOY	0	0	0
Net Pension Liability	357,332	305,044	422,681

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Net Pension Liability

The components of the net pension liability at June 30, 2023, were as follows:

Total pension liability	\$ 357,332
Plan fiduciary net position	-
Net pension liability	<u>\$ 357,332</u>
Plan fiduciary net position as a percentage of the total pension liability	0.00%

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of July 1, 2022 rolled forward to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	0.0%
Salary increases	Not Applicable
Investment rate of return	3.86% percent, net of pension plan investment expense, including inflation
Mortality	No pre-retirement mortality; post retirement RP2000 projected to 2030
Retirement	First eligible
Turnover	T5
Disability	None

The above is a summary of key actuarial assumptions. Full descriptions of the actuarial assumptions are available in the July 1, 2022 actuarial valuation report.

Sensitivity of the net pension liability to changes in the discount rate

	<u>1% Decrease</u> 2.86%	<u>Current</u> <u>Discount Rate</u> 3.86%	<u>1% Increase</u> 4.86%
Net pension liability	\$ 422,681	\$ 357,332	\$ 305,044

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 7/1/22	\$ 361,215	\$ -	\$ 361,215
Changes for the year:			
Service cost	8,293		8,293
Interest	13,794		13,794
Changes of benefit terms	-		-
Differences between expected and actual experience	(6,169)		(6,169)
Changes of assumptions	(10,281)		(10,281)
Benefit payments and expenses	(9,520)		(9,520)
Net Changes	(3,883)	-	(3,883)
Balances at 6/30/23	\$ 357,332	\$ -	\$ 357,332

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Components of the Pension Expense for the Fiscal Year Ended June 30, 2023

Note	Description	Amount
A	Service Cost	\$ 8,293
B	Interest on the total pension liability	13,794
A	Changes of benefit terms	-
C	Differences between expected and actual experience	(3,059)
C	Changes of assumptions	(7,840)
	Total Pension Expense	<u>\$ 11,188</u>

Notes:

A Provided in the Changes in Net Pension Liability exhibit.

B Based on the following calculation:

	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (a) x (b) x (c)
Beginning total pension liability	\$ 361,215	100%	3.86%	\$ 13,943
Service Cost (End of Year)	8,293	0%	3.86%	-
Benefit payments	(7,740)	50%	3.86%	(149)
Total interest on the total pension liability				<u>\$ 13,794</u>

C Provided in the Schedules of Deferrals.

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 11,881
Changes of assumptions	49,323	104,570
Total	<u>\$ 49,323</u>	<u>\$ 116,451</u>

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

Year ended June 30:	
2024	\$ (10,899)
2025	(10,899)
2026	(10,897)
2027	(16,042)
2028	(16,041)
Thereafter	(2,350)

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Changes in the Net Pension Liability and Related Ratios

Last 10 Fiscal Years

(Dollar amounts in thousands)

	Information for FY2015 and earlier is not available									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability	\$ 8	\$ 10	\$ 19	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service cost	14	17	8	9	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Changes of benefit terms	(5)	(0)	(13)	-	-	-	-	-	-	-
Differences between expected and actual experience	(10)	(134)	44	49	-	-	-	-	-	-
Changes of assumptions	(10)	(8)	(8)	(8)	-	-	-	-	-	-
Payments for benefits and admin. Expenses	(4)	(115)	50	70	-	-	-	-	-	-
Net change in total pension liability	361	476	427	356	-	-	-	-	-	-
Total pension liability - beginning	\$ 357	\$ 361	\$ 476	\$ 427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total pension liability - ending (a)	\$ 357	\$ 361	\$ 476	\$ 427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected average remaining service years of all participants	7	7	6	9	-	-	-	-	-	-

Notes to Schedule:

Benefit changes: None.

Changes of assumptions: None, other than discount rate.

Lakeport Fire Department Length of Service Awards Program
 Actuarial Information to include in the Financial Statements
 for the June 30, 2023 Measurement Date

Schedule of Differences between Expected and Actual Experience

In conformity with paragraph 33a of Statement 73, the effects of differences between projected and actual experience are recognized in pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees), determined as of the beginning of the measurement period. The following table illustrates the application of this requirement.

Year	Increase (Decrease) in Pension Expense Arising from the Recognition of Differences between Projected and Actual Experience												
	Prior	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Thereafter
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	-	-	-	\$ -	\$ (2,147)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022	-	-	-	-	-	\$ (2,147)	\$ (2,147)	\$ (2,147)	\$ (2,147)	\$ (2,147)	\$ (2,147)	\$ (2,145)	\$ -
2023	-	-	-	-	-	-	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (30)
Net increase (decrease) in pension expense	\$ -	\$ -	\$ -	\$ -	\$ (2,147)	\$ (2,178)	\$ (3,059)	\$ (3,059)	\$ (3,059)	\$ (3,057)	\$ (912)	\$ (881)	\$ (883)

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Expected and Actual Experience

Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2023		Balances at June 30, 2023	
			(c)	(c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
2021	-	12,880	6,441	6,439	-	6,439
2022	-	216	62	154	-	154
2023	-	6,169	881	5,288	-	5,288
					\$ -	\$ 11,881

Lakeport Fire Department Length of Service Awards Program
Actuarial Information to Include in the Financial Statements
for the June 30, 2023 Measurement Date

Schedule of Differences between Expected and Actual Experience

In conformity with paragraph 33a of Statement 73, the effects of differences between assumptions are recognized in pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees), determined as of the beginning of the measurement period. The following table illustrates the application of this requirement.

Year	Differences between Assumptions	Recognition Period (Years)	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Thereafter
Prior			\$ -											
2018		1	\$ -											
2019		1	\$ -											
2020	49,417	9		\$ -	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,491	5,489	
2021	43,740	6			7,290	7,290	7,290	7,290	7,290	7,290	7,290	7,290	7,290	
2022	(134,062)	7					(19,152)	(19,152)	(19,152)	(19,152)	(19,152)	(19,152)	(19,150)	
2023	(10,281)	7						(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	
Net increase (decrease) in pension expense			\$ -	\$ -	\$ 5,491	\$ 12,781	\$ (6,371)	\$ (7,840)	\$ (7,840)	\$ (7,840)	\$ (7,840)	\$ (15,130)	\$ (15,130)	\$ (1,467)

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Assumptions

Year	Assumption Losses (a)	Assumption Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2023 (c)	Balances at June 30, 2023	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -		\$ -	\$ -	\$ -
2018					
2019					
2020	49,417		21,964	27,453	
2021	43,740		21,870	21,870	
2022		134,062	38,304		95,758
2023		10,281	1,469		8,812
				\$ 49,323	\$ 104,570

INCIDENT COUNT - AUGUST 2023

Incident Type	Count
Building fire	1
Natural Vegetation fire, other	1
Emergency medical service, other	1
EMS call, excluding vehicle accident with injury	55
Motor vehicle accident with injuries	6
Motor vehicle/pedestrian accident (MV Ped)	1
Motor vehicle accident with no injuries.	1
Watercraft rescue	1
Hazardous condition, other	1
Gas leak (natural gas or LPG)	1
Electrical wiring/equipment problem, other	1
Service Call, other	1
Public service assistance, other	1
Police matter	1
Public service	9
Assist invalid	1
Dispatched & cancelled en route	11
Smoke scare, odor of smoke	1
False alarm or false call, other	2
Alarm system sounded due to malfunction	1
Smoke detector activation, no fire - unintentional	1
Alarm system activation, no fire - unintentional	1
Total:	100

AID GIVEN - AUGUST 2023

Incident Type	Count
EMS call, excluding vehicle accident with injury	6
Motor vehicle accident with injuries	2
Dispatched & cancelled en route	3
Total:	11

AID RECIEVED - AUGUST 2023

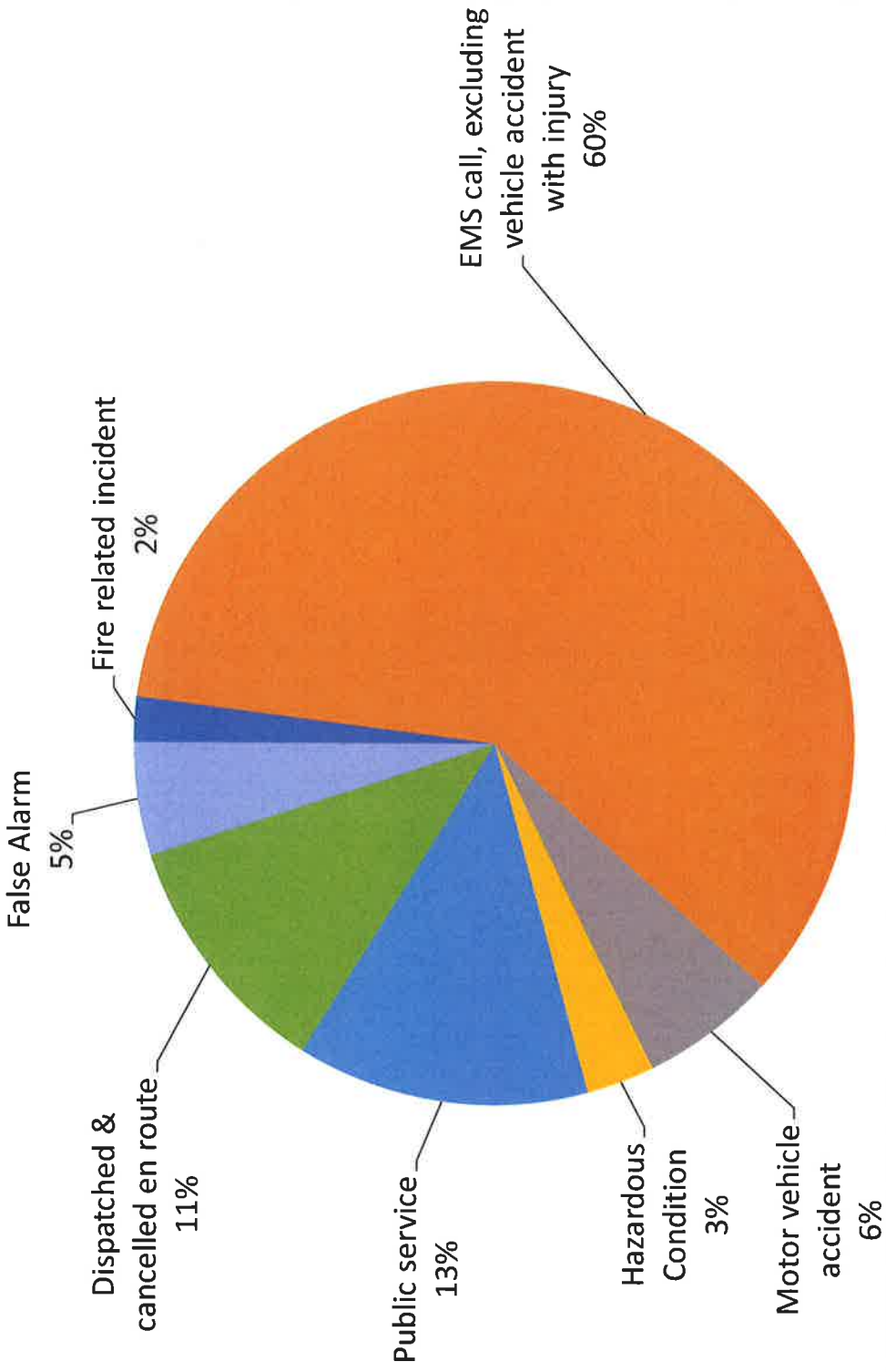
Incident Type	Count
EMS call, excluding vehicle accident with injury	2
Gas leak (natural gas or LPG)	1
False alarm or false call, other	1
Total:	4

TOTAL INCIDENTS YTD 2023	
Incident Type	Count
Building fire	11
Cooking fire, confined to container	1
Chimney or flue fire, confined to chimney or flue	2
Trash or rubbish fire, contained	4
Passenger vehicle fire	5
Natural vegetation fire, other	1
Brush or brush-and-grass mixture fire	4
Outside rubbish fire, other	1
Outside rubbish, trash or waste fire	2
Excessive heat, scorch burns with no ignition	1
Rescue, EMS incident, other	1
Emergency medical service, other	3
EMS call, excluding vehicle accident with injury	880
Motor vehicle accident with injuries	50
Motor vehicle/pedestrian accident (MV Ped)	1
Motor vehicle accident with no injuries.	11
Removal of victim(s) from stalled elevator	1
Watercraft rescue	1
Hazardous condition, other	6
Gasoline or other flammable liquid spill	1
Gas leak (natural gas or LPG)	6
Carbon monoxide incident	2
Electrical wiring/equipment problem, other	2
Overheated motor	1
Power line down	43
Arcing, shorted electrical equipment	1
Service Call, other	1
Person in distress, other	3
Lock-out	2
Water problem, other	1
Public service assistance, other	9
Assist police or other governmental agency	1
Police matter	1
Public service	109
Assist invalid	6
Dispatched & cancelled en route	198
No incident found on arrival at dispatch address	5
Smoke scare, odor of smoke	7
Steam, vapor, fog or dust thought to be smoke	1
False alarm or false call, other	7
Municipal alarm system, malicious false alarm	1
Alarm system sounded due to malfunction	1
CO detector activation due to malfunction	1
Unintentional transmission of alarm, other	2
Smoke detector activation, no fire - unintentional	3
Alarm system activation, no fire - unintentional	11
Severe weather or natural disaster, other	2
Special type of incident, other	1
Total:	1414

YTD AID GIVEN - 2023	
Incident Type	Count
Building fire	5
Brush or brush-and-grass mixture fire	1
EMS call, excluding vehicle accident with injury	38
Motor vehicle accident with injuries	9
Public service	1
Dispatched & cancelled en route	9
Special type of incident, other	2
Total:	65

YTD AID RECIEVED - 2023	
Incident Type	Count
Brush or brush-and-grass mixture fire	1
EMS call, excluding vehicle accident with injury	57
Motor vehicle accident with injuries	9
Motor vehicle accident with no injuries	1
Dispatched & Cancelled en route	6
False alarm or false call, other	2
Public Service	3
Smoke scare, odor of smoke	1
Gas leak (natural gas or LPG)	1
Building fire	1
No incident found on arrival at dispatch address	1
Total:	83

August 2023 - Call Breakdown



D1(c)

D1(c)

LAKEPORT FIRE PROTECTION DISTRICT
MONTHLY FLEET REPORT

UNIT #	MILEAGE		ENGINE HOURS		PUMP HOURS		LADDER HOURS		LAST SERVICE MONTH-YEAR	LAST SERVICE Miles/Hours	ELAPSED Miles/Hours
	AUGUST	MILES	AUGUST	HOURS	AUGUST	HOURS	AUGUST	HOURS			
E5011	20,477	311	1,549	27	66.53	0.22			Jul-23	1,443	106 hr.
T5011	20,067	7	2,416	6	130.0	0.00	720	3	Aug-21	19,100	967 mi.
E5012	no display		16,023	83	1,078.0	1.00			Jul-23	15,905	118 hr.
E5031	20,646	31	1,389	3	199.0	0.00			Apr-18	17,200	3446 mi.
E5021	31,333	5	3,139	3					Aug-22	3,111	28 hr.
M5011	114,022	1,738	6,324	100					Jul-22	91,719	22303 mi.
M5012	97,451	14	5,281	8					Jul-22	90,520	6931 mi.
E5211	51,233	746	4,581	58	1,328.0	2.00			Oct-22	4,260	321 hr.
WT5011	21,217	-							Jun-22	21,005	212 mi.
U5011	98,983	672							Sep-22	94,678	4305 mi.
C500	65,140	723							Aug-23	64,417	723 mi.
STATION 50 GENERATOR			538	1							
E5011	2021 Pierce		Enforcer								
T5011	1999 Seagrave		Quint								
E5012	2003 Pierce		Dash	West Sac Engine							
E5031	2011 Intl.		Crimson	Spartan							
E5021	1998 Intl.		Opperman								
M5011	2014 Dodge		Braun								
M5012	2015 Dodge		Braun								
E5211	2001 Central States			Spartan							
WT5011	1984 Kenworth		Opperman								
U5011	2008 Dodge		Ram 1500								
C500	2015 Ford		F250								

General Fund - 354		Adopted	8/31/2023		17%	
Account #	APPROPRIATIONS	Budget	This Month	YTD	% of Budget	Remaining \$
01-11	Salaries - Permanent	1,053,000	91,870	180,161	17%	872,839
01-12	Extra Help	65,000	8,749	19,565	30%	45,435
01-13	Overtime - Holiday -	184,000	32,472	44,305	24%	139,695
02-21	Social Security - Medicare	17,000	2,250	4,316	25%	12,684
02-22	CalPERS	409,100	45,190	64,268	16%	344,832
02-23	CalPERS Clearing	11,500	10,919	47	0%	11,453
02-28	Deferred Comp Clearing Account	2,500	200	(2,300)	-92%	4,800
03-30	Health/Life Insurance	403,500	31,946	79,893	20%	323,607
03-31	Unemployment Insurance	0	0	0	0%	0
03-45	Retiree Other Post Emp. Benefits	52,000	6,023	9,769	19%	42,231
04-00	Workers Compensation	85,250	0	85,234	100%	16
09-00	Payroll Clearing Account	0	(386)	99,580	n/a	-99,580
Total Salaries and Benefits		2,282,850	229,233	584,838	26%	1,698,012
11-00	Clothing & Personal Supplies	23,000	0	205	1%	22,795
12-00	Communications	116,500	33,112	33,896	29%	82,604
14-00	Household Expense	8,000	625	1,533	19%	6,467
15-10	Insurance - Prop., Auto and Eq.	32,500	0	32,446	100%	54
15-12	Insurance - Public Liability	85,600	0	85,568	100%	32
17-00	Maintenance - Vehicles/Equipment	104,000	8,508	32,752	31%	71,248
18-00	Maintenance - Buildings & Grounds	35,000	435	581	2%	34,419
19-40	Medical Supplies	49,000	3,967	6,092	12%	42,908
20-00	Memberships	11,034	0	800	7%	10,234
22-70	Office Supplies	10,000	705	1,136	11%	8,864
22-71	Postage	1,000	49	164	16%	837
22-72	Books & Periodicals	2,500	0	0	0%	2,500
23-80	Professional & Specialized Services	185,000	37,776	50,626	27%	134,374
24-00	Publications & Legal Notices	500	19	109	22%	391
25-00	Rents & Leases - Equipment	21,000	0	0	0%	21,000
26-00	Rents & Leases - Buildings	10	0	0	0%	10
27-00	Small Tools & Instruments	6,000	14	732	12%	5,268
28-30	Supplies & Services	84,500	6,516	15,871	19%	68,629
28-48	Ambulance Expense	179,866	2,619	5,702	3%	174,164
29-50	Transportation & Travel	4,500	717	948	21%	3,552
30-00	Utilities	66,000	7,985	17,668	27%	48,332
42-10	Notes & Loans/P&I	61,000	0	0	0%	61,000
48-00	Taxes & Assessments	240	0	0	0%	240
61-00	Land - Acquisitions	70,000	69,188	69,188	99%	812
61-60	Capital Bldgs & Improv.	439,500	0	0	0%	439,500
62-71	Capital Equipment Office	0	0	0	0%	0
62-72	Capital Equipment Vehicle	85,000	0	0	0%	85,000
62-74	Capital Equipment - Medical	162,000	0	0	0%	162,000
62-76	Capital Equipment Other	33,000	0	0	0%	33,000
Total Services, Supplies and Capital Expenses		1,876,250	172,234	356,016	19%	1,520,234
Total Fire Protection		4,159,100	401,467	940,854	23%	3,218,246

General Fund - 354		Adopted	8/31/23		17%	
Account #	REVENUES	Budget	This Month	YTD	% of Budget	Remaining
10-10	Current Secured Taxes	1,072,745		0	0%	1,072,745
10-20	Current Unsecured Taxes	24,205		0	0%	24,205
10-25	Supplemental Roll Taxes - Current	20,000		0	0%	20,000
10-35	Supplemental Roll Taxes - Prior	5,000		0	0%	5,000
10-40	Prior Unsecured Taxes	1,500		0	0%	1,500
21-60	Permits	25,000	1,255	2,875	12%	22,125
42-01	Interest	11,000		0	0%	11,000
42-10	Rent - Finley Station	6,000	495	990	17%	5,010
54-60	Home Owners Prop. Tax Relief	9,000		0	0%	9,000
54-70/90	State Aid	25,000		0	0%	25,000
68-60	Ambulance Revenue	920,000	158,731	240,168	26%	679,832
69-29	Measure "M" Special Tax	1,328,700	0	(934)	0%	1,329,634
79-60	Sale of Fixed Assets	0		0	0%	0
79-90	Other/Miscellaneous Revenue	20,000	1,041	1,097	5%	18,903
79-91	Cancelled Checks	0		0	0%	0
79-93	Insurance Proceeds/Payments	0		0	0%	0
81-22	Operating Transfers In	168,548		0	0%	0
Total Revenue		3,636,698	161,522	244,196	7%	3,223,954
	Transfer from (-to) Fund Balance	510,402	239,945	696,658		
Total Revenue/using reserves		4,147,100	401,467	940,854	23%	
Fund Balances						
Acct. #	General Fund - 354					
	Unreserved Fund Balance	1,543,720	(239,945)	(696,658)		847,062
01-00	Reserves - General	20,000	0	0		20,000
02-00	Petty Cash	150	0	0		150
00-00	Unreserved - General - Designated	200,000	0	0		200,000
04-00	Unreserved - Designated - Equip.	850,000	0	0		850,000
06-00	Unreserved - Designated - Buildings	76,118	0	0		76,118
2500	Unreserved - Designated - Medical	58,889	0	0		58,889
Total General Fund 354 Balance		2,748,877	(239,945)	(696,658)		2,052,219
Fire Mitigation Fund - 363						
			8/31/23			
			This Month	YTD		
FY Beginning Fund Balance						481,612
42-01	Interest	1,500	0	0		0
66-15	Lake County Fire Mitigation	21,000	894	894		894
66-16	Lakeport City Fire Mitigation	5,000	0	0		0
Total Fire Mitigation Fund 363 Balance			894	894		482,506
Wells Fargo Checking Account		8/31/23				
	Ambulance & Online Payments	\$ 5,443				
Savings Bank of Mendocino Checking		8/31/23				
	ADP Payroll & CalPERS	\$ 104,206				

General Fund - 354		Adopted	7/31/2023		8%	
Account #	APPROPRIATIONS	Budget	This Month	YTD	% of Budget	Remaining \$
01-11	Salaries - Permanent	1,053,000	88,291	88,291	8%	964,709
01-12	Extra Help	65,000	10,816	10,816	17%	54,184
01-13	Overtime - Holiday -	184,000	11,833	11,833	6%	172,167
02-21	Social Security - Medicare	17,000	2,066	2,066	12%	14,934
02-22	CalPERS	409,100	19,078	19,078	5%	390,022
02-23	CalPERS Clearing	11,500	(10,872)	(10,872)	-95%	22,372
02-28	Deferred Comp Clearing Account	2,500	(2,500)	(2,500)	-100%	5,000
03-30	Health/Life Insurance	403,500	47,947	47,947	12%	355,553
03-31	Unemployment Insurance	0	0	0	0%	0
03-45	Retiree Other Post Emp. Benefits	52,000	3,746	3,746	7%	48,254
04-00	Workers Compensation	85,250	85,234	85,234	100%	16
09-00	Payroll Clearing Account	0	99,966	99,966	n/a	-99,966
Total Salaries and Benefits		2,282,850	355,605	355,605	16%	1,927,245
11-00	Clothing & Personal Supplies	23,000	205	205	1%	22,795
12-00	Communications	116,500	784	784	1%	115,716
14-00	Household Expense	8,000	908	908	11%	7,092
15-10	Insurance - Prop., Auto and Eq.	32,500	32,446	32,446	100%	54
15-12	Insurance - Public Liability	85,600	85,568	85,568	100%	32
17-00	Maintenance - Vehicles/Equipment	104,000	24,244	24,244	23%	79,756
18-00	Maintenance - Buildings & Grounds	35,000	146	146	0%	34,854
19-40	Medical Supplies	49,000	2,125	2,125	4%	46,875
20-00	Memberships	11,034	800	800	7%	10,234
22-70	Office Supplies	10,000	431	431	4%	9,569
22-71	Postage	1,000	115	115	12%	885
22-72	Books & Periodicals	2,500	0	0	0%	2,500
23-80	Professional & Specialized Services	185,000	12,850	12,850	7%	172,150
24-00	Publications & Legal Notices	500	90	90	18%	410
25-00	Rents & Leases - Equipment	21,000	0	0	0%	21,000
26-00	Rents & Leases - Buildings	10	0	0	0%	10
27-00	Small Tools & Instruments	6,000	718	718	12%	5,282
28-30	Supplies & Services	84,500	9,355	9,355	11%	75,145
28-48	Ambulance Expense	179,866	3,083	3,083	2%	176,783
29-50	Transportation & Travel	4,500	231	231	5%	4,269
30-00	Utilities	66,000	9,683	9,683	15%	56,317
42-10	Notes & Loans/P&I	61,000	0	0	0%	61,000
48-00	Taxes & Assessments	240	0	0	0%	240
61-00	Land - Acquisitions	70,000	0	0	0%	70,000
61-60	Capital Bldgs & Improv. Prior	439,500	0	0	0%	439,500
62-71	Capital Equipment Office	0	0	0	0%	0
62-72	Capital Equipment Vehicle	85,000	0	0	0%	85,000
62-74	Capital Equipment - Medical	150,000	0	0	0%	150,000
62-74	Capital Equipment Other	33,000	0	0	0%	33,000
Total Services, Supplies and Capital Expenses		1,864,250	183,782	183,782	10%	1,680,468
Total Fire Protection		4,147,100	539,387	539,387	13%	3,607,713

General Fund - 354		Adopted	7/31/23		8%	
Account #	REVENUES	Budget	This Month	YTD	% of Budget	Remaining
10-10	Current Secured Taxes	1,072,745		0	0%	1,072,745
10-20	Current Unsecured Taxes	24,205		0	0%	24,205
10-25	Supplemental Roll Taxes - Current	20,000		0	0%	20,000
10-35	Supplemental Roll Taxes - Prior	5,000		0	0%	5,000
10-40	Prior Unsecured Taxes	1,500		0	0%	1,500
21-60	Permits	25,000	1,620	1,620	6%	23,380
42-01	Interest	11,000		0	0%	11,000
42-10	Rent - Finley Station	6,000	495	495	8%	5,505
54-60	Home Owners Prop. Tax Relief	9,000		0	0%	9,000
54-70/90	State Aid	25,000		0	0%	25,000
68-60	Ambulance Revenue	920,000	81,437	81,437	9%	838,563
69-29	Measure "M" Special Tax	1,328,700	(934)	(934)	0%	1,329,634
79-60	Sale of Fixed Assets	0		0	0%	0
79-90	Other/Miscellaneous Revenue	20,000	56	56	0%	19,944
79-91	Cancelled Checks	0		0	0%	0
79-93	Insurance Proceeds/Payments	0		0	0%	0
81-22	Operating Transfers In	168,548		0	0%	0
Total Revenue		3,636,698	82,674	82,674	2%	3,385,476
	Transfer from (-to) Fund Balance	510,402	456,713	456,713	n/a	
Total Revenue/using reserves		4,147,100	539,387	539,387	13%	
Fund Balances						
Acct. #	General Fund - 354					
	Unreserved Fund Balance	1,543,720	(456,713)	(456,713)		1,087,007
01-00	Reserves - General	20,000	0	0		20,000
02-00	Petty Cash	150	0	0		150
00-00	Unreserved - General - Designated	200,000	0	0		200,000
04-00	Unreserved - Designated - Equip.	850,000	0	0		850,000
06-00	Unreserved - Designated - Buildings	76,118	0	0		76,118
2500	Unreserved - Designated - Medical	58,889	0	0		58,889
Total General Fund 354 Balance		2,748,877	(456,713)	(456,713)		2,292,164
			7/31/23			
Fire Mitigation Fund - 363			This Month	YTD		
FY Beginning Fund Balance						481,612
42-01	Interest	1,500	0	0		0
66-15	Lake County Fire Mitigation	21,000	0	0		0
66-16	Lakeport City Fire Mitigation	5,000	0	0		0
Total Fire Mitigation Fund 363 Balance			0	0		481,612
Wells Fargo Checking Account		7/31/23				
	Ambulance & Online Payments	\$ 44,203				
Savings Bank of Mendocino Checking		7/31/23				
	ADP Payroll & CalPERS	\$ 9,383				



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MEMO

To: Patrick Reitz & Ray Lavelle, Lakeport Fire Protection District
From: Amanda Welker, NBS
Date: August 28, 2023
Re: Parcel Audit – Measure M Parcel Tax

On July 6, 2022, Lakeport Fire Protection District (the "District") established an agreement with NBS to perform annual administrative services, and in addition, one-time auditing services associated with the parcels subject to the District's Measure M Parcel Tax (the "Special Tax").

NBS' Parcel Audit focuses on reviewing each parcel's Lake County Assessor's Secured Roll data, comparing aerial and street view satellite imagery, and identifying additional data sources as needed. This review is conducted to determine the benefit unit valuation and classification of each parcel and compare the new data to the previously assigned values.

The summary below highlights the findings of the Parcel Audit and the impact to the current Fiscal Year 2023/24 Special Tax levy.

Property Type	22/23 Benefit Units	Audited Benefit Units	Change in Benefit Units	Difference
Commercial	43,995	49,118	4,823	\$30,481.36
Duplex	2,760	2,760	-	-
Mobile	9,380	9,510	130	821.60
Mobile in Park	21,360	21,495	135	853.20
Multi-Family	16,945	18,895	1,860	11,755.20
Rest home	210	210	-	-
SFD	97,125	97,530	345	2,180.40
Vacant	15,810	13,740	(2,080)	(13,145.60)
Grand Total	207,585	213,258	5,213	\$32,946.16

Cost = \$ 7,500

Of the total 5,340 taxable parcels in the District, 263 parcels were observed to have a change. Reflected in the table above are changes to parcels' property type classification and the calculation of benefit units on parcels observed to have a change. The Difference column represents the Change in Benefit Units multiplied by the 2022/23 rate per benefit unit of \$6.32. The updated benefit units of the District's parcels will be reflected in the Fiscal Year 2023/24 levy and will result in an overall increase of 5,288 benefit units.

Thank you for allowing NBS the opportunity to assist in reviewing the District's parcels. We are confident this analysis will be a critical component to ensure successful and accurate future levies. Please reach out to us if you would like to review the data or notes associated with changes to any of these parcels or contact us with any questions.

Regards,

NBS



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
Telephone: (707) 263-4396 Fax: (707) 263-7087
Web Site: www.lakeportfire.com



DRAFT

Date: September 6, 2023
To: Board of Directors
From: Patrick Reitz, Fire Chief
Subject: **Union side-letter covering the payment of and CalPERS reporting of Holiday Pay for the out-of-contract period July 1, 2019 through June 30, 2021**

Recommendation

1. Make a motion to accept the side letter in lieu of MOU for the period July 1, 2019 through June 30, 2021 as it pertains to the payment of and CalPERS reporting of Holiday Pay

Background

As has been discussed at several previous meetings, CalPERS audited the District's payment of Holiday Pay for the period July 1, 2019 through the current MOU period. As a result, it was determined by CalPERS that the District was out of compliance with retirement law in that there was no labor agreement/MOU in place during the period July 1, 2019 through June 30, 2021. Retirement law requires that there be a labor agreement in place that addresses the specific issue of the payment of and reporting of Holiday Pay to CalPERS.

The District negotiated the attached language with the Teamsters Union and also submitted it to CalPERS for review. The attached language will satisfy the requirement by CalPERS that there be a labor agreement/MOU in place that addresses Holiday Pay.

Letter in Lieu of Memorandum of Understanding (MOU)
between
Teamster Local 856 and the Lakeport Fire Protection District.

Subject: **Reporting of Holiday Pay to CalPERS**

Period Covered: **July 1, 2019 thru June 30, 2021**

DRAFT

As the union members and the Lakeport Fire Protection District ("District") were "out of contract" for the period July 1, 2019 thru June 30, 2021, this side letter is being written to address the need to comply with the California Public Employees' Retirement Law (PERL) as it relates to the reporting of Holiday Pay to CalPERS and having Holiday Pay language contained within the labor agreement (MOU).

As such, this side letter is created in lieu of a labor agreement for the above-referenced period and the following language has been adopted to address the reporting of Holiday Pay to CalPERS.

Base Pay

Base pay rate for the represented classifications is defined as the employee's base salary, as defined by Classification and Step, within the union-approved publicly available pay schedule. Base pay does NOT include additional compensation, such as overtime pay or any other special compensation item per Gov. Code section 20636. Hours are calculated on a 56 hour work week working a 27 day work period. Section 5.3 page 15 of the Personnel Rules and regulations

Holiday Pay

Annually, union safety members, who are normally required to work on approved holidays because they work in positions that require scheduled staffing without regard to holidays, will be compensated 104 hours of holiday pay (8 hours/holiday x 13 holidays) and paid at the base pay rate, plus Paramedic pay, and incentive pays up to an additional 10%, as out lined in the then existing personnel rules and regulations. The base pay rate plus Paramedic pay plus incentive pay is annualized and then "normalized" so the annualized pay is divided by 2,080 work hours per year, rather than the typical 2,912 for firefighters, to get an hourly pay rate specific to Holiday Pay.

Paramedic Pay

Employees licensed and accredited as Paramedic shall receive an additional \$450.00 per month added to their base pay.

Other Incentive Pay

Additional incentive pays as listed below. Employees may receive up to 10% additional pay for these incentives if they are not required by the employee's job description/classification. The percentage is calculated upon the employee's base pay only, and does not include Paramedic incentive.

Example: Base pay= 3000.00 per month x 10%= new base of 3300.00 per month plus 450.00 Paramedic pay= 3750.00 per month total pay.

AA/AS degree	5 %
Fire Officer Certification	2.5 %
Fire Investigator - Level 1	1 %
Fire Investigator - Level 2	2 %
Fire Inspector	1 %
Plans Examiner	1.5 %
Driver Operator 1A/1B	2 %
Haz Mat Technician	2 %
Haz Mat Specialist	1 %
Fire Mechanic - Level I	1 %
Fire Mechanic - Level II	2 %
Fire Mechanic - Level III	3 %
ARC or AHA Instructor	1 %
SCBA Maintenance	1 %
Rescue Systems – Level 1 & 2	1 %
Public Education Officer	1 %
Paramedic FTO	1 %

DRAFT

Holiday Pay will be paid-out in two (2) semi-annual payments occurring in November and June. Following is a list of the thirteen (13) District-recognized holidays for which the employees will be compensated.

- | | |
|---|--------------------------------|
| New Year's Day | Veteran's Day |
| Martin Luther King's Birthday | Thanksgiving Day |
| Washington's Birthday (President's Day) | Day following Thanksgiving Day |
| Memorial Day | Christmas Day |
| Independence Day | Christmas Eve |
| Labor Day | New Year's Eve |
| Columbus Day | |



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
Telephone: (707) 263-4396 Fax: (707) 263-7087
Web Site: www.lakeportfire.com



Date: September 6, 2023
To: Board of Directors
From: Patrick Reitz, Fire Chief
Subject: **Union side-letter covering the payment of and CalPERS reporting of Holiday
Pay for current MOU period of July 1, 2021 through June 30, 2024**

DRAFT

Recommendation

1. Make a motion to accept the side letter in lieu of MOU for the current MOU period July 1, 2021 through June 30, 2024 as it pertains to the payment of and CalPERS reporting of Holiday Pay

Background

As has been discussed at several previous meetings, CalPERS audited the District's payment of Holiday Pay for the period July 1, 2019 through the current MOU period. As a result, it was determined by CalPERS that the District was out of compliance with retirement law for the current MOU period in that, though there was a labor agreement/MOU in place, it did not comply with retirement law in that the MOU does not address the specific issue of the payment of and reporting of Holiday Pay to CalPERS.

The District negotiated the attached language with the Teamsters Union and also submitted it to CalPERS for review. The attached language will satisfy the requirement by CalPERS that there be a labor agreement/MOU in place that addresses Holiday Pay.

Letter in Lieu of Memorandum of Understanding (MOU)

between

Teamster Local 856 and the Lakeport Fire Protection District.

DRAFT

Subject: Reporting of Holiday Pay to CalPERS

Period Covered: July 1, 2021 thru June 30, 2024

As the union members and the Lakeport Fire Protection District ("District"), have a valid MOU/ labor contract covering July 1, 2021 through June 31, 2024 this side letter is being written to address the need to comply with the California Public Employees' Retirement Law (PERL) as it relates to the reporting of Holiday Pay to CalPERS and having Holiday Pay language contained within the labor agreement (MOU).

As such, this side letter is created to supplement the labor agreement for the above-referenced period and the following language has been adopted to address the reporting of Holiday Pay to CalPERS.

Base Pay

Base pay rate for the represented classifications is defined as the employee's base salary, as defined by Classification and Step, within the union-approved publicly available pay schedule. Base pay does NOT include additional compensation, such as overtime pay or any other special compensation item per Gov. Code section 20636. Hours are calculated on a 56 hour work week working a 27 day work period. Section 5.3 page 15 of the Personnel Rules and regulations

Holiday Pay

Annually, union safety members, who are normally required to work on approved holidays because they work in positions that require scheduled staffing without regard to holidays, will be compensated 104 hours of holiday pay (8 hours/holiday x 13 holidays) and paid at the base pay rate pursuant to the union-approved publicly available pay schedule. Holiday Pay will be paid out in two (2) semi-annual payments occurring in November and June. Following is a list of the thirteen (13) District-recognized holidays for which the employees will be compensated.

New Year's Day

Martin Luther King's Birthday

Washington's Birthday (President's Day)

Memorial Day

Independence Day

Labor Day

Columbus Day

Veteran's Day

Thanksgiving Day

Day following Thanksgiving Day

Christmas Day

Christmas Eve

New Year's Eve



LAKEPORT FIRE PROTECTION DISTRICT

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 Web Site: www.lakeportfire.com



Date: September 1, 2023
 To: Board of Directors
 From: Patrick Reitz, Fire Chief
 Subject: **Resolution 23/24-02 to Transfer Mitigation Funds to Cover 22-23 Capital Purchases**

DRAFT

Recommendation

1. Make a motion to waive the reading and move to pass Resolution 23/24-02 as presented

Background

Historically, on an annual basis, the District has transferred money from the Fund 363 Mitigation account to the Fund 354 Operations account in order to fund the purchase of capital facilities and equipment during that year. In the 2022-23 fiscal year, the District spent \$114,303.53 on capital equipment that was Mitigation fund eligible, but a resolution was never passed to transfer Mitigation funds to cover this expense. Resolution 23/24-02 seeks to authorize the transfer of \$114,304 from the Fund 363 Mitigation account and to the Fund 354 Operations account to reimburse operational medical reserves for the purchase of two (2) Lucas devices (\$31,590.09) and operating equipment reserves for the purchase of two (2) jet skis for the Water Rescue Program (\$22,000) and the annual finance lease payment for Engine 5011 (\$60,713.44). The District's auditor will make an audit entry to make this transaction part of the 2022-23 audited financial statements.

Lakeport Fire Protection District
Board of Directors

RESOLUTION NO. 23/24-02

*A RESOLUTION TO TRANSFER MITIGATION FUND REVENUE TO AN OPERATING FUND
FOR THE PURPOSE OF REPLENISHING RESERVES USED TO FUND CAPITAL EQUIPMENT
EXPENSES INCURRED DURING THE 2022-23 FISCAL YEAR*

WHEREAS the Lakeport Fire Protection District (DISTRICT) has received fire mitigation fees for the purposes of providing capital facilities and equipment to serve new development; and,

WHEREAS the DISTRICT annually transfers mitigation funds to an operating fund to fund the expense of capital facilities and equipment for that fiscal year; and,

WHEREAS last fiscal year the DISTRICT neglected to transfer \$114,304 in mitigation funds to cover the purchases of capital equipment made during the 2022-23 fiscal year; and,

WHEREAS the DISTRICT needs to transfer Mitigation Fund Revenue to an operating fund for the purpose of replenishing medical and equipment reserves used in fiscal year 2022-23 to pay for two (2) Lucas devices, two (2) jet skis for the water rescue program and the annual lease finance payment for Engine 5012 and,

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Lakeport Fire Protection District directs the County Auditor-Controller to increase budget, perform an interfund transfer, and increase reserves according to the following:

Increase Revenue Budget:	
363-0000-502-81.23	\$114,304
354-9554-502-81.22	\$114,304
Interfund Transfer:	
363-0000-502-81.23	\$114,304
354-9554-502.81.22	\$114,304
Increase Reserves:	
354-0000-392-25.00	\$31,590
354-0000-392-04.00	\$82,714

THIS RESOLUTION WAS PASSED AND ADOPTED by the Board of Directors of the Lakeport Fire Protection District at a regular meeting held on September 12, 2023, by the following vote:

AYES:

NOES:

ABSENT OR ABSTAIN:

ATTEST:

Ray Lavelle, Clerk of the Board

William Gabe, Board Chair



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
Telephone: (707) 263-4396 Fax: (707) 263-7087
Web Site: www.lakeportfire.com



DRAFT

Date: September 5, 2023
To: Board of Directors
From: Patrick Reitz, Fire Chief
Subject: **Resolution 23/24-03 to Transfer Mitigation Funds to Cover 23-24 Budgeted Capital Purchases in the amount of \$197,000**

Recommendation

1. Make a motion to waive the reading and move to pass Resolution 23/24-03 as presented

Background

Historically, on an annual basis, the District has transferred money from the Fund 363 Mitigation account to the Fund 354 Operations account in order to fund the purchase of capital facilities and equipment during that year. There is approximately \$197,000 in mitigation eligible capital expenses budgeted for the 2023-24 fiscal year; \$85,000 to replace the Chief's vehicle, \$61,000 for the E5012 Engine lease payment, \$30,000 for a commuter vehicle and \$21,000 to replace fire hoses. Resolution 23/24-03 seeks to authorize the transfer of \$197,000 from the Fund 363 Mitigation account and to the Fund 354 Operations account to reimburse operations for the above anticipated capital expenses.

Please note that the \$30,000 budget for a commuter vehicle was not included as part of the 8/8/23 board-adopted budget. Approving this resolution will make the \$30,000 expense an approved part of the 23-24 capital expense budget.

Lakeport Fire Protection District
Board of Directors

RESOLUTION NO. 23/24-03

A RESOLUTION TO TRANSFER MITIGATION FUND REVENUE TO AN OPERATING FUND FOR THE PURPOSE OF REPLENISHING RESERVES USED TO FUND BUDGETED CAPITAL EQUIPMENT EXPENSES DURING THE 2023-24 FISCAL YEAR

WHEREAS the Lakeport Fire Protection District (DISTRICT) has received fire mitigation fees for the purposes of providing capital facilities and equipment to serve new development; and,

WHEREAS the DISTRICT annually transfers mitigation funds to an operating fund to fund the expense of capital facilities and equipment for that fiscal year; and,

WHEREAS the DISTRICT would like to increase the Capital Equipment-Vehicles budget by \$30,000 for the purchase of a commuter vehicle; and,

WHEREAS the DISTRICT needs to transfer Mitigation Fund Revenue to an operating fund for the purpose of replenishing vehicle and equipment reserves budgeted in fiscal year 2023-24 to pay for a replacement vehicle for the Chief as well as a commuter vehicle, replacement of fire hoses and the annual lease finance payment for Engine 5012 and,

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Lakeport Fire Protection District directs the County Auditor-Controller to increase budget, perform an interfund transfer, and increase reserves according to the following:

Increase Revenue Budget:

363-0000-502-81.23	\$197,000
354-9554-502-81.22	\$197,000

Interfund Transfer:

363-0000-502-81.23	\$197,000
354-9554-502.81.22	\$197,000

Increase Reserves:

354-0000-392-04.00	\$167,000
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Increase Budget:

3549554-795-62-72	\$30,000
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THIS RESOLUTION WAS PASSED AND ADOPTED by the Board of Directors of the

Lakeport Fire Protection District at a regular meeting held on September 12, 2023, by the following vote:

AYES:

NOES:

ABSENT OR ABSTAIN:

ATTEST:

Ray Lavelle, Clerk of the Board

William Gabe, Board Chair

DRAFT



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
 Telephone: (707) 263-4396 Fax: (707) 263-7087
 Web Site: www.lakeportfire.com



Date: September 5, 2023
 To: Board of Directors
 From: Patrick Reitz, Fire Chief
 Subject: **Annual Mitigation Report for 2021-22 and 2022-23**

DRAFT

Recommendation

1. Make a motion to accept the annual Mitigation reports for fiscal years 2021-22 and 2022-23 as presented and direct the Fire Chief to send the reports to the City of Lakeport and County of Lake.

Background

Per the Mitigation Fee ordinance, the District is required to submit an annual reporting of funds received and expended to both the City of Lakeport and the County of Lake. This report was not done for fiscal year 2021-22, so that report is included as well as the 2022-23 fiscal year report.



LAKEPORT FIRE PROTECTION DISTRICT

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September 9, 2023

Kevin Ingram
 City Manager
 City of Lakeport
 225 Park Street
 Lakeport, CA 95453

DRAFT

Dear Mr. Ingram,

I would like to apologize for the delay in reporting this 2021-22 information to you.

The following is the Lakeport Fire Protection District's annual financial report in compliance with the City of Lakeport Fire Mitigation Fee Ordinance.

Fund Number 363 Balance as of July 1, 2021	<u>\$419,419.36</u>
Fire Mitigation Collected	
County	\$8,800.00
City	\$16,449.50
Interest	<u>\$671.43</u>
<u>**Fire Mitigation Fees Used**</u>	\$ 0.00
Balance as of June 30, 2022	<u>\$445,340.29</u>

In the Fiscal Year 2021-2022 there were no expenditures for County and City Mitigation Funds. In the Fiscal Year 2022-23, planned expenditures include the annual lease payment for Engine E5011 and medical equipment, as well as capital expenses related to the new Water Rescue program.

Should you have any questions regarding this report, please contact me at (707) 263-4396.

Sincerely,

Patrick Reitz
 Fire Chief



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September 9, 2023

Kevin Ingram
City Manager
City of Lakeport
225 Park Street
Lakeport, CA 95453

DRAFT

Dear Mr. Ingram,

The following is the Lakeport Fire Protection District's annual financial report in compliance with the City of Lakeport Fire Mitigation Fee Ordinance for fiscal year 2022-23.

Fund Number 363 Balance as of July 1, 2022		<u>\$445,340.29</u>
<u>Fire Mitigation Collected</u>		
County		\$22,999.00
City		\$8,479.00
Interest		<u>\$4,793.25</u>
<u>Fire Mitigation Fees Used</u>		<u>(\$114,303.53)</u>
Annual Payment for E5011	\$60,713.44	
Purchase Two (2) Lucas Devices	\$31,590.09	
Purchase Two (2) Jet Skis	\$22,000.00	
Balance as of June 30, 2023		<u>\$367,307.54</u>

In the Fiscal Year 2023-2024 planned expenditures for County and City Mitigation Funds include the annual payment on Engine E5011, Fire Chief Vehicle Replacement, Fire Hose Replacement and a Commuter Vehicle.

Should you have any questions regarding this report, please contact me at (707) 263-4396, x102.

Sincerely,

Patrick Reitz
Fire Chief



LAKEPORT FIRE PROTECTION DISTRICT

445 North Main Street, Lakeport, CA 95453
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Date: August 31, 2023
 To: Board of Directors
 From: Patrick Reitz, Fire Chief
 Subject: **Annual Measure M Report for 2022-23**

DRAFT

Recommendation

1. Make a motion to accept the annual Measure M report as presented below

Background

Below please find a report indicating revenue received and expenses associated with Measure M for the fiscal year ending June 30, 2023.

Per the year-end financial statement from the County, revenues received from Measure M for fiscal year 2022-23 were \$1,290,454.

The following information was taken from the final year-end financial statements provided by the County.

Increased Staffing Levels was one of the priorities established by Measure M.

In 2018, Lakeport Fire Protection District (LFPD) had to lay off 50% of its firefighting staff due to budget shortages. This resulted in the three (3) firefighting shifts being staffed by 2 firefighters, rather than 4 firefighters. One of the first things done, post-Measure M, was to re-hire back these firefighters. Of the approximately \$2,128,333 in total wages and benefits, approximately 50% of that is funded by Measure M.

Additionally, approximately \$61,000 was spent on Personal Protective Equipment (PPE) and uniforms, \$48,000 of which was spent on PPE for Wildland Fires and the Water Rescue Program.

Increased Equipment Maintenance was another priority established by Measure M.

Since Measure M was passed, the District has been able to devote more funds to equipment maintenance. For the fiscal year ending June 30, 2019 (pre-Measure M), approximately \$9,000

was spent on equipment maintenance. For the FYE June 30, 2023, approximately \$85,000 was spent on equipment maintenance.

Increased Building Maintenance was another priority established by Measure M.

For the fiscal year ending June 30, 2019 (pre-Measure M), approximately \$4,600 was spent on building maintenance. For the FYE June 30, 2023, approximately \$25,600 was spent on building maintenance.

Upgrading and Maintaining Fixed Assets was another priority established by Measure M.

In the FYE ending June 30, 2019 (pre-Measure M), LFPD spent \$0 on Fixed Assets-Equipment. For the FYE June 23, 2023, approximately \$29,000 was spent on Fixed Assets – Equipment.

In the FYE ending June 30, 2019 (pre-Measure M), LFPD spent \$0 on Fixed Assets-Buildings. For the FYE June 23, 2023, approximately \$32,000 was spent on Fixed Assets – Buildings.

The explanations above are summarized in the table below:

	2022-23
Payroll funded by Measure M	\$ 1,064,000
Personal Protective Equipment (PPE) & Uniforms	\$ 61,000
Vehicle/Equip Maintenance	\$ 85,000
Building Maintenance	\$ 25,600
Fixed Assets - Equipment	\$ 29,000
Fixed Assets - Building	\$ 32,000
Total	\$ 1,296,600
Revenue Received from Measure M	\$ 1,290,454
Spent (over)/under Revenue Received	(\$6,146)

DRAFT

In addition to funding payroll, future uses of Measure M money for equipment include a diesel exhaust system for station 50 (approximately \$100,000), roof repair to Station 50 (approximately \$285,000 and the purchase of three (3) LifePack_monitors/defibrillators (approximately \$150,000).



LAKEPORT FIRE PROTECTION DISTRICT

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Date: September 6, 2023
To: Board of Directors
From: Patrick Reitz, Fire Chief
Subject: **Request for Lakeport Police Department to “donate back” to the District the unutilized M5014 1998 Ford Type 1 ambulance donated by the District to the Lakeport Police Department in August 2022**

DRAFT

Recommendation

1. Make a motion to authorize the Fire Chief to contact the Lakeport Police Department to request the return of the M5014 1998 Ford Type 1 ambulance previously donated to the police in August 2022

Background

Last summer, the District donated a surplus M5014 1998 Ford Type 1 ambulance to the Lakeport Police Department. Lakeport police intended to secure funding to convert the ambulance into a mobile command center. Unfortunately, the funding was not received to perform this conversion and the ambulance is not currently being used by the police.

The Vehicle Committee has made a recommendation that, since the police were not able to secure funding to convert the ambulance to a mobile command center and the ambulance is not currently in use, the District request the return of the ambulance so it can be used as a “backup” in the event that one of our two (2) ambulances is out of service for repairs and a second ambulance is needed.

It is not known at this time how much money would need to be allocated to retrofit the ambulance back to a standard where it could be used again by the District, but there will be some cost involved.

