



LAKEPORT FIRE PROTECTION DISTRICT

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Date: October 26, 2022
To: Board of Directors
From: Chief Grebil *OG*
Subject: Measure "M" Annual Report for Fiscal Year ending June 30, 2022

Recommendation

1. Receive and file the Measure "M" Annual Report for Fiscal Year ending June 30, 2022.

Background

Ordinance No. 1819-01, (known as Measure "M"), established maximum special parcel tax rates for fire protection and prevention and related services and took effect immediately upon approval of the voters who cast ballots at a special election held on May 7, 2019.

The purpose of the parcel tax is to provide funding to decrease response times and increase fire protection and emergency medical services including, without limitation, providing funding for the operation of local fire stations, and maintaining and replacing outdated firefighting equipment.

The parcel tax is levied upon each parcel of real property wholly or partly located within the District at parcel tax rates established in the Units of Benefit Table. For example, Single Family Dwellings along with Mobile Homes and Duplex living units are assessed 30 units each.

The parcel tax was implemented on July 1, 2019, with a maximum rate of \$6.14 per unit. Beginning July 1, 2020, these rates may increase annually by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local areas, not to exceed 3%.

The Board took no action to increase the rate of per benefit unit in 2020 or 2021.

The June CPI for 2020, was 1.6165%, increasing the maximum rate to \$6.24.

The June CPI for 2021, exceeded 3%, limiting the maximum rate to \$6.43.

The June CPI for 2022, exceeded 3%, limiting the maximum rate to \$6.63.

On August 10, 2022, the Board of Directors fixed the maximum rate for Fiscal Year 2022/2023 at \$6.32, which did not exceed 3% of the current rate of \$6.14 and is below the maxim rate of \$6.63.

The Accountability Provisions of Ordinance 1819-01 (Measure "M") specify that:

- (a) The specific purposes of the parcel tax must be those purposes identified within the Ordinance,
 - (b) An annual written report must be made to the Board of Directors showing:
 - (i) The amount of funds collected and expended from the proceeds of the parcel taxes and
 - (ii) The status of any projects or programs required or authorized to be funded from the proceeds of the parcel taxes, as identified within the Ordinance.
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- (a) The purpose of the parcel tax is to provide funding to decrease response times and increase fire protection and emergency medical services including, without limitation, providing funding for the operation of local fire stations, and maintaining and replacing outdated firefighting equipment.
 - (b) (i) \$1,236,480.00 of Measure "M" Special Taxes were collected and all of that revenue was expended making up approximately 43% of the total Fire Protection expenses for the Fiscal Year.
 - (ii) There are no projects or programs required or authorized to be funded from the proceeds other than the purposes outlined above.

This serves as the annual written report made to the Board of Directors, as required by Ordinance 1819-01 (Measure "M").