



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING
Tuesday, December 19, 2023, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

Notice is Hereby Given, pursuant to California Government Code Section 54956, that the Chairperson of South Lake County Fire Protection District Board of Directors, State of California has called a regular meeting of said Board of Directors.

This regular meeting is for the purpose of discussing the following items:

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
5. Citizens' Input: Any person may speak for three (3) 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. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
 - 6.a. Fire Sirens
 - 6.b. Fire Safe Council
 - 6.c. Volunteer Association
 - 6.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. Discussion, review, and comment to Preliminary Draft Report for Fire Mitigation Fee Nexus Study. Placed on the agenda by Chief Mike Marcucci.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 7.b. Consideration for Supplementary Ambulance Services Agreement with AMR Medical West and authorization for Board President to execute. Placed on the agenda by Chief Mike Marcucci.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Consideration for Participation (Collection 1 of 4 in amount of \$20,001.40) in the State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services for Calendar Year 2024 and authorization for Chief to execute. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.d. Consideration for budget transfer in amount of \$36,769 from account 357-9557-795.23-80 to 357-9557-795.61-60 for Air Conditioning System at Cobb Station 62 as approved by Board at its 11/21/23 Meeting and authorization for Board President to execute. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.e. Consideration for Resolution 2023-24-09, A Resolution to Appropriate Reserves for the Ambulance Purchase in the amount of \$274,419 with authorization for Board President to execute, and to find this item exempt from the competitive bidding as it is not in the public’s interest because of its unique purchase. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

8. Consent Calendar Items: (Approval of consent calendar 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 discussion later.)

8.a. Meeting Minutes

8.a.1. October

8.a.2. November

8.b. Warrants – December

9. Motion to Adjourn Meeting:

Posted Dec. 15, 2023 by  Gloria Fong, Clerk to the Board of Directors

A request for disability-related modification or accommodation necessary to participate in the Board of Directors’ Meeting should be made by emailing boardclerk@southlakecountyfire.org at least 48 hours prior to the meeting.

Please join the meeting from your computer, tablet, or smartphone.

<https://us02web.zoom.us/j/82974597422>

You can also dial in using your phone: +1 (669) 900-6833 US (San Jose)

Meeting ID: [829 7459 7422](#)

Comments are allowed before any action is taken by the Board on each item. Comments may be made remotely by emailing boardclerk@southlakecountyfire.org, via ZOOM videoconference, or phone application.

South Lake Fire Safe Council
Meeting Minutes
November 1, 2023

Call to Order: Peek, Englander, Wenckus present.

Guests: Michael Day – Trane and Alyssa Gordon - HVLCSD

Previous Meeting Minutes: Approved

President's Report: None

Treasurer's Report:

Bank Balance: \$4375.83

Expenses: 5158.75

Income: \$3296.25

Correspondence:

Membership: 2 new - 71

Committee Reports:

Chipping: 18 sites – last chipping of 2023

Web Site:

Facebook:

Publicity:

Review Chipping Grant: Chipping on current grant finished. \$26,393.50 unused.
103 sites chipped in 2023. \$34,696.75 spent on chipping.

HVL Project: - Approved

Alyssa Gordon and Michael Day explained the FLASHES Project. This will include energy production and make water available for fire fighting. HVLCSD would like SLFSC to partner with them to secure funding for the first stages of this project. They are seeking \$500K from the Clean Energy Community Access Program.

Speakers at Meetings: Suggestions

1. Help with defensible space for elderly and disabled people
2. Volunteers
3. Code Enforcement
4. Air Quality

Items for next meeting agenda:

Designation of Officers

Designation of signers for grants

Meeting adjourned.

Chief Report 12/14/2023

North Division Operations:

Staffing has been reduced to our Amador staffing level. Unassigned personnel will be completing fuels work through the Division.

The State Excavator with Masticator is still working in Boggs Forest. After the Cobb School is out for the Christmas holiday, work will begin around the school to address a significant amount of dead and down that still exist following the Valley Fire in 2015.

Camp Operations:

Our Management Review was completed, as well as a visit from the Grand Jury, which is required by them yearly.

No change in our crew staffing, with two crews being staffed through the non-peak fire season. Crews will be working on various projects throughout the Division.

South Lake Operations:

A very successful Candy Cane Run was completed throughout the District, with several thousand candy canes distributed. Lots of positive feedback from community members on the continuing of this multi-decade tradition.

At the Planning Commission meeting for the County of Lake, the setback variance for the Hidden Valley Station was approved, with authorization to continue with the construction project. The next steps will involve more detailed building plans, engineering for the station, and other planning work.

The annual purchase for the 'Operation Force Multiplier' program will be coming up. This program has been very successful in getting hand tools and fire extinguishers into the hands of our District residents. To date, 8 documented uses of the tools and extinguishers have been witnessed by staff. Those uses have reduced and/or stopped fire activity until fire resources arrived at the scene. As a testament to the success of this program, the County of Lake Office of Emergency Services has submitted a grant for 2025 that may fund the program on a county-wide level.

Work by the District Excavator on the Seigler Springs corridor cleared several thousand feet of roadside vegetation.

No progress on the Air Curtain Burner project. The field fencing will be the next step to prepare the site for operations.

Staff is still working on the process to dispose of the old E6011 through the Gov Deals program.

End of Report, Paul



South Lake County Fire Protection District Fire Mitigation Fee Nexus Study



Preliminary Draft Report

Ridgeline Project # 23003

Prepared for:



TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
Fee Program Update Overview	1
Proposed and Current Fee	2
Proposed Fee Program Changes	3
Implementation	3
Report Organization	3
I. INTRODUCTION AND BACKGROUND INFORMATION	4
Introduction	4
District Overview	4
The Mitigation Fee Act	5
Nexus Study Purpose	6
Mitigation Fee Calculation Methodology	7
Current Fees	10
II. EXISTING AND PROJECTED DEVELOPMENT	12
Service Area	12
Types of Development	13
New Development Projections	14
III. DISTRICT FACILITIES INVENTORY	18
Land, Buildings, and Improvements	18
Fire Apparatus, Ambulances, and Other Vehicles	20
Equipment	21
Facility Financing Costs	22
Facilities Summary	23
IV. FACILITY COST ALLOCATION AND FEE CALCULATION	24
Cost Allocation and Methodology	24
Service Demand Variable	24

	Net Facility Costs	25
	Net Facility Costs Allocation.....	25
	Fee Calculation Per Square Foot.....	26
	Projected Fee Revenue.....	27
V.	NEXUS FINDINGS	29
VI.	IMPLEMENTATION	31
	Authority to Impose Mitigation Fees	31
	Fee Adoption Process	31
	Fee Program Administration.....	35
	Capital Improvement Plan and Annual Updates.....	39
	Annual Automatic Inflation Adjustment	39
	Fee Updates.....	39
	Transparency Requirements.....	40
	Training and Public Information	40

APPENDICES:

Appendix A: Development Analysis Supporting Data

Appendix B: District Facility Supporting Data

EXECUTIVE SUMMARY

This Fire Mitigation Fee Nexus Study (the “Nexus Study”) was prepared by Ridgeline Municipal Strategies, LLC (“Ridgeline”) for the South Lake County Fire Protection District (the “District”) to update the District’s Fire Mitigation Fee (the “Fee”). The Fee is collected on all new development within the District to fund the one-time costs of public facilities used to provide fire protection and emergency medical response services.

The methodology of the Nexus Study satisfies the legal requirements of the Constitution of the United States of America, the Constitution of the State of California, and the California Mitigation Fee Act (the “Act”).

The District’s service area covers the communities of Middletown, Anderson Springs, Cobb, Loch Lomond, and Hidden Valley in the unincorporated portion of the County of Lake (the “County”). The current version of the District’s Fire Mitigation Fee Program (the “Fee Program”) was adopted in 1992 by the County. The Nexus Study provides an update to the existing Fee based on new development projections through 2040 and recommends certain revisions to the Fee Program.

The Fee Program is designed to help the District provide fire protection and emergency medical response services to new development in a fiscally responsible manner. The Fee revenues can only be used to expand the District’s public facilities (buildings and structures, apparatus and vehicles, and equipment) to serve new development, including reimbursements to the District for facilities that have been upsized to accommodate new development. The Fee revenues cannot be spent on operations, maintenance or to address existing public facility deficiencies.

FEE PROGRAM UPDATE OVERVIEW

The demand for the District’s services and associated public facilities is driven by the building structures that the District protects. The District assesses the Fee on all new residential and nonresidential development within its service area, including additions to existing structures.

The Fee is calculated based on building square footage. Different Fee amounts per square foot are proposed for residential and nonresidential development.

Accessory dwelling units (“ADUs”) smaller than 750 sq. ft. are exempt from the Fee.

Buildings and structures owned by government entities, including, but not limited to, schools, city halls, administration buildings, fire and police stations, corporate yards, etc., are not subject to the Fee.

The existing development within the District consists of approximately 10 million building sq. ft. It is estimated to grow by approximately 14 percent (1.4 million sq. ft.) by 2040, with the bulk of the growth (87 percent) happening on the residential side.

PROPOSED AND CURRENT FEE

Table 1 shows the proposed Fee amount. The Fee is collected on a per square foot basis for all development types and includes a 2% administrative surcharge.

Table 1
South Lake County Fire Protection District
Proposed Fire Mitigation Fee (2023\$)

Description	Amount / Sq.Ft.	
	Residential	Nonresidential
Base Fee per Sq. Ft.	\$1.96	\$2.58
Administrative Surcharge 2%	\$0.04	\$0.05
Total Fee Amount	\$2.00	\$2.63

Source: South Lake County Fire Protection District and Ridgeline

The Fee is based on cost estimates in 2023 dollars. To account for inflationary impacts, it is recommended that the Fee be automatically adjusted annually without further action by the District Board and the County Board of Supervisors on the first day of each fiscal year, starting July 1, 2024, by the previous calendar percentage change in the Engineering News-Record Construction Cost Index (20-City Average), or its successor publication.

Since the Fee amount has not been updated since 1992, the proposed Fee increase is significant, as it captures three decades of inflation and takes into consideration the expansion of the District services to include emergency medical response. **Table 2** compares the existing and proposed Fee amounts.

Table 2
South Lake County Fire Protection District
Comparison of Existing and Proposed Fee

Development Type	Existing Fee	Proposed Fee	Difference	Percentage Difference
Residential	\$1.00	\$2.00	\$1.00	100%
Nonresidential	\$1.00	\$2.63	\$1.63	163%

Source: South Lake County Fire Protection District and Ridgeline

PROPOSED FEE PROGRAM CHANGES

The following changes are proposed to the Fee Program with this update:

- Set different Fee amounts for residential and nonresidential development.
- Eliminate Fee ceiling.
- Establish an automatic annual inflation adjustment.
- Make the Fee specific to the District service area of the County, with other fire protection districts setting their own fee amounts.

IMPLEMENTATION

The District's Board of Directors, assisted by the District staff, should review and evaluate the Nexus Study for accuracy and alignment with the District's operational and financial framework. Once the Board of Directors is satisfied that the legislative requirements of the Mitigation Fee Act are met and the Fee update recommendations are valid, it will need to approve the Nexus Study and forward it to the County with the recommendation for adoption on behalf of the District by the County Board of Supervisors per the requirements of the Mitigation Fee Act.

Upon receipt of the Nexus Study and receiving public input, the County Board of Supervisors will vote to approve findings and a resolution to adopt the updated Fee Program. If approved, the Fee will be imposed pursuant to the County's development "police powers" under Article XI, section 7, of the California Constitution.

REPORT ORGANIZATION

Chapter I of this Nexus Study provides an overview of the District, the legal framework for the Fee, the Nexus Study's purpose, the Fee calculation methodology, and the current Fee amount.

Chapter II contains the data on existing development and documents future development projections within the District.

Chapter III lists the existing and planned public facilities of the District.

Chapter IV contains the calculations for the public facility cost allocation across existing and future development and the proposed Fee amount.

Chapter V documents the nexus findings that address the requirements of the Mitigation Fee Act.

Chapter VI provides recommendations for adopting and implementing the Fee.

I. INTRODUCTION AND BACKGROUND INFORMATION

INTRODUCTION

The Lake County Fire Chief’s Association, on behalf of its member districts, retained Ridgeline Municipal Strategies, LLC to prepare fire mitigation fee nexus studies for each of the districts. This Nexus Study pertains to the Fee collected by the South Lake County Fire Protection District (the “District”).

The County of Lake (the “County”), on behalf of the District, imposes the Fire Mitigation Fee (the “Fee”) on new development within the District’s service area. The Fee funds one-time public facility costs attributable to new development to allow the District to accommodate such new development and maintain its level of service.

The existing Fee was adopted by the Board of Supervisors of the County on October 10, 1992 by a Fire Mitigation Fee Ordinance that established the Fee for all unincorporated areas of the County.¹

There have not been any updates to the District’s Fire Mitigation Fee Program (the “Fee Program”) since then.

The Fee Program update is intended to address the public facilities necessary to accommodate the expected growth within the District through 2040.

The Nexus Study provides the legal and policy basis for the calculation and imposition of the Fee on all new development within the District. The study evaluates the existing Fee Program, considers the development changes that have occurred within the District, analyzes the impact of recent and future development on the District facilities, and documents the need for a Fee adjustment due to the amount of new development within the District, inflation and increasing public facility costs, and a wider scope of services provided by the District.

This chapter provides an overview of the District, the legal framework for the Fee, the Nexus Study purpose, the Fee calculation methodology, and the current Fee amounts.

DISTRICT OVERVIEW

The South Lake County Fire Protection District is an independent special district located in Middletown, CA. The District provides a full range of fire protection, fire suppression, fire safety, emergency medical response, rescue and extrication, containment and mitigation of hazardous

¹ The County Fire Mitigation Fee Ordinance established a uniform fee for the entire County area, which is currently serviced by five fire protection districts (Kelseyville, Lake County, Lakeport, Northshore, and South Lake County). With this update of the Fee Program, each district will have its own fee program and fee amount reflecting its unique development pattern and public facility needs.

materials exposure, and other life safety services (the “Services”) in the southern portion of the County of Lake, including the communities of Middletown, Anderson Springs, Cobb, Loch Lomond, and Hidden Valley. The District’s service area covers approximately 268 square miles and has approximately 11,000 residents.

The District is governed by a five-member Board of Directors (the “Board”) and a career Fire Chief. The Board and Fire Chief are responsible for strategic planning, policy development, and approval of capital expenditures. The District employs 15 full-time equivalent employees and has 25 volunteer staff members based at four fire stations.

In 2022, the District responded to 1,191 calls, including structure and wildland fires, vehicle accidents, technical rescue, hazardous materials, and medical aid.

THE MITIGATION FEE ACT

The passage of Proposition 13 in 1978, Proposition 218 in 1996, and other State fiscal measures have limited the revenue availability for local public agencies. Local funding sources, such as property and sales taxes, are now mostly used for operations and maintenance and are often insufficient to fund public facilities and capital improvements. State and federal funding are not keeping up with the rising costs. The decline of popular support for bond measures has further restricted the local governments’ ability to develop infrastructure and facilities for the next generation of residents and businesses.

These funding limitations have led to declining service levels, accelerated physical deterioration, lower efficiency, and increasing maintenance and operating costs of public facilities. They have also resulted in an increasing need to use mitigation fees (also known as development impact fees, or simply impact fees) to fund new public facilities.

California’s mitigation fee statute originated in AB 1600, which went into effect in 1989. The bill added several sections to the Government Code (Sections 66000 through 66025), which are now officially known as the “Mitigation Fee Act” (the “Act”).

The Act sets forth requirements for establishing, increasing, and imposing mitigation fees, contains provisions concerning their collection, expenditure, and administration, and mandates periodic accounting, reporting, and re-evaluation of fee programs. The implementation and administration requirements mandated by the Act are covered in **Chapter VI** of the Nexus Study.

The fees (the term used throughout the Act) are defined as “a monetary exaction, other than a tax or special assessment... 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...”² The Nexus Study uses the term “mitigation fees” to mean such fees.

² Gov’t Code § 66000(b)

The Act broadly defines public facilities to include "public improvements, public services and community amenities³." The Act limits mitigation fees to an amount that "does not exceed the estimated reasonable cost of providing the service or facility for which the fee... is imposed"⁴ and prohibits the levy, collection, or imposition of mitigation fees for general revenue purposes. The case law and Gov't Code § 65913.8 stipulate that mitigation fees may not be used for operating or maintenance costs. The Act does not limit the types of facilities for which mitigation fees may be imposed, but does require that the collected fees be used for their intended purposes.

The Act specifies that mitigation fees "shall not include the costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan."⁵ As such, mitigation fees may be used to recover costs of existing facilities to the extent that such facilities are needed to serve new development and have the capacity to do so.

NEXUS STUDY PURPOSE

This Fire Mitigation Fee Nexus Study (the "Nexus Study") was prepared to satisfy the legal requirements governing mitigation fees, including provisions of the U. S. Constitution, the California Constitution, and the California Mitigation Fee Act.

The purpose of the Nexus Study is to establish the legal and policy basis for the continued imposition and update of the Fee within the District's service area by analyzing the impacts of new development on the need for fire protection and emergency medical response public facilities.

For purposes of this Nexus Study, the terms "public facility," "capital facility," and "facility" refer to:

- land, buildings, and improvements (including fire stations, administration buildings, and other building structures);
- fire apparatus, ambulances, and other vehicles; and
- equipment

used by the District to provide the Services.

The terms "development project" and "new development" refer to any residential or nonresidential project undertaken for the purpose of development that requires issuance of a permit for construction or reconstruction.

³ Gov't Code § 66000(d)

⁴ Gov't Code § 66005(a)

⁵ Gov't Code § 66001(g)

To update and impose the Fee, the Nexus Study demonstrates that a reasonable relationship, or “nexus,” exists between new development that occurs within the District and the need for public facilities. It is generally accepted that the concept of nexus encompasses the following three standards.

- *Need/Impact:* To be subject to mitigation fees, development has to create an impact and/or generate a need for public facilities to be funded by such fees. As a recipient of public services, new development results in additional demand for some or all public facilities. Absent a facility capacity increase to address the additional demand, the quality and/or availability of public services will deteriorate for the entire community. Mitigation fees may be used to recover public facility costs, but only to the extent that the need for such facilities is related to the development project paying the fees. The courts have held that development exactions can only be used to mitigate impacts of the projects upon which they are imposed. This Nexus Study quantifies and allocates development impacts on facility needs in terms of the total cost per square foot and contains the calculations necessary to document compliance with the need / impact standard.
- *Benefit:* Development must also benefit from the public facilities funded by the mitigation fees that it paid. In other words, the facilities funded by the fees have to be available to serve the development paying the fees. Moreover, the mitigation fee revenues must be segregated from other funds and used in a timely manner to fund the facilities for which they were collected. There is no legal requirement that facilities paid for with mitigation fee revenues can only be available to the development projects paying the fees. Unspent fees must be refunded. These requirements are put in place to ensure that new development benefits from the mitigation fees it is required to pay. This Nexus Study contains implementation provisions necessary to guide the District in compliance with the benefit standard.
- *Proportionality:* Finally, mitigation fees must be proportional to the impact created by development projects paying the fees. Proportionality is ensured through proper documentation of applicable facility costs and fee calculations that allocate these costs based on the impact created by different development types. The fee calculation methodology used in this Nexus Study is designed to ensure compliance with the proportionality standard.

The Act stipulates that any mitigation fee program must meet and document five nexus findings.⁶ **Chapter V** of this Nexus Study addresses this requirement.

MITIGATION FEE CALCULATION METHODOLOGY

There are several accepted mitigation fee calculation methodologies. The methodology selection is usually determined by the types of services provided, types of public facilities required,

⁶ Gov’t Code § 66001

development patterns, and availability of data. Regardless of the selected methodology, the facility cost allocation must be done in proportion to the need created by new development.

New development's impact can be quantified by selecting a variable that best reflects such impact and corresponds to the type of services required, such as added square footage, population, employment, vehicle trips, call volume, etc. AB 2668, which amended the Act, states that any "nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development,"⁷ unless certain conditions are met and properly documented.

- *The Plan-Based Methodology* is utilized when there are clearly defined capital improvement or facility plans prepared for new development. The facilities needed to serve the new development are identified and their costs are allocated to each development category in proportion to the generated service demand. The total required facility cost is divided by the total additional demand units to calculate a cost per demand unit (e.g., a cost per square foot of new construction). This methodology is most often used to set fees for large development projects requiring its own public facilities.
- *The Capacity-Based Methodology* is utilized when a facility's capacity can only accommodate a known level of development. The total facility cost is proportionately allocated to each unit of development within the facility's service area. If incremental facility costs can be allocated to an incremental development unit, this approach provides sufficient flexibility to accommodate changing development patterns.
- *The Standard-Based Methodology* is based on a specified service standard required for each unit of development. The standard can be established as a matter of policy or be based on the service level that is being provided to existing development. Once the standard for each development unit is established, a cost to achieve the standard can be allocated proportionately.

Under each methodology type, the agency can utilize the mechanism of buy-in fees to recover a portion of the existing facility costs, provided the facilities have capacity available to serve additional development.

The general order to calculate mitigation fees is as follows:

1. Quantify existing development units and prepare new development projections.
2. Develop capital improvements or facilities plan, identify facility service capacity, and/or establish a service standard.
3. Determine the amount and cost of facilities required to accommodate new development.
4. Calculate mitigation fee by allocating the total facility costs per unit of development (usually on a square foot basis).

⁷ Gov't Code § 66016.5(5)(A)

Proper methodology allocates public facility costs to new development fairly and ensures that new development is not required to fund existing service deficiencies, while existing development is not subsidizing facilities for new development.

Given the fixed service area of the District, the coverage and response times provided by the existing fire stations, and the limited anticipated development growth pattern, the capacity-based methodology will be utilized in this Nexus Study.

During the preparation of the Nexus Study, the District determined the scope of facilities needed to ensure that they can accommodate the anticipated new development. The Nexus Study uses the District's current and planned facilities as the facilities standard. The existing facilities serve the current population and have the capacity to serve new development. However, as future growth occurs, some facility expansion will be necessary.

To mitigate its impact on the District's service level, new development is required to pay mitigation fees to cover its proportionate fair share of the one-time facility costs.

The District has the flexibility to revise the list of necessary facilities shown in this report as conditions change. If the cost of facilities necessary to serve the anticipated growth materially changes, the District should update the Fee Program accordingly.

The current service standard is based on the District's ratio of existing facilities to the square footage of existing development. Existing development refers to the current residential and nonresidential development within the District's service area. However, the existing facilities have been upsized to accommodate additional development.

The Act requires that in establishing a mitigation fee program, the facilities funded by the fee must be identified. This Nexus Study contains a detailed list of facilities and the associated costs and replacement values.

The District's facilities form a comprehensive fire protection and emergency medical response system benefiting the District's entire service area. The resources of one station are not limited to the use of nearby properties, but are used to provide coverage to the entire service area as needed. Responding to service calls often requires resources from multiple stations. Similarly, new development will be served by all of the District facilities, not just by those of the nearest station.

The terms "standard" and "level of service" will be used throughout the Nexus Study (at times interchangeably) to describe the level of public facility investment needed to serve the community.

A *standard* is defined as the benchmark that the District plans to achieve for any particular facility.

A *level of service* is the actual level of benefit experienced by the existing development. Level of service may be different from the standard for a given facility.

When the existing level of service is less than the standard, or the facility is over capacity relative to the standard, a deficiency exists, and new development is not expected to cover that deficiency. If the opposite is the case and there is a capacity surplus, the District may recover a portion of its investment in that facility that is available to serve new development.

If there is no established standard for a given facility, the existing level of service becomes the *de facto* “current standard,” and the two terms may be interchangeable.

By policy, the District can adopt its own reasonable facility standards to reduce, maintain, or increase the existing standard. However, basing the Fee on a standard that is higher than the existing level of service is fair to new development only if the District uses alternative funds to increase the capacity of facilities benefiting the existing development.

The District’s existing four fire stations will continue to provide services to the existing and future development. As such, new development is required to contribute its fair share of the existing facility costs.

Additionally, the District anticipates that one of its fire stations will need to be expanded. An additional engine and some equipment are necessary to improve its overall service level to properly address the community needs. As such, new development is required to contribute its fair share of funding for these new facilities in proportion to the benefit it receives from such facilities.

CURRENT FEES

The current Fee within the County area was adopted in 1992 based upon the analysis performed by the Lakeshore Fire Protection District. The Fee ceiling was set at \$1.00 per sq. ft. The Fee was adopted before the District started providing the emergency medical response services. The Fee has not been updated since its adoption and does not include an inflation adjustment provision. The Fee ordinance provides for a 2% administrative surcharge. The Fee is currently being charged at the ceiling level.

When the Fee was first adopted and last updated, the following assumptions were utilized:

- The District served a smaller population and required less facilities.
- Facility costs were significantly lower than they are now. For instance,
 - Fire station construction costs were estimated at \$64-70 per sq. ft. (compared to \$600 per sq. ft. currently).
 - Class A Engine / Pumper cost was estimated at \$200,000 (compared to \$700,000 currently).
 - Water Tender cost was estimated at \$110,000 (compared to \$400,000 - \$550,000 currently).

For the most recent 5-year period (calendar years 2018-2022), the District collected Fee revenue of \$609,206.

II. EXISTING AND PROJECTED DEVELOPMENT

To develop growth projections for this Fee Program update, Ridgeline analyzed existing development and recent building permit data for the District service area. The growth projections reflect recent residential and nonresidential development trends and known proposed projects. To ensure that new development contributes its fair share of facility funding, the growth projections and the associated public facility costs are estimated through 2040.

The existing and projected development data provided in this chapter will be used to establish levels of service, analyze facility needs, allocate facility cost between existing and future development, and calculate the updated Fee amount.

SERVICE AREA

The District boundary constitutes the service area analyzed in this Nexus Study. It encompasses the communities of Middletown, Anderson Springs, Cobb, Loch Lomond, and Hidden Valley in the unincorporated portion of the County of Lake, as shown on **Figure 1**.

Figure 1
South Lake County Fire Protection District
Service Area Map



The District is responsible for the protection of a variety of geographical areas, ranging from residential neighborhoods, commercial and industrial buildings, rural areas, and agricultural and public lands. The District covers approximately 268 square miles and serves a population of approximately 11,000 residents.

In 2020-2022 calendar years, the District responded to approximately 3,400 service calls. Rescue and EMS calls constituted 79% of all calls, as shown in **Table 3**. On average, the District received approximately 1,140 service calls per year over the past three years.

Table 3
South Lake County Fire Protection District
Service Calls Detail - 2020-2022

Incident Type	Incidents				%
	2020	2021	2022	Total	
Fire	13	19	19	51	1.49%
Rescue & Emergency Medical Service	794	949	954	2,697	79.00%
Hazardous Conditions (No Fire)	29	33	36	98	2.87%
Service Call	110	116	96	322	9.43%
Good Intent Call	39	60	50	149	4.36%
False Alarm / False Call	26	22	32	80	2.34%
Special Incident	4	9	4	17	0.50%
TOTAL	1,015	1,208	1,191	3,414	100.00%

Source: South Lake County Fire Protection District

TYPES OF DEVELOPMENT

The demand for the District’s Services and the associated public facilities is driven by the residential and nonresidential building structures within the service area. Therefore, the District assesses the Fee on all new residential and nonresidential development within its service area, including additions to existing structures.

The District currently charges a uniform fee per building square foot regardless of development type. The uniform Fee structure is supported by the following observations:

- The recent revision of the Act (AB 2668) stipulates that a fee per square foot should be the default method for setting mitigation fees for housing development,⁸ which inherently incorporates service demand differences between various residential development types.
- Nonresidential development within the District is fragmented and lacks major dominant categories. Significant growth in nonresidential development is not anticipated.

⁸ Gov’t Code § 66016.5(5)(A)

- The current building code mandates all new buildings to be sprinklered.
- Building height differences between the one- and two-story structures have not proven to significantly impact the demand for fire protection and medical emergency response services.

However, with this Fee Program update, the District has elected to offer a reduced Fee to residential development to help keep housing costs lower and to have the residential Fee amount to be more in line with other jurisdictions in Northern California.

Recent legislation (SB 13) requires that mitigation fees for accessory dwelling units (“ADUs”) must be proportional to the relationship between the square footage of the ADU and the square footage of the primary unit. With the Fee being calculated on a square foot basis for both the primary unit and the ADU, the proportionality requirement is maintained. The Fee may not be imposed on an ADU smaller than 750 sq. ft.

Buildings and structures owned by government entities, including, but not limited to, schools, city halls, administration buildings, fire and police stations, corporate yards, etc., are exempt from the Fee and, as such, are excluded from nonresidential development.

NEW DEVELOPMENT PROJECTIONS

Development projections are an important input for the Nexus Study. The Fee is calculated by allocating the total cost of all facilities needed throughout the District by 2040 across all residential and nonresidential development expected to be in place by that time, and then using that allocation to calculate the Fee for new development.

EXISTING DEVELOPMENT SUMMARY

As shown in **Table 4**, the existing residential and nonresidential development within the District makes up approximately 10.1 million sq. ft.

Table 4
South Lake County Fire Protection District
Existing Development Summary

Development Type	Parcels with Structures	Total Sq. Ft.	Avg. Sq. Ft. / Parcel
Residential			
Residential Parcels	5,455	9,018,893	1,653
Subtotal: Residential	5,455	9,018,893	1,653
Nonresidential			
Nonresidential Parcels	224	952,960	
Subtotal: Nonresidential	224	952,960	
TOTAL	5,679	9,971,853	

Source: County of Lake, South Lake County Fire Protection District, Ridgeline

Existing Development Calculation Methodology

To prepare the existing development summary, we analyzed the 2022 parcel data set that was provided to the District by the County (the “2022 Parcel Data”), as well as the Fee collections data for the past 5 years provided by the District.

The 2022 Parcel Data was missing building square footage data for manufactured homes, so we made the following assumptions, which were added to the data set:

- An average single-wide manufactured home was assumed to be 960 sq. ft.
- An average double-wide manufactured home was assumed to be 1,600 sq. ft.
- All parcels marked in the 2022 Parcel Data as having a “trailer on site” were reviewed on Google Maps and a visual determination was made on the type of home located there, if one was visible.

The typical manufactured home sizes are based on the information from MHVillage⁹:

- single-wide homes range from 480 to 1,440 sq. ft., with a midpoint of 960 sq. ft.
- double-wide homes range from 640 to 2,560 sq. ft., with a midpoint of 1,600 sq. ft.

We also updated the 2022 Parcel Data to include all development that paid mitigation fees in 2018-2022 calendar years.

Finally, we reviewed the 2022 Parcel Data to identify all parcels with building assessed value of \$50,000 or more and no building square footage data. For such parcels, we manually estimated the building size using Google Earth or other available information.

⁹ <https://www.mhvillage.com/resources/buyers/explore/mobile-home-sizes-guide>

DEVELOPMENT PROJECTIONS

To prepare future development projections through 2040, we utilized the following approach:

- *Residential Development – New Homes:* Based on the mitigation fee collections data for the past 5 years, an average of 23 new homes totaling approximately 52,000 sq. ft. were built within the District each year. We assume that this trend will continue unchanged through 2040.
- *Residential Development – Additions:* Based on the mitigation fee collections data for the past 5 years, an average of 14,700 sq. ft. of existing home additions took place within the District each year. We assume that this trend will continue unchanged through 2040.
- *Nonresidential Development:* Based on the mitigation fee collections data for the past 5 years, an average of approximately 13,300 sq. ft. of nonresidential development took place within the District each year. We assumed that going forward throughout 2040, the District will experience a slightly lower volume of nonresidential development of approximately 10,000 sq. ft. per year.

The new development activity details for the past 5 years are provided in **Tables A-1** and **A-2** in **Appendix A**.

As shown in **Table 5**, new development within the District is estimated to add approximately 1.4 million building sq. ft. through 2040, based on the assumptions identified above. Most of that growth (87%) is expected to be on the nonresidential side.

Table 5
South Lake County Fire Protection District
Future Development Projections - 2023-2040

Development Type	Source	Units / Yr	Sq.Ft. / Yr	Total Sq.Ft. Thru 2040
Residential - New Homes	<i>Table B-1</i>	23	52,100	937,800
Residential - Additions	<i>Table B-2</i>		14,700	264,600
Nonresidential - Miscellaneous	<i>Table B-2</i>		10,000	180,000
Total		23	76,800	1,382,400

Source: South Lake County Fire Protection District, Ridgeline

As shown in **Table 6**, the total development within the District is projected to reach approximately 11 million sq. ft. by 2040. This development estimate assumes the continuation of the recent growth rates and does not constitute the buildout calculation for the District.

Table 6
South Lake County Fire Protection District
Existing Dev't and Growth Projections Summary (2022 - 2040)

Description	Sq. Ft.
Residential Development	
Existing Development	9,018,893
Projected Future Development	1,202,400
<i>Subtotal: Residential Development</i>	<i>10,221,293</i>
Nonresidential Development	
Existing Development	952,960
Projected Future Development	180,000
<i>Subtotal: Nonresidential Development</i>	<i>1,132,960</i>
<hr/>	
Total Development	
Existing Development	9,971,853
Projected Future Development	1,382,400
<i>Total Development</i>	<i>11,354,253</i>

Source: County of Lake, South Lake County Fire Protection District, Ridgeline

III. DISTRICT FACILITIES INVENTORY

To provide its Services, the District relies on a system of public facilities (administrative office, fire stations, apparatus, and equipment). Anticipated new development occurring through 2040, as well as the existing development's service demand, require expansion of one of the existing stations and procurement of an additional engine and equipment so that the District can continue providing timely responses to calls for fire, medical, and other emergencies. Planned facility needs are determined by the District based on response time requirements and overall Services demand.

This chapter provides an inventory of the District's existing and planned facilities and their replacement and estimated costs.

The terms "public facility," "capital facility," and "facility" in this Nexus Study refer to:

- Land, buildings, and improvements (including fire stations, administration buildings, and other building structures);
- Fire apparatus, ambulances, and other vehicles; and
- Equipment

used by the District to provide its Services.

The District provided inventories and replacement cost estimates for the existing facilities. A recent purchase of heart monitors was funded through debt financing, and the associated remaining financing costs are included in the existing facility cost estimates.

The District also provided inventories and cost estimates for planned facilities needed to serve existing and future development through 2040. It is assumed that the fire station expansion project, acquisition of an additional engine, and some of the replacement apparatus will be financed. The estimated financing costs are included in the planned facility cost estimates.

All replacement value and cost estimates are expressed in 2023 dollars and based on the best currently available information. The District will conduct periodic facility cost and development pattern reviews and make Fee adjustments if this information materially changes or if other funding sources become available.

LAND, BUILDINGS, AND IMPROVEMENTS

EXISTING FIRE STATIONS AND STRUCTURES

The District presently operates four fire stations and a headquarters facility. **Table 7** offers details about these structures, their construction years, site areas and building sizes, and estimated replacement costs.

Table 7
South Lake County Fire Protection District
Existing Fire Stations & Structures (2023 \$)

Facility Name / Address	Description	Year Built	Site Area (acres)	Bldg Sq.Ft.	Land Value [1], [2]	Building Insured Value [2]	Total Replacement Cost
District Headquarters / Station 60							
21095 State Hwy 175	Fire Station / Office	1992	3.28	11,650	\$492,000	\$5,387,874	\$5,879,874
21121 State Hwy 175	Fire Sirens Building	1970	0.96	2,500	\$144,000	\$265,944	\$409,944
	Training Tower	2006	0.00	3,500	\$0	\$715,110	\$715,110
15446 Graham St	SCBA Air Compressor Room	2008	0.79	240	\$118,500	\$132,970	\$251,470
	Volunteer Storage	2006	0.00	1,440	\$0	\$205,285	\$205,285
15476 Graham St Middletown, CA 95461	Parking Lot	2009	0.31	0	\$46,500	\$0	\$46,500
Station 62							
16547 State Hwy 175	Fire Station	1972	0.83	3,600	\$125,100	\$1,072,663	\$1,197,763
16470 Schwarts Rd Cobb, CA 95426	Barracks	2014	0.31	1,920	\$50,000	\$384,864	\$434,864
Station 63							
19287 Hartmann Rd Hidden Valley Lake, CA 95467	Fire Station	1980	0.62	2,740	\$93,000	\$728,523	\$821,523
Station 64							
10331 Loch Lomond Rd Loch Lomond, CA 95461	Fire Station	1959	0.40	3,600	\$60,000	\$833,106	\$893,106
TOTAL			7.50	31,190	\$1,129,100	\$9,726,339	\$10,855,439

Source: South Lake County Fire Protection District and Ridgeline

[1] Land value is the greater of (a) actual cost or (b) current market comparables.

[2] Actual land cost and building insured value is provided by the District. Current market value of land is estimated at \$150,000 per acre based on market comparables.

The replacement cost includes the land value and building replacement cost. The land value is the greater of (a) the actual cost paid by the District or (b) the current market comparable. The current land value estimate based on market comparables is provided in **Table B-1** in **Appendix B**. The replacement cost of the buildings is based on their insured value as determined by the District’s insurance company.

PLANNED FIRE STATIONS

To continue providing proper level of Services to its existing and future development, the District plans to expand one of its stations, as shown in **Table 8**.

Table 8
South Lake County Fire Protection District
Planned Fire Stations (2023 \$)

Facility Name / Address	Site Area (acres)	Bldg Sq.Ft.	Site Cost [1]	Construction Cost	Total Estimated Cost [2]
Station 63 Expansion	2.49	8,000	\$373,500	\$4,800,000	\$5,173,500

Source: South Lake County Fire Protection District and Ridgeline

[1] Site cost estimated at \$150,000 per acre based on market comparables.

[2] Construction cost estimate provided by the District.

The expansion project will require acquisition of a nearby land parcel. The site cost for that parcel is based on the market comparables data. The construction cost is estimated by the District based on interviews with other fire districts that are in the process of building new fire stations. The timing of this expansions will depend on funding availability.

FIRE APPARATUS, AMBULANCES, AND OTHER VEHICLES

EXISTING FLEET

Table 9 details the District’s current fleet of firefighting apparatus, ambulances, and other vehicles. The replacement cost estimate was provided by the District and is based on the current market prices of comparable vehicles. These vehicles constitute an essential capital investment needed to provide the Services and have at least a five-year service life.

Table 9
South Lake County Fire Protection District
Existing Fire Apparatus and Vehicles Inventory (2023 \$)

Description	Qty	Replacement Cost	Total Replacement Cost
Type 1 Engine	1	\$850,000	\$850,000
Rescue	1	\$650,000	\$650,000
Type 2 Engine	3	\$620,000	\$1,860,000
Type 3 Engine	2	\$550,000	\$1,100,000
Water Tender	2	\$400,000	\$800,000
Ambulance	4	\$350,000	\$1,400,000
Utility Vehicle	6	\$85,000	\$510,000
TOTAL	19	\$3,505,000	\$7,170,000

Source: South Lake County Fire Protection District

PLANNED FLEET EXPANSION

To maintain adequate service levels and response times, the District plans to expand its fleet by purchasing an additional engine, as shown in **Table 10**. The cost estimate is based on current market prices of comparable vehicles.

Table 10
South Lake County Fire Protection District
Planned Fire Apparatus and Vehicles (2023 \$)

Description	Qty	Cost per Unit
Type 1 Engine	1	\$850,000
TOTAL		\$850,000

Source: South Lake County Fire Protection District

EQUIPMENT

EXISTING EQUIPMENT INVENTORY

Fire protection and emergency medical response is an equipment-intensive service. The District’s facilities, vehicles, and personnel are equipped with and utilize various types of machinery, tools, gear, and technology valued at approximately \$2 million, as documented in **Table B-2** in **Appendix B**. The replacement cost estimate was provided by the District and is based on the recent prices paid and current market prices of comparable equipment. This equipment

constitutes an essential capital investment needed to provide the Services and all items listed have at least a five-year service life.

PLANNED ADDITIONAL EQUIPMENT

With the new station addition, the District needs to expand its equipment inventory to maintain service levels. The total cost of the additional equipment is estimated at approximately \$180,000, as shown in **Table B-3** in **Appendix B**. The cost estimate is based on recent prices paid, current market prices for comparable equipment, and third party estimates.

FACILITY FINANCING COSTS

Financing plays a vital role in ensuring generational equity and facility costs allocation to the service population benefiting most from the facility rather than requiring existing development to pay for facilities for future residents.

The District currently has one loan outstanding. The loan financed acquisition of heart monitors. The financing costs associated with this loan are the remaining interest payments and are shown in **Table 11**.

Table 11
South Lake County Fire Protection District
Existing Financing Costs (rounded)

Description	Amount
Heart Monitors Lease	\$14,000
Total Existing Financing Costs	\$14,000

Source: South Lake County Fire Protection District

The District expects to finance its station expansion project with bonds or bank loan. The additional engine purchase is also expected to be financed. The District expects to finance 50% of existing fleet replacement costs for vehicles costing \$400,000 or more. All vehicle financing is expected to be done through municipal equipment leases, which work like loans (the District pays off the entire financed amount over the term of the lease and keeps the vehicle once the lease is fully paid off).

All equipment is expected to be paid for with cash.

The financing costs include the costs of issuance and interest on the bonds, loans, and leases.

Table 12 shows the expected future financing costs.

Table 12
South Lake County Fire Protection District
Planned Facilities Financing Costs (2023 \$)

	Financed Amount	Financing Term (yrs)	Interest Rate	Total Payments	Interest Cost	Cost of Issuance	Total Financing Cost
Station 63 Expansion	\$5,173,500	20	4.00%	\$7,613,504	\$2,440,004	\$125,000	\$2,565,004
Type 1 Engine	\$850,000	10	4.35%	\$1,066,312	\$216,312	\$8,500	\$224,812
Apparatus Replacement [1]	\$2,630,000	7	4.35%	\$3,107,076	\$477,076	\$26,300	\$503,376
Total (Rounded)	\$8,654,000			\$11,787,000	\$3,133,000	\$160,000	\$3,293,000

Source: South Lake County Fire Protection District and Ridgeline

[1] Assumes that 50% of replacement fire apparatus costing \$400,000 and over is financed with average term of 7 years.

FACILITIES SUMMARY

Table 13 summarizes the replacement values for the existing facilities and the estimated costs for the planned facilities. The total cost estimate of \$29.5 million includes approximately \$20 million for existing facilities and \$9.5 million for planned facilities and financing costs.

Table 13
South Lake County Fire Protection District
Facilities Summary (2023 \$) (rounded)

Description	Source	Amount
<i>Existing Facilities</i>		
Fire Stations and Structures	Table 7	\$10,855,000
Apparatus & Vehicles	Table 9	\$7,170,000
Equipment	Table B-2	\$1,994,000
Financing Costs	Table 11	\$14,000
<i>Subtotal: Existing Facilities</i>		<i>\$20,033,000</i>
<i>Planned Facilities</i>		
Fire Stations and Structures	Table 8	\$5,174,000
Apparatus & Vehicles	Table 10	\$850,000
Equipment	Table B-3	\$179,000
Financing Costs	Table 12	\$3,293,000
<i>Subtotal: Planned Facilities</i>		<i>\$9,496,000</i>
Total Facilities		\$29,529,000

Source: South Lake County Fire Protection District and Ridgeline

These facilities benefit both the existing and future development within the District. The cost allocation among the existing and future development is calculated in the next chapter of the Nexus Study.

IV. FACILITY COST ALLOCATION AND FEE CALCULATION

This chapter of the Nexus Study documents the District’s existing and planned facility cost allocation to the existing and future development and calculation of the proposed Fee amount.

The existing development has paid and will continue to pay its fair share of the costs through the prior Fee payments, property taxes, General Fund balances, and other one-time and on-going revenue sources. The future development is required to pay its fair share of the facility costs through the Fee.

The Fee is comprised of the new development’s share of the facility costs and an administration surcharge, as discussed below.

COST ALLOCATION AND METHODOLOGY

The Act requires that mitigation fee calculations ensure a reasonable relationship between the amount of the fee and the cost of public facilities attributable to the development on which the fee is imposed. In this chapter, the cost of the District’s system-wide facilities is allocated to the existing and future development in proportion to their demand for Services.

The facility cost allocation and the updated Fee amount calculation use the capacity-based methodology, as discussed in **Chapter I**. Capacity-based fees allocate system-wide facility costs to all existing and future development.

For the District, the costs for all existing and planned facilities are allocated to all existing and future development to ensure that the Fee charged to future development covers its proportionate fair share of the total facility costs.

SERVICE DEMAND VARIABLE

To calculate mitigation fees, the relationship between facility needs and development must be quantified through cost allocation formulas. This Nexus Study uses building square footage as the service demand variable representing development’s impact on public facilities.

Service demand variables are selected because they either directly measure service demand or are reasonably correlated with that demand. The recent Act update (AB 2668) requires that all nexus studies adopted after July 1, 2022 calculate mitigation fees for housing development based on building square footage, unless a finding is made that such methodology is not appropriate¹⁰. The District believes that the methodology recommended by the State is suitable for the Fee calculation. Moreover, the square footage has been the demand variable for the Fee calculation since its original implementation.

¹⁰ Gov’t Code § 66016.5(5)(A) and (B)

The majority of existing development within the District is residential. Nonresidential development, while supporting the local residential development, also provides services to area’s visitors. The District responds to residential and nonresidential development calls from the same facilities. The District has determined that it is in the best interest of the community at this time to offer a reduced Fee amount for residential development, as will be discussed below.

As discussed in **Chapter II**, the District currently services approximately 10 million sq. ft. of residential and nonresidential development. The District projects that an additional 1.4 million building sq. ft. will be developed within the District by 2040. The total amount of development serviced by the District is expected to reach 11.4 million sq. ft. by 2040.

NET FACILITY COSTS

As discussed in **Chapter III**, the public facilities needed to serve the existing and projected development are valued at approximately \$29.5 million (in 2023 dollars).

As of April 30, 2023, the District had approximately \$252,000 in unspent Fee proceeds, which are available to help fund the planned facilities identified in this Nexus Study. **Table 14** calculates the net public facility costs that need to be allocated across the existing and future development.

Table 14
South Lake County Fire Protection District
Net Facility Costs (2023 \$)

Description	Amount
Facilities	
Existing Facilities	\$20,033,000
Planned Facilities	\$9,496,000
<i>Total Facility Costs</i>	<i>\$29,529,000</i>
Available Funding Sources	
Mitigation Fee Account Balance	\$252,000
<i>Total Available Revenue</i>	<i>\$252,000</i>
Net Facility Costs	\$29,277,000

Source: South Lake County Fire Protection District and Ridgeline

NET FACILITY COSTS ALLOCATION

The next step in calculating the Fee amount is to allocate the Net Facility Costs to the existing and future development. **Table 15** shows the allocation of the Net Facility Costs per sq. ft. of all existing and projected development through 2040.

Table 15
South Lake County Fire Protection District
Facility Cost Allocation Factor (2023 \$)

Description	Amount
Net Facility Costs	\$29,277,000
Total Development (sq.ft.)	11,354,000
Cost per Sq.Ft.	\$2.58

*Source: South Lake County Fire Protection District,
 County of Lake, and Ridgeline*

FEE CALCULATION PER SQUARE FOOT

The final step in calculating the Fee amount is to add the administrative surcharge, which is commonly set at 2%. This surcharge covers the Fee Program implementation and management costs, including nexus studies and on-going monitoring and reporting.

Table 16 shows the Fee calculation per sq. ft. of new development within the District.

Table 16
South Lake County Fire Protection District
Fire Mitigation Fee Calculation (2023\$)

Description	Amount / Sq.Ft.
Base Fee per Sq. Ft.	\$2.58
Administrative Surcharge 2%	\$0.05
Total Fee Amount	\$2.63

*Source: South Lake County Fire Protection District and
 Ridgeline*

The calculated Fee amount exceeds what surrounding jurisdictions are charging to residential development. To help support local community and keep housing costs lower, the District has made a decision to offer a reduced Fee for residential development, initially setting it at \$2.00 per sq. ft., subject to the annual inflation adjustment, as discussed in **Chapter VI**. The proposed Fee amounts for each development type are shown in **Table 17**.

Table 17
South Lake County Fire Protection District
Proposed Fire Mitigation Fee (2023\$)

Description	Amount / Sq.Ft.	
	Residential	Nonresidential
Base Fee per Sq. Ft.	\$1.96	\$2.58
Administrative Surcharge 2%	\$0.04	\$0.05
Total Fee Amount	\$2.00	\$2.63

Source: South Lake County Fire Protection District and Ridgeline

PROJECTED FEE REVENUE

The total Fee revenue through 2040 can be estimated by multiplying the Fee calculated in **Table 17** by the projected square footage of new development from **Table 5**. As shown in **Table 18**, it is estimated at approximately \$2.9 million, net of the administrative surcharge (in 2023 dollars).

Table 18
South Lake County Fire Protection District
Projected Fire Mitigation Fee Revenue Through 2040 (2023 \$)

Description		Amount	%
Proposed Base Fire Mitigation Fee per Sq.Ft.	(a)		
Residential Development		\$1.96	
Nonresidential Development		\$2.58	
Projected Future Development (thru 2040)	(b)		
Residential Development		1,202,400	
Nonresidential Development		180,000	
Projected Base Fire Mitigation Fee Revenue (rounded)	(c) = (a) x (b)	\$2,821,000	
<hr/>			
Total Planned Facility and Financing Costs	(d)	\$9,496,000	100.0%
Less:			
Projected Base Fire Mitigation Fee Revenue	(e)	(\$2,821,000)	29.7%
Mitigation Fee Account Balance	(f)	(\$252,000)	2.7%
Funding Required from Other Sources	(g) = (d) - (e) - (f)	\$6,423,000	67.6%

Source: Ridgeline

The projected Fee revenue is substantially less than the planned facility costs. The current unspent Fee proceeds and projected Fee revenue will fund approximately 32 percent, or \$3.1 million, of the \$9.5 million planned facility costs. The District will need to fund the difference from other

sources, including, but not limited to, general obligation bonds, grants, the District's general fund, existing or new special taxes and assessments, other debt proceeds, etc.

The Fee revenue may be used only for public facilities that expand the District's system capacity to serve future development and to reimburse the cost of existing facilities' upsizing for such future development. This approach maintains a reasonable relationship between the new development and the use of the Fee proceeds.

The District may revise the planned facilities scope and substitute other facilities as long as they help expand the District's system. The Fee revenue may be used to purchase land, construct buildings, expand existing structures, purchase vehicles and equipment with a minimum of a five-year life span, and enhance utility of existing system, as allowed by the Act.

The Fee revenue shall not be used to fund existing deficiencies such as station renovation that do not expand the District's system capacity.

V. NEXUS FINDINGS

The Mitigation Fee Act requires an agency establishing, increasing, or imposing mitigation fees to make findings to:¹¹

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.
3. Determine how there is a reasonable relationship between the fee’s use and the type of development project on which the fee is imposed.
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

These findings demonstrate that the fee adheres to the “reasonable relationship,” or “nexus,” standard, as well as the principle of “rough proportionality,” as articulated in court decisions concerning mitigation fees and other exactions.

This Nexus Study has been prepared to update the Fee in accordance with the procedural guidelines established in the Act and makes the following findings pertaining to the Fee calculated herein.

Purpose of the Fee: The purpose of the Fire Mitigation Fee (the “Fee”) calculated in this Nexus Study is to ensure that new development within the South Lake County Fire Protection District’s service area contributes its proportionate share of the existing and future one-time public facility costs incurred by the District to provide the Services required by such development. In imposing the Fee on behalf of the District, the County ensures that existing property owners are not subsidizing new development and that the existing service level is maintained even as the service population is increasing.

Use of the Fee: The Fee will be used to fund expansion and/or addition of public facilities (land, buildings, other structures, apparatus and vehicles, and equipment) to mitigate the impact of new development on the need for such facilities within the District, as well as to fund the administration of the Fee Program (Fee collection, accounting, reporting, nexus studies, and other expenses related to compliance with the Act requirements). The Fee revenue will not be used to fund operations, maintenance, or existing facility deficiencies that do not expand the District’s system capacity.

Reasonable Relationship between the Use of the Fee and the Type of Development: The Fee will be used to fund expansion of and/or additions to the District’s public facilities to address the additional demand for fire protection and medical emergency services associated with new

¹¹ Gov’t Code § 66001(a) and (b)

development within the District. Since the Fee will be used to provide public facilities needed to serve the new residents and employees generated by the new development, a reasonable relationship exists between the use of the Fee and the residential and nonresidential development on which the Fee is imposed.

Reasonable Relationship between the Need for Public Facilities and the Type of Development:

New residential and nonresidential development generates new residents and employees and results in additional demand for fire protection and medical emergency services provided by the District. Additional public facilities are needed to ensure that the increased demand is addressed without reducing the level of services for the existing development. Thus, a reasonable relationship exists between the need for the public facilities and the type of new development on which the Fee is imposed.

Reasonable Relationship between the Amount of the Fee and the Facility Cost Attributable to New Development:

The amount of the Fee charged to new development is based on the fair share of the District's public facility costs attributed to such new development on a per square foot basis. The total public facility costs are allocated between the existing and new development in a manner proportional to their demand for facilities. The Fee charged to a development project reflects the impact of that project on the overall need for public facilities needed to provide fire protection and medical emergency services to the project. Thus, a reasonable relationship exists between the amount of the Fee and the costs of the facilities attributable to the new development.

VI. IMPLEMENTATION

This chapter contains recommendations for the adoption, administration, interpretation, and application of the Fee. It provides an overview of the Mitigation Fee Act provisions and common current practices, but is not intended as legal advice.

AUTHORITY TO IMPOSE MITIGATION FEES

Mitigation fees can be imposed by cities and counties as a condition of approval for development projects based on land use authority. Special districts, including fire protection districts, lack such authority and cannot impose mitigation fees.

Moreover, fire districts are specifically prohibited from imposing mitigation fees. California Health and Safety Code § 13916, 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.”

While the District may not directly impose mitigation fees, it is a common practice for counties to do so for the benefit of special districts providing public services within their jurisdiction. Counties rely on their police powers authority granted by the California Constitution to levy such fees. As such, the Fee must be adopted by the County Board of Supervisors on behalf of the District.

FEE ADOPTION PROCESS

To Fee Program update and adoption process should be as follows:

- First, the Board of Directors of the District needs to approve the Nexus Study and the proposed Fee Program.
- Then, the County Board of Supervisors needs to adopt the Nexus Study and the Fee Program on behalf of the District.

Mitigation fee adoption process is governed by the Act. The general steps for the Fee approval and adoption by the District and the County are outlined below. These need to be reviewed and executed in consultation with the legal counsel of the District and the County.

FEE APPROVAL BY THE DISTRICT

- a. The Board of Directors of the District should hold at least one open and public meeting, at which oral or written presentation on the proposed Fee Program is made. Such meeting must be a part of a regularly scheduled meeting.

- b. At least 30 days before the meeting, the District shall post a notice of public hearing on its website and where notices are physically posted.
- c. At least 14 days before the meeting, the District should mail a notice of the meeting to any interested party who has filed a written request for notice of the adoption of new or increased fees.
- d. At least ten days before the meeting, the District should make the Nexus Study and all related documents available to the public for review.
- e. At least ten days before the meeting, the District should publish a notice of the time and place of the meeting twice in a newspaper of general circulation with at least five days between the dates of the first and last publication, not counting such publication dates.
- f. After the public hearing, the District’s Board of Directors shall adopt a resolution approving the Nexus Study and the Fee Program with a recommendation that the County Board of Supervisors adopts the Fee Program on behalf of the District pursuant to the County’s “police powers” under Article XI, Section 7 of the California Constitution.

FEE ADOPTION BY THE COUNTY OF LAKE

- a. The County Board of Supervisors shall hold at least one open and public meeting, at which oral or written presentation on the proposed Fee Program is made. Such meeting must be a part of a regularly scheduled meeting.
- b. At least 30 days before the meeting, the County shall post a notice of public hearing on their websites and where notices are physically posted.
- c. At least 14 days before the meeting, the County shall mail a notice of the meeting to any interested party who has filed a written request for notice of the adoption of new or increased fees.
- d. At least ten days before the meeting, the County shall make the Nexus Study and all related documents available to the public for review.
- e. At least ten days before the meeting, the County shall publish a notice of the time and place of the meeting twice in a newspaper of general circulation with at least five days between the dates of the first and last publication, not counting such publication dates.
- f. After the public hearing, the County Board of Supervisors shall adopt a resolution adopting the Nexus Study and the Fee Program (including the automatic annual adjustment of the Fee for inflation) on behalf of the District, as applicable, pursuant to the County’s “police powers” under Article XI, Section 7 of the California Constitution.
- g. The Fee Program becomes effective at least 60 days after the adoption of the resolution, unless an urgency ordinance, valid for 30 days, is adopted (see discussion below).

NEXUS FINDINGS LANGUAGE

As discussed in **Chapter V**, the Act requires specific nexus findings to be made as part of the mitigation fee adoption process. Sample findings language that could be used for the Fee is shown below. This language should be reviewed and approved by the legal counsel of the agencies adopting the Fee.

Sample Finding Language: Purpose of the Fee. The Board of Directors / Board of Supervisors finds that the purpose of the mitigation fees hereby enacted is to protect the public health, safety, and welfare of the community by requiring new development to contribute to the cost of fire protection and emergency medical response facilities necessary to mitigate the impacts created by that development.

Sample Finding Language: Use of the Fee. The Board of Directors / Board of Supervisors finds that revenue from the mitigation fees hereby enacted will be used to provide public facilities needed to mitigate the impacts of new development. These facilities are identified in the South Lake County Fire Protection District Fire Mitigation Fee Nexus Study prepared by Ridgeline Municipal Strategies, LLC¹².

Sample Finding Language: Reasonable Relationship. Based on analysis presented in the South Lake County Fire Protection District Fire Mitigation Fee Nexus Study prepared by Ridgeline Municipal Strategies, LLC, the Board of Directors / Board of Supervisors finds that there is a reasonable relationship between:

- a. The use of the mitigation fee and the types of development projects on which the fee is imposed;
- b. The need for public facilities and the types of development projects on which the fee is imposed; and,
- c. The amount of the fee and the cost of the public facilities attributable to the development on which the fee is imposed.

FEE EFFECTIVE DATE

Once the Fee is adopted, there is a mandatory 60-day waiting period before it takes effect, unless an urgency ordinance, valid for 30 days, is adopted making certain findings regarding the claimed urgency. The ordinance must be readopted at the end of the first period (and possibly at the end of the second period, depending on the County Board of Supervisors meeting date) to cover the next 30 days and, as such, the entire 60-day waiting period. Fees adopted or increased by urgency go into effect immediately.

¹² Gov't Code Section 66001(a)(2) stipulates that the use of the fee may be specified in a capital improvement plan, the general or specific plan, or other public documents that identify the public facilities for which the fee is charged. The Nexus Study is an example of such public document.

FEE APPLICABILITY

Once the Fee takes effect, it will be collected by the District on all new residential and nonresidential development, including additions to existing development, which requires the issuance of building permit within the District boundary.

Large or specialized development may necessitate special considerations and could be evaluated on a project-by-project basis. In-lieu mitigation agreements may be required to accurately determine mitigation fees for development projects with unique characteristics.

Accessory dwelling units (“ADUs”) are included in the Fee Program and subject to the Fee if their square footage is 750 sq. ft. or greater. The Fees for ADUs shall be charged proportionately in relation to the square footage of the primary dwelling unit.

SB 330 (The Housing Crisis Act of 2019) prohibits imposition of new requirements on a housing project once a preliminary application has been submitted. The rule applies to mitigation fee increases, except when the fee resolution or ordinance authorizes automatic inflationary fee adjustments.

The Act stipulates that a local agency shall not require the payment of mitigation fees by residential development prior to the date of the final inspection or of the issuance of a certificate of occupancy, whichever occurs first. However, "utility service fees" (term not defined in the Act) may be collected upon application for utility service. In a residential development project of more than one dwelling, the Act allows the agency to determine whether to collect the fees either for individual units or for project phases upon final inspection or certificate of occupancy, whichever occurs first, or for the entire project upon final inspection or certificate of occupancy, whichever occurs first, for the first dwelling unit.¹³

The Act provides two exceptions when the local agency may require fee payment from residential development at an earlier time¹⁴:

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. When the fees are “to reimburse the local agency for expenditures previously made.”¹⁵

The Act does not specify any restrictions on the time at which mitigation fees may be collected on nonresidential development.

¹³ Gov’t Code § 66007(a)

¹⁴ Gov’t Code § 66007(b)(1)

¹⁵ This exception does not apply to units reserved for occupancy by lower income households included in residential development proposed by a nonprofit housing developer in which at least 49% of the total units are reserved for occupancy by lower income households at an affordable rent. See Gov’t Code § 66007(b)(2)(A).

If the fees are not fully paid prior to the building permit issuance for residential development, the local agency may require the property owner to execute a contract to pay them within the time specified above and record that contract as a lien against the property until the fees are paid.¹⁶

FEE PROGRAM ADMINISTRATION

The Act establishes procedures for mitigation fee program administration, including collection, handling, accounting, reporting, and refunds.

FEE COLLECTION AND HANDLING

There likely to be a delay in spending collected Fee revenue on facilities until a sufficient fund balance is accumulated. The District is required to deposit, invest, account for, and expend the Fee in a prescribed manner.

The Fee revenue must be deposited into a separate capital facilities account or fund to prevent commingling with other District revenues. Interest earned on the capital facilities account or fund balance must be credited to the Fee Program.¹⁷ Common practice is to maintain separate funds or accounts for mitigation fee revenues by facility category (e.g., fire protection), but not necessarily for individual projects.

The Fee revenue may only be used for the purpose for which it was collected, i.e., for capital facilities that expand the District’s ability to deliver its Services to accommodate new development. This conforms with the reasonable relationship between new development and use of fee revenue standard. The District may revise the planned facilities scope and substitute other facilities as long as they help expand the District’s system.

REPORTING REQUIREMENTS

The Act mandates annual and five-year reporting for mitigation fee programs, as described below. As the Fee must be adopted by the County on behalf of the District, the two agencies should determine who is responsible for such reporting and develop procedures to ensure compliance with the Act reporting requirements.

Annual Report

The Act requires that an “Annual Report” be made available to the public within 180 days of each fiscal year end. The report must contain the following information:

- a brief description of the type of the Fee in the fund;
- the amount of the Fee;

¹⁶ Gov’t Code § 66007(c)

¹⁷ Gov’t Code § 66006(a)

- the beginning and ending balance of the fund;
- the Fee amount collected and the interest earned;
- an identification of each public improvement on which the Fee was expended and the amount of the expenditures for each improvement, including the total percentage of the cost that was funded by the Fee;
- if the District determines that sufficient funds have been collected to complete an incomplete public improvement, an identification of an approximate date by which construction of the facility will commence;
- a description of each inter-fund transfer or loan made from the fund, including the public improvement on which the transferred or loaned Fee will be expended, the date on which any loan will be repaid, and the rate of interest that the fund will receive on the loan; and
- the amount of money refunded under Gov't. Code § 66001.

AB 516 recently added the following requirements to the content of the Annual Report:

- an identification of each public improvement identified in a previous Annual Report as having sufficient fund to complete such improvement and whether construction began on the approximate date noted in the previous report;
- if the construction for the above identified improvement did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the agency will commence construction;
- the number of persons or entities identified to receive refunds.

The District must review the Annual Report at the next regularly scheduled public meeting, but not less than 15 days after it was made available to the public. Notice of the time and place of the meeting, including the address where the Annual Report may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any party who files a written request for mailed notice of the meeting. Written requests for mailed notices are valid for one year from the date filed unless renewed by April 1 of each year. A reasonable annual charge for sending notices based on the estimated cost of providing the service may be established.

Five-Year Findings Report

In the fifth fiscal year following the first receipt of any Fee proceeds, and every five years thereafter, the District and the County must comply with the Gov't Code § 66001(d)(1) by demonstrating that the District still needs unexpended Fee revenues to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unspent balance to achieve that purpose. The following findings, entitled "Five-Year Findings Report," shall be made with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the Fee is to be put;
- Demonstrate a reasonable relationship between the Fee and the purpose for which it is charged;

- Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate fund.

These findings are to be made in conjunction with the Annual Report discussed above.

The District must refund the unspent or uncommitted Fee revenue portion for which a need could not be demonstrated, unless the administrative costs exceed the amount of the refund.

Fee Refunds for Incomplete Projects

If all necessary funds have been collected to construct a public improvement, but the improvement remains incomplete, the District, within 180 days of determining that sufficient funds have been collected, shall identify an approximate date by which construction will commence. If such identification is not made, the District shall refund to the then current record owner of the development project on a prorated basis the unexpended portion of the Fee and any accrued interest, provided that if the administrative costs of such refund exceed the amount to be refunded.¹⁸

FEE EXEMPTIONS, REDUCTIONS, AND WAIVERS

Several types of development are specifically exempt from the Fee Program:

- All public agencies, including federal and state agencies, public school districts, and the County, unless other arrangements or agreements are negotiated with the District.
- Replacement or reconstruction on the same parcel by the owner of a dwelling or dwellings damaged or destroyed by fire or other calamity or demolished for replacement provided that:
 - The application for building permit to replace such dwelling is filed with the County within one (1) year after the destruction or demolition of the dwelling, or within three (3) years of the date a local emergency is declared if the destruction or demolition occurred within the geographical area encompassed by that local emergency declaration and resulted from events giving rise to said declaration;
 - There is no change in occupancy or land use type; and
 - There is no increase in square footage of the structure.
- Residential accessory structures that do not increase covered building square footage such as open decks and pools.
- ADUs that are under 750 sq. ft. Such ADUs are currently exempt from development impact fees by the State law. A change in the law could result in such ADUs to no longer be exempt.

¹⁸ Gov't Code § 66001(e)

Written fee waivers may be available on a case-by-case basis for certain agricultural facilities and temporary structures (including temporary mobile homes).

If a development project is found to have no impact on facilities for which the Fee is charged, such project will be exempted from the Fee.

If a project has characteristics that make its impacts on a particular public facility significantly and permanently smaller than the average impact used to calculate the Fee, the Fee should be reduced accordingly. Since there must be a reasonable relationship between the Fee amount 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.

In some cases, the District may desire to voluntarily waive or reduce the 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.

FEE CREDITS

Developer Fee Credits and Reimbursements

The purpose of the Fee Program is to provide funds for new fire protection and emergency medical response facilities. While it is not anticipated that private developers will dedicate land or provide facilities for the District, should this occur, the developers may enter into a Fee credit and reimbursement agreement with the District. If a developer voluntarily offers to dedicate land or construct facilities in lieu of paying the Fee, the District may accept or reject such offer and negotiate the terms under which such offer is accepted. Excess developer contributions may be offset by reimbursement agreements.

The following conditions will apply to developer credits and reimbursements:

- Only funds collected through the Fee Program shall be used to reimburse a developer who provided eligible facilities or acquired eligible equipment identified in the Fee Program.
- The value of any developer-provided facilities for Fee credit or reimbursement purposes shall be based upon the lesser of (a) the actual facility cost or (b) the cost estimates (as updated) used to establish the Fee amount.
- The use of accumulated Fee revenues shall be in the following priority order: (1) critical projects, (2) repayment of inter-fund loans, and (3) repayment of accrued reimbursement to private developers. A project is considered to be a “critical project” when failure to complete it prohibits further development within the District.

Credit for Existing Development

To comply with the Act and recent court cases, a Fee credit must be given for demolished existing square footage as part of a new development project.

CAPITAL IMPROVEMENT PLAN AND ANNUAL UPDATES

The Act specifies that if a local agency cites a capital improvement plan to identify the use of mitigation fees, that plan must be adopted and annually updated by a resolution of the governing body at a noticed public hearing¹⁹. Alternatively, improvements can be identified by applicable general or specific plans or in other public documents (such as this Nexus Study)²⁰.

A capital improvement plan often has a limited planning horizon. As such, it may not include all facilities needed to serve future development covered by a fee program.

We recommend that this Nexus Study be cited as the public document identifying the use of the Fee.

ANNUAL AUTOMATIC INFLATION ADJUSTMENT

The Nexus Study calculates the Fee based on current cost estimates expressed in 2023 dollars. To ensure that the Fee Program stays fiscally viable, these cost estimates should be automatically adjusted annually to account for inflation and changes in the costs of public facilities covered by the Fee that have not been completed. A recommended index for such adjustments is the Engineering News Record Building Cost Index (20-Cities Average) published monthly in the Engineering News Record for the 12-month period ending in the month before the adjustment takes place.

Any inflationary adjustment must first be authorized in the enacting Fee resolution or ordinance. The adjustments are recommended to take place annually on July 1, beginning on July 1, 2024.

FEE UPDATES

The District should conduct periodic reviews of development patterns and projections, construction costs, and available funding sources. If costs, development projections, or other funding sources change materially, the Fee should be updated accordingly. Any such updates must be presented to the District's Board of Directors and the County Board of Supervisors before becoming effective.

¹⁹ Gov't Code § 66002 (b)

²⁰ Gov't Code § 66001 (a) (2)

Additionally, the Act requires²¹ that nexus studies must be updated at least every eight years. Therefore, the next Nexus Study update is due no later than November 1, 2031. However, if new material information becomes available prior to that, the District should consider updating the Fee earlier.

TRANSPARENCY REQUIREMENTS²²

The District and the County must make the following information available on their internet websites:

- A current schedule of or direct link to the Fee;
- The current and five previous Annual Reports;
- The current and any previous nexus studies conducted after January 1, 2018.

All such information needs to be updated within 30 days of any changes.

AB 516 recently added the following transparency requirements:

- A local agency shall inform a person paying a mitigation fee of both of the following:
 - The person’s right to request an audit of the fee program; and
 - The person’s right to file a written request for mailed notice of the local agency’s meeting to review the information made public pursuant to the fee program.
- A local agency shall provide a person paying a mitigation fee a link to the page on the local agency’s internet website where the information made public regarding the fee program is available for review.

TRAINING AND PUBLIC INFORMATION

Effective mitigation fee program administration requires considerable preparation and training. The following practices are recommended:

- Ensure that the District and the County staff members responsible for collecting the Fee and for explaining it to the public understand both the details of the Fee Program and its supporting rationale.
- Review all printed materials containing the Fee information for the public to ensure that the Fee is clearly distinguished from other fees, such application fees, and the purpose and use of the Fee are clearly stated.
- Ensure that anyone responsible for accounting, budgeting, or project management for facilities funded by the Fee is fully aware of the Fee revenue use restrictions, and that this Nexus Study is referenced to for a list of facilities on which the Fee calculations are based.

²¹ Gov’t Code § 660016.5 (a)(8)

²² Gov’t Code § 65940.1 (a)

Appendix A: Development Analysis Supporting Data

Table A-1	Single Family Home Development Summary (2018-2022)	Page 42
Table A-2	Residential Additions and Nonresidential Development Summary (2018-2022)	Page 42

Table A-1
South Lake County Fire Protection District
Single Family Home Development Summary

Year	New Homes	Total Sq.Ft.	Avg Sq.Ft.
2018	34	74,212	2,183
2019	21	45,149	2,150
2020	13	30,570	2,352
2021	28	66,490	2,375
2022	17	43,852	2,580
Total	113	260,273	2,303
Average	23	52,055	

Source: South Lake County Fire Protection District

Table A-2
South Lake County Fire Protection District
Residential Additions and Nonresidential Development

Description / Year	Sq.Ft.
Residential Additions	
2018	19,066
2019	19,245
2020	9,765
2021	17,356
2022	8,103
Total Residential Additions	73,535
Residential Additions Average / Year	14,707
Nonresidential Development	
2018	2,128
2019	1,112
2020	35,220
2021	25,563
2022	2,573
Total Nonresidential Development	66,596
Nonresidential Dev't Average / Year	13,319

Source: South Lake County Fire Protection District

Appendix B: District Facility Supporting Data

Table B-1	Land Value Estimate	Page 44
Table B-2	Existing Equipment Inventory	Page 45
Table B-3	Planned Equipment Inventory	Page 46

Table B-1
South Lake County Fire Protection District
Land Value Estimate (2023 \$)

Property Description	Status	Notes	Sale Date	Acres	Total Price	Price / Acre
3955 Hill Rd, Lakeport, CA	Sold		10/18/2021	5.49	\$210,000	\$38,251
18196 S State Hwy 29, Middletown, CA	Sold		1/5/2022	111.71	\$10,869,880	\$97,304
1900 S. Main St, Lakeport, CA	Sold	Retail Center	3/1/2022	2.23	\$325,000	\$145,740
8840 Red Hills Rd, Kelseyville, CA	Listed	Brightwood Villages		167.1	\$2,300,000	\$13,764
15197 Olympic Drive, Clearlake, CA	Listed			0.99	\$235,000	\$237,374
16125-16175 Main St, Lower Lake, CA	Listed			2.35	\$595,000	\$253,191
5860 Live Oak Dr., Kelseyville, CA	Listed	MF		8.77	\$975,000	\$111,174
15400 Davis Ave, Clearlake, CA	Listed	Distress		32.27	\$900,000	\$27,890
Estimated Land Value for a smaller developable site						\$150,000

Source: CoStar and Marcus & Millichap

Table B-2
South Lake County Fire Protection District
Existing Equipment Inventory (2023 \$)

Description	Qty	Cost Per Unit	Total Estimated Cost
SCBA Units	40	\$7,000	\$280,000
Structure Turnout	32	\$7,000	\$224,000
Excavator	1	\$182,000	\$182,000
Lifepack Defibrillator/Heart Monitors	4	\$35,000	\$140,000
Extrication Tool Set	4	\$33,000	\$132,000
Generators Kohler 38kw	2	\$59,000	\$118,000
Federal Signal 2001-130	3	\$32,000	\$96,000
Power Load for Gurney	3	\$30,000	\$90,000
Stryker Gurney	4	\$20,200	\$80,800
Bendix King Portable Radio	50	\$1,500	\$75,000
Generator Kohler 100kw	1	\$73,000	\$73,000
Office / Board Room Furniture (Sta 60)	1	\$71,000	\$71,000
Portable Radio	40	\$1,200	\$48,000
Wildland Gear	32	\$1,500	\$48,000
Lucas System	2	\$23,000	\$46,000
ATV / Trailer unit	1	\$42,000	\$42,000
Generator Kohler 20kw	1	\$42,000	\$42,000
Apple Ipad	15	\$1,500	\$22,500
Milnor Washer Extractor	1	\$20,000	\$20,000
Chainsaws	16	\$1,200	\$19,200
Repeater	1	\$16,000	\$16,000
Getac Laptop	3	\$5,200	\$15,600
Stryker Stair Chair	3	\$4,760	\$14,280
Mako Compressed Air System	1	\$10,000	\$10,000
Panasonic Phone System KX-NS700	1	\$10,000	\$10,000
Ice Machines	3	\$3,100	\$9,300
CAMs Software & Computer	1	\$8,500	\$8,500
Fire Hose 3"	1	\$8,000	\$8,000
EMS Trailer	1	\$7,000	\$7,000
Computers	4	\$1,500	\$6,000
Sharp Copier/Scanner	1	\$6,000	\$6,000
Thermal Imaging Camera	6	\$1,000	\$6,000
Dell Laptops	2	\$2,600	\$5,200
Dump Trailer	1	\$5,000	\$5,000
Wildland Hose 1.5"	1	\$4,900	\$4,900
Sleeping Qtrs Furniture (Sta 62)	1	\$4,200	\$4,200
Sleeping Qtrs Furniture (Sta 60)	1	\$3,500	\$3,500
Sleeping Qtrs Furniture (Sta 63)	1	\$2,600	\$2,600
Ingersoll Rand Compressor	1	\$2,500	\$2,500
TOTAL			\$1,994,080

Source: South Lake County Fire Protection District

Table B-3
South Lake County Fire Protection District
Planned Equipment Inventory (2023 \$)

Description	Qty	Cost Per Unit	Total Estimated Cost
New Station Furnishings	1	\$71,000	\$71,000
Generator	1	\$59,000	\$59,000
Fuel Vault	1	\$23,000	\$23,000
Extractor & Dryer	1	\$20,000	\$20,000
Ice Machine	1	\$3,100	\$3,100
Compressor	1	\$2,500	\$2,500
TOTAL			\$178,600

Source: South Lake County Fire Protection District

CONTACT INFORMATION

This report was prepared for the South Lake County Fire Protection District by Ridgeline Municipal Strategies, LLC ("Ridgeline").

Ridgeline is a municipal advisory and financial consulting firm registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.



RIDGELINE MUNICIPAL STRATEGIES, LLC
2213 Plaza Drive
Rocklin, CA 95765
(916) 250-1590

info@ridgelinemuni.com

www.ridgelinemuni.com



SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT

THIS SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT is made between AMR Medical West (“AMR”) and the South Lake County Fire Protection District (“FIRE DISTRICT”). This Agreement is effective as January 1st, 2024 (“Effective Date”).

WHEREAS, FIRE DISTRICT provides emergency response ambulance services for southern Lake County and in close proximity to the region of northern Napa County specified in Exhibit A and as such is available and occasionally requested to respond to the request for advanced life support (ALS) emergency response services in Napa County, AMR wishes to partner with a qualified and experienced emergency response ambulance service consisting of an ambulance and two credentialed personnel with a minimum of one paramedic to supplement its operation due to FIRE DISTRICT proximity to northern Napa County.

WHEREAS, FIRE DISTRICT wishes to provide qualified emergency response ambulance services and is capable of providing qualified emergency response ambulance services to the region of northern Napa County specified in Exhibit A and upon request of Napa Central Dispatch and in collaboration with AMR.

NOW THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

- 1. Term.** The initial term of this Agreement shall start on the Effective Date and continue month-to-month subject to the termination rights herein.
- 2. Termination.** Either party may terminate this Agreement: (a) at any time without cause and at its sole discretion upon 30 days written notice to the other party; or (b) upon the material breach of this Agreement by the other party if such breach is not cured within seven (7) days of written notice thereof to the other party.
- 3. Services.** On a 24/7 basis, FIRE DISTRICT will supply emergency response ambulance services to AMR from time-to-time on as-needed basis (the “Services”). The Services shall be provided in accordance with any and all applicable laws, regulations, protocols, the appropriate standard of care and any local emergency medical services agency requirements.
- 4. Deployment of Services.** During an emergency response ambulance service deployment, FIRE DISTRICT will respond to and as needed transport patients from the region of northern Napa County specified in Exhibit A. Emergency response ambulance services will be provided in accordance with the Napa County Emergency Ambulance Agreement 220120B.
- 5. Compensation.** AMR shall pay FIRE DISTRICT \$250 per hour for a minimum of two hours per each emergency response ambulance service deployment. FIRE DISTRICT shall invoice AMR monthly and AMR shall pay within forty-five (45) days of receipt of a properly prepared invoice. In addition, FIRE DISTRICT shall seek payment for all services relating to this agreement by directly billing and collecting from emergency response ambulance service transport patients.
- 6. Licensure, Permits and Authorizations.** In addition to the authorizations and approvals set forth herein, FIRE DISTRICT warrants and represents that it has any and all additional licenses, permits

SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT

and authorizations to provide the Services including, any applicable state or local requirements to operate its vehicles as ambulances.

- 7. Emergency Response Ambulance Services Personnel.** FIRE DISTRICT personnel shall meet the specified AMR personnel requirements or have equivalent experience/credentials as approved by AMR, including: background investigation (discussed below), emergency vehicle driver training, compliance training, billing training, employment training, and clinical standards and shall be licensed and certified as required by applicable law to provide ALS Services. The Parties shall work together to resolve any concerns related to FIRE DISTRICT personnel that provide Services but AMR reserves the right to cease Services for any personnel concerns related to the health, safety, or welfare of any patient.
- 8. Emergency Response Ambulance Services Personnel Background Investigation.** FIRE DISTRICT warrants and represents that it has performed a background investigation on each emergency response ambulance services member that provides patient care Services. The investigation report includes the following: Social Security Number Verification; Criminal Search (7 years or up to 5 criminal searches); Employment Verification to include reason for separation and eligibility for re-employment for each employer for 7 years; OIG/GSA List of Excluded/Debarred and Sanctioned Individuals/Entities; Sex Offender Registry; Department of Motor Vehicle Driving History; State and Local Licensure Verification; and Drug Screen. Upon request and from time-to-time, FIRE AGENCY shall provide AMR with a continuing certification.
- 9. Confidentiality.** All information with respect to the operations and business of a party (including the rates charged hereunder) and any other information considered to be and treated as confidential by that party gained during the negotiation or Term of this Agreement will be held in confidence by the other party and will not be divulged to any unauthorized person without prior written consent of the other party, except for access required by law, regulation and third party reimbursement agreements.
- 10. Relationship.** In the performance of this Agreement, each party hereto shall be, as to the other, an independent contractor and neither party shall have the right or authority, express or implied, to bind or otherwise legally obligate the other. Nothing contained in this Agreement shall be construed to constitute either party assuming or undertaking control or direction of the operations, activities or medical care rendered by the other. The parties administrative staff shall meet on a regular basis to address issues of mutual concern related to the provision of Services and the parties' respective rights and obligations hereunder. FIRE DISTRICT shall be solely responsible for the payment of any and all wages and benefits to its personnel.
- 11. Force Majeure.** Neither party shall not be responsible for any delay in or failure of performance resulting from acts of God, riot, war, civil unrest, natural disaster, pandemic, government order, labor dispute or other circumstances not reasonably within its control.
- 12. HIPAA.** Each party shall comply with the privacy and security provisions of the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act and the regulations thereunder (collectively, "HIPAA"), and any applicable state law relating to privacy and security. The FIRE DISTRICT shall reasonably assist AMR in complying with HIPAA, including assisting AMR in providing AMR's notice of privacy practices to Patients prior to non-emergency transports and as soon as reasonably possible after emergency

SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT

transports, and obtaining an acknowledgment of delivery of such notices for non-emergency transports. Each party acknowledges and agrees that it is considered a covered entity under HIPAA. Accordingly, both parties are permitted to use and disclose Protected Health Information in accordance with HIPAA without an additional written authorization of the Patient as long as both parties have a direct relationship with the Patient. All Patient medical records shall be treated as confidential so as to comply with all state and federal laws.

- 13. Non-Exclusion.** Each party represents and certifies that neither it nor any practitioner who orders or provides Services on its behalf hereunder has been convicted of any conduct that constitutes grounds for mandatory exclusion as identified in 42 U.S.C. § 1320a-7(a). Each party further represents and certifies that it is not ineligible to participate in Federal health care programs or in any other state or federal government payment program. Each party agrees that if DHHS/OIG excludes it, or any of its practitioners or employees who order or provide Services, from participation in Federal health care programs, the party must notify the other party within five (5) days of knowledge of such fact, and the other party may immediately terminate this Agreement, unless the excluded party is a practitioner or employee who immediately discontinues ordering or providing Services hereunder.
- 14. Notices.** Any notice provided pursuant to this Agreement shall be in writing and shall be deemed given (1) if by hand delivery, upon receipt thereof, (2) if mailed within the United States, 3 days after deposit in the United States mails, postage prepaid, certified mail return receipt requested, (3) if by overnight or similar third-party courier service, then upon delivery thereof as confirmed by such service, (4) if by e-mail transmission, upon written confirmation by the intended recipient. All notices shall be sent to the addresses set forth below:

AMR:

Regional Director
Sean Rogoff
American Medical Response
841 Latour Court, Suite D
Napa, California 94558

With Mandatory Copy to:

Law Department
American Medical Response, Inc.
6363 S Fiddler's Green Circle, 14th Floor
Greenwood Village, Colorado 80111

FIRE DISTRICT:

President, South Lake County FPD Board of Directors
Rob Bostock
21095 Hwy 175
P.O. Box 1360
Middletown, California 95461

SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT

- 15. Indemnification.** Each party will defend, indemnify and hold the other party harmless from and against all liability, claims and costs resulting from or alleged to result from any negligence or willful misconduct of the indemnifying party related to the performance of this Agreement. In the event of any such claim, the party to be indemnified shall provide notice to the other party as soon as reasonably possible.
- 16. Insurance.** Each party represents that it has and will maintain automobile insurance, general liability insurance, and professional liability insurance all in minimum amounts that are required by the applicable the applicable AMR jurisdictional emergency medical services agreement. In addition to Workers' Compensation coverage, FIRE DISTRICT shall maintain an Alternate Employer Endorsement for AMR's benefit.
- 17. Laws and Regulatory.** The parties: (a) will comply in all material respects with all applicable federal, state and local laws and regulations including, the federal Anti-kickback statute; (b) represent and warrant that it is not the intent of either party that any remuneration, benefit or privilege provided for under this Agreement shall influence or in any way be based on the referral or recommended referral by either party of patients to the other party or its affiliated providers, if any, or the purchasing, leasing or ordering of any services other than the specific services described in this Agreement and any remuneration set forth in this Agreement is fair market value and negotiated at arm-length; (c) will comply with the provisions under the Health Insurance Portability and Accountability Act of 1996 and its regulations; (d) acknowledge that if it is a cost reporting entity that it has been informed of, and will fully and accurately account for, and report on its applicable cost report, the total value of any discount, rebate or other compensation paid pursuant to this Agreement in a way that complies with all applicable federal, state and local laws and regulations that establish a "Safe Harbor" for discounts; (e) represent and warrant that neither it nor any practitioner who orders or provides services on its behalf has been convicted of any conduct that constitutes grounds for mandatory exclusion under any federal or state law and each party further represents and warrants that it is not ineligible to participate in federal or state health care programs or in any other federal or state government payment program; (f) will make available to the other a copy of its code of conduct, anti-kickback policies and other compliance policies, as may be changed from time-to-time; (g) represents and warrants that neither it nor any of its officers or directors have been convicted of a crime against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract; violation of federal or state antitrust statutes relating to the submission of offers; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; (h) represent and warrant that it and its Personnel are and, shall at all times during the term of this Agreement be, properly credentialed, licensed, certified and in good standing in accordance with all applicable federal, state, and local laws and regulations; and (i) will notify the other party immediately but no less than five (5) days of any actual knowledge contrary to the requirements set forth in this section.

SUPPLEMENTARY AMBULANCE SERVICES AGREEMENT

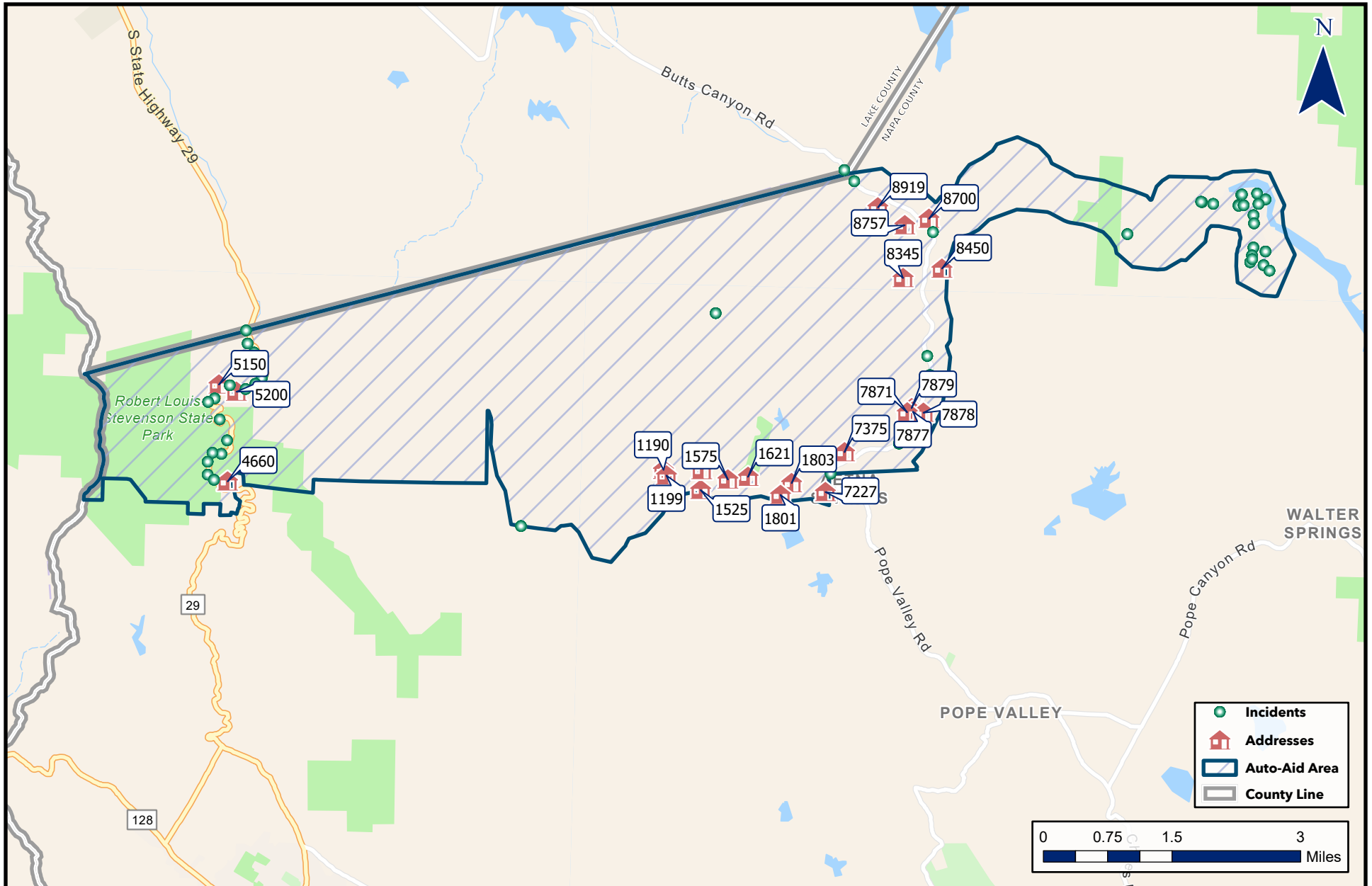
18. Miscellaneous. This Agreement: (a) constitutes the entire agreement between the parties with respect to the subject matter, superseding all prior oral or written agreements with respect to the subject matter; (b) may be amended only by written instrument executed by both parties; (c) may not be assigned by either party without the written consent of the other party (except to affiliates, parents or subsidiaries), such consent not to be unreasonably withheld; (d) shall be binding on and inure to the benefit of the parties and their respective successors and permitted assigns; (e) shall be interpreted and enforced in accordance with the laws of the state where the services are rendered, without regard to the conflict of laws provisions thereof, and the federal laws of the United States applicable therein; (f) this Agreement may be executed in several counterparts (including by DocuSign or other electronic means), each of which shall constitute an original and all of which, when taken together, shall constitute one agreement; (g) this Agreement shall not be effective until executed by both Parties; (h) if any term or provision of this Agreement is declared to be illegal, invalid or unenforceable for any reason whatsoever by a court of competent jurisdiction, the illegality, invalidity or unenforceability shall not affect the validity of the remainder of this Agreement, and to the extent permitted by applicable law, any such term or provision shall be restricted in applicability or reformed to the minimum extent for such to be enforceable; and (i) except as otherwise provided herein, no waiver of any of the provisions of this Agreement shall be valid or effective unless in writing and signed by the Parties hereto; and no waiver of any breach or condition of this Agreement shall be deemed to be a continuing waiver or a waiver of any other breach or condition. The Parties represent and warrant that they have not relied upon any prior or contemporaneous writings, negotiations, proposals, agreements, communications, discussions or representations. EACH PARTY HERETO HEREBY IRREVOCABLY AND UNCONDITIONALLY WAIVES TRIAL BY JURY IN ANY SUIT, ACTION OR PROCEEDING BETWEEN THE PARTIES AND ARISING UNDER THIS AGREEMENT.

By signing below, each Party acknowledges that they have carefully read and fully understand this Agreement. Each Party each fully agrees to be bound by the terms of this Agreement.

AMR

FIRE AGENCY

By:	By:
Print Name: Sean Rogoff	Print Name: Rob Bostock
Title: Region Director	Title: President

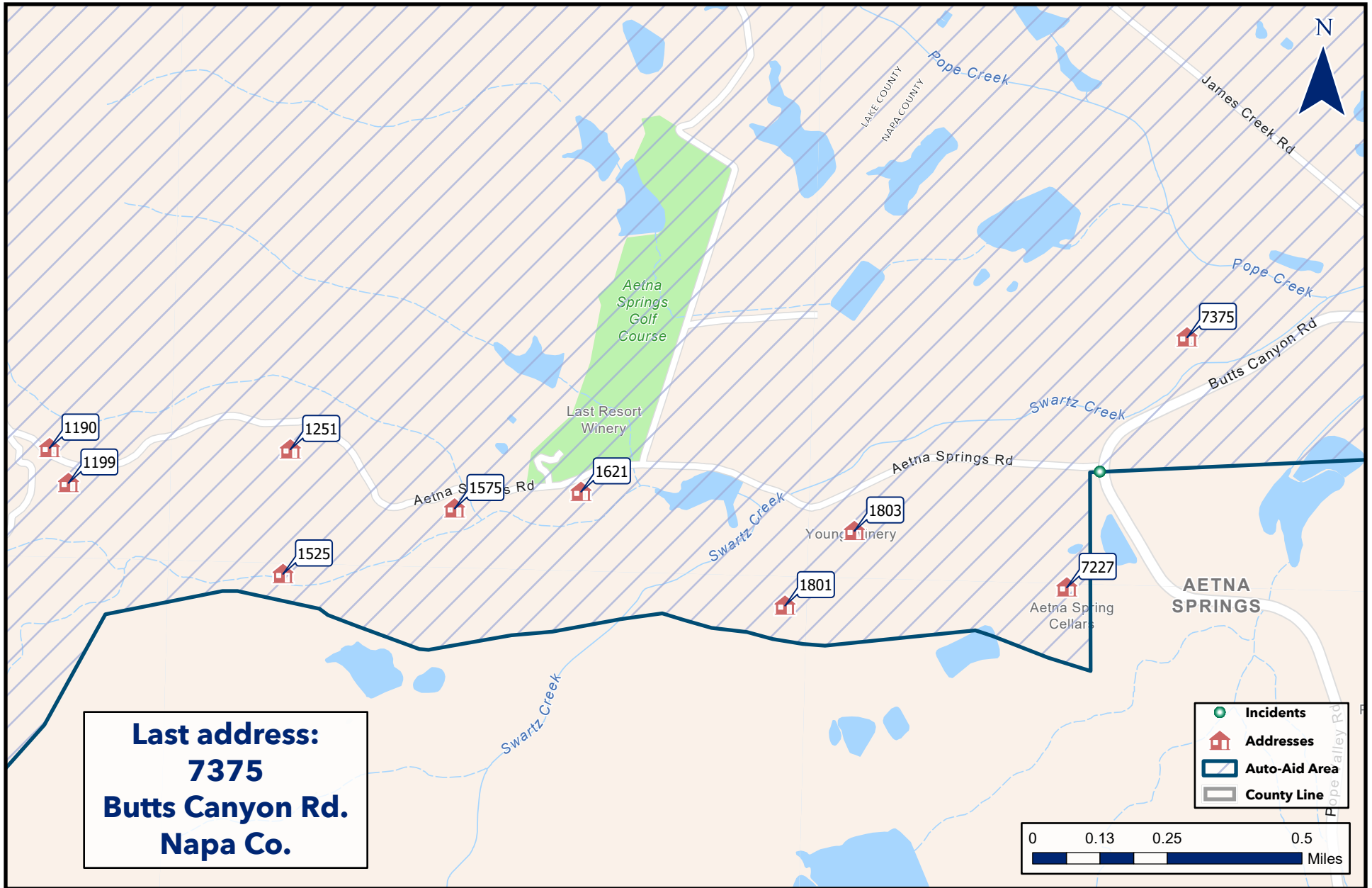


Compiled By: S. Hurley 2023

MDT Auto-Aid to NPA - Overview

with incidents between January 1, 2022 - May 21, 2023



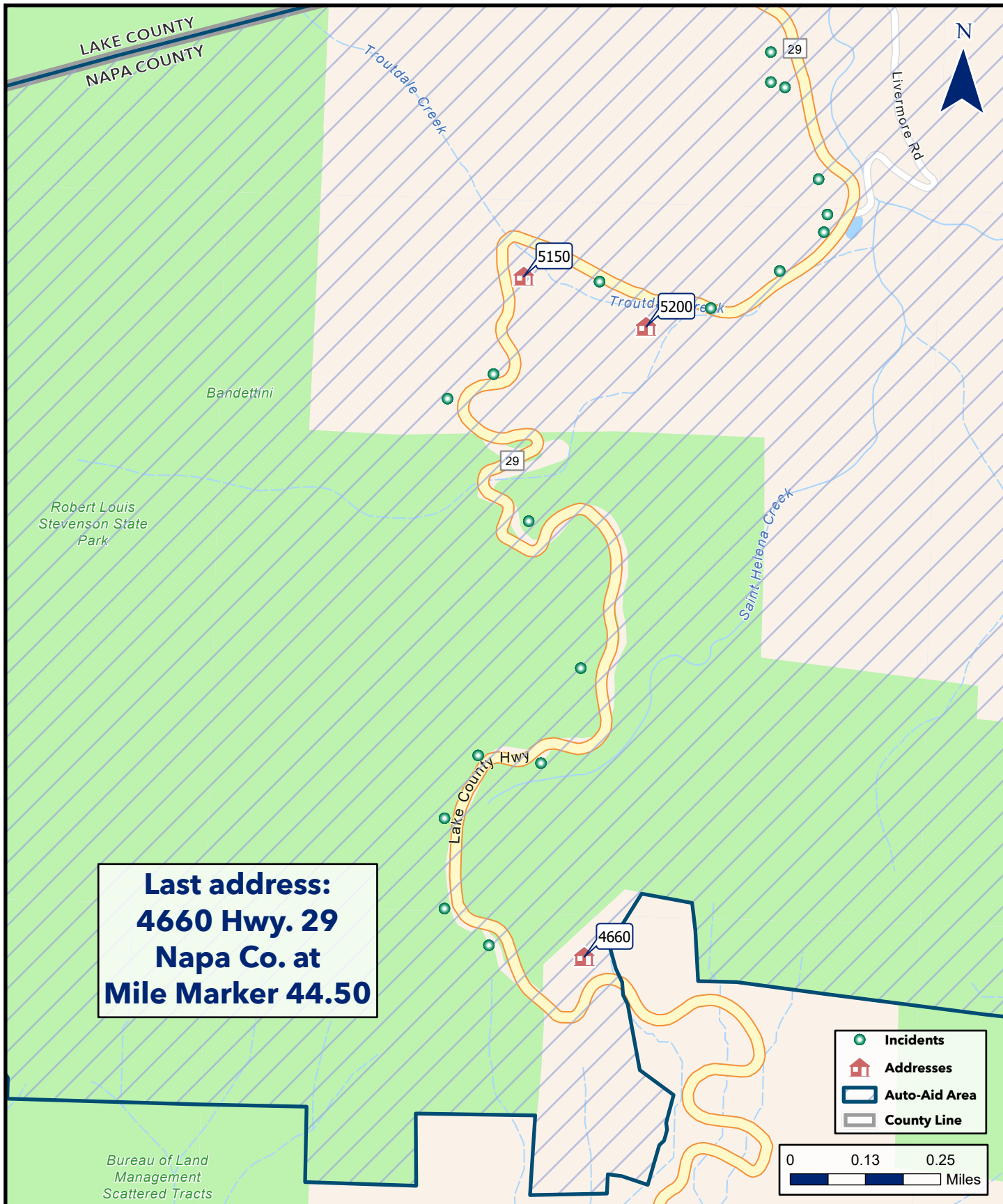


Compiled By: S. Hurley 2023

MDT Auto-Aid to NPA - Aetna Springs

with incidents between January 1, 2022 - May 21, 2023





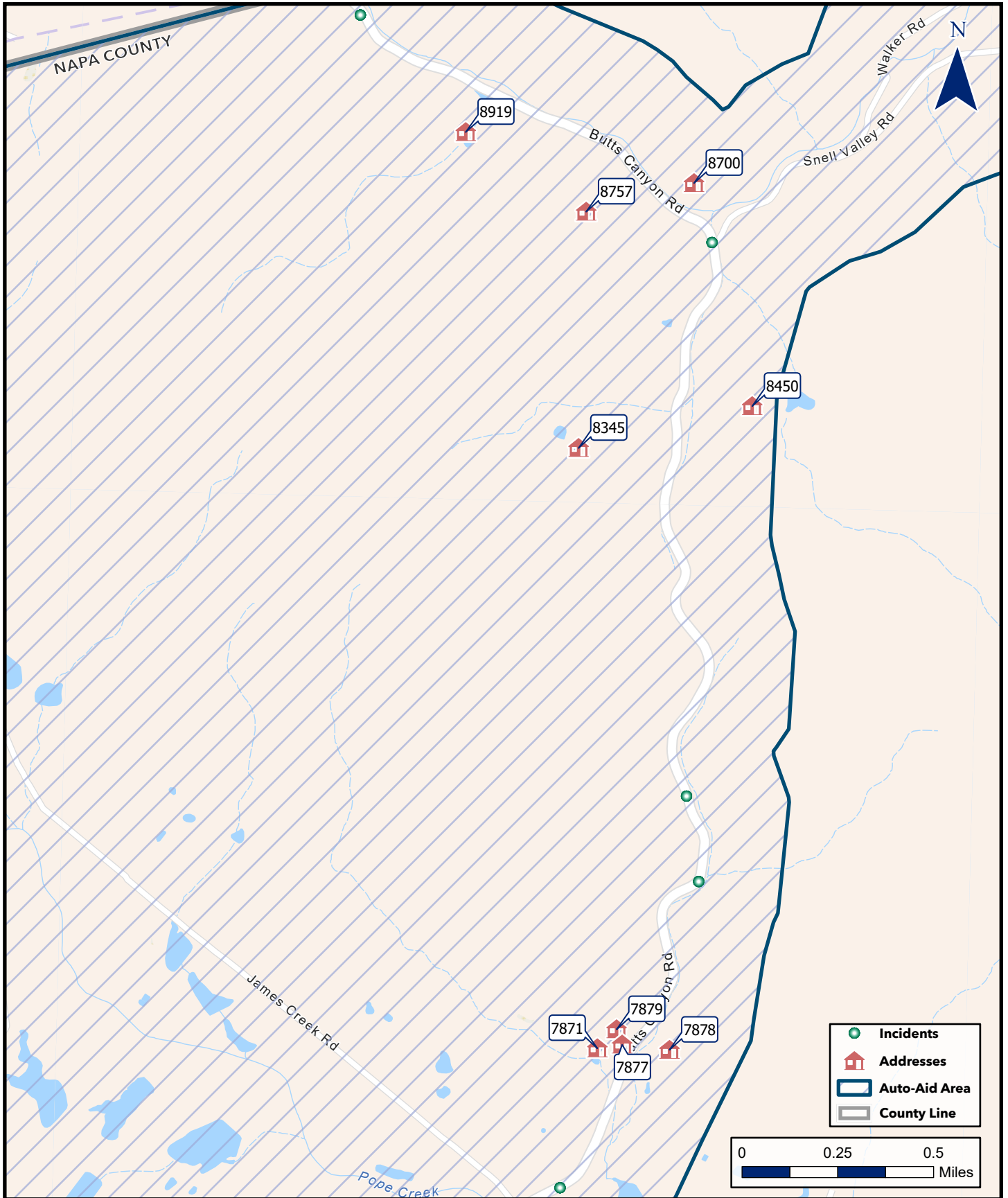
Compiled By: S. Hurley 2023



MDT Auto-Aid to NPA - Highway 29

with incidents between January 1, 2022 - May 21, 2023





Compiled By: S. Hurley 2023



MDT Auto-Aid to NPA - Butts Canyon Rd.

with incidents between January 1, 2022 - May 21, 2023



CY 2024 PP-GEMT Invoice #1 – South Lake County Fire Protection District (NPI 1265432801)

Fri 12/1/2023 12:26 PM

2 attachments (260 KB)

South Lake County Fire Protection District (NPI 1265432801) CY 2024 Invoice 1.pdf; IGT Certification 1.1.2024.docx;

Warning: this message is from an external user and should be treated with caution.

IMPORTANT: This email is in relation to PP-GEMT CY 2024 Invoice #1 collections and is not at all associated with PP-GEMT CY 2023 Invoice #3 collection. For detail regarding CY 2023 collections please refer to that separate email. CY 2023 and CY 2024 have different IGT Certification forms, due dates, and payments mustn't be commingled. As such, please ensure you send both respective IGT Certification forms separately and two separate payment transactions. Failure to do so will result in operational delays and the possibility that your contributions will not be tracked appropriately.

Hello,

As a PP-GEMT participating funding entity, you have elected to make an intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share of Medi-Cal expenditures for the PP-GEMT Program.

Attached is the PP-GEMT CY 2024 collection 1 invoice, which is being sent to you 45 days before the collection due date. Please note, this is not a revised CY 2023 collection 3 invoice and is a separate invoice for the CY 2024 collection 1 rating period. Also attached is a blank IGT Certification form, which will need to be signed and returned two (2) weeks prior to the collection due date. Note, electronic signatures will be accepted. To submit your IGT Certification form, simply "reply all" directly to this email. **Please read all details provided below, as it may answer potential questions.**

IGT Certification Form: Due January 1, 2024, 5:00 p.m.

January 1, 2024, is a recognized state holiday, and our office will be closed. Please plan accordingly to submit your IGT Certification form by the due date listed above. This document certifies that you are making the IGT to DHCS as a voluntary contribution as referenced above. Funding entities will be asked to submit a new IGT Certification with every collection. Before submitting your IGT Certification form please ensure that all highlighted fields have been completed using the legal funding entity name as it appears on the NPI Registry and the IGT amount entered matches the total collection amount on your invoice. Once DHCS has received the signed IGT Certification form, you will be sent the Wire Request Memo, which will provide specific instructions as to where you can submit payment. You should not utilize prior payment instructions as the banking information may have changed.

PP-GEMT IGT Invoice: Due January 15, 2024, 10:00 a.m.

DHCS continues to send one combined and itemized invoice for PP-GEMT Managed Care (MC) and Fee-For-Service (FFS) dollars. As such, you will be able to send a single payment for the total amount due. The Center's for Medicare and Medicaid (CMS) has not yet approved the ten percent (10%) administrative fee, therefore no administrative dollars have been included on your invoice. DHCS will communicate any updates as they become available.

IMPORTANT REMINDER ON TIMING:

Beginning with the CY 2024 rating period, DHCS will revert to the Program's prospective quarterly invoicing structure. Given the nature of our invoicing process, the transition from a tri-annual to a quarterly invoicing schedule will entail a one-time truncation between collections. Note, invoices will continue to be sent 45 days before the collection due date. Please see the table below for future reference. These dates are also outlined on your invoice.

CY 2023-24 Invoicing Schedule		
--------------------------------------	--	--

CY 2023 Invoice #3	Invoice Packets Sent	11/1/2023
	IGT Certifications Due	12/1/2023
	Payment Due	12/15/2023

CY 2024 Invoice #1	Invoice Packets Sent	12/1/2023
	IGT Certifications Due	1/1/2024
	Payment Due	1/15/2024

CY 2024 Invoice #2	Invoice Packets Sent	3/1/2024
	IGT Certifications Due	4/1/2024
	Payment Due	4/15/2024

CY 2024 Invoice #3	Invoice Packets Sent	5/31/2024
	IGT Certifications Due	7/1/2024
	Payment Due	7/15/2024

CY 2024 Invoice #4	Invoice Packets Sent	8/30/2024
	IGT Certifications Due	10/1/2024
	Payment Due	10/15/2024

Should you have any questions please "reply all" to this email.

Thank you,

Bryan Parisi | Associate Governmental Program Analyst
Capitated Rates Development Division
California Department of Health Care Services



CONFIDENTIALITY NOTICE: This e-mail and any attachments may contain information which is confidential, sensitive, privileged, proprietary or otherwise protected by law. The information is solely intended for the named recipients, other authorized individuals, or a person responsible for delivering it to the authorized recipients. If you are not an authorized recipient of this message, you are not permitted to read, print, retain, copy or disseminate this message or any part of it. If you have received this e-mail in error, please notify the sender immediately by return e-mail and delete it from your e-mail inbox, including your deleted items folder.



**PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION (PP-GEMT) PROGRAM
MANAGED CARE AND FEE FOR SERVICE — INVOICE**

Provider Information:
Provider Name: South Lake County Fire Protection District
NPI: 1265432801

Due Date: 1/15/2024

Payment Details:			
Year:	2024	Collection #:	1
Total Amount Due:		\$20,001.40	

Program/Payee Information:
Vendor Name: California Department of Health Care Services
PP-GEMT Program Email: AB1705@dhcs.ca.gov

Banking Information:	
Bank Name:	US Bank
<i>Please await Wire Request Memo for payment instructions</i>	
Payment Methods Accepted:	
ACH or Wire Transfer	

Payment Instructions:
Attention: Please review, sign, and submit the Intergovernmental Transfer (IGT) Certification by **January 1, 2024**, to AB1705@dhcs.ca.gov. IGT Certification forms are required to be submitted prior to each collection due date. Once the IGT Certification form is received, DHCS will send a Wire Request Memo providing payment details and instructions.
Please do not send your IGT payment until you have received the Wire Request Memo as payment details are subject to change.

IGT Non-Federal Share (NFS) Breakdown By DHCS Delivery System			
Managed Care (MC)			
	MC NFS #1		\$18,632.15
	MC Admin Fee #1		\$0.00
Fee For Service (FFS)			
	FFS NFS #1		\$1,369.24
	FFS Admin Fee #1		\$0.00
	Total* IGT Transfer Amount:		\$20,001.40

**Any differences are due to rounding.*

CY 2024 Invoicing Schedule		
CY 2024 Invoice #1	Invoice Packets Sent	12/1/2023
	IGT Certifications Due	1/1/2024
	Payment Due	1/15/2024
CY 2024 Invoice #2	Invoice Packets Sent	3/1/2024
	IGT Certifications Due	4/1/2024
	Payment Due	4/15/2024
CY 2024 Invoice #3	Invoice Packets Sent	5/31/2024
	IGT Certifications Due	7/1/2024
	Payment Due	7/15/2024
CY 2024 Invoice #4	Invoice Packets Sent	8/30/2024
	IGT Certifications Due	10/1/2024
	Payment Due	10/15/2024

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

I, the undersigned, hereby declare and certify on behalf of (the "Public Entity") as follows:

1. As a public administrator, a public officer, or other public individual, I am duly authorized to make this certification.
2. The Public Entity elects to make this intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share of Medi-Cal expenditures for purposes of Assembly Bill 1705 (2019) pursuant to Sections 14105.94, 14105.945, 14129, 14129.3, and 14164 of the Welfare and Institutions (W&I) Code. All funds transferred pursuant to this certification qualify for federal financial participation (FFP) pursuant to Section 1903(w) of the Social Security Act and Title 42 of the Code of Federal Regulations, Section 433 Subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, federal money excluded from use as the non-federal share, impermissible health care-related taxes, or non-bona fide provider-related donations.
3. Voluntary contributions attributable to the period of January 1, 2024, through December 31, 2024, will be made via recurring transfers as indicated on the invoices provided to the Public Entity by DHCS. The Public Entity acknowledges that any transfers made pursuant to this certification during this time period are considered an elective IGT made pursuant to W&I Code sections 14105.945 and 14164, to be used by DHCS, subject to paragraph four herein, exclusively as the source for the non-federal share of ground emergency medical transport public provider supplemental payments in both Medi-Cal fee-for-service payments and the portion of the risk-based capitation rate to Medi-Cal managed care health plans associated with reimbursement made in accordance with Section 14105.945, subdivision (h)(1) (hereafter, the AB 1705 Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Program, or the PP-GEMT Program), and DHCS costs associated with administering the PP-GEMT Program.
4. DHCS may accept this voluntary contribution to the extent it is able to obtain FFP for the PP-GEMT Program as permitted by federal law. In the event DHCS is unable to obtain FFP for the PP-GEMT Program, or the full payments cannot otherwise be made to and retained by eligible public providers, and, therefore, all or a portion of the transferred amount cannot be used as the non-federal share of payments, DHCS will notify the Public Entity via e-mail and return the applicable portion of the unused IGT amount, no later than 90 days after such notification.

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

5. The Public Entity acknowledges that, in accordance with W&I Code section 14105.945, subdivision (h)(2), upon CMS approval, DHCS shall assess a ten percent (10%) fee on each transfer of public funds to the state to pay for health care coverage and to reimburse DHCS its costs associated with administering the PP-GEMT Program.
6. The Public Entity acknowledges that the IGT is to be used by DHCS for the filing of a claim with the federal government for federal funds and understands that any misrepresentation regarding the IGT may violate federal and state law.
7. The amount voluntarily transferred to DHCS is based on the estimated Medi-Cal fee-for-service and Medi-Cal managed care non-federal share of ground emergency medical transport public provider supplemental payments, as referenced in paragraph three herein. Because the amount to be voluntarily transferred to DHCS will be based on an estimate, the Public Entity acknowledges that a reconciliation of the voluntary non-federal share contributions to the actual non-federal share expenditures will occur. To the degree necessary to fund the non-federal share for the PP-GEMT Program, amounts due to or owed by applicable Public Entities as a result of the reconciliation may be offset against, or added to, future transfers as applicable and as determined by DHCS. DHCS may accept a voluntary contribution to the extent it is able to obtain FFP for PP-GEMT payments as permitted by federal law.
8. The Public Entity acknowledges that all records of funds transferred are subject to review and audit upon DHCS' request. The Public Entity will maintain documentation supporting the allowable funding source of the IGTs.
9. Upon notice from the federal government of a disallowance or deferral related to this IGT, the Public Entity responsible for this IGT shall be the entity responsible for the federal portion of that expenditure.

I hereby declare under penalty of perjury under the law of the United States that the foregoing is true and correct to the best of my knowledge. I further understand that the known filing of a false or fraudulent claim, or making false statements in support of a claim, may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

Executed on this [redacted] day of [redacted], 20XX at [redacted], California.

Signature of Authorized Person: _____

Name of Authorized Person: _____

Title of Authorized Person: _____

Name of Public Entity: _____

NPI of Public Entity: _____

Amount of IGT: \$X.XX

#

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER



COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2023-24

Budget Title: <u>South Lake County Fire Protection District</u>	Budget Transfer #B _____ (Auditor's Office Completes this section)
---	---

TRANSFER FROM:

TRANSFER TO:

From: Fund 357 Dept 9557
(000) (0000)

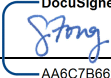
<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
795.23-80	Prof - Specialized Svc	\$36769
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

To: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
795.61-60	Cap. FA-Bldgs & Imp-Curr	\$ 36769
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Department's justification & explanation of why transfer is necessary:

Air Conditioning for Cobb Station 62

Authorized Department Signature:  _____ Date: 12/15/2023

DocuSigned by:
AA6C7B669C144F1...

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only

Date _____ JE# _____ By: _____

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3
4 **RESOLUTION NO. 2023-24 09**

5
6 **A RESOLUTION TO APPROPRIATE RESERVES FOR THE AMBULANCE PURCHASE**

7
8 **WHEREAS, GOVERNMENT CODE 29130**, provides that canceling reserves may be
9 available for specific appropriation by a four-fifths vote of the Board at a noticed public hearing held
10 as part of any regular or special meeting of which all members have had reasonable notice; and,
11

12 **WHEREAS**, the South Lake County Fire Protection District has reserves designated as
13 'Medical Services and Equipment' in the amount of \$1,459,812; and,
14

15 **WHEREAS**, the South Lake County Fire Protection District approved at its October 19, 2021
16 meeting the purchase of new ambulance for amount of \$266,641, recognizes increase in cost and
17 change orders of \$7,778; and,
18

19 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake County
20 Fire Protection District Board of Directors directs the County Auditor-Controller to cancel reserves in
21 the amount of \$274,419 and appropriate funds for the ambulance purchase according to the
22 following:
23

24 Decrease 357-0000-392.25-00 Medical Services & Equipment Reserves \$274,419
25 Increase 357-9557-795.62-74 Capital Fixed Asset-Equipment/Other \$274,419
26

27 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
28 Lake County Fire Protection District at a regular meeting held on the 19th day of December, 2023
29 by the following vote:
30

31 AYES:

32 NOES:

33 ABSENT OR NOT VOTING:

34
35 BY:

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
ROB BOSTOCK, Vice President, Board of Directors

36
37
38 ATTEST:

Gloria Fong, Clerk to the Board of Directors



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

BOARD OF DIRECTORS REGULAR MEETING MINUTES
Tuesday, October 17, 2023, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

1. *President Bostock called meeting to order at 7:02 p.m.*
2. *Chief Duncan led pledge of allegiance.*
3. *Present: Directors Madelyn Martinelli, and Matthew Stephenson, Vice President Jim Comisky, and President Rob Bostock. Absent: Director Stephanie Cline. Also present: Chief Paul Duncan, Board Clerk Gloria Fong*
4. **COMISKY/STEPHENSON MOTION** to approve agenda. *AYES: Martinelli, Comisky, Stephenson, Bostock. NOES: None. ABSENT: CLINE. MOTION CARRIED.*
5. *Citizens' Input: Any person may speak for three (3) 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. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.*

Julia Bono and Charles Bono present to voice concern and request for review of assessment on property tax bill that increased from last year. The Board directed staff to review and respond to them.

6. *Communications:*
 - 6.a. *Fire Sirens: Nothing to report other than they were open today.*
 - 6.b. *Fire Safe Council: Minutes attached agenda packet.*
 - 6.c. *Volunteer Association: Association President Todd Fenk took moment to recognize Robert Lanning for completing engineer task book. He's done an incredible job last 18 months and Paid Call Firefighter Gary Bevins who is in attendance as well. Several recently attended driver operator training. Four who interviewed are moving on for physicals and had one late to review. Christmas party is planned for December 1st; invitation is extended to all the Board, Chief and staff. The candy cane run dates are December 8th in Cobb, 9th in Middletown and 10th in Hidden Valley.*
 - 6.d. *Chief's Report: Chief Duncan adds to his report the weather change pattern next week for over inch of rain. We have guests here, Station 34, while station barracks is being remodeled next couple of weeks. Cobb Area Water plans to change out water main from post office to telephone building and main for Cobb runs under station's apron, which we will go ahead with budgeting and cost estimate with replacing it with concrete. Station 64 is being used by Cobb Area Council for storage while hub is being moved to Little Red School House. Starting Monday burning will be allowed.*

6.e. Finance Report: *Nothing to add to report.*

6.f. Directors' activities report

Directors Comisky, Bostock, and Stephenson have no activity to report.

Director Martinelli ordered checks for Gloria, which she explains these are two separate outside accounts for ambulance deposits and payroll.

7. Regular Items:

7.a. Consideration for first responder of life support agreement with Napa County AMR. Placed on the agenda by Chief Mike Marcucci.

On Chief Marcucci's behalf, Chief Duncan informed the Board the contract with AMR is being finalized and will have for November meeting.

7.b. Consideration for approval of draft financial statements for fiscal years ending 2021 and 2022 prepared by Fechter & Company CPAs. Placed on the agenda by Staff Services Analyst Gloria Fong.

Tabled to next meeting.

7.c. Consideration for approval of Resolution No. 2023-24-07 A Resolution Transferring, Establishing and Appropriating Over-Realized / Unanticipated Revenues from Fire Mitigation Fees. Placed on the agenda by Staff Services Analyst Gloria Fong.

MARTINELLI/COMISKY MOTION to approve 7c. AYES: Stephenson, Comisky, Martinelli, Bostock. NOES: None. ABSENT: CLINE. MOTION CARRIED.

7.d. Consideration for approval of Resolution No. 2023-24-08 A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues from State of California Department of Forestry and Fire Protection Grant Agreement 5GG20109 (20-FP-LNU-0095) for the Middletown and Cobb Community Evacuation Route Project. Placed on the agenda by Staff Services Analyst Gloria Fong.

Masticator project grant awarded in 2021, some funds expended in 2022 and 2023, and this establishes remainder in 2024.

COMISKY/MARTINELLI MOTION to 7d. AYES: Stephenson, Martinelli, Comisky, Bostock. NOES: . ABSENT: None. CLINE. MOTION CARRIED.

7.e. Board President tasks the Equipment and Facilities Committee with review and report back to Board of Training Tower inspection requirement/recommendation.

Quote was received on last month's agenda and committee is tasked as noted.

8. Consent Calendar Items: (Approval of consent calendar 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 discussion later.)

8.a. Meeting Minutes – September

8.b. Warrants – October

STEPHENSON/MARTINELLI MOTION to approve consent calendar.

AYES: Comisky, Stephenson, Martinelli, Bostock. **NOES:** None. **ABSENT:** CLINE.
MOTION CARRIED.

9. **COMISKY/STEPHENSON MOTION** to adjourn meeting at 7:51 pm. All in attendance are in favor of motion.

*Respectfully submitted by
Gloria Fong, Board Clerk:*

READ AND APPROVED BY
ROB BOSTOCK, President – Board of Directors:



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

BOARD OF DIRECTORS REGULAR MEETING MINUTES
Tuesday, November 21, 2023, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

This regular meeting is for the purpose of discussing the following items:

1. *President Bostock called meeting to order at 7:12 p.m.*
2. *Director Comisky led pledge of allegiance.*
3. *Present: Directors Stephanie Cline, Madelyn Martinelli, and Matthew Stephenson, Vice President Jim Comisky, and President Rob Bostock. Also present: Chief Marcucci, Board Clerk Gloria Fong.*
4. *Cline/Martinelli Motion to approve agenda. AYES: Martinelli, Cline, Stephenson, Comisky, Bostock. NOES: None. **MOTION CARRIED.***
5. *Citizens' Input: Any person may speak for three (3) 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. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.*

None.

6. *Communications:*
 - 6.a. *Fire Sirens: On behalf of the Fire Sirens, Ariana Fanucchi reports group has just been working thrift store, haven't held membership meetings and welcome donations.*
 - 6.b. *Fire Safe Council: No report other than minutes provided with agenda packet.*
 - 6.c. *Volunteer Association*
 - 6.c.1. *Swearing in and Pinning Badge for Gary Bevins, Robert Lanning and David Miinch*

Dave Miinch will join as lateral paid call captain, Robert Lanning promoting to paid call engineer, and Gary Bevins joined as lateral paid call firefighter. Chief Marcucci administered Oath of Office.
 - 6.d. *Chief's Report: Chief Marcucci adds from Cal Fire side they're moving to transitional staffing with closing stations and moving to Amador December 11th.*
 - 6.e. *Finance Report: No report.*
 - 6.f. *Directors' activities report*

Director Martinelli reports she'll get keys made for shed because since she's not always there.

Director Stephenson has no new activity to report.

Director Comisky reports he attended conference call with Fire Risk Management Services our risk management company with nothing to report for us, and talked to Chief Duncan about making sure everything is in compliance because it's a huge exposure with holding community events at the fire station.

Directors Cline and Bostock have no activity to report.

7. Regular Items:

- 7.a. Consideration for approval of draft financial statements for fiscal years ending 2021 and 2022 prepared by Fechter & Company CPAs. Placed on the agenda by Staff Services Analyst Gloria Fong.

SSA Fong informed the Board updates were made with little changes to bottom line.

COMISKY/STEPHENSON MOTION to accept updated draft. **AYES:** Cline, Martinelli, Stephenson, Comisky, Bostock. **NOES:** None. **MOTION CARRIED.**

- 7.b. Consideration for Air Conditioning System at Cobb Station 62 and authorization for Chief to execute. Placed on the agenda by Chief Paul Duncan/Fire Apparatus Engineer (Paramedic) Will Clark.

FAE/PM Clark informed the Board the last set of bids presented were with different systems. This bid is for Mitsubishi system, same system as Hidden Valley's. He spoke to a few different companies, finds Jonas to be timely and more knowledgeable, and is same vendor Kelsey Cobb station uses. They are recommended.

The mechanics with Mitsubishi system are sound. Chief Marcucci recommends the Board take the low bid and take up as lemon law after, if any issues.

CLINE/COMISKY MOTION to accept lowest bid with Performance Mechanical. **AYES:** Stephenson, Cline, Martinelli, Comisky, Bostock. **NOES:** None. **MOTION CARRIED.**

- 7.c. Consideration for Participation (Collection 3 of 3) in the State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services for Calendar Year 2023 and authorization for Chief to execute. Placed on the agenda by Staff Services Analyst Gloria Fong.

CLINE/STEPHENSON MOTION to approve as written. **AYES:** Martinelli, Cline, Stephenson, Comisky, Bostock. **NOES:** None. **MOTION CARRIED.**

- 7.d. Consideration for participation in CY 2022 Voluntary Rate Range Program and authorization for Chief to execute Intergovernmental Agreement Regarding Transfer of Public Funds. Placed on the agenda by Staff Services Analyst Gloria Fong.

COMISKY/MARTINELLI MOTION to approve 7d. **AYES:** Stephenson, Martinelli, Cline, Comisky, Bostock. **NOES:** None. **MOTION CARRIED.**

8. Consent Calendar Items: (Approval of consent calendar 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 discussion later.)

8.a. Meeting Minutes – October

8.b. Warrants – November

MARTINELLI/STEPHENSON MOTION to approve consent calendar minus minutes. AYES: Cline, Comisky, Martinelli, Stephenson, Bostock. NOES: None. **MOTION CARRIED.**

9. **CLINE/COMISKY MOTION** to adjourn meeting at 7:48 pm. All in attendance are in favor of motion.

*Respectfully submitted by
Gloria Fong, Board Clerk:*

READ AND APPROVED BY
ROB BOSTOCK, President – Board of Directors:

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Distribution

Detail Report by Vendor Name, Invoice
 Run Date: 12/14/2023 03:37:03pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 12/22/2023

Report Template:
 AP Invoice Report
 C:\Apps\Lsladmin\Wincams\Lslfiles\Report\Criteria\AP Invoice Report.rst

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11137	ACTION SANITARY	529959	12/01/2023	HYGIENE SAFETY	357-9557-795-28-30	180.00	
11138	ARBA	8518JAN2014	12/01/2023	GROUP LIFE FOR PCFS	357-9557-795-03-30	216.32	
11139	AT AND T	20971492	12/13/2023	TELEPHONE CHARGES ME 12/12/23	357-9557-795-30-00	380.02	
11140	BARBARA HORST	HORSTDEC2023	12/07/2023	OPEB REIMBURSEMENT	357-9557-795-03-30	595.87	
11141	CALLAYOMI CO WATER DISTRICT	80 112923	12/01/2023	WATER USAGE	357-9557-795-30-00	1,491.71	
11141	CALLAYOMI CO WATER DISTRICT	81 112923	12/01/2023	WATER USAGE	357-9557-795-30-00	95.51	
11142	CAMPOS CASUALS	62514	11/27/2023	UNIFORM APPAREL	357-9557-795-11-00	572.01	
11142	CAMPOS CASUALS	62522	12/05/2023	UNIFORM APPAREL	357-9557-795-11-00	424.11	
11142	CAMPOS CASUALS	62524	12/06/2023	UNIFORM APPAREL	357-9557-795-11-00	626.39	
11143	CITIBANK N A	4904184007	10/25/2023	AMBULANCE PRE-INSP	357-9557-795-29-50	1,238.80	
11143	CITIBANK N A	4904183004	11/25/2023	AMBULANCE PRE-INSP	357-9557-795-29-50	286.70	
11144	COUNTY OF LAKE PLANNING DEPT	CEQANOD	12/14/2023	NOTICE OF DETERMINATION	357-9557-795-28-30	2,764.00	
11145	COUNTY OF LAKE SOLID WASTE	257 113023	11/30/2023	GARAGE DISPOSAL	357-9557-795-30-00	47.95	
11146	DENNIS DAVID MAHONEY	148	12/01/2023	LANDSCAPE SERVICE	357-9557-795-18-00	475.00	
11147	JENE MARIE ANDERTON	12	12/12/2023	EMS CONSULTANT	357-9557-795-23-80	900.00	
11148	JERI-CO GARAGE DOORS & OPERATIONS	19078	11/29/2023	APP DOOR REPAIR	357-9557-795-18-00	2,800.00	
11148	JERI-CO GARAGE DOORS & OPERATIONS	19351	11/29/2023	APP DOOR REPAIR	357-9557-795-18-00	300.00	
11149	LAKE PARTS INC	19588 113023	11/30/2023	AUTO PARTS	357-9557-795-17-00	309.93	
11150	LIFE ASSIST INC	95461FPD 113023	11/30/2023	EMS SUPPLIES	357-9557-795-19-40	3,355.76	
11151	MYERS STEVENS AND TOOHEY AND CO INC	1411480	10/25/2023	INJURY/ILLNESS, INCOME PROT FOR VOL	357-9557-795-03-30	2,759.00	
11152	NORTHSHORE FIRE PROTECTION DISTRICT	24-14FC	12/12/2023	EVACUATION ROUTE WORK OCT 2023	357-9557-795-28-30	9,119.07	RES 2023-24-08 5GG20109
11152	NORTHSHORE FIRE PROTECTION DISTRICT	24-15FC	12/12/2023	EVACUATION ROUTE WORK NOV 2023	357-9557-795-28-30	7,234.90	RES 2023-24-08 5GG20109
11153	OCCU MED LTD	1223858	11/30/2023	PHYSICALS	357-9557-795-28-30	440.80	
11154	PAUL DUNCAN	DUNCAN120723	12/07/2023	REIMB AMBULANCE PRE-INSP EXPENSES	357-9557-795-29-50	90.71	
11155	PERFORMANCE MECHANICAL	91231152455	11/22/2023	HVAC REPL (HEAT PUMP UNIT)	357-9557-795-61-60	35,769.00	
11156	PG AND E	699137074151120	11/21/2023	ELECTRIC CHGS	357-9557-795-30-00	3,426.74	
11157	ROBERT LANNING	INV122038	12/07/2023	FUEL REDUCTION-NOV2023	357-9557-795-28-30	4,608.00	RES 2023-24-08 5GG20109
11157	ROBERT LANNING	INV122039	12/13/2023	FUEL REDUCTION-NOV2023	357-9557-795-28-30	2,112.00	
11158	SOUTH LAKE COUNTY FIRE PROTECTION D	CY24PPGEMTIGT1	12/01/2023	CY2023 PPGEMTIGT 1 OF 4 CONTRIB	357-9557-795-28-48	20,001.40	
11159	STATE OF CA GOV OFFICE OF EMRGY SV	P232404X93010	11/30/2023	MOBILE/HT RADIO MAINT & REPR	357-9557-795-17-00	1,146.00	
11160	TANYA M DREW	CLEAN111823	12/04/2023	STATION CLEANING	357-9557-795-18-00	225.00	
11160	TANYA M DREW	CLEAN120923	12/09/2023	STATION CLEANING	357-9557-795-18-00	250.00	

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11161	US BANK VOYAGER	8690837252347	11/24/2023	FUEL	357-9557-795-28-30	792.23	
11162	WITTMAN ENTERPRISES	2308043	09/21/2023	AMBULANCE BILLING AUG 2023	357-9557-795-23-80	5,768.94	
11162	WITTMAN ENTERPRISES	2309043	11/08/2023	AMBULANCE BILLING SEP 2023	357-9557-795-23-80	4,459.55	
11162	WITTMAN ENTERPRISES	2310043	11/30/2023	AMBULANCE BILLING OCT 2023	357-9557-795-23-80	2,895.81	
11163	ZOLL MEDICAL CORPORATION	90095511	12/15/2023	HEART MONITOR,AUTOPULSE,AED	357-9557-795-28-48	5,085.94	
11164	U.S.BANK			VARIOUS (SEE ATTACHED)		11,567.79	
					TOTAL	134,812.96	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11164	JAMF SOFTWARE LLC	100846218	12/09/2023	DEVICE MGMT SOFTWARE ME 01/09/24	15 TABLETS, 12 BILLABLE	48.00	
11164	ICE WATER CO	110595	11/09/2023	HYDRATION FOR STATIONS	357-9557-795-13-00	52.65	
11164	MATHESON TRI GAS INC	12299 113023	11/30/2023	MEDICAL OXYGEN	357-9557-795-19-40	188.28	
11164	LAKE COUNTY WASTE SOLUTIONS	175474167U033	12/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	82.62	
11164	LAKE COUNTY WASTE SOLUTIONS	175474177U033	12/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	180.21	
11164	LAKE COUNTY WASTE SOLUTIONS	175474210U033	12/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	72.08	
11164	HARDESTERS	191550 113023	11/30/2023	SUPPLIES	357-9557-795-17-00	335.59	
11164	5 11 TACTICAL	20061575639	11/22/2023	UNIFORM APPAREL	357-9557-795-28-30	1,724.00	CAL FIRE TRAINING BUREAU
11164	5 11 TACTICAL	20061580223	11/22/2023	UNIFORM APPAREL	357-9557-795-28-30	1,146.46	CAL FIRE TRAINING BUREAU
11164	AMAZON	2876201	11/28/2023	REFRESHMENT FOR TRNG & MTGS	357-9557-795-28-30	207.80	CAL FIRE TRAINING BUREAU
11164	MEDIACOM	30128147 121623	11/07/2023	INTERNET SVC	357-9557-795-30-00	100.01	
11164	MEDIACOM	30165883 122623	11/17/2023	INTERNET SVC	357-9557-795-30-00	100.01	
11164	MEDIACOM	30173705 122623	11/17/2023	INTERNET SVC	357-9557-795-30-00	84.99	
11164	MIDDLETOWN MAIL AND MORE	40250	12/01/2023	MILEAGE CARDS FOR UTILITIES	357-9557-795-22-70	31.27	
11164	HIDDEN VALLEY LAKE CSD	50050000 113023	12/01/2023	WATER/SEWER	357-9557-795-30-00	218.52	
11164	FERRELLGAS	5008167994	11/26/2023	PROPANE FILL FOR FIRE STATIONS	357-9557-795-30-00	2,106.33	
11164	US POSTAL SERVICE	758	12/01/2023	MAIL SUPPLIES	357-9557-795-22-71	9.49	
11164	STERICYCLE INC	8005277771	11/17/2023	MEDICAL WASTE MB 12/01/23	357-9557-795-19-40	99.21	
11164	LEES SPORTING GOODS	843293	11/06/2023	UNIFORM APPARREL	357-9557-795-11-00	338.00	
11164	PERFORMANCE MECHANICAL	91231152455 DEP	11/22/2023	HVAC REPL (HEAT PUMP UNIT)	357-9557-795-61-60	1,000.00	
11164	ARMED FORCE PEST CONTROL	93349	12/01/2023	PEST CONTROL	357-9557-795-18-00	80.00	
11164	ARMED FORCE PEST CONTROL	93541	12/06/2023	PEST CONTROL	357-9557-795-18-00	90.00	
11164	ARMED FORCE PEST CONTROL	93542	12/06/2023	PEST CONTROL	357-9557-795-18-00	20.00	
11164	GRAINGER	9899670641	11/08/2023	CLEANING SUPPLIES	357-9557-795-14-00	308.26	
11164	VERIZON WIRELESS	9950307631	11/26/2023	CELLULAR SVC ME 12/26/23	357-9557-795-12-00	774.19	
11164	JOTFORM INC	BFF953D6-0004	12/04/2023	ONLINE FORM BUILDER-ANN RENWL	357-9557-795-28-30	348.00	
11164	STREAMLINE	D933AAE6-0010	12/01/2023	WEBSITE HOSTING MB 12/01/23	357-9557-795-28-30	355.00	
11164	CASCADE SOFTWARE SYSTEMS	INV132550	12/01/2023	ACCTG SFTWR CLOUD HOST MB 12/01/23	357-9557-795-28-30	170.00	
11164	ZOOM VIDEO COMMUNICATIONS INC	INV231129188	12/11/2023	BOARD MTG REMOTE ACS ME 01/10/24	STANDARD PRO	15.99	
11164	LN CURTIS & SONS	INV765751	11/17/2023	SAFETY APPAREL	357-9557-795-11-00	255.41	
11164	LN CURTIS & SONS	INV767103	11/22/2023	SAFETY APPAREL	357-9557-795-11-00	399.69	
11164	BOBS VACUUM	NOV2023	11/30/2023	CLEANING SUPPLIES	357-9557-795-14-00	625.73	
					SUBTOTAL	11,567.79	

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Budget Expenditure Ledger Report

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed	Pending Exp
795	(Budget Exp Acct) Accts Payable						
01-11	Salaries & Wages-Permanent	6,300.00	6,300.00	2,200.00	4,100.00	34.92	0.00
01-12	Salaries & Wages-Temporary	115,500.00	115,500.00	41,490.42	74,009.58	35.92	0.00
01-13	Salaries & Wages-Overtime	36,750.00	36,750.00	0.00	36,750.00	0.00	0.00
02-21	FICA/Medicare-Employr Share	12,600.00	12,600.00	3,495.32	9,104.68	27.74	0.00
03-30	Insurance	35,595.00	35,595.00	6,277.27	29,317.73	17.64	3,571.19
03-31	Unemployment Insurance	5,250.00	5,250.00	311.11	4,938.89	5.93	0.00
04-00	Workers Compensation	31,101.00	31,101.00	30,242.00	859.00	97.24	0.00
09-00	Payroll Clearing	0.00	0.00	30,842.00	-30,842.00	N/A	0.00
11-00	Clothing & Personal Supplies	25,200.00	25,200.00	3,193.51	22,006.49	12.67	2,615.61
12-00	Communications	23,100.00	23,100.00	3,871.01	19,228.99	16.76	774.19
13-00	Food	2,625.00	2,625.00	1,094.82	1,530.18	41.71	52.65
14-00	Household Expense	15,750.00	15,750.00	2,140.86	13,609.14	13.59	1,020.72
15-10	Insurance-Other	63,000.00	63,000.00	55,509.00	7,491.00	88.11	0.00
17-00	Maintenance-Equipment	84,000.00	84,000.00	7,119.42	76,880.58	8.48	1,526.25
18-00	Maint-Bldgs & Imprvmts	92,014.00	92,014.00	14,291.13	77,722.87	15.53	4,339.25
19-40	Medical Expense	48,825.00	48,825.00	17,044.22	31,780.78	34.91	3,658.25
20-00	Memberships	6,510.00	6,510.00	200.00	6,310.00	3.07	0.00
22-70	Office Supplies	3,150.00	3,150.00	1,903.85	1,246.15	60.44	31.27
22-71	Postage	2,751.00	2,751.00	475.08	2,275.92	17.27	9.49
23-80	Professional, Specialized Svc	4,658,761.00	4,658,761.00	62,299.03	4,596,461.97	1.34	14,040.29
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	77.51	1,077.49	6.71	0.00
27-00	Small Tools & Instruments	3,675.00	3,675.00	125.41	3,549.59	3.41	0.00
28-30	Special Dept Supp & Svcs	79,720.00	289,534.00	80,976.39	208,557.61	27.97	31,314.55
28-48	Special Dept Ambulance Exp	208,600.00	208,600.00	77,992.25	130,607.75	37.39	25,087.34
29-50	Transportation & Travel	10,500.00	10,500.00	261.39	10,238.61	2.49	1,616.21
30-00	Utilities	100,000.00	100,000.00	33,697.42	66,302.58	33.70	8,386.70
38-00	Inventory Items	21,000.00	21,000.00	1,459.91	19,540.09	6.95	0.00
48-00	Taxes & Assessments	210.00	210.00	0.00	210.00	0.00	0.00
61-60	Bldgs & Imprv	0.00	0.00	0.00	0.00	N/A	36,769.00
62-72	Autos & Light Trucks	0.00	190,000.00	1,000.00	189,000.00	0.53	0.00
62-74	Cap FA-Eqt Other	0.00	0.00	0.00	0.00	N/A	0.00
62-79	Pr Yr	0.00	37,186.00	37,186.32	-0.32	100.00	0.00
90-91	Contingencies	0.00	0.00	0.00	0.00	N/A	0.00
* 795 Subtotal		5,693,642.00	6,130,642.00	516,776.65	5,613,865.35	8.43	134,812.96
** Grand Total		5,693,642.00	6,130,642.00	516,776.65	5,613,865.35	8.43	134,812.96

South Lake County Fire Protection District
 Cost Accounting Management System
 Budget Ledger FISCAL YEAR 2023-24

Revenue	Account	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD Nov	Unenc	% of Budget	Pending Rev
	357-9557-411 10-10	Property Taxes-Current Secured	1,678,000.00	1,678,000.00	0.00	1,678,000.00	0.00%	927,951.49
	357-9557-411 10-20	Property Taxes-Current Unsecured	34,000.00	34,000.00	35,823.30	-1,823.30	105.36%	
	357-9557-411 10-25	Property Taxes-Supp 813-Current	0.00	0.00	0.00	0.00	0.00%	
	357-9557-411 10-35	Property Taxes-Supp 813-Prior	0.00	0.00	4,302.98	-4,302.98	100.00%	
	357-9557-411 10-40	Property Taxes-Prior Unsecured	0.00	0.00	666.71	-666.71	100.00%	
	357-9557-422 21-60	Permits-Other	14,000.00	14,000.00	6,268.00	7,732.00	44.77%	2,244.00
	357-9557-441 42-01	Revenue from Use of Money-Interest	26,000.00	26,000.00	45,143.83	-19,143.83	173.63%	
	357-9557-453 54-60	State Aid-HOPTR	13,000.00	13,000.00	0.00	13,000.00	0.00%	
	357-9557-453 54-90	State Aid-Other	35,000.00	35,000.00	11,324.45	23,675.55	32.36%	
	357-9557-455 55-40	Other Federal-Disaster Relief	0.00	0.00	14,109.70	-14,109.70	100.00%	
	357-9557-456 56-30	Other Government Agencies-Other	84,080.00	84,080.00	111,603.28	-27,523.28	132.73%	
	357-9557-465 68-60	Public Protection-Instnl Care & Svc (Amb)	400,000.00	400,000.00	313,198.24	86,801.76	78.30%	42,040.46
	357-9557-466 69-29	Other Current Services-Fire Protection	2,000,000.00	2,000,000.00	96,975.13	1,903,024.87	4.85%	
	357-9557-491 79-50	Other-Revenue - Prior Year	0.00	0.00	198,728.56	-198,728.56	100.00%	
	357-9557-491 79-70	Other-Sales - Miscellaneous	0.00	0.00	0.00	0.00	0.00%	
	357-9557-492 79-90	Other Revenue-Miscellaneous	0.00	0.00	521.06	-521.06	100.00%	
	357-9557-492 79-91	Other Revenue-Cancelled Checks	0.00	0.00	0.00	0.00	0.00%	
	357-9557-492 79-92	Other Revenue-Insurance Rebates	0.00	0.00	1,828.97	-1,828.97	100.00%	783.14
	357-9557-492 79-93	Other Revenue-Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	
	357-9557-502 81-22	Operating Transfers-Transfers-In	0.00	0.00	227,186.00	-227,186.00	100.00%	
		TOTAL REVENUE	4,284,080.00	4,284,080.00	1,067,680.21	3,216,399.79	24.92%	973,019.09

Revenue	Account	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD Nov	Unenc	% of Budget	Pending Rev
	366-0000-441 42-01	Revenue from Use of Money-Interest	0.00	0.00	1,260.21	-1,260.21	100.00%	
	366-0000-461 66-15	Charges for Svc-Fire Mitigation	0.00	0.00	50,373.24	-50,373.24	100.00%	2,499.00
	366-0000-492 81-23	Operating Transfers-Transfers-Out	0.00	0.00	-227,186.00	227,186.00	100.00%	
		TOTAL REVENUE	0.00	0.00	-175,552.55	175,552.55	100.00%	2,499.00
	390 00-00	Fund 366 Balance (FY beg. 07/01/22)			277,575.04	277,575.04		
		TOTAL FUND EQUITY (06/30/23)			102,022.49	453,127.59		

Run Date: 12/14/2023 02:39:06pm
 Fiscal Year: 2024
 Selection Criteria: See Cover Page

South Lake County
 Fire Protection District
 Cost Accounting Management System
 G/L Balance Sheet

<u>Account</u>	<u>General Ledger Acct</u>	<u>Balance</u>
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	7,680,533.49
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	357-9557-390-00-00-00	1,960,465.49
General	357-9557-391-01-00-00	154,702.00
Unreserved-Designated	357-9557-392-00-00-00	2,885,820.00
Equipment Reserve	357-9557-392-04-00-00	994,846.00
Medical Insurance Reserve	357-9557-392-12-00-00	224,888.00
Medical Svcs & Eqpt Reserve	357-9557-392-25-00-00	1,459,812.00
* Equity accts Subtotal		
** 357 Subtotal		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	102,022.49
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	366-0000-390-00-00-00	102,022.49
* Equity accts Subtotal		
** 366 Subtotal		
*** Grand Total		

*** END OF REPORT ***