



Fiscal Year 2021/2022

Final Annual Budget

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Index

District

District Profile 5

District Map 7

Budget Introduction 8

Budget Message 9

Financial Assessment and Guiding Legislation 9

Financial Policies 11

Fund Overviews 12

General Fund 12

Capital Outlay Fund 12

Facility Fee Fund 12

Measure "C" Fund 12

Developer Account Fund 12

Anticipated Financial Goals 13

5 Year Summary and Outlook 14

5 Year Summary Chart 15

Revenue Analyses

Revenue Summary 16

Property Tax Revenues 17

Intergovernmental Revenues 18

Miscellaneous Revenues 19

Index

Expenditure Analyses

<u>Expenditure Summary and Analysis</u>	<u>21</u>
<u>Salary and Benefits</u>	<u>22</u>
<u>Personnel Staffing</u>	<u>24</u>
<u>Administrative Expenses</u>	<u>25</u>
<u>Support Services</u>	<u>26</u>
<u>Station and Grounds</u>	<u>27</u>
<u>Emergency Operations</u>	<u>28</u>
<u>Prevention</u>	<u>29</u>
<u>Insurance</u>	<u>30</u>
<u>Firefighter Health and Safety</u>	<u>31</u>

Expenditures by Department

<u>Capital Improvement Projects</u>	<u>32</u>
<u>Measure C Expenditures</u>	<u>33</u>

Conclusion **34**

Appendix A **35**

<u>Major Growth Highlights</u>	<u>35</u>
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District Profile

The MANTECA-LATHROP RURAL COUNTY FIRE PROTECTION DISTRICT was established in 1936 to provide fire protection for the township of Lathrop, rural Lathrop and rural Manteca. The Fire District was organized under the laws of the State of California, Health and Safety Code section 13800, more recently known as the Fire Protection District law of 1987. It is governed by a five-member Board of Directors who are elected at-large to serve a four-year term. Since 1936, the District has developed into a proactive Fire Department covering nearly 100 square miles including the recently incorporated City of Lathrop. The District currently employs 47 career personnel and has 35 volunteer / reserve firefighters that staff five strategically located fire stations.

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

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

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

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

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

The Fire District is organized to maintain professional personnel on duty, 24 hours a day, year round, to respond to emergencies from five fire stations. The Fire District's administrative office is located in the City of Lathrop. The authorized career personnel strength of the Fire District includes 43 uniformed employees. The District currently operates with a Fire Chief, Administrative Division Chief, (3) Battalion Chiefs, (15) Fire Captains, (12) Engineers (9) Firefighter and (4) Fire Prevention personnel. A reserve firefighter roster of up to 35 members is maintained to augment the fire suppression force. In the Administrative Office, non-safety employees consist of an Executive Assistant/HR Manager, Permits Clerk, Office Assistant, and Financial Analyst.

Since the incorporation of the City of Lathrop in 1989, The Fire District has developed plans to provide adequate coverage for the potential urban growth of the new City. The District-wide fire suppression force is organized into three shifts. Each of the shifts is on duty for rotating periods of 48 hours.

Fire apparatus housed at **Station 31** consists of (2) Type 1 Trucks, (1) Type 1 Pumper, (1) 3000-gallon Water-Tender/Pumper, (1) Water Rescue/Dive Unit and Rescue Dive Boat. Fire apparatus located at **Station 32** consist of (2) Type 1 Pumpers and (1) Type 3 Pumper. Fire apparatus located at **Station 33** consist of (2) Type 1 Pumpers and (1) Type 6 pumper. Fire apparatus located at **Station 34** consist of (2) Type 1 Pumpers. Fire apparatus located at **Station 35** consist of (1) Type 1 Pumper, (2) Type 3 Pumpers, and (1) Type 2 Rescue. An aggressive fire prevention and code enforcement program is utilized, adopted by reference by both the City of Lathrop and the Fire District with some local additions, deletions, and amendments. Companion ordinances establish fees for services which include charged re-inspections that are required by the California Fire Code and State Fire Marshal's regulations.

The Fire Marshal along with the Deputy Fire Marshal administers the District's fire prevention and code enforcement program. Plan checks are done internally as well as with third party contractors. The Fire Inspectors conduct inspections and annual re-inspections. Fire Company personnel conduct pre-fire plans for all the businesses in the entire district. Additional fire safety programs include smoke detector installations for the elderly and disabled, along with fire safety and awareness in the schools. The Lathrop-Manteca Fire District responds not only to fires of all types, but also medical emergencies, hazardous material leaks/spills, traffic accidents, and water rescues. In 2021, the District was authorized to become an Advanced Life Support provider and is working to provide paramedics on EMS calls.

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

Budget Introduction

The Fiscal Year (FY) 2021/2022 Budget and Operational Plan represents the Fire District's projections for expected expenditures and operations for the coming fiscal year. It also identifies the means by which those expenditures will be paid. The annual Budget / Operational Plan represent the most significant policy document that the Fire District Governing Board creates each year. This document sets the work plan and the service levels for the operating divisions of the District. The budget is balanced and illustrates the District's ongoing commitment to contain expenditures to necessary and reasonable levels.

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

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

Budget Message

The fiscal year 2021/2022 budget process is in the midst of economic improvement at national, state, and local levels, while some stability has taken place, the sentiment of being conservative remains. The previous years of declines in development-related fee revenues, property values, and falling interest rates, coupled with higher inflation and increases in gasoline and commodities prices continue to encourage a somewhat guarded outlook for the next few years.

The Fire District cannot, and will not ignore the fact that hard-hitting financial times experienced by many District property owners and sustained economic challenges still continue. The persisting uncertainty in the overall economy presents a considerable challenge in developing the FY 2021/2022 budget.

Many factors were considered when preparing the District's financial plan for the FY 2021/2022 Budget and Operational Plan. Some of these factors included:

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

During a strong economy, the District prepares for an economic downturn by maintaining financial reserves. Such preparation gives the District the flexibility to maintain the current level of services being offered to the citizens. The FY 2021/2022 budget presents a responsible financial plan that enables the District to continue to deliver its vital services at present service levels. A significant number of expenditure reductions are an integral part of this year's budget balancing strategy. These reductions were not applied on an across-the-board basis. Instead, District management requested reductions focused on preserving the Fire District's core services while reducing or eliminating non-essential funding wherever possible.

Financial Assessment:

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

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

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

Guiding Legislation:

The District is bound by the laws of the State of California and as such are considered with high regard in the formation of the District's budget. The fire district has to meet two significant obligations to expend and appropriate funds: Preliminary Budget and Final Budget. According to state statute §13890 a Preliminary Budget must be passed on or before June 30th of the preceding Fiscal Year for the Board to expend funds on or after July 1st of the new fiscal year. Per state statute §13895 the Final Budget is to be passed on or before October 1st of the new fiscal year. This allows approximately 90 days to make any conforming adjustments during the budgetary process, and to account for the end of the fiscal year resources to be aligned. One important distinction is that the Board is precluded from hiring new permanent employee positions or obligations payments for fixed assets per §13891 of the Health & Safety Code until the finalized budget is approved and adopted.

- California Health & Safety Code §13890 et seq.

Financial Policies:

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

The District's budget is closely aligned with the financial policies established by the Governing Board. These policies serve to strengthen the current and long-term financial health of the organization and are visited, at a minimum, on an annual basis to ensure they represent the most current and realistic framework for decision-making. A balanced budget is the foundation of the District's financial policies. The Board and District staff members define a balanced budget as one that matches required expenditures necessary to provide the District's established service goals with available, sustainable resources. Guiding legislation and policies include used by staff in budget preparation include:

- Policy #: 0.17 Infrastructure Replacement Policy
- Policy #: 0.20 Reserve Fund Policy
- Policy #: 0.21 Interfund Transfer Policy

Funding Overviews

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

General Fund:

The General Fund, or working fund, outlines in detail, anticipated revenues and expenditures for FY 2021/2022. This fund's activities represent the true financial plan for the Lathrop-Manteca Fire District during the fiscal year. During the beginning months of each fiscal year, generally between July and October, the District receives little or no property tax revenues. This is a direct result of San Joaquin County property tax billing and collection cycle. Property taxes are levied and billed to taxpayers annually and payments are due in two installments. The first installment is due during October and the balance is due in April of each fiscal year.

Capital Outlay Fund:

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

Facility Fee Fund:

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

Measure C Fund:

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

Developer Account Fund:

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

Anticipated Financial Goals

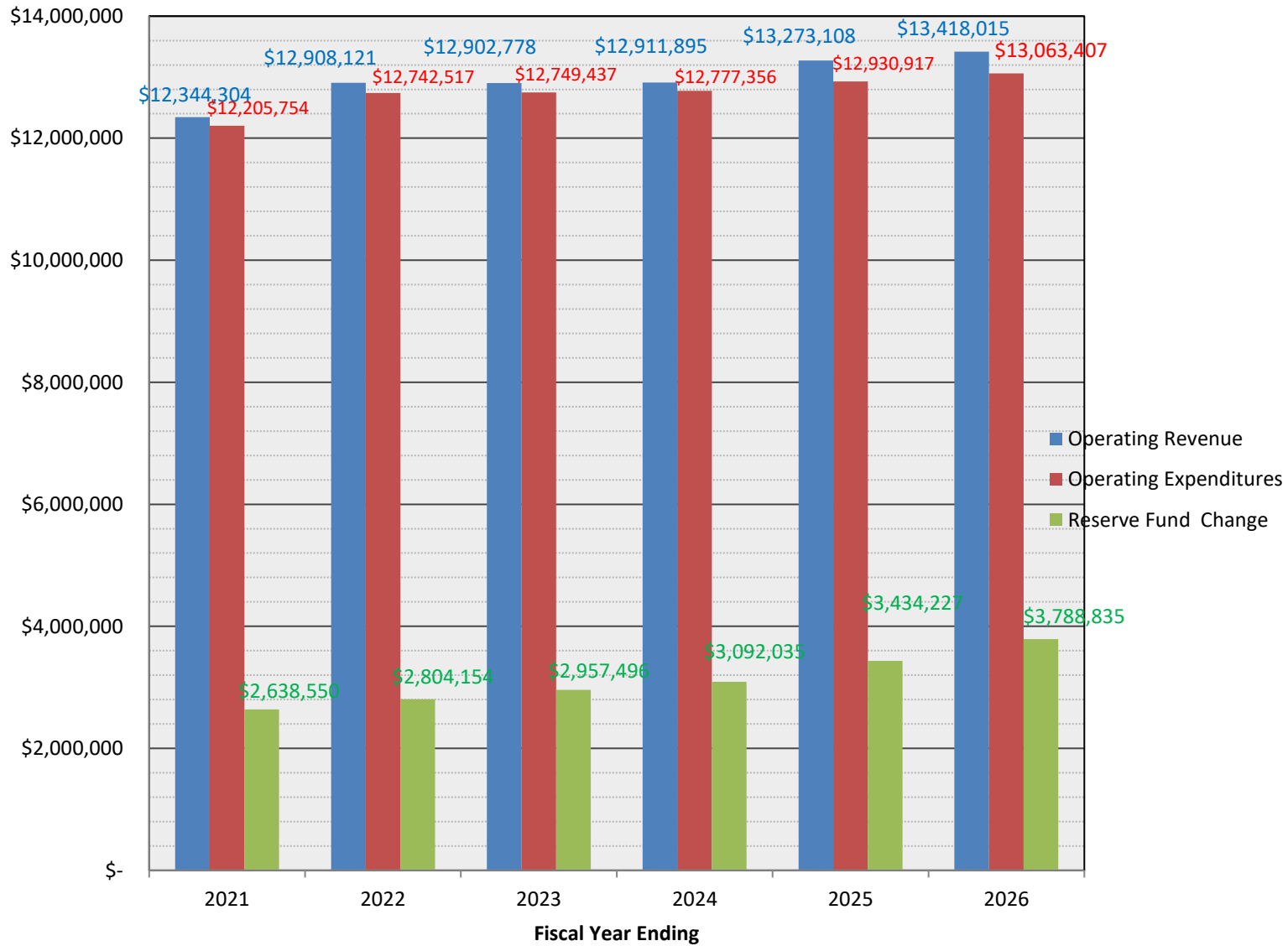
FY 2021/2022 Financial Goals

- Reallocate the Part Time Equivalent (PTE) to a Full Time Equivalent (FTE) Financial Analyst to ensure the District is complying with state statutes, best practices for Generally Accepted Accounting Principles (GAAP), ensure compliance with all applicable Government Accounting Standards Board Guidance's, and ensure full compliance with the State of California Auditor Controllers Special District Uniform Accounting and Reporting Procedures Document
- Create a Full Time Equivalent (FTE) Maintenance Technician that can assist in maintaining the District's growing fleet and those of other cooperating agencies in order to reduce the District's costs associated with various shop rates.
- Explore opportunities to develop a Regional Fire Training Center including a Live Burn Tower and classroom.
- Upgrade to a Type 1 Fire Engine at Station 33 capable of flowing at least 1500GPM with at least 750 Gallons of tank water to better suit expanded needs due to development.
- Purchase equipment for Advanced Life Support service delivery and training
- Allocate funds to purchase the OES type 1 fire apparatus from the State of California in 2022-2023

Summary & Outlook

Fiscal Year Ending	<i>Actuals</i> 2021	<i>Budgeted</i> 2022	<i>Budgeted</i> 2023	<i>Budgeted</i> 2024	<i>Budgeted</i> 2025	<i>Budgeted</i> 2026
One-time Resources	-	985,000	836,251	350,000	300,000	-
Operating Revenue	12,344,304	11,923,121	12,066,527	12,561,895	12,973,108	13,418,015
Total Revenues	\$ 12,344,304	\$ 12,908,121	\$ 12,902,778	\$ 12,911,895	\$ 13,273,108	\$ 13,418,015
One-time Expenses	-	279,312	24,000	12,000	24,000	12,000
Operating Expenditures	12,205,754	12,463,205	12,725,437	12,765,356	12,906,917	13,051,407
Total Expenditures	\$ 12,205,754	\$ 12,742,517	\$ 12,749,437	\$ 12,777,356	\$ 12,930,917	\$ 13,063,407
Annual Surplus/(Deficit)	\$ 138,550	\$ 165,604	\$ 153,341	\$ 134,539	\$ 342,191	\$ 354,608
Reserve Fund Beginning Balance	2,500,000	2,638,550	2,804,154	2,957,496	3,092,035	3,434,227
Reserve Fund Change	138,550	165,604	153,341	134,539	342,191	354,608
Reserve Fund Ending Balance	\$ 2,638,550	\$ 2,804,154	\$ 2,957,496	\$ 3,092,035	\$ 3,434,227	\$ 3,788,835
General Fund % change	21.37%	21.79%	22.92%	23.95%	25.87%	28.24%

Fiscal Year 2021/2022 Budget 5-Year Outlook



Revenue Summary

General Revenues include all of the revenue that the district receives. This has been separated into several different descriptions, which consist of Property Tax revenues, Intergovernmental Revenues, and Miscellaneous Revenues. Each of these will be explained in more detail further in the presentation.

<i>Fiscal Year Revenue Summary</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>		
<i>Property Tax</i>	\$5,170,518	\$5,605,756	\$5,933,130	\$435,237	8.4%	\$762,612	14.7%
<i>Intergovernmental Revenues</i>	\$2,666,084	\$2,999,694	\$2,962,780	\$333,609	12.5%	\$296,696	11.1%
<i>Miscellaneous Revenues</i>	\$3,093,821	\$3,738,854	\$3,027,211	\$645,034	20.8%	(\$66,610)	-2.2%
<i>Total Revenue</i>	\$10,930,423	\$12,344,304	\$11,923,121	\$1,413,881	12.9%	\$992,698	9.1%

Property Tax Revenues

General Revenues include all the property taxes that the district receives. This has been separated into several different descriptions, which consist of secured and un-secured taxes. Most secure taxes refer to properties that have a secured assessment applied to it. The unsecured would be taxes that have no security attached to them, such as movable/non-fixed property (machinery, mobile homes, etc.). This revenue is collected by San Joaquin County and allocated to our account in two installments. The first installment is in November and the second is in April.

<i>Fiscal Year</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>		
General Revenues							
<i>Property Tax-Secured</i>	\$4,772,831	\$5,177,060	\$5,487,684	\$404,229	8.5%	\$714,853	15.0%
<i>PropertyTax-Secured-SB813</i>	\$147,142	\$157,878	\$164,193	\$10,736	7.3%	\$17,051	11.6%
<i>Property Tax-Unsecured</i>	\$241,042	\$265,538	\$276,159	\$24,496	10.2%	\$35,117	14.6%
<i>Property Tax-Unsecured-SB813</i>	\$6,661	\$5,094	\$5,094	(\$1,567)	-23.5%	(\$1,567)	-23.5%
<i>Property Tax-SB813-Prior</i>	\$281	\$6	\$0	(\$275)	-97.8%	(\$281)	-100.0%
<i>Property Tax-Unsecured-Prior</i>	\$2,561	\$180	\$0	(\$2,381)	-93.0%	(\$2,561)	-100.0%
<i>Subtotal</i>	<i>\$5,170,518</i>	<i>\$5,605,756</i>	<i>\$5,933,130</i>	<i>\$435,238</i>	<i>8.4%</i>	<i>\$762,612</i>	<i>14.7%</i>

Intergovernmental Revenues

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

<i>Fiscal Year</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between</i>	<i>% Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>2020/2021 budget and 2021/2022 budget</i>	<i>2020/2021 budget and 2021/2022 budget</i>
Intergovernmental Revenues							
<i>License/Permits-Other</i>	\$0	\$0	\$0	\$0	-	\$0	-
<i>License/Permits-Fire</i>	\$120,489	\$112,363	\$115,000	(\$8,126)	-6.7%	(\$5,489)	-4.6%
<i>Interest Income</i>	\$44,779	\$16,527	\$16,500	(\$28,252)	-63.1%	(\$28,279)	-63.2%
<i>St-Homeowner Property Tax</i>	\$35,998	\$39,223	\$30,000	\$3,225	9.0%	(\$5,998)	-16.7%
<i>Property Override Tax</i>	\$2,174,492	\$2,379,884	\$2,451,280	\$205,392	9.4%	\$276,788	12.7%
<i>Back Taxes</i>	\$1,213	\$0	\$0	(\$1,213)	-100.0%	(\$1,213)	-100.0%
<i>Other Service Fees</i>	\$251	\$0	\$0	(\$251)	-100.0%	(\$251)	-100.0%
<i>Plan Check fees</i>	\$288,862	\$451,697	\$350,000	\$162,835	56.4%	\$61,138	21.2%
Subtotal	\$2,666,084	\$2,999,694	\$2,962,780	\$333,609	12.5%	\$296,696	11.1%

Miscellaneous Revenues

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

<i>Fiscal Year</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between</i>	<i>% Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>2020/2021 budget and 2021/2022 budget</i>	<i>2020/2021 budget and 2021/2022 budget</i>
Miscellaneous Revenues							
<i>Outlawed Warrants</i>	\$910	\$892	\$500	(\$18)	-2.0%	(\$410)	-45.1%
<i>Measure C</i>	\$2,152,095	\$2,152,095	\$2,258,956	\$0	0.0%	\$106,861	5.0%
<i>CSLP CFD 06</i>	\$64,346	\$178,468	\$121,406	\$114,122	177.4%	\$57,060	887%
<i>FEMA Grant</i>	\$455,999	\$394,790	\$236,000	(\$61,209)	-13.4%	(\$219,999)	-48.2%
<i>Hazmat Response</i>	\$41,008	\$41,828	\$42,665	\$820	2.0%	\$1,657	4.0%
<i>Station 31 O&M</i>	\$17,575	\$17,926	\$18,285	\$351	2.0%	\$710	4.0%
<i>Strike Team</i>	\$195,193	\$794,327	\$200,000	\$599,134	306.9%	\$4,807	2.5%
<i>MDA Rental</i>	\$19,500	\$18,000	\$18,000	(\$1,500)	-7.47%	(\$1,500)	-7.7%
<i>Tower Rental</i>	\$36,142	\$38,324	\$42,700	\$2,182	6.0%	\$6,558	18.1%
<i>Retire Ins Co-Pay</i>	\$50,507	\$60,275	\$60,000	\$9,768	19.3%	\$9,493	18.9%
<i>Donations/Fundraising</i>	\$20	\$1,000	\$1,000	\$980	4900.0%	\$980	4900.0%
<i>Returned Checks</i>	\$2,757	\$0	\$0	(\$2,757)	-100.0%	(\$2,757)	-100.0%
<i>CPR Training</i>	\$965	\$0	\$20,000	(\$965)	-100.0%	\$19,035	1972.5%
<i>Standby Fees</i>	\$8,255	\$7,289	\$7,200	(\$966)	-11.7%	(\$1,055)	-12.8%
<i>Mitigation Fee</i>	\$26,502	\$0	\$0	(\$26,502)	-100.0%	(\$26,502)	-100.0%
<i>Miscellaneous Revenue</i>	\$22,047	\$30,061	\$500	\$8,014	36.3%	(\$21,547)	-97.7%
<i>Out of District Violations</i>	\$0	\$584	\$0	\$584	-	\$0	-
<i>Report Requests</i>	\$0	\$2,995	\$0	\$2,995	-	\$0	-
Subtotal	\$3,093,821	\$3,738,854	\$3,027,212	\$645,033	20.8%	(\$66,609)	-2.2%

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Expenditure Summary and Analysis

The District's Expenditure Summary is classified into eight general categories: Salary and Benefits, Administrative, Support Services, Station and Grounds, Emergency Operations, Prevention, Insurance, and Firefighter Safety. Additionally, Capital Projects are reflected here as an additional category for large expenditures. The following table presents only an overview of total budgeted expenditures in each of these categories. Each expenditure category will be discussed in detail in various sections of this document. Staff has included the FY 2020/2021 budgeted expenditures as adopted and actuals based on records from June 30, 2021 for budget-to-actual comparisons against the proposed FY 2021/2022 budget.

<i>Fiscal Year Expenditure Summary</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>		
<i>Salary & Benefits</i>	\$8,945,527	\$10,147,114	\$9,718,085	\$1,201,587	13.4%	\$772,558	8.6%
<i>Administrative</i>	\$497,736	\$466,738	\$501,836	(\$30,998)	-6.2%	\$4,100	0.8%
<i>Support Services</i>	\$279,235	\$247,847	\$305,235	(\$31,388)	-11.2%	\$26,000	9.3%
<i>Station and Grounds</i>	\$271,906	\$263,459	\$303,906	(\$8,447)	-3.1%	\$32,000	11.8%
<i>Emergency Operations</i>	\$532,247	\$518,301	\$548,147	(\$13,946)	-2.6%	\$15,900	3.0%
<i>Prevention</i>	\$7,189	\$4,733	\$5,689	(\$2,456)	-34.2%	(\$1,500)	-20.9%
<i>Insurance</i>	\$399,007	\$462,292	\$435,295	\$63,285	15.9%	\$36,288	9.1%
<i>FF Health and Safety</i>	\$18,012	\$6,598	\$18,012	(\$11,414)	-63.4%	\$0	0.0%
<i>Capital Projects</i>	\$0	\$88,672	\$382,000	\$88,672	-	\$382,000	-
<i>Total Expenses</i>	<i>\$10,950,859</i>	<i>\$12,205,754</i>	<i>\$12,218,205</i>	<i>\$1,254,895</i>	11.5%	<i>\$1,267,346</i>	11.6%

Salary and Benefits

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

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

An additional factor that is commonly used by the District in determining annual wage scale enhancements has been competitiveness with neighboring special district emergency service agencies. This is perhaps the most valuable process as wage and benefit competitiveness is vitally important in maintaining a stable and satisfied work force.

Salary and Benefits

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between</i>	<i>% Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>2020/2021 budget and 2021/2022 budget</i>	<i>2020/2021 budget and 2021/2022 budget</i>
Salary and Benefits							
<i>Salaries -Regular</i>	\$3,718,370	\$3,765,099	\$4,166,549	\$46,728	1.3%	\$448,179	12.1%
<i>Salaries-Reserves</i>	\$138,250	\$174,810	\$175,000	\$36,560	26.4%	\$23,750	26.6%
<i>Salaries-Overtime</i>	\$500,000	\$1,602,461	\$300,000	\$1,102,461	220.5%	(\$200,000)	-40.0%
<i>Other Employee Benefits</i>	\$87,302	\$108,331	\$109,185	\$21,029	24.1%	\$21,884	25.1%
<i>Retirement</i>	\$2,953,544	\$2,933,670	\$3,277,718	(\$19,874)	-0.7%	\$324,174	11.0%
<i>Social Security/FICA</i>	\$57,475	\$80,545	\$316,614	\$23,070	40.1%	\$259,139	450.9%
<i>Social Security/FICA (Reserves)</i>	\$2,005	\$640	\$13,125	(\$1,365)	-68.1%	\$11,120	554.6%
<i>Social Security-OASDI</i>	\$249,962	\$327,519	\$0	\$77,557	31.0%	(\$249,962)	-100.0%
<i>Social Security Extra-OASDI</i>	\$8,364	\$2,735	\$0	(\$5,629)	-67.3%	(\$8,364)	-100.0%
<i>Strike Team Overtime</i>	\$0	\$0	\$0	\$0	-	\$0	-
<i>Health Insurance</i>	\$1,230,142	\$1,134,526	\$1,359,895	(\$95,615)	-7.8%	\$129,753	10.5%
<i>Salaries and Benefits - SD</i>	\$113	\$16,778	\$0	\$16,665	14,748.1%	(\$113)	-100.0%
Subtotal	\$8,945,527	\$10,147,114	\$9,718,085	\$1,201,587	13.4%	\$772,558	8.6%

Personnel Staffing

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

<i>Fire District Personnel Staffing Levels Summary</i>				
<i>Position / Rank</i>	<i>FY 2019/2020 Budget</i>	<i>2020/2021 Budgeted</i>	<i>2021/2022 Budgeted</i>	<i>Variance</i>
<i>Fire Chief</i>	1.0	1.0	0.5	0.5
<i>Division Chief</i>	0.0	1.0	1.0	0.0
<i>Battalion Chief</i>	4.0	3.0	3.0	0.0
<i>Deputy Fire Marshal</i>	1.0	1.0	1.0	0.0
<i>Fire Inspector</i>	1.0	2.0	2.0	0.0
<i>HR Analyst/Executive Assistant/ Board Clerk</i>	1.0	1.0	1.0	0.0
<i>Financial Analyst</i>		0.5	1.0	0.5
<i>Office Assistant</i>	1.0	1.0	1.0	0.0
<i>Office Clerks</i>	1.0	1.0	1.0	0.0
<i>Maintenance Technician</i>			0.5	0.5
<i>Captains</i>	12.0	15.0	15.0	0.0
<i>Engineers</i>	12.0	12.0	12.0	0.0
<i>Firefighters</i>	9.0	9.0	9.0	0.0
<i>Reserve Firefighter</i>	25.0	35.0	35.0	0.0
<i>Total District Personnel</i>	68.0	82.5	83.0	0.5

***Note: Additional or increased staffing will not be completed until a Final Budget is approved and adopted.**

Administrative Expenses

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
Administrative							
<i>Office Expenses</i>	\$36,951	\$35,469	\$36,951	(\$1,482)	-4.0%	\$0	0.0%
<i>Fees, Dues, Subscriptions</i>	\$0	\$0	\$600	\$0	-	\$600	-
<i>Memberships</i>	\$19,188	\$13,299	\$14,188	(\$5,889)	-30.7%	(\$5,000)	-26.1%
<i>Auditor Payroll & AP Charges</i>	\$14,876	\$16,680	\$19,876	\$1,804	12.1%	\$5,000	33.6%
<i>Auditors Direct Assessment Services</i>	\$23,664	\$23,819	\$25,664	\$155	0.7%	\$2,000	8.5%
<i>Professional/Special Services</i>	\$99,933	\$97,604	\$94,933	(\$2,329)	-2.3%	(\$5,000)	-5.0%
<i>Dispatching</i>	\$143,000	\$148,072	\$168,000	\$5,072	3.5%	\$25,000	17.5%
<i>Tax Administration Charges</i>	\$91,956	\$84,402	\$101,956	(\$7,554)	-8.2%	\$10,000	10.9%
<i>Audit</i>	\$47,698	\$38,151	\$30,698	(\$9,547)	-20.0%	(\$17,000)	-35.6%
<i>Publication and Legal Notices</i>	\$645	\$1,591	\$1,145	\$946	146.7%	\$500	0.0%
<i>Director Expenses</i>	\$7,825	\$7,650	\$7,825	(\$175)	-2.2%	\$0	0.0%
<i>Elections</i>	\$12,000	\$0	\$0	(\$12,000)	-100.0%	(\$12,000)	-100.0%
Subtotal	\$497,736	\$466,738	\$501,836	(\$30,998)	-6.2%	\$4,100	0.8%

Support Services

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

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

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
Support Services							
<i>Equipment Maintenance</i>	\$114,446	\$130,803	\$153,446	\$16,357	14.3%	\$39,000	34.1%
<i>Radio Maintenance/Replace</i>	\$28,468	\$18,054	\$10,468	(\$10,414)	-36.6%	(\$18,000)	-63.2%
<i>Fuel, Lube, Oil</i>	\$79,936	\$82,026	\$84,936	\$2,090	2.6%	\$5,000	6.3%
<i>Tires & Tubes</i>	\$56,385	\$16,963	\$56,385	(\$39,422)	-69.9%	\$0	0.0%
Subtotal	\$279,235	\$247,847	\$305,235	(\$31,388)	-11.2%	\$26,000	9.3%

Station and Grounds

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Station and Grounds</i>							
<i>Station Maintenance</i>	\$83,346	\$96,026	\$85,346	\$12,680	15.2%	\$5,000	6.0%
<i>Communications</i>	\$59,778	\$55,579	\$69,778	(\$4,199)	-7.0%	\$10,000	16.7%
<i>Utilities</i>	\$116,278	\$103,262	\$128,278	(\$13,016)	-11.2%	\$12,000	10.3%
<i>Household Expenses</i>	\$12,504	\$8,593	\$17,504	(\$3,911)	-31.3%	\$5,000	40.0%
<i>Subtotal</i>	<i>\$271,906</i>	<i>\$263,459</i>	<i>\$303,906</i>	<i>(\$8,447)</i>	<i>-3.1%</i>	<i>\$32,000</i>	<i>11.8%</i>

Emergency Operations

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

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Emergency Operations</i>							
<i>Firefighting Supplies</i>	\$110,221	\$100,766	\$145,221	(\$9,455)	-8.6%	\$35,000	31.8%
<i>Uniforms</i>	\$42,300	\$42,150	\$43,200	(\$150)	-0.4%	\$900	2.1%
<i>Firefighter PPE</i>	\$181,469	\$111,376	\$106,469	(\$70,093)	-38.6%	(\$75,000)	-41.3%
<i>Public Relations and Training</i>	\$149,884	\$224,518	\$199,884	\$74,634	49.8%	\$50,000	33.4%
<i>EMS Supplies</i>	\$48,373	\$39,490	\$53,373	(\$8,883)	-18.4%	\$5,000	10.3%
<i>Subtotal</i>	\$532,247	\$518,301	\$548,147	(\$13,946)	-2.6%	\$15,900	3.0%

Prevention

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between</i>	<i>% Variance between</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>2020/2021 budget and 2021/2022 budget</i>	<i>2020/2021 budget and 2021/2022 budget</i>
<i>Prevention</i>							
<i>Fire Prevention</i>	\$7,189	\$4,733	\$5,689	(\$2,456)	-34.2%	(\$1,500)	-20.9%
<i>Subtotal</i>	<i>\$7,189</i>	<i>\$4,733</i>	<i>\$5,689</i>	<i>(\$2,456)</i>	<i>-34.2%</i>	<i>(\$1,500)</i>	<i>-20.9%</i>

Insurance

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

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Insurance</i>							
<i>Worker's Compensation</i>	\$326,599	\$386,895	\$337,887	\$60,296	18.5%	\$11,288	3.5%
<i>Casualty Insurance</i>	\$72,408	\$75,397	\$97,408	\$2,989	4.1%	\$25,000	34.5%
<i>Subtotal</i>	<i>\$399,007</i>	<i>\$462,292</i>	<i>\$435,295</i>	<i>\$63,285</i>	<i>15.9%</i>	<i>\$36,288</i>	<i>9.1%</i>

Firefighter Health and Safety

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

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>		
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Firefighter Health and Safety</i>							
<i>Physical Exams</i>	\$5,882	\$1,538	\$5,882	(\$4,344)	-73.8%	\$0	0%
<i>Firefighter Physicals</i>	\$12,130	\$5,060	\$12,130	(\$7,070)	-58.3%	\$0	0%
<i>Subtotal</i>	<i>\$18,012</i>	<i>\$6,598</i>	<i>\$18,012</i>	<i>(\$11,414)</i>	<i>-63.4%</i>	<i>\$0</i>	<i>0%</i>

Capital Improvement Projects

The CIP calls for several project to be complete this year. The following funding represent what will come from the General fund for the FY 2021/2022. The remainder of funding for the projects will come from several different funds that are explained in greater detail in the Capital Improvement Plan that has been included in the FY 2021/2022 Budget Report for reference.

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Description</i>	<i>Budget</i>	<i>Actuals</i>	<i>Budgeted</i>	<i>Budget to Actual - \$ Change</i>	<i>Budget to Actual - % Change</i>		
<i>Capital Improvement Projects</i>							
Engine 32 & 33	\$0	\$88,672	\$0	\$88,672	-	\$0	-
Station 31 Remodel Project	\$0	\$0	\$202,000	\$0	-	\$202,000	-
Station 32 Asphalt & Pads	\$0	\$0	\$75,000	\$0	-	\$75,000	-
Purchase Solar System at Station 34	\$0	\$0	\$80,000	\$0	-	\$80,000	-
OES Engine 316 Purchase	\$0	\$0	\$25,000	\$0	-	\$25,000	-
Paramedic Equipment	\$0	\$0	\$450,000	\$0	-	\$450,000	-
<i>* See Capital Improvement Plan * Subtotal</i>	<i>\$0</i>	<i>\$88,672</i>	<i>\$832,000</i>	<i>\$88,672</i>	<i>-</i>	<i>\$743,328</i>	<i>-</i>

Measure C Expenditures

<i>Fiscal Year Expenditures</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2020/2021</i>	<i>2020/2021</i>	<i>\$ Variance between 2020/2021 budget and 2021/2022 budget</i>	<i>% Variance between 2020/2021 budget and 2021/2022 budget</i>
<i>Description</i>	<i>Budget</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Budget to Actual – \$ Change</i>	<i>Budget to Actual – % Change</i>		
Measure C							
Salary & Benefits	\$0	\$2,152,095	\$1,958,956	\$2,152,095	-	\$1,958,956	-
Salaries: Overtime	\$0	\$0	\$300,000	\$0	-	\$300,000	-
Services & Supplies	\$0	\$10,725	\$0	\$10,725	-	\$0	-
Radio Maintenance			\$110,000			\$110,000	
SCBA Equipment			\$10,000			\$10,000	
FF Equipment			\$40,000			\$40,000	
Capital Improvement Projects							
Paramedic Equipment	\$0	\$0	\$450,000	\$0	-	\$450,000	-
					-		-
Subtotal	\$0	\$2,162,820	\$ 2,868,956	\$2,162,820	-	\$706,136	-

Conclusion

The Fire District Board of Directors and personnel are proud to present this completed budgetary document to the Fire District property owners for review and comment. The Lathrop-Manteca Fire Protection District is a unique entity, which has a history of using an innovative approach to delivering excellent quality and highly efficient services to its citizens. The District believes the FY 2021/2022 budget fully supports that innovative spirit.

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

District personnel are tasked with ensuring that the expenditures they make and the actions they take are always in the best interest of the District and the residents and compliment the exemplary service standards established over the years. The FY 2021/2022 Budget presented in this document outlines in detail the minimum financial requirements to maintain the professional services District residents have become accustomed to expect.

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

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

Appendix A

Major Developments Highlighting Growth

River Islands at Lathrop

15,000 residential units currently underway

325-acre Employment Center

50-acres of Town Center

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

Mossdale Village

Single Family residential construction is essentially completed. Medium Density residential is currently under construction and projected.

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

Nearly 1 million square feet of retail/office space

Central Lathrop Specific Plan

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

Up to 3,800 dwelling units, including low density, medium density and high density

Potential for 10-15 million of light industrial development

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

Southern Lathrop Specific Plan and Gateway Development

315-acre Planned Freeway Commercial is currently underway

Over 10 million square feet of distribution warehouse/light industrial.