



Stanislaus Consolidated Fire Protection District

3324 Topeka Street

Riverbank, CA 95367

Phone: (209) 869-7470 Fax: (209) 869-7475

Email: admin@scfpd.us

www.scfpd.us

Jonathan Goulding
President
BOS District 2

Charles E. Neal
Vice President
Riverbank

Greg Bernardi
Director
BOS District 1

Brandon Rivers
Director
Waterford

Steven Stanfield
Director
BOS District 1

AGENDA

Thursday, August 11, 2022 at 6:00 p.m.

REGULAR AND CLOSED SESSION MEETINGS OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA

(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

MEETING TELECONFERENCE INFORMATION

Topic: SCFPD Regular Board Meeting

Time: Aug 11, 2022 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/87556072120>

Meeting ID: 875 5607 2120

Dial by your location

+1 669 444 9171 US

+1 720 707 2699 US (Denver)

THIS MEETING WILL BE HELD VIA TELECONFERENCE AND WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA TELECONFERENCE, AT THIS TIME, YOU WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENTS.

NOTICE

The Stanislaus Consolidated Fire Protection District Board of Directors meeting will be conducted virtually pursuant to the provisions of Assembly Bill 361 amending the Ralph M. Brown Act and Government Code Section 54953(e) (and without compliance with section 54953(b)(3)) related to conducting public meetings during the COVID-19 pandemic based on the current State of Emergency and the existing State recommendations on social distancing.

1. CALL TO ORDER

President Goulding

2. PLEDGE OF ALLEGIANCE

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church

4. ROLL CALL

Board President: Goulding
Board Vice President: Neal
Director: Bernardi
Director: Rivers
Director: Stanfield

5. APPROVAL OF AGENDA – *at this time, a Board Member may pull an item from the agenda*

6. CONFLICT OF INTEREST DECLARATION – *Declaration by Board of Director members who may have a conflict of Interest on any scheduled agenda item is to declare their conflict at this time.*

7. PRESENTATION/ACKNOWLEDGEMENTS

Item 7.A: Employee Recognition of Years of Service

Item 7.B: New Hires/Promotions/Retiree Announcements

8. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President. **Comments will be accepted via Teleconference.***

ACTION CALENDAR

9. CONSENT ITEMS- *All matters listed on the Consent Calendar are considered routine and will be enacted upon by one motion unless otherwise requested by an individual Board Member or public for special consideration.*

Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.

Recommendation: Approve and waive reading by Consent Action.

Item 9.B: Minutes of the May 12, 2022 and July 14, 2022 Board of Directors Regular and Closed Session Meetings.

Recommendation: Approve Minutes of May 12, 2022 and July 14, 2022, by Consent Action.

Item 9.C: Acceptance of Warrants (Check Register) – July 2022

Recommendation: Accept by Consent Action

Item 9.D: Acceptance of Financial Reports – July 2022

Recommendation: Accept by Consent Action

Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Recommendation: Move to reconfirm findings and determinations made under Resolution No. 2021-014 and Assembly Bill 361 for the continuation of virtual meetings.

- **Consideration of Removed of Consent Item(S)**

10. DISCUSSION ITEMS

No Discussion Items scheduled.

11. PUBLIC HEARING

No Public Hearing items scheduled.

12. ACTION ITEMS

No Action Items scheduled.

13. COMMUNICATIONS

1. **Correspondence** – None currently.

2. **Written Staff Reports** – Information and Discussion Items

Item 13.1.A: Fire Chief – Monthly Board Report and Call Log (see attached Report)

Item 13.1.B: Training

Item 13.1.C: Local 3399

3. Verbal Committee Reports

Item 13.2.A: Capital Facilities – (Rivers/Stanfield)

Item 13.2.B: Finance – (Goulding/Neal)

Item 13.2.C: Personnel – (Bernardi/Stanfield)

Item 13.2.D: Ad Hoc Prop 172/Army Ammo – (Neal/Rivers)

Item 13.2.E: Ad Hoc Censure – (Rivers/Stanfield)

Item 13.2.F: Ad Hoc Grievance – (Goulding/Bernardi)

Item 13.2.G: Fire Advisory with Modesto Fire Dept.- (Goulding/Bernardi)

4. **Directors Comments** – *At this time, Board Members may verbally make individual announcements, report briefly on their activities, or request an item be place on a future agenda.*

14. CLOSED SESSION

Item 14.A: **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION**
Pursuant to (Government Code Section 54956.9 (d) (1)).
Foster Farms, LLC v. County of Stanislaus; Stanislaus Consolidated Fire Protection District, Stanislaus County Superior Court Case No. CV-20-002107; Court of Appeal Case No. F083826

Item 14.B: **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Pursuant to Government Code Section 54956.9(d)(2)
See Government Tort Claims included in agenda packet

Item 14.C: **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Pursuant to Government Code Section 54956.9(d)(2)
Discuss Matter Related to Pay/Employment Dispute

15. RETURN TO OPEN SESSION

16. CLOSED SESSION REPORT

17. ADJOURNMENT

The next regularly scheduled meeting of the SCFPD Board of Directors is September 18th, 2022, at 6:00 p.m. in the Station 26 Meeting Room, located at 3318 Topeka Street, Riverbank, CA

AFFIDAVIT OF POSTING

I, Erik Klevmyr, Clerk of the Board of the Stanislaus Consolidated Fire Protection District, do hereby declare that the foregoing agenda for the Regular and Closed Session meetings of the Board of Director has been posted at the administrative offices, District website of the Stanislaus Consolidated Fire Protection District at least 72 hours prior to the meeting date and will also be posted at each of the District Fire Stations

Dated: August 8, 2022,

Time:3:00 p.m.



Erik Klevmyr, Deputy Fire Warden

Board Clerk

Stanislaus Consolidated Fire Protection District

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Board Clerk at (209) 869-7470 or boardclerk@scfpd.us Notification 72 hours prior to meeting will enable the District to make reasonable arrangement to ensure accessibility to this meeting.



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Brandon Rivers
Director
Waterford

Steven Stanfield
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MINUTES

Thursday, May 12, 2022, at 6:00 p.m.

REGULAR MEETING OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA

Meeting hosted remotely in accordance with AB361

(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

1. CALL TO ORDER

The Stanislaus Consolidated Fire Protection District met this date at 6:00 p.m. in the Station 26 Meeting Room with Vice President Neal presiding and calling the meeting to order.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Board Vice President Neal.

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church gave the invocation.

4. ROLL CALL

Board Clerk Called the roll;

Present:

Board Vice President:	Neal
Director:	Rivers
Director:	Stanfield
Director:	Bernardi

Absent:

Board President: Goulding

Staff Present:

Fire Chief Tietjen

District Attorney: Diaz

Clerk of the Board: Klevmyr

5. APPROVAL OF AGENDA – at this time, a Board Member may pull an item from the agenda

Motion by Director Rivers, seconded by Vice President Neal to approve the agenda. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Neal, Rivers, Stanfield, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Goulding

6. CONFLICT OF INTEREST DECLARATION – Declaration by Board of Director members who may have a conflict of Interest on any scheduled agenda item is to declare their conflict at this time.

None was declared.

7. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President. **Comments will be accepted via Teleconference.***

No Public Comments

8. PRESENTATION/ACKNOWLEDGEMENTS

- Chief Tietjen acknowledged Captains Bergquist and Swanson for their eight years of service. He also discussed the recent badge pinning ceremony that was impacted due to a fire at the Salvation Army Donations Center on McHenry Ave.

9. CONSENT ITEMS

- Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.
- Item 9.B: Minutes of the April 14th, 2022, Board of Directors Regular and Closed Session Meetings.
- Item 9.C: Acceptance of Warrants (Check Register) – April 2022

- Item 9.D: Acceptance of Financial Reports – April 2022
- Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Motion to approve items on the consent was made by Director Stanfield, seconded by Director Bernardi. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Neal, Rivers, Stanfield, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Goulding

10. DISCUSSION ITEMS

No Discussion Items Scheduled

11. PUBLIC HEARING

No Public Hearing Items.

12. ACTION ITEMS

Item 12.A: Special Benefit Assessment FY 2022/2023 Rate – Consider adoption of Resolution 2022-02 ordering the levy and collection charges within Stanislaus Consolidated Fire Protection District Special Benefit Assessment Rate and Rate Reduction “Lifeline” Program for FY 2022/2023.

A motion to approve the adoption of resolution 22-02 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Neal, Rivers, Stanfield, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Goulding

Item 12.B: Consider adoption of resolution of the Stanislaus Consolidated Fire Protection District Board of Directors designating Brittney Withrow, Administrative Assistant III, as District Treasurer.

A motion to adopt resolution 22-03 was made by Vice President Neal, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Neal, Rivers, Stanfield, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Goulding

13. COMMUNICATIONS

Item 13.1.A – Fire Chief’s Report

- Chief Tietjen reviewed the Fire Chief’s Report for the month of May.

Item 13.2.A – Capital Facilities

- Meeting rescheduled.

Item 13.2.B – Finance Committee

- Vice President Neal is working to schedule a meeting with the developer at Army Ammo Plant.

Item 13.2.C – Personnel Committee

- No Report Given

Item 13.2.D – Ad Hoc Prop 172/Army Ammunition Plant

- No Report Given

Item 13.2.E – Ad Hoc Censure

- No Report Given

Item 13.2.F – Ad Hoc Grievance

- No Report Given

Item 13.2.G – Fire Advisory Committee with Modesto Fire Department

- Meeting on the 26th of May. Director Bernardi will attend and report back to the Board.

Item 13.4 - Directors Comments

- Director Rivers shared his condolences on the passing of FF Rod Riley.
- Director Stanfield reminded all about the first responder night at Shelter Cove next Tuesday and thanked the unions for their donations of desserts. Doors open at 6:00PM.
- Director Bernardi expressed his condolences to the Riley family. He also thanked Supervisor Buck Condit for the support of first responders.
- Vice President Neal thanked the office staff for the work they are doing for the district.

14. CLOSED SESSION

The Board went into closed session at 6:29pm with no reportable actions taken.

15. CLOSED SESSION

Item 14.A: CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Firefighters Local 3399

No reportable action taken.

Item 14.B: **CONFERENCE WITH LABOR NEGOTIATORS** (Government Code Section 54957.6)
Agency Designated Representative: Jonathan Goulding, Board President; Employee Organization: SCFPD Battalion Chiefs

No reportable action taken.

16. ADJOURNMENT

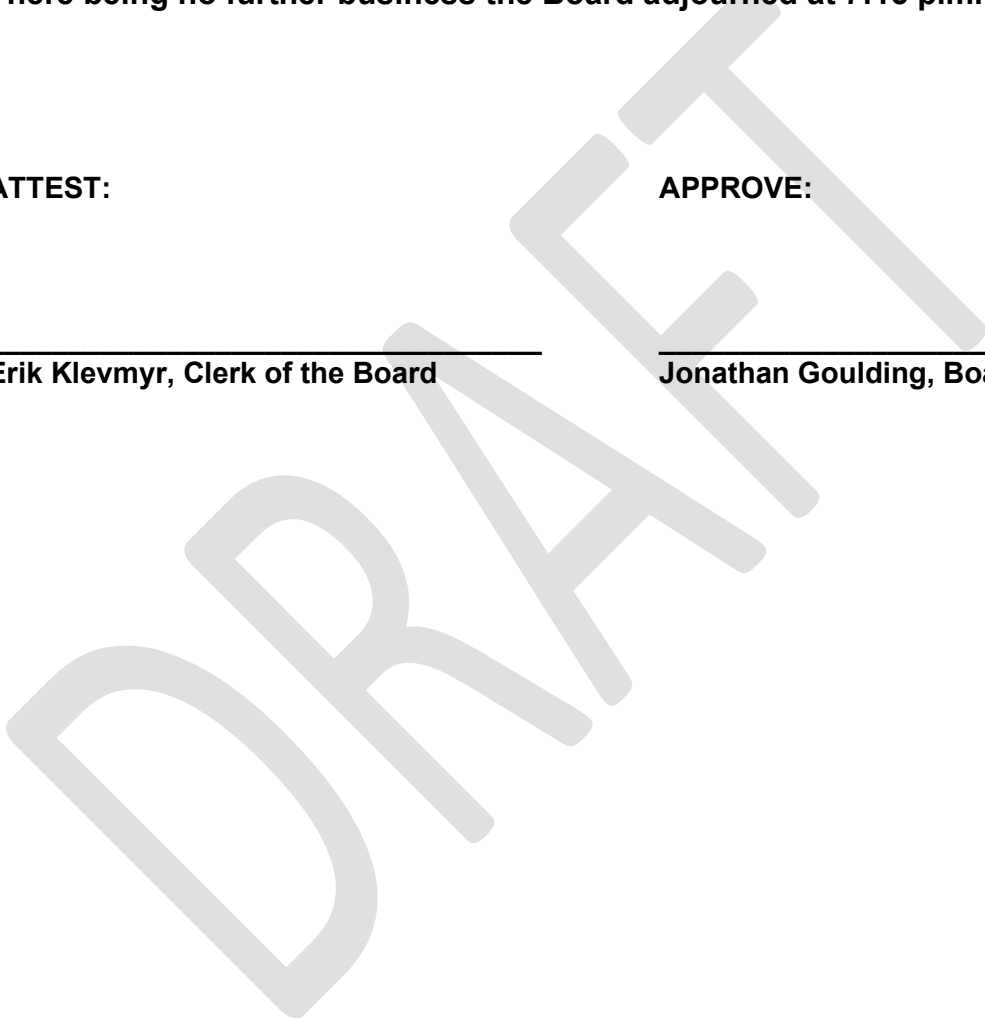
There being no further business the Board adjourned at 7:15 p.m.

ATTEST:

APPROVE:

Erik Klevmyr, Clerk of the Board

Jonathan Goulding, Board President





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Brandon Rivers
Director
Waterford

Steven Stanfield
Director
BOS District 1

MINUTES

Thursday, July 14th, 2022, at 6:00 p.m.

REGULAR MEETING OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA

Meeting hosted remotely in accordance with AB361

(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

1. CALL TO ORDER

The Stanislaus Consolidated Fire Protection District met this date at 6:00 p.m. in the Station 26 Meeting Room with President Goulding presiding and calling the meeting to order.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Board President Goulding.

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church gave the invocation.

4. ROLL CALL

Board Clerk Called the roll;

Present:

Board President: Goulding

Board Vice President: Neal

Director: Rivers

Director: Bernardi

Absent:

Director: Rivers

Staff Present:

Fire Chief: Tietjen
Battalion Chief: Bray
District Attorney: Diaz
Clerk of the Board: Klevmyr

5. APPROVAL OF AGENDA – *at this time, a Board Member may pull an item from the agenda*

Motion by Director Rivers, seconded by Vice President Neal to modify and approve the agenda be removing items 14A and 9B. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Goulding, Neal, Rivers, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Stanfield

6. CONFLICT OF INTEREST DECLARATION – *Declaration by Board of Director members who may have a conflict of interest on any scheduled agenda item is to declare their conflict at this time.*

None was declared.

7. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President. **Comments will be accepted via Teleconference.***

No Public Comments

8. PRESENTATION/ACKNOWLEDGEMENTS

- Chief Tietjen acknowledged the following;
 - o Employee Years of Service
 - Engineer ben Murdock – 1 year
 - Captain Jon McManus – 1 year
 - BC Paul Spani – 37 years
 - o New Hires and Promotions
 - Jesse McDaniel – Assigned to B shift at Station 21
 - Edgar Gomez – Assigned to A shift at Station 21
 - Tony Anderson – New hire Fire Captain started July 8th

9. CONSENT ITEMS

- Item 9.A: Waive Readings – Waive all Readings of Ordinances and Resolutions, except by Title.
- Item 9.B: Minutes of the June 9th, 2022, Board of Directors Regular and Closed Session Meetings.
- Item 9.C: Acceptance of Warrants (Check Register) – June 2022
- Item 9.D: Acceptance of Financial Reports – June 2022
- Item 9.E: Reconfirm Findings and Determinations Under Resolution No. 2021-014 and Assembly Bill 361 for the Continuation of Virtual Meetings.

Motion to approve items 9.A, 9.C, 9.D, and 9.E on the consent calendar was made by Vice President Neal, seconded by Director Bernardi. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Goulding, Neal, Rivers, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Stanfield

A motion to approve item 9.B was made by Director Rivers, seconded by Director Neal. Passed by roll call vote 3/0/1/1.

AYES:	4	Directors:	Goulding, Neal, Rivers
NOES:	0	Director:	
ABSTAIN:	0	Director:	Bernardi
ABSENT:	1	Director:	Stanfield

10. DISCUSSION ITEMS

Item 10.A: Approve the SCFPD 2020/21 Audit Report

A presentation of the FY 2020/21 audit report was given by auditor Norm Newell of Smith and Newell CPAs.

A motion to approve the FY 2020/21 Audit Report was made by Director Bernardi, seconded by Director Rivers. Passed by roll call vote 4/0/0/1.

AYES:	4	Directors:	Goulding, Neal, Rivers, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Stanfield

11. PUBLIC HEARING

No Public Hearing Items.

12. ACTION ITEMS

Item 12.A: Local 3399 Memorandum of Understanding – review and consider approving the Local 3399 Memorandum of Understanding (Government Code Section 54957.6).

Chief Tietjen and Patrick Clark reviewed the updates to the Local 3399 Memorandum of Understanding with the board.

A motion to approve the Local 3399 Memorandum of Understanding was made by Director Bernardi, seconded by Director Rivers. Passed by roll call vote, 4/0/0/1.

AYES:	4	Directors:	Goulding, Neal, Rivers, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Stanfield

Item 12.A: Battalion Chief Memorandum of Understanding – review and consider approving the Battalion Chief Memorandum of Understanding.

Chief Tietjen and Patrick Clark reviewed the updates to the Battalion Chief Memorandum of Understanding with the board.

A motion to approve the Battalion Chief Memorandum of Understanding was made by Vice President Neal, seconded by Director Bernardi. Passed by roll call vote, 4/0/0/1.

AYES:	4	Directors:	Goulding, Neal, Rivers, Bernardi
NOES:	0	Director:	
ABSTAIN:	0	Director:	
ABSENT:	1	Director:	Stanfield

13. COMMUNICATIONS

Item 13.1.A – Fire Chief’s Report

- Chief Tietjen reviewed the Fire Chief’s Report for the month of June. He discussed the status of this fire season, the incident Management Team and deployments, and upcoming recruitments.

Item 13.2.A – Capital Facilities

- No Report Given

Item 13.2.B – Finance Committee

- No Report Given

Item 13.2.C – Personnel Committee

- No Report Given

Item 13.2.D – Ad Hoc Prop 172/Army Ammunition Plant

- No Report Given

Item 13.2.E – Ad Hoc Censure

- No Report Given

Item 13.2.F – Ad Hoc Grievance

- No Report Given

Item 13.2.G – Fire Advisory Committee with Modesto Fire Department

- Director Bernardi reported on the recent meeting. No action was taken during the meeting.

Item 13.4 - Directors Comments

- Director Rivers thanked the department for what the progress the department has made. He also thanked Evelyn for her input and attention to department actions.
- Director Bernardi thanked crews for the work they had done recently getting an apparatus back in service on their own. He also thanked the administrative staff and Captain Tucker for his work in the Acting B/C role.
- Vice President Neal thanked all of those that provide information on the goings on of the community and the department.
- President Goulding expressed his excitement and gratitude for the work done getting the memorandums of understanding completed.

14. CLOSED SESSION

No closed session items. Item 14.A was removed from the agenda.

15. CLOSED SESSION

No closed session report.

16. ADJOURNMENT

There being no further business the Board adjourned at 6:53 p.m.

ATTEST:

APPROVE:

Erik Klevmyr, Clerk of the Board

Jonathan Goulding, Board President

DRAFT

Stanislaus Consolidated FPD
Monthly Check Register
July 2022

Date	Num	Name	Memo	Amount
07/05/2022	EFT	Deep Clean Crew	E Cleaning Service HQ	-385.00
07/05/2022	EFT	Deep Clean Crew	E Cleaning Service at HQ	-385.00
07/05/2022	EFT	Andy Heath Financial Servi	FY 2020-21 Financial Assistant	-2,062.50
07/05/2022	EFT	Jocelyn Roland, Ph. D.,ABF	July 2022 Contract	-500.00
07/05/2022	Online	PG&E	O 6/15/22-7/5/22	-2,738.40
07/06/2022	EFT	Austin Lunde EFT	Educational Reimbursement	-800.00
07/06/2022	EFT	Byron Baker EFT	Education Reimbursement	-800.00
07/06/2022	EFT	Cody Wessels EFT	Education Reimbursement	-800.00
07/06/2022	EFT	Wilson Corey EFT	PHTLS certificate	-135.00
07/06/2022	EFT	Austin Lunde EFT	Class A Jacket	-390.54
07/06/2022	EFT	Willdan Financial Services	Loccal improvement district adr	-3,083.95
07/06/2022	EFT	A & B Truck Repair, Inc	E Repairs	-956.80
07/06/2022	EFT	L.N. Curtis & Sons	EF Badges	-2,307.45
07/07/2022	9710	Azevedo's Auto Service	BC2 Vehicle Service	-721.62
07/07/2022	9711	C.A.P.F.	Long Term Disability	-1,248.00
07/07/2022	9712	City of Modesto- Utilities	5/23/22-6/27/22 Service	-337.22
07/07/2022	9713	City of Riverbank	4/20/22 - 6/30/22 Service	-307.44
07/07/2022	9714	David Clark	Headset Repairs	-1,319.00
07/07/2022	9715	Federal Processing Registr	SAM 1 year renewal	-499.00
07/07/2022	9716	Gate-Or-Door	Repair to station door 23	-319.00
07/07/2022	9717	Go To Communications, Inc	Monthly service for 7/1/22-7/31,	-1,011.79
07/07/2022	9718	Hunt & Sons, Inc	Fuel	-9,548.83
07/07/2022	9719	Interstate Batteries	Batteries for all stations	-1,176.52
07/07/2022	9720	Mail Depot	Certified Mail	-221.70
07/07/2022	9721	McKesson Medical-Surgica	Medical Supplies	-563.79
07/07/2022	9722	O'Reilly Auto Parts		-181.67
07/07/2022	9723	PAYCHEX	Complete Analysis & Monitoring	-210.30
07/07/2022	9724	Ray's Janitorial Supply	Station Supplies	-229.77
07/07/2022	9725	Regional Government Serv	Contract for March 2022	-23,310.25
07/07/2022	9726	Robert Donovan M.D.	DEA Certificate	-888.00
07/07/2022	9733	Smith Heating & Air Conditi	AC repair at station 22	-4,782.00
07/07/2022	9728	Spectrum Business	Service for 6/27/22 - 7/26/22	-83.71
07/07/2022	9729	Staples Business Advantag	Office Supplies	-340.96
07/07/2022	9730	Valley Parts Warehouse, In	Fuel for 2 cycle motor	-207.03
07/07/2022	9731	Verizon Wireless	Phones	-2,230.55
07/07/2022	9732	Waterford Farm Supply, Inc	Repair Maint.	-16.86
07/11/2022	9734	All-Star Fire Equipment Inc.	Armor Coats and Pants	-18,938.38
07/11/2022	EFT	Valley First Credit Union	Payroll Deduction	-417.59
07/11/2022	EFT	Stanislaus Consolidated Fir	Union Dues	-2,753.04
07/11/2022	EFT	Bussell, Rick	HSA Act	-608.33
07/11/2022	EFT	CVRMT EFT	June 2022	-4,900.00
07/11/2022	9736	Franklin Templeton Financi	529 College Plan	-385.00
07/11/2022	EFT	A & B Truck Repair, Inc	E Repairs to E26	-992.12

Stanislaus Consolidated FPD
 Monthly Check Register
 July 2022

Date	Num	Name	Memo	Amount
07/11/2022	EFT	Ayera Technologies, Inc.	Internet for all stations	-834.00
07/11/2022	EFT	Megan Zimmerman	EMS Coordinator Service for 6/	-4,375.35
07/12/2022	EFT	FDAC Employment Benefit:	July 2022	-76,020.58
07/12/2022	EFT	AFLAC	C June 2022	-1,691.49
07/12/2022	EFT	V A L I C	Group #41114	-5,940.25
07/14/2022	Online	MID	Service 6/6/22-7/6/22	-2,759.25
07/14/2022	9737	Gilton Solid Waste Manage	Service for June 2022	-364.07
07/14/2022	9738	Hunt & Sons, Inc	Fuel	-6,123.54
07/14/2022	9739	Mid Valley IT	Monthly IT Service	-6,470.00
07/14/2022	9740	O'Reilly Auto Parts	Coolant for st 22	-47.44
07/14/2022	9741	Ray's Janitorial Supply	Station Supplies	-474.65
07/14/2022	9742	Robert Donovan M.D.	Services for June 2022	-1,745.00
07/14/2022	9743	Turlock Scavenger	Service 7/1/22-7/31/22	-126.14
07/14/2022	9744	Wilson Family Plumbing	Shower repair at station 22	-717.07
07/14/2022	9745	Ross Ladder Service	Ladder Testing	-254.00
07/14/2022	EFT	Best Best & Krieger	Labor / Employment	-10,720.14
07/14/2022	EFT	Engineered Fire Systems, I	Plan review for June	-750.00
07/14/2022	EFT	L.N. Curtis & Sons	EF Air Compressor Repair at 22	-1,150.00
07/14/2022	EFT	Mister Car Wash	June Services	-232.00
07/14/2022	EFT	Patrick Clark Consulting	Document Preperation	-168.75
07/22/2022	EFT	Anderson, Anthony	EFT Clothing Reimbursement	-524.34
07/22/2022	EFT	Michael Crabtree	E Education Reimbursement	-375.00
07/22/2022	EFT	Bernardi, Greg	Board Compensation July 14, 2	-100.00
07/22/2022	EFT	Brandon Rivers	Board Compensation July 14, 2	-100.00
07/22/2022	EFT	Goulding, Jonathan	Board Compensation July 14, 2	-100.00
07/22/2022	EFT	WestAmerica -VISA	Credit Card 6/7/22-7/7/22	-2,381.24
07/27/2022	EFT	Quinones, Peter	HSA	-2,084.00
07/27/2022	9746	Franklin Templeton Financi	529 College Plan	-385.00
07/27/2022	EFT	Stanislaus Consolidated Fir	Union Dues	-2,812.52
07/27/2022	EFT	Valley First Credit Union	Payroll Deduction	-417.59
07/27/2022	EFT	V A L I C	Group #41114	-5,940.25
07/29/2022	Auto Pay	City of Waterford	Auto Service Period 6/1/22-6/30/22	-271.14
				-767,619.98

Stanislaus Consolidated Fire Protection District
 Summary Budget VS. Actual
 July 1, 2022 through July 30, 2022

Total Revenues	\$15,001.65
Total Salary and Benefits	\$806,415.21
Total Services and Supplies	\$166,398.20
Net Revenues (Expenses)	(\$957,811.76)
Total Capital Expenditures	\$1,319.00
Total Net Revenue (Expense From Reserves)	\$ (959,183.29)

Stanislaus Consolidated Fire Protection District
 Summary Overtime
 July 1, 2022 through July 30, 2022

	Hours	Amount
Out of Grade Pay	49.00	\$ 87.73
OT- Holiday	648.00	\$ 27,215.18
OT Incident	98.75	\$ 4,599.37
OT - Out of Grade	98.50	\$ 210.59
OT-Sick	609.00	\$ 25,164.78
OT- Strike Team	2.50	\$ 75.00
OT- Training	142.00	\$ 5,431.85
OT- Vacancy	816.00	\$ 34,218.58
OT - Vacation	936.00	\$ 38,187.72
OT - Workers Comp	72.00	\$ 3,439.80
OT- Jury Duty	0.00	\$ -
OT Breavement Leave	0.00	\$ -
Overtime		\$ 49,474.37
OT Total	3471.75	\$ 188,104.97

Stanislaus Consolidated FPD
Balance Sheet
As of July 31, 2022
Jul 31, 22

ASSETS

Current Assets

Checking/Savings

RESTRICTED FUNDS

Riverbank Capital Facilities

20 CEQA-Riverbank [1322-8] 386,953.35
30 Dev. Fee Riverbank [0414-4] 96,826.20

Total Riverbank Capital Facilities 483,779.55

Waterford Cap. Fac. St 24 Build

25 CEQA-Waterford [0422-7] 75,070.16
35 Dev Fee-Waterford [0406-0] 4,267.13

Total Waterford Cap. Fac. St 24 Build 79,337.29

Total RESTRICTED FUNDS 563,116.84

Stanislaus County cash accounts

7271 · SCFPD General fund -35,254.33
7273 · Development Fees - Riverbank 12,610.10
7276 · Development - Waterford/Hickman 31,041.03
7277 · CEQA - Waterford/Hickman -12,499.64

Total Stanislaus County cash accounts -4,102.84

WestAmerica Bank

General Checking [1306-1]

ASSIGNED FUNDS 3,276,970.93
General Checking [1306-1] - Other 1,805,203.08

Total General Checking [1306-1] 5,082,174.01

Total WestAmerica Bank 5,082,174.01

Total Checking/Savings 5,627,456.40

Stanislaus Consolidated FPD Budget vs. Actual FY 2021-2022

July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Development Fees				
Riverbank (7273)	1,839.48			
Waterford/Hickman (7276)	7,408.42			
Development Fees - Other	0.00	30,000.00	-30,000.00	0.0%
Total Development Fees	9,247.90	30,000.00	-20,752.10	30.8%
Fire Investigator Reimb. FIU	0.00	165,000.00	-165,000.00	0.0%
Fire Recovery USA	29,506.36	45,000.00	-15,493.64	65.6%
Grant reimbursements	8,360.25	0.00	8,360.25	100.0%
Incident Reports	1,200.11			
Interest				
Stanislaus County				
CEQA-Waterford (7277)	5,914.82			
Dev. Fee-Riverbank (7273)	41.69			
Dev. Fee-Waterford (7276)	80.24			
General Fund (7271)	2,962.99	22,500.00	-19,537.01	13.2%
Total Stanislaus County	8,999.74	22,500.00	-13,500.26	40.0%
WestAmerica Bank Interest				
CEQA-Riverbank	247.37			
CEQA-Waterford	44.87			
Dev. Fee-Riverbank	65.97			
Dev. Fee - Waterford	1.27			
Grant	772,373.00	789,093.00	-16,720.00	97.9%
Total WestAmerica Bank Interest	772,732.48	789,093.00	-16,360.52	97.9%
Total Interest	781,732.22	811,593.00	-29,860.78	96.3%
Miscellaneous Reimbursements				
Copy Machine Charges	30.70			
Liability Insurance	4,305.75			
Miscellaneous	372,853.49			
Strike Team - Personnel	0.00	0.00	0.00	0.0%
Workers Compensation Reimb	9,687.96			
Miscellaneous Reimbursements ...	18,754.42	85,000.00	-66,245.58	22.1%
Total Miscellaneous Reimbursements	405,632.32	85,000.00	320,632.32	477.2%
Other Revenue				
AMR - First Responder Svcs	38,778.00	25,000.00	13,778.00	155.1%
Cell Tower Rent	16,338.60	16,500.00	-161.40	99.0%
First Responder Services	0.00	20,000.00	-20,000.00	0.0%
Other Revenue - Other	948,778.00	5,000.00	943,778.00	18,975.6%
Total Other Revenue	1,003,894.60	66,500.00	937,394.60	1,509.6%
Prevention Revenue				
Apartment Inspections	210.00			
Building Permits				
Riverbank/Modesto	3,320.78			
Total Building Permits	3,320.78			
Explosives Permits	630.07			
Fire Hydrant Water Flows	2,787.33			
Fireworks Permits	2,940.14			
Inspections				
Oakdale	209.73			
Riverbank/Modesto	25,227.54			
Inspections - Other	1,363.10			
Total Inspections	26,800.37			

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Plan reviews				
Oakdale	209.46			
Riverbank/Modesto	147,606.26			
Waterford/Hickman	37,706.40			
Plan reviews - Other	7,248.13			
Total Plan reviews	192,770.25			
Prevention Revenue - Other	1,069.02	175,000.00	-173,930.98	0.6%
Total Prevention Revenue	230,527.96	175,000.00	55,527.96	131.7%
Property Tax & Assessments				
Administrative Fees	46,202.65	90,000.00	-43,797.35	51.3%
CEQA				
Riverbank	59,015.95			
Waterford/Hickman	27,540.37			
Total CEQA	86,556.32			
FHA in-lieu-of tax app.	0.00	1,000.00	-1,000.00	0.0%
IMPACT				
Riverbank	94.41			
Waterford/Hickman	224.58			
IMPACT - Other	508.44			
Total IMPACT	827.43			
Other Taxes	100.00			
Property Tax-prior unsecured	1,495.38	5,300.00	-3,804.62	28.2%
Property Tax - Unitary	51,490.15	52,103.00	-612.85	98.8%
Property Tax (Secured)	2,766,280.83	2,959,767.00	-193,486.17	93.5%
Property Tax (Unsecured)	152,666.05	143,000.00	9,666.05	106.8%
Special Assessment	7,425,936.41	7,625,000.00	-199,063.59	97.4%
Special Assessment-PY	0.00	25,000.00	-25,000.00	0.0%
State Homewners Prop.Tax Relief	22,397.10	27,000.00	-4,602.90	83.0%
Supplemental Property Tax	42,035.33	40,000.00	2,035.33	105.1%
Property Tax & Assessments - O...	12,999.21			
Total Property Tax & Assessments	10,608,986.86	10,968,170.00	-359,183.14	96.7%
RDA Revenue				
RDA - Residual	111,200.47	235,000.00	-123,799.53	47.3%
RDA pass-through	169,273.10	169,000.00	273.10	100.2%
Total RDA Revenue	280,473.57	404,000.00	-123,526.43	69.4%
4500 · Safer Grant reimbursement	532,557.50	534,822.00	-2,264.50	99.6%
4850 · Misc Workers Comp reimburs...	3,105.18			
4880 · Strike team personnel	674,789.86	608,805.00	65,984.86	110.8%
4881 · Reimb from Waterford for St...	24,654.00			
4990 · Interest Revenue	3,160.86			
Total Income	14,597,829.55	13,893,890.00	703,939.55	105.1%
Gross Profit	14,597,829.55	13,893,890.00	703,939.55	105.1%
Expense				
Chart of Accounts				
5000 · Salaries & Benefits				
Salaries & Wages				
5010 · Salary & Wages	4,118,681.81	4,161,309.00	-42,627.19	99.0%
5010.10 · 4850 Workers c...	26,646.09			
5011-1 · Swift Water	24,191.34	26,500.00	-2,308.66	91.3%
5011-2 · Bilingual Pay	6,904.12	3,591.00	3,313.12	192.3%
5011-3 · Education Pay	83,250.23	81,000.00	2,250.23	102.8%
5011 · Haz Mat Pay	2,999.88	4,000.00	-1,000.12	75.0%
5012 · Employee Medical ...	125,859.65	171,000.00	-45,140.35	73.6%
5015 · Everbridge former h...	1,307.52	1,600.00	-292.48	81.7%
5016 · FLSA	110,715.07	101,000.00	9,715.07	109.6%
5017 · Leave Time Buy-Back	213,284.64	275,000.00	-61,715.36	77.6%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
5018 · Uniform Allowance	56,443.87	57,000.00	-556.13	99.0%
5019 · Payroll Tax Expense	101,870.74	104,500.00	-2,629.26	97.5%
5029 · Group-Term Life Ins...	-193.49			
Total Salaries & Wages	4,871,961.47	4,986,500.00	-114,538.53	97.7%
5020 · Overtime				
Overtime Reimbursements	-93,437.05			
5020 · Overtime - Other	1,830,576.76	1,850,000.00	-19,423.24	99.0%
Total 5020 · Overtime	1,737,139.71	1,850,000.00	-112,860.29	93.9%
5030 · Retirement				
5031 · Retirement				
5031a · CalPers Safety	915,616.26			
5031b · Calpers Misc.	7,775.28			
5031 · Retirement - Other	0.00	845,000.00	-845,000.00	0.0%
Total 5031 · Retirement	923,391.54	845,000.00	78,391.54	109.3%
5032 · Employee CalPERS...	-504,381.90			
5033 · Administrative Fee	200.00	1,250.00	-1,050.00	16.0%
5036 · Side Fund Principal	654,299.94	428,200.00	226,099.94	152.8%
5037 · Side Fund Interest				
Side fund interest first pmt	1,250.00			
5037 · Side Fund Intere...	33,177.50	27,525.00	5,652.50	120.5%
Total 5037 · Side Fund Int...	34,427.50	27,525.00	6,902.50	125.1%
5038 · Cal PERS UAL Aug...	955,633.30	1,146,280.00	-190,646.70	83.4%
5039 · GASB 68 reporting ...	1,400.00	1,400.00	0.00	100.0%
5030 · Retirement - Other	478,397.97			
Total 5030 · Retirement	2,543,368.35	2,449,655.00	93,713.35	103.8%
5040 · Employee Group Insur...				
5041 · Medical Insurance	558,903.01	650,000.00	-91,096.99	86.0%
5042 · Vision Insurance	10,289.47	12,000.00	-1,710.53	85.7%
5043 · Dental Insurance	63,032.07	70,000.00	-6,967.93	90.0%
5044 · Life Insurance	11,013.00	12,500.00	-1,487.00	88.1%
5045 · LTD Insurance	16,172.00	15,000.00	1,172.00	107.8%
5047 · Vol Life Ins	-158.76			
5048 · Central Valley Ret. ...	55,300.00	60,900.00	-5,600.00	90.8%
Total 5040 · Employee Group...	714,550.79	820,400.00	-105,849.21	87.1%
5050 · Retiree Group Insurance	104,730.52	120,000.00	-15,269.48	87.3%
5060 · Workers' Compensatio...				
Workers' Comp. Reimburs...	581.28			
5061 · Workers' Compens...	525,916.00	525,916.00	0.00	100.0%
Total 5060 · Workers' Compe...	526,497.28	525,916.00	581.28	100.1%
Total 5000 · Salaries & Benefits	10,498,248.12	10,752,471.00	-254,222.88	97.6%
6000 · Services & Supplies				
6020 · Clothing & PPE				
6021 · Badges & Emblems	2,387.60	1,000.00	1,387.60	238.8%
6022 · Safety Clothing	63,284.94	60,000.00	3,284.94	105.5%
6023 · Replacement Clothi...	5,683.83	500.00	5,183.83	1,136.8%
6020 · Clothing & PPE - Ot...	8,187.54			
Total 6020 · Clothing & PPE	79,543.91	61,500.00	18,043.91	129.3%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6050 · Household Expense				
6051 · Station Supplies	14,715.68	12,000.00	2,715.68	122.6%
6052 · Bottled Water	3,236.40	5,000.00	-1,763.60	64.7%
6053 · Oxygen Service	237.12	1,000.00	-762.88	23.7%
6054 · Furnishings & Appli...	2,438.70			
6050 · Household Expense...	3,602.36	6,000.00	-2,397.64	60.0%
Total 6050 · Household Expe...	24,230.26	24,000.00	230.26	101.0%
6060 · Insurance				
6061 · Fiduciary Insurance	-231.96	145,000.00	-145,231.96	-0.2%
Total 6060 · Insurance	-231.96	145,000.00	-145,231.96	-0.2%
6080 · Equipment Maint. & R...				
6081 -1 Oakdale Rural Ve...				
R85-01 1986 Spartan ty...	808.22			
SSLWT21-08-INT'L Bur...	92.58			
6081 -1 Oakdale Rural ...	287.90			
Total 6081 -1 Oakdale Rur...	1,188.70			
6081 -2 Oakdale CITY Veh...				
Boat 28	10.35			
6081 -2 Oakdale CITY ...	791.11			
Total 6081 -2 Oakdale CIT...	801.46			
6081 · Vehicle Maint & Re...				
02-02 SSLWR26 Chevy...	1,282.58			
03-01 SSLG26 Ford Ty...	644.68			
03-02 SSLG21 Ford Ty...	8,411.99			
04-01 SSLE221 Pierce ...	30,020.39			
04-02 SSLE24 Pierce T...	735.01			
04-03 SSLE23 Pierce T...	10,721.54			
04-04 SSLE226 Pierce ...	31,828.07			
04-05 SSLWR24 2004 ...	130.13			
08-01 2008 Chevy P/U	4,536.82			
08-02 SSLE223 OES 3...	25.63			
08-03 SSLWT220 Int. ...	1,821.23			
09-01 Chevy Tahoe	6,517.82			
10-01 Ford Expedition	12,054.17			
11-01 Ford Expedition	57.69			
11-02 SSLB24 Int. Type 3	28,661.12			
12-01 Ford Expedition	5,381.78			
13-01 SSLQ22 Pierce Q...	49,188.79			
15-01 SSLE26 Pierce T...	15,593.81			
15-02 SSLE21 Pierce T...	17,814.61			
16-01 - Ford Explorer	506.32			
16-02 - Ford Explorer	1,921.39			
17-01 SSLWT24 Kenwo...	4,916.46			
17-02 Ford Escape	69.63			
18-01 SSLE24 Rosenba...	6,269.24			
89-05 SSLR21 Pierce R...	250.00			
98-03 Dodge P/U	1,350.47			
99-03 SSLB23 Int. Type 3	959.24			
99-04 SSLE30 E-one Ty...	347.62			
Boat 24	1,860.10			
6081 · Vehicle Maint & ...	7,125.77	200,000.00	-192,874.23	3.6%
Total 6081 · Vehicle Maint ...	251,004.10	200,000.00	51,004.10	125.5%
6082 · Radio & Pager Main...	5,511.24	18,000.00	-12,488.76	30.6%
6083 · Small Engine	1,197.12	600.00	597.12	199.5%
6084 · Handlight Repairs	0.00	1,500.00	-1,500.00	0.0%
6086 · SCBA Equipment M...	12,938.60	12,000.00	938.60	107.8%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6087 · Rope Rescue Equip...	0.00	1,000.00	-1,000.00	0.0%
6088 · Water Rescue	0.00	5,000.00	-5,000.00	0.0%
6089 · Confined Space	0.00	1,000.00	-1,000.00	0.0%
6089 -1 · Hose Program	11,150.08	16,128.00	-4,977.92	69.1%
6089 -2 · Firefighting Equip	5,011.80	25,000.00	-19,988.20	20.0%
6089 -3 · Non-Firefighting ...	6,889.35	10,000.00	-3,110.65	68.9%
6089 -4 · Class A Foam R...	7,256.60	4,000.00	3,256.60	181.4%
6080 · Equipment Maint. &...	2,633.85			
Total 6080 · Equipment Maint...	305,582.90	294,228.00	11,354.90	103.9%
6090 · Maintenance - Buildings				
6090-20 · Main Office	4,670.26			
6090-21 · St. 21	5,564.70			
6090-22 · St. 22	14,073.47			
6090-23 · St. 23	8,703.19			
6090-24 · St. 24	4,291.77			
6090-26 · St. 26	3,505.54			
6090 · Maintenance - Build...	10,235.53	30,000.00	-19,764.47	34.1%
Total 6090 · Maintenance - B...	51,044.46	30,000.00	21,044.46	170.1%
6100 · Medical Supplies				
6101 · Medical Supplies	7,224.06	7,500.00	-275.94	96.3%
6102 · Paramedic Program	72,991.98	80,000.00	-7,008.02	91.2%
6103a · AED Maintenance ...	15,477.85	15,142.00	335.85	102.2%
6104 · Masimo Certification	212.50	3,485.00	-3,272.50	6.1%
6405 · Lucas Maintenance	501.50	750.00	-248.50	66.9%
6100 · Medical Supplies - ...	31.18			
Total 6100 · Medical Supplies	96,439.07	106,877.00	-10,437.93	90.2%
6110 · Memberships				
6111 · Memberships	12,751.20	12,000.00	751.20	106.3%
6110 · Memberships - Other	484.99			
Total 6110 · Memberships	13,236.19	12,000.00	1,236.19	110.3%
6120 · Miscellaneous Expense				
6010 · COVID-19 Expenses	7,712.17			
6120-1 · Other Expenses	-3,863.47			
6122 · Food	1,556.48	1,000.00	556.48	155.6%
6124 · Cellular Phone	16.17			
6125 · Travel & Lodging	2,282.55	5,000.00	-2,717.45	45.7%
6126 · Bank Service Charge	448.87			
6127 · Board Member Mee...	8,000.00	8,000.00	0.00	100.0%
6128 · Executive Develop...	500.00	2,500.00	-2,000.00	20.0%
6120 · Miscellaneous Expe...	2,144.07			
Total 6120 · Miscellaneous E...	18,796.84	16,500.00	2,296.84	113.9%
6130 · Office Expense				
6131 · Stationary / Busines...	231.47	1,000.00	-768.53	23.1%
6132 · Postage	545.97	3,500.00	-2,954.03	15.6%
6133 · Office Supplies	4,030.96	5,000.00	-969.04	80.6%
6134 · Printer Supplies	1,168.47	2,500.00	-1,331.53	46.7%
6135 · Computer Equipment	2,810.79	6,000.00	-3,189.21	46.8%
6130 · Office Expense - Ot...	78.39			
Total 6130 · Office Expense	8,866.05	18,000.00	-9,133.95	49.3%
6140 · Prof. & Specialized Se...				
6141-2 · Administrative	197,967.19	176,984.00	20,983.19	111.9%
6141 · Accounting/Auditing...	185,402.75	125,000.00	60,402.75	148.3%
6142 · Record Destruction ...	748.02	1,100.00	-351.98	68.0%
6143 · Legal	239,818.15	235,000.00	4,818.15	102.1%
6144 · Sunpro Fire RMS	3,080.00	7,000.00	-3,920.00	44.0%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6145 · IT Services Contract	89,884.65	85,000.00	4,884.65	105.7%
6147 · Pre-Employment Sc...	30,305.15	27,500.00	2,805.15	110.2%
6148 · Ladder Testing	2,039.25	3,000.00	-960.75	68.0%
6149 · Medical Exams	4,982.00	20,000.00	-15,018.00	24.9%
6149 -3 · Personnel Recrui...	1,181.95	1,000.00	181.95	118.2%
6149 -4 · TeleStaff Voxeo ...	6,169.30	15,575.00	-9,405.70	39.6%
6149 -5 · Paychex contract	19,285.38	15,000.00	4,285.38	128.6%
6149 -6 · Consultant Servi...	28,081.65	10,000.00	18,081.65	280.8%
6149 -7 · SR 911 Dispatch ...	111,780.25	158,100.00	-46,319.75	70.7%
6149 -8 · Streamline Auto...	8,407.00	11,200.00	-2,793.00	75.1%
6140 · Prof. & Specialized ...	8,326.59			
Total 6140 · Prof. & Specializ...	937,459.28	891,459.00	46,000.28	105.2%
6150 · Publications & Legal N...				
6151 · Prevention Publicati...	175.00	500.00	-325.00	35.0%
6152 · Publications & Lega...	0.00	1,600.00	-1,600.00	0.0%
Total 6150 · Publications & L...	175.00	2,100.00	-1,925.00	8.3%
6160 · Rent & Leases - Equip.				
6162 · Alarm System HQ	1,617.77	1,500.00	117.77	107.9%
6164 · Copier	2,376.09	1,500.00	876.09	158.4%
6165 · Postage Meter	625.79	750.00	-124.21	83.4%
6166 · Computer Software ...	0.00	10,000.00	-10,000.00	0.0%
6167 · Station 25 Lease	2,400.00	2,400.00	0.00	100.0%
Total 6160 · Rent & Leases - ...	7,019.65	16,150.00	-9,130.35	43.5%
6170 · Rents & Leases - Build...	184.50			
6180 · Small Tools & Instrum...	690.00			
6190 · Special Departmental ...				
6191 · Training Program	11,065.55	10,000.00	1,065.55	110.7%
6192 · Workshops & Semi...	0.00	3,000.00	-3,000.00	0.0%
6193-1 · Explorer Program	0.00	1,000.00	-1,000.00	0.0%
6193 · Volunteer / Intern Pr...	0.00	500.00	-500.00	0.0%
6194 · Education Reimbur...	12,807.18	20,000.00	-7,192.82	64.0%
6195 · Prevention Educatio...	0.00	3,000.00	-3,000.00	0.0%
6195 -1 · Prevention Expe...	21,211.62	10,000.00	11,211.62	212.1%
6197 · Life Jacket Program	0.00	500.00	-500.00	0.0%
6198 · Community CPR Pr...	0.00	2,000.00	-2,000.00	0.0%
6199 -3 · Fitness Equipme...	913.27	3,500.00	-2,586.73	26.1%
Total 6190 · Special Departm...	45,997.62	53,500.00	-7,502.38	86.0%
6200 · Transportation & Travel				
6201 · Fuel & Oil	139,869.81	120,000.00	19,869.81	116.6%
6200 · Transportation & Tr...	38.61			
Total 6200 · Transportation & ...	139,908.42	120,000.00	19,908.42	116.6%
6210 · Utilities				
6219-1 · T-1 Connectivity	0.99			
6219-2 · Cable Services	1,414.97	4,400.00	-2,985.03	32.2%
6219-3 · MDC, T-1 lines, C...	55,957.55	40,000.00	15,957.55	139.9%
6219-4 · VOIP Phones	9,006.53	17,000.00	-7,993.47	53.0%
6219-6 · Wireless Internet	10,008.00	10,008.00	0.00	100.0%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6220 · St HQ Riverbank				
6220-2 · Electricity	6,716.61			
6220-3 · Natural Gas	678.30			
6220-4 · Water & Sewer	918.50			
6220-5 · Pest Control S...	276.00			
6220 · St HQ Riverbank...	0.00	85,000.00	-85,000.00	0.0%
Total 6220 · St HQ Riverba...	8,589.41	85,000.00	-76,410.59	10.1%
6221 · St 21				
6221-1 · Disposal Service	1,158.35			
6221-2 · Electricity	6,967.09			
6221-3 · Natural Gas	3,098.80			
6221-4 · Water & Sewer	1,239.74			
6221-5 · Pest Control S...	396.00			
6221-6 · Biohazard Med...	1,046.99			
Total 6221 · St 21	13,906.97			
6222 · St 22				
6222-1 · Disposal Service	1,133.35			
6222-2 · Electricity	5,995.65			
6222-3 · Natural Gas	7,782.12			
6222-4 · Water & Sewer	2,116.90			
6222-5 · Pest Control S...	796.00			
6222-6 · Biohazard Med...	1,046.49			
Total 6222 · St 22	18,870.51			
6223 · St 23				
6223-1 · Disposal Service	1,281.24			
6223-2 · Electricity	4,010.67			
6223-3 · Natural Gas	2,032.14			
6223-5 · Pest Control S...	396.00			
Total 6223 · St 23	7,720.05			
6224 · St 24 Waterford				
6224-2 · Electricity	8,969.09			
6224-3 · Natural Gas	2,978.14			
6224-4 · Water & Sewer	3,238.50			
6224-5 · Pest Control S...	414.00			
6224-6 · Biohazard Med...	1,080.48			
Total 6224 · St 24 Waterford	16,680.21			
6225 · St 25 La Grange				
6225-5 · Pest Control S...	180.00			
Total 6225 · St 25 La Gran...	180.00			
6226 · St 26				
6226-1 · Disposal Service	1,385.70			
6226-2 · Electricity	18,343.90			
6226-3 · Natural Gas	3,214.24			
6226-4 · Water & Sewer	2,013.46			
6226-5 · Pest Control S...	414.00			
6226-6 · Biohazard Med...	1,046.10			
Total 6226 · St 26	26,417.40			
Total 6210 · Utilities	168,752.59	156,408.00	12,344.59	107.9%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2021-2022
July 2021 through June 2022 100%

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6310 · Direct Assessment Rel...				
6311 · Property Tax Admin...	0.00	50,000.00	-50,000.00	0.0%
6312 · SCFPD Special Be...	0.00	3,000.00	-3,000.00	0.0%
6313 · Direct Assessment ...	12,240.55	11,000.00	1,240.55	111.3%
6314 · GIS Software/Webs...	4,200.00	14,000.00	-9,800.00	30.0%
6310 · Direct Assessment ...	0.00	3,500.00	-3,500.00	0.0%
Total 6310 · Direct Assessme...	16,440.55	81,500.00	-65,059.45	20.2%
Total 6000 · Services & Supplies	1,914,135.33	2,029,222.00	-115,086.67	94.3%
7000 · Capital Expenditures				
7049-6 · Station 23 Storage c...	110.67			
7049 · Station 24 Replacement	0.00	170,061.00	-170,061.00	0.0%
7049 -3 · Fire station 23 Septi...	2,360.30			
7049 -5 · Capital Facility repair	0.00	165,000.00	-165,000.00	0.0%
7090 · Taxes & Assessments				
7092 · Direct Assessments	41,521.27			
Total 7090 · Taxes & Assess...	41,521.27			
7150 · Financial Charges				
7151 · Service Charges	26,390.47			
Total 7150 · Financial Charges	26,390.47			
7800 · Equipment				
7802 · Radio Communicati...	1,347.50			
7803 · Apparatus/Vehicle ...	124,758.20	124,758.00	0.20	100.0%
7800 · Equipment - Other	0.00	150,242.00	-150,242.00	0.0%
Total 7800 · Equipment	126,105.70	275,000.00	-148,894.30	45.9%
Total 7000 · Capital Expenditures	196,488.41	610,061.00	-413,572.59	32.2%
Total Chart of Accounts	12,608,871.86	13,391,754.00	-782,882.14	94.2%
SALES TAX	149.27			
66900 · Reconciliation Discrepancies	-3,162.28			
Total Expense	12,605,858.85	13,391,754.00	-785,895.15	94.1%
Net Ordinary Income	1,991,970.70	502,136.00	1,489,834.70	396.7%
Net Income	1,991,970.70	502,136.00	1,489,834.70	396.7%

Stanislaus Consolidated FPD
Budget vs. Actual FY 2022-2023

July 1, 2022- July 31, 2022 8%

	Jul 22	Budget
Ordinary Income/Expense		
Income		
Interest		
Miscellaneous Reimbursements		
Other Revenue		
Cell Tower Rent	1,373.83	
First Responder Services		
Other Revenue - Other		
Total Other Revenue	1,373.83	
Prevention Revenue		
Fire Hydrant Water Flows	158.00	
Inspections		
Riverbank/Modesto	1,987.50	
Total Inspections	1,987.50	
Plan reviews		
Riverbank/Modesto	10,546.80	
Total Plan reviews	10,546.80	
Prevention Revenue - Other		
Total Prevention Revenue	12,692.30	
Property Tax & Assessments		
Administrative Fees		
CEQA	935.52	
Property Tax-prior unsecured		
Property Tax - Unitary		
Property Tax (Secured)		
Special Assessment		
State Homewners Prop. Tax Relief		
Supplemental Property Tax		
Total Property Tax & Assessments	935.52	
RDA Revenue		
4880 · Strike team personnel		
Total Income	15,001.65	
Gross Profit	15,001.65	
Expense		
Chart of Accounts		
5000 · Salaries & Benefits		
Salaries & Wages		
5010 · Salary & Wages	460,666.96	
5011-1 · Swift Water	1,769.16	
5011-2 · Bilingual Pay	276.96	
5011-3 · Education Pay	7,405.31	
5011 · Haz Mat Pay	230.76	
5012 · Employee Medical Waiver		
5015 · Everbridge former hiplink	48.00	
5016 · FLSA	18,593.87	
5017 · Leave Time Buy-Back	15,958.90	
5018 · Uniform Allowance	3,788.96	
5019 · Payroll Tax Expense	8,920.92	
5029 · Group-Term Life Insurance	563.83	
Total Salaries & Wages	518,223.63	

Stanislaus Consolidated FPD Budget vs. Actual FY 2022-2023

July 1, 2022- July 31, 2022 8%

	Jul 22	Budget
5020 · Overtime		
Overtime Reimbursements	-91,712.98	
5020 · Overtime - Other	119,066.62	
Total 5020 · Overtime	27,353.64	
5030 · Retirement		
5031 · Retirement		
5032 · Employee CalPERS Reimb.	-48,569.76	
5038 · Cal PERS UAL Aug. 1		
Total 5030 · Retirement	-48,569.76	
5040 · Employee Group Insurance		
5041 · Medical Insurance	115,493.91	
5042 · Vision Insurance	1,821.49	
5043 · Dental Insurance	11,187.20	
5044 · Life Insurance	1,919.00	
5045 · LTD Insurance	1,326.00	
5047 · Vol Life Ins	152.98	
5048 · Central Valley Ret. Med Trust	4,900.00	
Total 5040 · Employee Group Insurance	136,800.58	
5050 · Retiree Group Insurance	14,923.13	
5060 · Workers' Compensation Insurance		
Workers' Comp. Reimbursements	-2,608.01	
5061 · Workers' Compensation	160,292.00	
Total 5060 · Workers' Compensation Insurance	157,683.99	
Total 5000 · Salaries & Benefits	806,415.21	
6000 · Services & Supplies		
6020 · Clothing & PPE		
6022 · Safety Clothing	2,688.83	
6023 · Replacement Clothing / Uniforms	796.83	
Total 6020 · Clothing & PPE	3,485.66	
6050 · Household Expense		
6051 · Station Supplies	1,589.65	
Total 6050 · Household Expense	1,589.65	
6060 · Insurance		
6061 · Fiduciary Insurance	68,620.00	
Total 6060 · Insurance	68,620.00	
6080 · Equipment Maint. & Repairs		
6081 · Vehicle Maint & Repair		
03-01 SSLG26 Ford Type 6	176.88	
03-02 SSLG21 Ford Type 6	15.08	
04-03 SSLE23 Pierce Type 1	16,031.20	
08-01 2008 Chevy P/U	108.14	
13-01 SSLQ22 Pierce Quint	47.44	
15-01 SSLE26 Pierce Type 1	26.70	
15-02 SSLE21 Pierce Type 1	234.34	
99-03 SSLB23 Int. Type 3	362.46	
6081 · Vehicle Maint & Repair - Other	232.00	
Total 6081 · Vehicle Maint & Repair	17,234.24	
6082 · Radio & Pager Maint & Repair	490.08	
6086 · SCBA Equipment Maint. & Repairs	7,822.31	

Stanislaus Consolidated FPD
Budget vs. Actual FY 2022-2023

July 1, 2022- July 31, 2022 8%

	Jul 22	Budget
6080 · Equipment Maint. & Repairs - Other	4,370.18	
Total 6080 · Equipment Maint. & Repairs	29,916.81	
6090 · Maintenance - Buildings		
6090-20 · Main Office	385.00	
6090-22 · St. 22	1,873.42	
6090 · Maintenance - Buildings - Other		
Total 6090 · Maintenance - Buildings	2,258.42	
6100 · Medical Supplies		
6101 · Medical Supplies	730.88	
6102 · Paramedic Program	6,120.35	
6103a · AED Maintenance Certification	1,499.40	
Total 6100 · Medical Supplies	8,350.63	
6110 · Memberships		
6111 · Memberships	549.98	
Total 6110 · Memberships	549.98	
6120 · Miscellaneous Expense		
6122 · Food	362.69	
6124 · Cellular Phone	186.53	
6126 · Bank Service Charge	9.23	
6127 · Board Member Meeting Allowance	400.00	
Total 6120 · Miscellaneous Expense	958.45	
6140 · Prof. & Specialized Services		
6141-2 · Administrative	461.71	
6141 · Accounting/Auditing Expense		
6143 · Legal	10,720.14	
6145 · IT Services Contract	6,470.00	
6147 · Pre-Employment Screening	1,150.00	
6149 -5 · Paychex contract	1,686.20	
6149 -6 · Consultant Services	2,981.25	
Total 6140 · Prof. & Specialized Services	23,469.30	
6150 · Publications & Legal Notices		
6152 · Publications & Legal Notices	98.55	
Total 6150 · Publications & Legal Notices	98.55	
6160 · Rent & Leases - Equip.		
6162 · Alarm System HQ		
6165 · Postage Meter	89.94	
6167 · Station 25 Lease		
Total 6160 · Rent & Leases - Equip.	89.94	
6190 · Special Departmental Expenses		
6194 · Education Reimbursement	1,034.00	
6195 -1 · Prevention Expenses	750.00	
6190 · Special Departmental Expenses - O...	694.71	
Total 6190 · Special Departmental Expenses	2,478.71	
6200 · Transportation & Travel		
6201 · Fuel & Oil	11,091.52	
Total 6200 · Transportation & Travel	11,091.52	
6210 · Utilities		
6219-3 · MDC, T-1 lines, Cell phones	5,345.35	
6219-6 · Wireless internet	834.00	

Stanislaus Consolidated FPD
Budget vs. Actual FY 2022-2023

July 1, 2022- July 31, 2022 8%

	Jul 22	Budget
6220 · St HQ Riverbank		
6220-2 · Electricity	785.89	
6220-3 · Natural Gas	15.03	
6220 · St HQ Riverbank - Other		
Total 6220 · St HQ Riverbank	800.92	
6221 · St 21		
6221-2 · Electricity	727.34	
6221-3 · Natural Gas	39.24	
6221-4 · Water & Sewer	116.94	
6221-6 · Biohazard Medical Waste	89.25	
Total 6221 · St 21	972.77	
6222 · St 22		
6222-2 · Electricity	720.02	
6222-3 · Natural Gas	62.53	
6222-4 · Water & Sewer	201.27	
6222-6 · Biohazard Medical Waste	89.32	
Total 6222 · St 22	1,073.14	
6223 · St 23		
6223-2 · Electricity	445.41	
6223-3 · Natural Gas	52.60	
Total 6223 · St 23	498.01	
6224 · St 24 Waterford		
6224-2 · Electricity	866.48	
6224-3 · Natural Gas	111.31	
6224-4 · Water & Sewer	271.14	
6224-6 · Biohazard Medical Waste	93.76	
Total 6224 · St 24 Waterford	1,342.69	
6226 · St 26		
6226-2 · Electricity	2,427.84	
6226-3 · Natural Gas	56.26	
6226-6 · Biohazard Medical Waste	89.60	
Total 6226 · St 26	2,573.70	
Total 6210 · Utilities	13,440.58	
6000 · Services & Supplies - Other		
Total 6000 · Services & Supplies	166,398.20	
7000 · Capital Expenditures		
7800 · Equipment		
7802 · Radio Communications Equipment	1,319.00	
7800 · Equipment - Other		
Total 7800 · Equipment	1,319.00	
Total 7000 · Capital Expenditures	1,319.00	
Total Chart of Accounts	974,132.41	
SALES TAX	52.53	
Total Expense	974,184.94	
Net Ordinary Income	-959,183.29	
Net Income	-959,183.29	

Reaction Time Summary by Station and Shift 2022

	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	January	February	March	April	May	June	July	August	September	October	November	December
Station 21 (Airport)												
Shift A	1:21	0:51	1:06	1:11	1:53	1:24	1:20					
Shift B	1:10	1:01	1:11	1:07	1:20	1:50	1:21					
Shift C	1:14	1:06	1:24	1:10	1:19	1:08	1:19					
Average Station Reaction Time	1:15	0:59	1:13	1:09	1:30	1:27	1:20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Station 22 (Empire)												
Shift A	1:44	1:24	1:38	1:24	1:55	1:09	1:36					
Shift B	1:37	1:19	1:19	1:45	1:23	1:22	1:22					
Shift C	1:21	1:46	1:33	1:40	1:22	1:20	1:06					
Average Station Reaction Time	1:34	1:29	1:30	1:36	1:33	1:17	1:21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Station 23 (Fruit Yard)												
Shift A	1:24	1:31	1:38	1:26	1:40	2:16	1:55					
Shift B	1:02	1:44	1:19	1:03	1:32	2:12	2:07					
Shift C	1:49	1:22	1:22	2:02	1:24	1:09	1:52					
Average Station Reaction Time	1:25	1:32	1:26	1:30	1:32	1:52	1:58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Station 24 (Waterford)												
Shift A	1:26	1:23	1:28	1:06	1:29	1:25	1:12					
Shift B	1:28	1:01	1:15	1:23	2:00	1:37	1:34					
Shift C	1:30	1:19	1:45	1:17	1:35	1:30	1:27					
Average Station Reaction Time	1:28	1:14	1:29	1:15	1:41	1:30	1:24	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Station 26 (Riverbank)												
Shift A	1:36	1:26	1:24	1:36	1:29	1:42	1:43					
Shift B	1:37	1:24	1:03	1:27	1:39	1:33	1:28					
Shift C	1:33	1:16	1:16	1:27	1:22	1:23	1:21					
Average Station Reaction Time	1:35	1:22	1:14	1:30	1:30	1:32	1:30	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
District Average Reaction Time: (HH:MM:SS)	1:28	1:16	1:21	1:24	1:33	1:32	1:30	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Yearly Reaction Time average	
Station 21	#DIV/0!
Station 22	#DIV/0!
Station 23	#DIV/0!
Station 24	#DIV/0!
Station 26	#DIV/0!



Stanislaus Consolidated Fire Protection District
3324 Topeka Street
Riverbank, CA 95367
Phone: (209) 869-7470 · Fax: (209) 869-7475
www.scfpd.us

STAFF REPORT

TO: President Goulding and Members of the Board of Directors

FROM: Captain Tim Johnson, Training Officer

SUBJECT: July Training Report

DATE: August 1, 2022

Completed Training for July

•Total Hours of Training – 1209 hours.

July Training

- Battalion drills for this quarter were completed.
- Training Hours Summary:
 - Company Training: 226 hours
 - Quint Operations: 42 hours
 - Driver's Training: 165 hours
 - Pumping Operations: 30 hours
 - Policy Review: 36 hours
 - HAZMAT: 21 hours
 - Tech Rescue: 41 hours
 - Wildland Training: 93 hours

August Training

- BC Training August 2, 9, 11
- Third Quarter EMS training which will cover:
 - Medic Skills: Needle Cricothyrotomy and I-Gel
 - EMT Skills: O2 Administration, BVM, Penetrating Chest Injury, and Childbirth & Neonatal Resuscitation

Training Division Update

- Tower – The groundwork for the training tower at Station 17 is going to a formal bid on August 9th with a completion date of September 30th. The tower and pavement will go to bid shortly after.
- MCS Joint Academy 2022-02 will begin mid-September.
- Ten-month testing for academy 21-02 will take place the first two weeks of September.
- Seven-month testing for academy 21-01 will take place October/November.

2022 Summary By Station

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-22	24	0	386	6	42	45	23	0	2	528
Feb-22	33	0	253	4	29	39	19	0	0	377
Mar-22	28	0	321	8	32	52	22	0	0	463
Apr-22	23	1	279	10	33	53	22	0	0	421
May-22	35	1	277	2	29	61	17	0	1	423
Jun-22	34	1	301	4	40	64	20	0	1	465
Jul-22	53	0	298	0	32	52	15	0	3	453
Aug-22										0
Sep-22										0
Oct-22										0
Nov-22										0
Dec-22										0
TOTAL	230	3	2115	34	237	366	138	0	7	3130

2022 Total Summary By Apparatus

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-22	50	0	468	8	47	81	27	0	2	683
Feb-22	92	0	320	8	37	84	26	0	0	567
Mar-22	63	0	382	17	38	89	25	0	0	614
Apr-22	60	2	337	18	42	70	25	0	0	554
May-22	120	1	354	6	35	142	23	0	2	683
Jun-22	124	2	384	9	52	143	30	0	2	746
Jul-22	172	0	366	3	38	108	16	0	3	706
Aug-22										0
Sep-22										0
Oct-22										0
Nov-22										0
Dec-22										0
TOTAL	681	5	2611	69	289	717	172	0	9	4553

2022 Admin Totals (Chief, BC, Training)

Month	Fire 100	Reture/ Explosion 200	EMS/ Rescue 300	Hazardous Condition 400	Service Call 500	Good Intent 600	False Call 700	Severe Weather 800	Other 900	Shift Totals
Jan-22	11	0	25	3	1	8	2	0	0	50
Feb-22	19	0	18	2	1	11	1	0	0	52
Mar-22	13	0	25	2	2	6	0	0	0	48
Apr-22	20	0	21	5	0	5	2	0	0	53
May-22	29	0	25	0	0	20	3	0	0	77
Jun-22	41	0	20	1	1	22	1	0	1	87
Jul-22	42	0	24	2	4	16	0	0	0	88
Aug-22										0
Sep-22										0
Oct-22										0
Nov-22										0
Dec-22										0
TOTAL	175	0	158	15	9	88	9	0	1	455



Rowena Santos
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Fax 949.732.6501
santosro@gtlaw.com

July 12, 2022

**VIA CERTIFIED MAIL AND
RETURN RECEIPT REQUESTED**

Clerk of the Board
Stanislaus County Board of Supervisors
1010 10th Street, suite 6700
Modesto, CA 95354

Stanislaus Consolidated Fire District
Parcel Review Division
3324 Topeka Street
Riverbank, CA 95367

Re: Claim for Refund of Foster Dairy Farms
APN Nos.: 019-030-001, 019-041-032
Addresses: 4412 Hickman Rd., Denair, CA
5372 Hickman Rd., Denair, CA

Dear Clerk of the Board:

Foster Dairy Farms (“Petitioner”) hereby submits, by and through counsel, this Claim for Refund (“Claim”) to the Stanislaus County Board of Supervisors (“Board”) in connection with the Stanislaus Consolidated Fire Protection District’s (“District”) fire suppression assessments (“Assessments”) for the above-referenced properties (“Properties”) for tax years 2019-2020 through 2021-2022.

Title to Properties is held by Petitioner, which paid the tax bills at issue. This Claim is timely under *Revenue & Taxation Code* § 5097(a)(2) because it is filed within four years after making the payments sought to be refunded.

It should be noted that Petitioner submitted a similar Claim for Refund for APNs 019-030-001 and 019-041-032 for the tax years 2015-2016 through 2018-2019, which was subsequently tried in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. Judgment was entered in favor of Petitioner against the County of Stanislaus (“County”) and the District in the amount of \$32,032.68, plus interest. See Final Statement of Decision and Judgment attached hereto as **Exhibits A and B**, respectively.

Greenberg Traurig, LLP | Attorneys at Law

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Albany. Amsterdam. Atlanta. Austin. Berlin. Boston. Chicago. Dallas. Delaware. Denver. Fort Lauderdale. Houston. Las Vegas. London. Los Angeles. Mexico City. Miami. Milan. Minneapolis. New Jersey. New York. Northern Virginia. Orange County. Orlando. Philadelphia. Phoenix. Sacramento. Salt Lake City. San Francisco. Seoul. Shanghai. Silicon Valley. Tallahassee. Tampa. Tel Aviv. Tokyo. Warsaw. Washington, D.C. West Palm Beach. Westchester County.

Operates as ¹Greenberg Traurig Germany LLP, ²A separate UK registered legal entity, ³Greenberg Traurig S.C. ⁴Greenberg Traurig Santa Maria ⁵Greenberg Traurig LLP Foreign Legal Consultant Office, ⁶A branch of Greenberg Traurig P.A. Florida USA ⁷GT Tokyo Horbu Jmusho and Greenberg Traurig Gohokujyomubogoshi Jmusho ⁸Greenberg Traurig Nowakowski Zmochi Wysocki s.p. k

While the District has appealed the Judgment, we are confident in our position and have attached hereto, in addition to the Final Statement of Decision and Judgment, the Stipulation of Facts and the parties' Post-trial Briefing as **Exhibits C, D, E, F, and G**, respectively. The hope is that the Board will grant this Claim for Refund without the need for additional litigation.

Claim for Refund

Similar to the prior claim, this Claim is brought pursuant to *Revenue & Taxation Code* §§ 5096 *et seq.* Petitioner claims a refund of the Assessments against the Properties assessed by the District and collected by the Stanislaus County Tax Collector for tax years 2019-2020 through 2021-2022. For the years at issue, Petitioner received secured property tax statements which included fixed charges and/or special assessments imposed by the District. Copies of Petitioner's secured property tax statements for all years relevant to this Claim are attached hereto as **Exhibit H**.

The total amount of Assessments, exclusive of interest, paid by Petitioner for the tax years 2019-2020 through 2021-2022 is itemized by property and year in Table 1 below. The total amount of Assessments claimed by Petitioner is **\$28,640.82**. Petitioner also claims accrued statutory interest on the principal amount of the refund and attorney's fees as required by law.

Table 1 – Fire Suppression Assessments – Tax Years 2019-2020 through 2021-2022

APN	2019 - 2020	2020 - 2021	2021 - 2022
019-030-001	\$2,810.12	\$2,895.78	\$2,981.42
019-041-032	\$6,588.74	\$6,789.56	\$6,990.40
Total Taxes Paid:	\$9,398.86	\$9,685.34	\$9,971.82
Taxes Due if Properly Classified as Agricultural	\$134.36	\$138.36	\$142.48
Refund Claimed	\$9,264.50	\$9,546.98	\$9,829.34
Total	\$28,640.82		

Factual Background

Applicable Resolutions

The District's Board adopted Stanislaus Consolidated Fire Protection District Resolution Nos. 05-01, 05-02, 05-11, and the amendments thereto (collectively "Resolutions"), pursuant to the provisions of *Government Code* §§ 50078, *et seq.*, and California Constitution Article XIID

(“Proposition 218”), for the purpose of determining and levying an assessment for fire suppression services. *See Ex. C [Stipulation of Facts], ¶ 2.*

The Resolutions set forth a new process of assessment for the levying of charges or assessments for the purpose of fire protection. Generally, the Resolutions impose different tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon “Property Type” (aka land use) classifications as shown by example in Ex. A of Resolution 05-11 below:

<u>Property Type</u>	<u>Assessment Rate</u>
Public Assembly / Educational / Institutional	\$413.00 per parcel
Residential (1 and 2 family dwellings)	\$213.00 per parcel
Residential (3 or more living units)	\$173.00 per unit
Stores and Offices	\$0.078 per SF
Industry	\$0.062 per SF
Agricultural / Vacant Land	\$50.00 per parcel

Id. at ¶ 3. Accordingly, the Resolutions set forth the following nine (9) separate “Property Types: (1) Public Assembly, (2) Educational, (3) Institutional, (4) Residential (1 and 2 family dwellings), (5) Residential (3 or more living units), (6) Stores and Offices, (7) Industry, (8) Agricultural, and (9) Vacant Land. *Id.* at ¶ 4.

This new process of assessment was initiated in the fiscal year 2005-2006, after the property owners within the District voted by ballot on December 9, 2004, to approve the assessment and the assessment range formula effective 2005-2006. *Id.* at ¶ 5.

Annually thereafter, the District adopted resolutions which increased the dollar amount of the assessment rates; the process of assessment, i.e., the imposition of certain tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon “Property Type” classifications, did not change. *Id.* at ¶ 6.

For the tax years at issue herein, the District adopted the following Resolutions: Resolution 2019-01, adopted on June 20, 2019, for the 2019-2020 fiscal year; Resolution 2020-05, adopted on May 14, 2020, for the 2020-2021 fiscal year; and Resolution 2021-004, adopted on May 20, 2021, for the 2021-2022 fiscal year. *See Ex. I, J, and K.* Per the foregoing Resolutions, the tax rates for parcels classified as Property Type “Agricultural / Vacant Land” for the subject tax years are as follows: 2019-2020 at \$67.18 per parcel; 2020-2021 at \$69.18 per parcel; and 2021-2022 at \$71.24 per parcel. *Id.*

Foster Dairy Parcels

At all relevant times, Petitioner owned and continues to own multiple parcels of real property, designated Assessor’s Parcel Numbers (“APNs”) 019-030-001 and 019-041-032 (collectively, the “Foster Dairy Parcels”). *See Ex. C [Stipulation of Facts], ¶ 50.*

Each of the Foster Dairy Parcels is devoted primarily to agricultural or livestock uses and being used for the commercial production of agricultural or livestock products. *Id.* at ¶ 51. Each of the Foster Dairy Parcels at issue herein was developed with barns used for housing livestock (dairy barns). *Id.* at ¶ 52.

Each of the Foster Dairy Parcels at issue herein was assigned a use code under the Stanislaus County Property Use Codes designating the primary use codes for these parcels as “Rural, Farm, & Agricultural,” specifically Code No. 87 for “Dairy (All Types).” *Id.* at ¶ 53. Each of the Foster Dairy Parcels is in the Williamson Act, also known as the California Land Conservation Act of 1965, which enables local governments to enter into contracts with private landowners for the purpose of restricting specific parcels of land to agricultural or related open space use. *Id.* at ¶ 54.

Procedural Background

On August 19, 2019, Petitioner submitted a Claim for Refund for APNs 019-030-001 and 019-041-032 for the tax years 2015-2016 through 2018-2019 to the Board on the grounds the District’s Fire Suppression Assessments were erroneously and illegally assessed and collected. Petitioner did not receive a notice of action from the Board within six months of the filing of each of its claim for refund. *Id.* at ¶ 59.

On April 14, 2020, Petitioner filed a Complaint for Refund of Taxes Paid in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. The action was tried before the Honorable John R. Mayne, Dept. 21, on October 27 and 28, 2021. On January 20, 2022, the Court issued its Final Statement of Decision, and Judgment was filed on March 11, 2022.

The Court ruled in favor of Petitioner against the County and the District in the amount of \$32,032.68, plus interest. See **Exs. A, B**.

On April 8, 2022, the District filed a Notice of Appeal of the March 11, 2022 Judgment. See Court of Appeal, Fifth Appellate District, Case No. F084192.

Grounds for Claim

This Claim is brought pursuant to *Revenue & Taxation Code* § 5096(b) and (c) based on the fact that the Assessments were erroneously and/or illegally collected, assessed, or levied from Petitioner. It is clear from the trial that the District’s (mis)classification of the Properties as “Industrial” for purposes of determining assessment rates is based upon its mistaken belief that the land use (also known as “Property Type” or “Property Use”) classification under the Resolutions is to be determined by the structural improvements on the land. This clearly has no factual and/or legal support and represents an illegal implementation of the law.

The classifications “Agricultural” and “Industry” are separate and distinct, and based upon the land use classifications of the parcels at issue, not structures and/or improvements. Thus, parcels devoted to agricultural uses (regardless of structures or improvements) are not “Industry.” **Ex. D [Plaintiffs’ Post Trial], 10:6-9.** The rules of statutory interpretation support Petitioner’s statutory interpretation and application of the Resolutions. *Id.* at pp. 22-42.

1. Employing the usual and ordinary meaning of the words in the Resolutions, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. Merriam-Webster’s Online Dictionary defines “agricultural” as “of, relating to, used in, or concerned with agriculture;” and “agriculture” is defined as “the science, art, or practice of cultivating the soil, producing crops, and raising livestock and in varying degrees the preparation and marketing of the resulting products.” See also, Black’s Law Dictionary (6th ed. 1990); *Government Code* §§ 51040.3, 51201, 56016. It should be noted, the District has failed to provide any contrary usual and ordinary meaning of the term “Agricultural.” *See also, Ex. D [Plaintiffs’ Post Trial], pp. 23:12-25:2.*

2. In harmonizing and reading as a whole the Resolutions and *Government Code* § 50078.2, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Resolutions’ governing statute, *Government Code* § 50078.2, states in relevant part:

(a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided... (Emphasis added.)

While subsection (a) relates to properties generally, subsection (b) expressly creates an exception for “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products.” Notwithstanding the inclusion of “commercial production,” subsection (b) further states, “[t]he benefit assessment

levies on [such] land...shall be related to the relative risk to the land and its products.” It is particularly noteworthy that *Government Code* § 50078.2 (b) does not mention consideration of “structures” and/or “improvements.”

When the Resolutions and *Government Code* § 50078.2 are harmonized and read as a whole, one is led to the necessary conclusion that land use classification “Agricultural” as used in the Resolutions refers to “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products” as referenced in *Government Code* § 50078.2(b). It is the land (i.e., risk to “the land” and its products) that should be considered when determining the fire assessments on agricultural parcels, NOT the “structures” and/or “improvements.” ***See also, Ex. D [Plaintiffs’ Post Trial], 25:3-27:11.***

3. The legislative history of the Resolutions supports Petitioner’s assertion that the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Notice of Public Hearing and Proposed Assessment provided to voters states in relevant part that “[t]he projected fire suppression expenses were allocated among the benefited parcels in the District based upon each parcel’s land use classification... Each parcel within a land use was allocated a proportionate share of that land use categories fire suppression expenses using an appropriate cost sharing methodology (i.e. per unit, per building square feet, or per parcel).” (Emphasis added.) The Notice further states, “industry and utility properties would pay \$0.062 per building square foot; and agricultural and vacant properties would pay \$50.00 per parcel.” (Emphasis added.) “Land use” classifications (as referenced in the Notice of Public Hearing and Proposed Assessment) are generally understood and commonly used to refer to the Stanislaus County Property Use Codes.

In light of the foregoing, it is unreasonable to assume or presume that voters somehow discerned that “Agricultural” use parcels with structural improvements were exempted from the land use classification “Agricultural” or, conversely, that the land use classification “Industry” would include agricultural use parcels.

The Notice of Public Hearing and Proposed Assessment provided to voters made no mention of the same. If the District had intended to (1) exempt agricultural use parcels with structural improvements from the land use classification “Agricultural” or, conversely, (2) include agricultural use parcels with structural improvements in the land use classification “Industry,” thereby (3) assigning agricultural use parcels with structural improvements a higher assessment rate on a “per building square foot” basis, rather than on a “per parcel” basis, the District would have been required to advise the voters of the same pursuant to Proposition 218. This it did not do. ***See also, Ex. D [Plaintiffs’ Post Trial], 27:12-33:3.***

Based upon the foregoing, and applying the undisputed facts to District’s Resolutions, it is clear the Properties at issue herein should have been classified by the District under the land use (also known as “Property Type” or “Property Use”) classification “Agricultural/Vacant

Clerk of the Board
Stanislaus County Board of Supervisors
July 12, 2022
Page 7

Land” – not “Industry” – pursuant to the Resolutions and *Government Code* § 50078.2 (b) and assessed at a lower fire suppression assessment rate. ***See also, Ex. D [Plaintiffs’ Post Trial], 33:4-35:1.***

Failure to assess the Properties as agricultural property represents an illegal implementation of the assessment. Petitioner’s Assessments must be refunded to the extent they exceed the amount that would have been assessed if the Properties were properly classified as agricultural.

Best regards,



Rowena Santos

RGS:vh
Enclosures



Rowena Santos
Tel 949.732.6668
Fax 949.732.6501
santosro@gtlaw.com

July 12, 2022

**VIA CERTIFIED MAIL AND
RETURN RECEIPT REQUESTED**

Clerk of the Board
Stanislaus County Board of Supervisors
1010 10th Street, suite 6700
Modesto, CA 95354

Stanislaus Consolidated Fire District
Parcel Review Division
3324 Topeka Street
Riverbank, CA 95367

Re: Claim for Refund of Foster Dairy Number Two, LP
APN No.: 019-016-015
Address: 2472 Whitmore Avenue, Hickman, CA

Dear Clerk of the Board:

Foster Dairy Number Two, LP (“Petitioner”) hereby submits, by and through counsel, this Claim for Refund (“Claim”) to the Stanislaus County Board of Supervisors (“Board”) in connection with the Stanislaus Consolidated Fire Protection District’s (“District”) fire suppression assessments (“Assessments”) for the above-referenced property (“Property”) for tax years 2019-2020 through 2021-2022.

Title to Property is held by Petitioner, which paid the tax bills at issue. This Claim is timely under *Revenue & Taxation Code* § 5097(a)(2) because it is filed within four years after making the payments sought to be refunded.

It should be noted that Petitioner submitted a similar Claim for Refund for APN 019-016-015 for the tax years 2015-2016 through 2018-2019, which was subsequently tried in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. Judgment was entered in favor of Petitioner against the County of Stanislaus (“County”) and the District in the amount of \$33,126.00, plus interest. See Final Statement of Decision and Judgment attached hereto as **Exhibits A and B**, respectively.

Greenberg Traurig, LLP | Attorneys at Law

18565 Jamboree Road | Suite 500 | Irvine, California 92612 | T +1 949.732.6500 | F +1 949.732.6501

Albany, Amsterdam, Atlanta, Austin, Berlin, Boston, Chicago, Dallas, Delaware, Denver, Fort Lauderdale, Houston, Las Vegas, London, Los Angeles, Mexico City,[†] Miami, Milan, Minneapolis, New Jersey, New York, Northern Virginia, Orange County, Orlando, Philadelphia, Phoenix, Sacramento, Salt Lake City, San Francisco, Seoul,[‡] Shanghai, Silicon Valley, Tallahassee, Tampa, Tel Aviv,[§] Tokyo, Warsaw, Washington, D.C., West Palm Beach, Westchester County.

Operates as [†]Greenberg Traurig Germany LLP, [‡]A separate UK registered legal entity, [§]Greenberg Traurig S.C., [¶]Greenberg Traurig Santa Maria, ^{**}Greenberg Traurig LLP Foreign Legal Consultant Office, ^{††}A branch of Greenberg Traurig P.A. Florida USA, ^{‡‡}GT Tokyo Honbu Junsho and Greenberg Traurig Gokokuho Junsho, ^{§§}Greenberg Traurig Nowakowski Zimoch Wysocki sp. k.

While the District has appealed the Judgment, we are confident in our position and have attached hereto, in addition to the Final Statement of Decision and Judgment, the Stipulation of Facts and the parties' Post-trial Briefing as **Exhibits C, D, E, F, and G**, respectively. The hope is that the Board will grant this Claim for Refund without the need for additional litigation.

Claim for Refund

Similar to the prior claim, this Claim is brought pursuant to *Revenue & Taxation Code* §§ 5096 *et seq.* Petitioner claims a refund of the Assessments against the Property assessed by the District and collected by the Stanislaus County Tax Collector for tax years 2019-2020 through 2021-2022. For the years at issue, Petitioner received secured property tax statements which included fixed charges and/or special assessments imposed by the District. Copies of Petitioner's secured property tax statements for all years relevant to this Claim are attached hereto as **Exhibit H**.

The total amount of Assessments, exclusive of interest, paid by Petitioner for the tax years 2019-2020 through 2021-2022 is itemized by property and year in Table 1 below. The total amount of Assessments claimed by Petitioner is **\$27,376.72**. Petitioner also claims accrued statutory interest on the principal amount of the refund and attorney's fees as required by law.

Table 1 – Fire Suppression Assessments – Tax Years 2019-2020 through 2021-2022

APN	2019 - 2020	2020 - 2021	2021 - 2022
019-016-015	\$8,922.80	\$9,194.78	\$9,466.74
Total Taxes Paid:	\$8,922.80	\$9,194.78	\$9,466.74
Taxes Due if Properly Classified as Agricultural	\$67.18	\$69.18	\$71.24
Refund Claimed	\$8,855.62	\$9,125.60	\$9,395.50
Total	\$27,376.72		

Factual Background

Applicable Resolutions

The District's Board adopted Stanislaus Consolidated Fire Protection District Resolution Nos. 05-01, 05-02, 05-11, and the amendments thereto (collectively "Resolutions"), pursuant to the provisions of *Government Code* §§ 50078, *et seq.*, and California Constitution Article XIID

(“Proposition 218”), for the purpose of determining and levying an assessment for fire suppression services. *See Ex. C [Stipulation of Facts], ¶ 2.*

The Resolutions set forth a new process of assessment for the levying of charges or assessments for the purpose of fire protection. Generally, the Resolutions impose different tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon “Property Type” (aka land use) classifications as shown by example in Ex. A of Resolution 05-11 below:

<u>Property Type</u>	<u>Assessment Rate</u>
Public Assembly / Educational / Institutional	\$413.00 per parcel
Residential (1 and 2 family dwellings)	\$213.00 per parcel
Residential (3 or more living units)	\$173.00 per unit
Stores and Offices	\$0.078 per SF
Industry	\$0.062 per SF
Agricultural / Vacant Land	\$50.00 per parcel

Id. at ¶ 3. Accordingly, the Resolutions set forth the following nine (9) separate “Property Types: (1) Public Assembly, (2) Educational, (3) Institutional, (4) Residential (1 and 2 family dwellings), (5) Residential (3 or more living units), (6) Stores and Offices, (7) Industry, (8) Agricultural, and (9) Vacant Land. *Id.* at ¶ 4.

This new process of assessment was initiated in the fiscal year 2005-2006, after the property owners within the District voted by ballot on December 9, 2004, to approve the assessment and the assessment range formula effective 2005-2006. *Id.* at ¶ 5.

Annually thereafter, the District adopted resolutions which increased the dollar amount of the assessment rates; the process of assessment, i.e., the imposition of certain tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon “Property Type” classifications, did not change. *Id.* at ¶ 6.

For the tax years at issue herein, the District adopted the following Resolutions: Resolution 2019-01, adopted on June 20, 2019, for the 2019-2020 fiscal year; Resolution 2020-05, adopted on May 14, 2020, for the 2020-2021 fiscal year; and Resolution 2021-004, adopted on May 20, 2021, for the 2021-2022 fiscal year. *See Ex. I, J, and K.* Per the foregoing Resolutions, the tax rates for parcels classified as Property Type “Agricultural / Vacant Land” for the subject tax years are as follows: 2019-2020 at \$67.18 per parcel; 2020-2021 at \$69.18 per parcel; and 2021-2022 at \$71.24 per parcel. *Id.*

Foster Dairy No. Two Parcels

At all relevant times, Petitioner owned and continues to own the parcel of real property, designated Assessor's Parcel Number ("APN") 019-016-015 (the "Foster Dairy No. Two Parcel"). See **Ex. C [Stipulation of Facts], ¶ 28.**

The Foster Dairy No. Two Parcel is devoted primarily to agricultural or livestock uses and being used for the commercial production of agricultural or livestock products. **Id. at ¶ 29.** The Foster Dairy No. Two Parcel at issue herein is a turkey ranch with barns used for housing poultry (turkey shelters). **Id. at ¶ 30.**

The Foster Dairy No. Two Parcel at issue herein was assigned a use code under the Stanislaus County Property Use Codes designating the primary use codes for this parcel as "Rural, Farm, & Agricultural," specifically Code No. 77 for "Chicken Ranch (Egg or Meat)." **Id. at ¶ 31.**

The Foster Dairy No. Two Parcel is in the Williamson Act, also known as the California Land Conservation Act of 1965, which enables local governments to enter into contracts with private landowners for the purpose of restricting specific parcels of land to agricultural or related open space use. **Id. at ¶ 32.**

Procedural Background

On August 19, 2019, Petitioner submitted a Claim for Refund for APN 019-016-015 for the tax years 2015-2016 through 2018-2019 to the Board on the grounds the District's Fire Suppression Assessments were erroneously and illegally assessed and collected. Petitioner did not receive a notice of action from the Board within six months of the filing of each of its claim for refund. **Id. at ¶ 36.**

On April 14, 2020, Petitioner filed a Complaint for Refund of Taxes Paid in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. The action was tried before the Honorable John R. Mayne, Dept. 21, on October 27 and 28, 2021. On January 20, 2022, the Court issued its Final Statement of Decision, and Judgment was filed on March 11, 2022.

The Court ruled in favor of Petitioner against the County and the District in the amount of \$33,126.00, plus interest. See **Exs. A, B.**

On April 8, 2022, the District filed a Notice of Appeal of the March 11, 2022 Judgment. See Court of Appeal, Fifth Appellate District, Case No. F084192.

Grounds for Claim

This Claim is brought pursuant to *Revenue & Taxation Code* § 5096(b) and (c) based on the fact that the Assessments were erroneously and/or illegally collected, assessed, or levied from Petitioner. It is clear from the trial that the District's (mis)classification of the Property as "Industrial" for purposes of determining assessment rates is based upon its mistaken belief that the land use (also known as "Property Type" or "Property Use") classification under the Resolutions is to be determined by the structural improvements on the land. This clearly has no factual and/or legal support and represents an illegal implementation of the law.

The classifications "Agricultural" and "Industry" are separate and distinct, and based upon the land use classifications of the parcels at issue, not structures and/or improvements. Thus, parcels devoted to agricultural uses (regardless of structures or improvements) are not "Industry." **Ex. D [Plaintiffs' Post Trial], 10:6-9.** The rules of statutory interpretation support Petitioner's statutory interpretation and application of the Resolutions. *Id.* at pp. 22-42.

1. Employing the usual and ordinary meaning of the words in the Resolutions, the land use classification "Agricultural" includes all agricultural parcels without regard to structures and/or improvements. Merriam-Webster's Online Dictionary defines "agricultural" as "of, relating to, used in, or concerned with agriculture;" and "agriculture" is defined as "the science, art, or practice of cultivating the soil, producing crops, and raising livestock and in varying degrees the preparation and marketing of the resulting products." See also, Black's Law Dictionary (6th ed. 1990); *Government Code* §§ 51040.3, 51201, 56016. It should be noted, the District has failed to provide any contrary usual and ordinary meaning of the term "Agricultural." **See also, Ex. D [Plaintiffs' Post Trial], pp. 23:12-25:2.**

2. In harmonizing and reading as a whole the Resolutions and *Government Code* § 50078.2, the land use classification "Agricultural" includes all agricultural parcels without regard to structures and/or improvements. The Resolutions' governing statute, *Government Code* § 50078.2, states in relevant part:

(a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural,

timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided... (Emphasis added.)

While subsection (a) relates to properties generally, subsection (b) expressly creates an exception for “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products.” Notwithstanding the inclusion of “commercial production,” subsection (b) further states, “[t]he benefit assessment levies on [such] land...shall be related to the relative risk to the land and its products.” It is particularly noteworthy that *Government Code* § 50078.2 (b) does not mention consideration of “structures” and/or “improvements.”

When the Resolutions and *Government Code* § 50078.2 are harmonized and read as a whole, one is led to the necessary conclusion that land use classification “Agricultural” as used in the Resolutions refers to “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products” as referenced in *Government Code* § 50078.2(b). It is the land (i.e., risk to “the land” and its products) that should be considered when determining the fire assessments on agricultural parcels, NOT the “structures” and/or “improvements.” ***See also, Ex. D [Plaintiffs’ Post Trial], 25:3-27:11.***

3. The legislative history of the Resolutions supports Petitioner’s assertion that the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Notice of Public Hearing and Proposed Assessment provided to voters states in relevant part that “[t]he projected fire suppression expenses were allocated among the benefited parcels in the District based upon each parcel’s land use classification... Each parcel within a land use was allocated a proportionate share of that land use categories fire suppression expenses using an appropriate cost sharing methodology (i.e. per unit, per building square feet, or per parcel).” (Emphasis added.) The Notice further states, “industry and utility properties would pay \$0.062 per building square foot; and agricultural and vacant properties would pay \$50.00 per parcel.” (Emphasis added.) “Land use” classifications (as referenced in the Notice of Public Hearing and Proposed Assessment) are generally understood and commonly used to refer to the Stanislaus County Property Use Codes.

In light of the foregoing, it is unreasonable to assume or presume that voters somehow discerned that “Agricultural” use parcels with structural improvements were exempted from the land use classification “Agricultural” or, conversely, that the land use classification “Industry” would include agricultural use parcels.

Clerk of the Board
Stanislaus County Board of Supervisors
July 12, 2022
Page 7

The Notice of Public Hearing and Proposed Assessment provided to voters made no mention of the same. If the District had intended to (1) exempt agricultural use parcels with structural improvements from the land use classification “Agricultural” or, conversely, (2) include agricultural use parcels with structural improvements in the land use classification “Industry,” thereby (3) assigning agricultural use parcels with structural improvements a higher assessment rate on a “per building square foot” basis, rather than on a “per parcel” basis, the District would have been required to advise the voters of the same pursuant to Proposition 218. This it did not do. ***See also, Ex. D [Plaintiffs’ Post Trial], 27:12-33:3.***

Based upon the foregoing, and applying the undisputed facts to District’s Resolutions, it is clear the Property at issue herein should have been classified by the District under the land use (also known as “Property Type” or “Property Use”) classification “Agricultural/Vacant Land” – not “Industry” – pursuant to the Resolutions and *Government Code* § 50078.2 (b) and assessed at a lower fire suppression assessment rate. ***See also, Ex. D [Plaintiffs’ Post Trial], 33:4-35:1.***

Failure to assess the Property as agricultural property represents an illegal implementation of the assessment. Petitioner’s Assessments must be refunded to the extent they exceed the amount that would have been assessed if the Property was properly classified as agricultural.

Best regards,



Rowena Santos

RGS:vh
Enclosures



Rowena Santos
Tel 949.732.6668
Fax 949.732.6501
santosro@gtlaw.com

July 29, 2022

**VIA CERTIFIED MAIL AND
RETURN RECEIPT REQUESTED**

Clerk of the Board
Stanislaus County Board of Supervisors
1010 10th Street, suite 6700
Modesto, CA 95354

Stanislaus Consolidated Fire District
Parcel Review Division
3324 Topeka Street
Riverbank, CA 95367

Re: Claim for Refund of Foster Farms, LLC
APN Nos.: 008-010-018, 009-014-002, 014-042-019, 015-003-011, 015-015-049,
019-041-021
Addresses: 649 Denton Rd. Hickman, CA
542 Albers Rd., Modesto, CA
1572 Wellsford Rd., Modesto, CA
1537 Ellenwood Rd., Waterford, CA
14042 El Pomar Ave., Waterford, CA
13601 E. Keyes Rd., Denair, CA

Dear Clerk of the Board:

Foster Farms, LLC (“Petitioner”) hereby submits, by and through counsel, this Claim for Refund (“Claim”) to the Stanislaus County Board of Supervisors (“Board”) in connection with the Stanislaus Consolidated Fire Protection District’s (“District”) fire suppression assessments (“Assessments”) for the above-referenced properties (“Properties”) for tax years 2018-2019 through 2021-2022, respectively.

Title to Properties is held by Petitioner,¹ which paid the tax bills at issue. This Claim is timely under *Revenue & Taxation Code* § 5097(a)(2) because it is filed within four years after making the payments sought to be refunded.

It should be noted that Petitioner submitted similar Claims for Refund for APNs 008-010-018, 009-014-002, 015-003-011, 015-015-049, and 019-041-021 for the tax years 2012-2013

¹ NOTE: in 2004, Fresno Farming LLC changed its name to Foster Farms LLC.

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through 2018-2019, which were subsequently tried in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. Judgment was entered in favor of Petitioner against the County of Stanislaus (“County”) and the District in the amount of \$1,123,708.92, plus interest. See Final Statement of Decision and Judgment attached hereto as Exhibits (“Ex.”) A and B, respectively.

While the District has appealed the Judgment, we are confident in our position and have attached hereto, in addition to the Final Statement of Decision and Judgment, the Stipulation of Facts and the parties’ Post-trial Briefing as Exs. C, D, E, F, and G, respectively. The hope is that the Board will grant this Claim for Refund without the need for additional litigation.

Claim for Refund

Similar to the prior claims, this Claim is brought pursuant to *Revenue & Taxation Code* §§ 5096 *et seq.* Petitioner claims a refund of the Assessments against the Properties assessed by the District and collected by the Stanislaus County Tax Collector for tax years 2018-2019 through 2021-2022, respectively. For the years at issue, Petitioner received secured property tax statements which included fixed charges and/or special assessments imposed by the District. Copies of Petitioner’s secured property tax statements for all years relevant to this Claim are attached hereto as Ex. H.

The total amount of Assessments, exclusive of interest, paid by Petitioner for the tax years 2018-2019 through 2021-2022 is itemized by property and year in Table 1 below. The total amount of Assessments claimed by Petitioner is **\$532,501.38**. Petitioner also claims accrued statutory interest on the principal amount of the refund and attorney’s fees as required by law.

Table 1 – Fire Suppression Assessments – Tax Years 2018-2019 through 2021-2022

APN	2018-2019	2019 - 2020	2020 - 2021	2021 - 2022
008-010-018		\$77,957.38	\$80,333.56	\$82,709.76
009-014-002		\$16,745.84	\$17,256.26	\$17,766.68
014-042-019	\$6,648.84	\$6,849.58	\$7,058.36	\$7,267.14
015-003-011		\$15,029.86	\$15,487.98	\$15,946.10
015-015-049		\$22,264.14	\$22,942.78	\$23,621.40
019-041-021		\$31,676.66	\$32,642.18	\$33,607.72
Total Taxes Paid:	\$6,648.84	\$170,523.46	\$175,721.12	\$180,918.80
Taxes Due if Properly Classified as Agricultural	\$65.24	\$403.08	\$415.08	\$427.44
Refund Claimed	\$6,583.60	\$170,120.38	\$175,306.04	\$180,491.36
Total			\$532,501.38	

Factual Background

Applicable Resolutions

The District's Board adopted Stanislaus Consolidated Fire Protection District Resolution Nos. 05-01, 05-02, 05-11, and the amendments thereto (collectively "Resolutions"), pursuant to the provisions of *Government Code* §§ 50078, et seq., and California Constitution Article XIID ("Proposition 218"), for the purpose of determining and levying an assessment for fire suppression services. *See Ex. C [Stipulation of Facts], ¶ 2.*

The Resolutions set forth a new process of assessment for the levying of charges or assessments for the purpose of fire protection. Generally, the Resolutions impose different tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon "Property Type" (aka land use) classifications as shown by example in Ex. A of Resolution 05-11 below:

<u>Property Type</u>	<u>Assessment Rate</u>
Public Assembly / Educational / Institutional	\$413.00 per parcel
Residential (1 and 2 family dwellings)	\$213.00 per parcel
Residential (3 or more living units)	\$173.00 per unit
Stores and Offices	\$0.078 per SF
Industry	\$0.062 per SF
Agricultural / Vacant Land	\$50.00 per parcel

Id. at ¶ 3. Accordingly, the Resolutions set forth the following nine (9) separate "Property Types: (1) Public Assembly, (2) Educational, (3) Institutional, (4) Residential (1 and 2 family dwellings), (5) Residential (3 or more living units), (6) Stores and Offices, (7) Industry, (8) Agricultural, and (9) Vacant Land. *Id.* at ¶ 4.

This new process of assessment was initiated in the fiscal year 2005-2006, after the property owners within the District voted by ballot on December 9, 2004, to approve the assessment and the assessment range formula effective 2005-2006. *Id.* at ¶ 5.

Annually thereafter, the District adopted resolutions which increased the dollar amount of the assessment rates; the process of assessment, i.e., the imposition of certain tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon "Property Type" classifications, did not change. *Id.* at ¶ 6.

For the tax years at issue herein, the District adopted the following Resolutions: Resolution 2018-04, adopted on July 26, 2018, for the 2018-2019 fiscal year; Resolution 2019-01, adopted on June 20, 2019, for the 2019-2020 fiscal year; Resolution 2020-05, adopted on May 14, 2020, for the 2020-2021 fiscal year; and Resolution 2021-004, adopted on May 20, 2021, for the 2021-2022 fiscal year. *See Exs. I, J, K, and L.* Per the foregoing Resolutions, the tax rates for parcels classified as Property Type "Agricultural / Vacant Land" for the subject tax

Clerk of the Board
Stanislaus County Board of Supervisors
July 29, 2022
Page 4

years are as follows: 2018-19 at \$65.24 per parcel; 2019-2020 at \$67.18 per parcel; 2020-2021 at \$69.18 per parcel; and 2021-2022 at \$71.24 per parcel. *Id.*

Foster Farms, LLP Parcels

At all relevant times, Petitioner owned and continues to own multiple parcels of real property, designated Assessor's Parcel Numbers ("APNs") 008-010-018, 009-014-002, 014-042-019, 015-003-011, 015-015-049, 019-041-021 (collectively, the "Foster Farms Parcels").

Each of the Foster Farms Parcels is devoted primarily to agricultural or livestock uses and being used for the commercial production of agricultural or livestock products. Each of the Foster Farms Parcels at issue herein was either a chicken and/or a turkey ranch with barns used for housing poultry.

Each of the Foster Farms Parcels at issue herein was assigned a land use code under the Stanislaus County Property Use Codes designating the primary use codes for each parcel as "Rural, Farm, & Agricultural," specifically Code No. 77 for "Chicken Ranch (Egg or Meat)." Each of the Foster Farms Parcels was and/or currently is in the Williamson Act, also known as the California Land Conservation Act of 1965, which enables local governments to enter into contracts with private landowners for the purpose of restricting specific parcels of land to agricultural or related open space use.

Procedural Background

On November 16, 2016 and August 19, 2019, Petitioner submitted Claims for Refund for APNs 008-010-018, 009-014-002, 015-003-011, 015-015-049, and 019-041-021 for the tax years 2011-2012 through 2015-2016 and 2016-2017 through 2018-2019, respectively, to the Board on the grounds the District's Fire Suppression Assessments were erroneously and illegally assessed and collected. Petitioner did not receive a notice of action from the Board within six months of the filing of each of its claim for refund. *See, Ex. C [Stipulation of Facts] ¶¶ 24, 25.*

On April 14, 2020, Petitioner filed a Complaint for Refund of Taxes Paid in the Superior Court of California, County of Stanislaus. *See Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. The action was tried before the Honorable John R. Mayne, Dept. 21, on October 27 and 28, 2021. On January 20, 2022, the Court issued its Final Statement of Decision, and Judgment was filed on March 11, 2022.

The Court ruled in favor of Petitioner against the County and the District in the amount of \$1,123,708.92, plus interest. *See Exs. A, B.*

On April 8, 2022, the District filed a Notice of Appeal of the March 11, 2022 Judgment. *See Court of Appeal, Fifth Appellate District, Case No. F084192.*

Similar to the APNs at issue in the above referenced action, APN 014-042-019 should have been classified “Agricultural/Vacant Land,” not “Industrial,” and assessed at the lower assessment rate.

Grounds for Claim

This Claim is brought pursuant to *Revenue & Taxation Code* § 5096(b) and (c) based on the fact that the Assessments were erroneously and/or illegally collected, assessed, or levied from Petitioner. It is clear from the trial that the District’s (mis)classification of the Properties as “Industrial” for purposes of determining assessment rates is based upon its mistaken belief that the land use (also known as “Property Type” or “Property Use”) classification under the Resolutions is to be determined by the structural improvements on the land. This clearly has no factual and/or legal support and represents an illegal implementation of the law.

The classifications “Agricultural” and “Industry” are separate and distinct, and based upon the land use classifications of the parcels at issue, not structures and/or improvements. Thus, parcels devoted to agricultural uses (regardless of structures or improvements) are not “Industry.” **Ex. D [Plaintiffs’ Post Trial], 10:6-9.** The rules of statutory interpretation support Petitioner’s statutory interpretation and application of the Resolutions. ***Id.* at pp. 22-42.**

1. Employing the usual and ordinary meaning of the words in the Resolutions, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. Merriam-Webster’s Online Dictionary defines “agricultural” as “of, relating to, used in, or concerned with agriculture;” and “agriculture” is defined as “the science, art, or practice of cultivating the soil, producing crops, and raising livestock and in varying degrees the preparation and marketing of the resulting products.” See also, Black’s Law Dictionary (6th ed. 1990); *Government Code* §§ 51040.3, 51201, 56016. It should be noted, the District has failed to provide any contrary usual and ordinary meaning of the term “Agricultural.” ***See also, Ex. D [Plaintiffs’ Post Trial], pp. 23:12-25:2.***

2. In harmonizing and reading as a whole the Resolutions and *Government Code* § 50078.2, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Resolutions’ governing statute, *Government Code* § 50078.2, states in relevant part:

(a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided... (Emphasis added.)

While subsection (a) relates to properties generally, subsection (b) expressly creates an exception for “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products.” Notwithstanding the inclusion of “commercial production,” subsection (b) further states, “[t]he benefit assessment levies on [such] land...shall be related to the relative risk to the land and its products.” It is particularly noteworthy that *Government Code* § 50078.2 (b) does not mention consideration of “structures” and/or “improvements.”

When the Resolutions and *Government Code* § 50078.2 are harmonized and read as a whole, one is led to the necessary conclusion that land use classification “Agricultural” as used in the Resolutions refers to “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products” as referenced in *Government Code* § 50078.2(b). It is the land (i.e., risk to “the land” and its products) that should be considered when determining the fire assessments on agricultural parcels, NOT the “structures” and/or “improvements.” ***See also, Ex. D [Plaintiffs’ Post Trial], 25:3-27:11.***

3. The legislative history of the Resolutions supports Petitioner’s assertion that the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Notice of Public Hearing and Proposed Assessment provided to voters states in relevant part that “[t]he projected fire suppression expenses were allocated among the benefited parcels in the District based upon each parcel’s land use classification... Each parcel within a land use was allocated a proportionate share of that land use categories fire suppression expenses using an appropriate cost sharing methodology (i.e. per unit, per building square feet, or per parcel).” (Emphasis added.) The Notice further states, “industry and utility properties would pay \$0.062 per building square foot; and agricultural and vacant properties would pay \$50.00 per parcel.” (Emphasis added.) “Land use” classifications (as referenced in the Notice of Public Hearing and Proposed Assessment) are generally understood and commonly used to refer to the Stanislaus County Property Use Codes.

In light of the foregoing, it is unreasonable to assume or presume that voters somehow discerned that “Agricultural” use parcels with structural improvements were exempted from the land use classification “Agricultural” or, conversely, that the land use classification “Industry” would include agricultural use parcels.

Clerk of the Board
Stanislaus County Board of Supervisors
July 29, 2022
Page 7

The Notice of Public Hearing and Proposed Assessment provided to voters made no mention of the same. If the District had intended to (1) exempt agricultural use parcels with structural improvements from the land use classification “Agricultural” or, conversely, (2) include agricultural use parcels with structural improvements in the land use classification “Industry,” thereby (3) assigning agricultural use parcels with structural improvements a higher assessment rate on a “per building square foot” basis, rather than on a “per parcel” basis, the District would have been required to advise the voters of the same pursuant to Proposition 218. This it did not do. ***See also, Ex. D [Plaintiffs’ Post Trial], 27:12-33:3.***

Based upon the foregoing, and applying the undisputed facts to District’s Resolutions, it is clear the Properties at issue herein should have been classified by the District under the land use (also known as “Property Type” or “Property Use”) classification “Agricultural/Vacant Land” – not “Industry” – pursuant to the Resolutions and *Government Code* § 50078.2 (b) and assessed at a lower fire suppression assessment rate. ***See also, Ex. D [Plaintiffs’ Post Trial], 33:4-35:1.***

Failure to assess the Properties as agricultural property represents an illegal implementation of the assessment. Petitioner’s Assessments must be refunded to the extent they exceed the amount that would have been assessed if the Properties were properly classified as agricultural.

Best regards,



Rowena Santos

RGS:vh
Enclosures



Rowena Santos
Tel 949.732.6668
Fax 949.732.6501
santosro@gtlaw.com

July 29, 2022

**VIA CERTIFIED MAIL AND
RETURN RECEIPT REQUESTED**

Clerk of the Board
Stanislaus County Board of Supervisors
1010 10th Street, suite 6700
Modesto, CA 95354

Stanislaus Consolidated Fire District
Parcel Review Division
3324 Topeka Street
Riverbank, CA 95367

Re: Claim for Refund of Frantz Properties Family Limited Partnership
APN Nos.: 019-006-025, 019-008-002, 019-008-003, 019-008-012, 019-008-014,
019-008-020, 019-013-023, 019-016-014, 080-009-002, 080-010-002,
080-010-003, 080-010-005, 080-010-018, 080-010-026, 080-010-031

Addresses: 921 Downie Road, Hickman
12225 Riverview Road, Hickman
12237 Riverview Road, Hickman
12400 Riverview Road, Hickman
12248 & 12366 Riverview Rd, Hickman
12736 Riverview Road, Hickman
13306 Whitmore Ave, Hickman
2306 Hickman Road, Hickman
437 Hickman Road, Hickman **
12173 Delaware Road, Hickman
12243 Delaware Road, Hickman
12337 Delaware Road, Hickman
12081 Delaware Road, Hickman
12736 Delaware Road, Hickman
12161 Delaware Road, Hickman.

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Ga Kokuho/mubogoshi Jintusho ⁸Greenberg Traurig Nowokowia Zimoch Wysoki st sp k

Dear Clerk of the Board:

Frantz Properties Family Limited Partnership (“Petitioner”) hereby submits, by and through counsel, this Claim for Refund (“Claim”) to the Stanislaus County Board of Supervisors (“Board”) in connection with the Stanislaus Consolidated Fire Protection District’s (“District”) fire suppression assessments (“Assessments”) for the above-referenced properties (“Properties”) for tax years 2018-2019 through 2021-2022.

Title to Properties is held by Petitioner, which paid the tax bills at issue. This Claim is timely under *Revenue & Taxation Code* § 5097(a)(2) because it is filed within four years after making the payments sought to be refunded.

It should be noted that Petitioner submitted a similar Claim for Refund for APN 080-009-002 for the tax year 2018-2019, which was subsequently tried in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. Judgment was entered in favor of Petitioner against the County of Stanislaus (“County”) and the District in the amount of \$10,351.00, plus interest. See Final Statement of Decision and Judgment attached hereto as **Exhibits A and B**, respectively.

While the District has appealed the Judgment, we are confident in our position and have attached hereto, in addition to the Final Statement of Decision and Judgment, the Stipulation of Facts and the parties’ Post-trial Briefing as **Exhibits C, D, E, F, and G**, respectively. The hope is that the Board will grant this Claim for Refund without the need for additional litigation.

Claim for Refund

Similar to the prior claim, this Claim is brought pursuant to *Revenue & Taxation Code* §§ 5096 *et seq.* Petitioner claims a refund of the Assessments against the Properties assessed by the District and collected by the Stanislaus County Tax Collector for tax years 2018-2019 through 2021-2022. For the years at issue, Petitioner received secured property tax statements which included fixed charges and/or special assessments imposed by the District. Copies of Petitioner’s secured property tax statements for the years relevant to this Claim that are in Petitioner’s possession, custody, or control are attached hereto as **Exhibit H**.

The total amount of Assessments, exclusive of interest, paid by Petitioner for the tax years 2018-2019 through 2021-2022 is itemized by property and year in Table 1 below. The total amount of Assessments claimed by Petitioner is **\$49,816.82**. Petitioner also claims accrued statutory interest on the principal amount of the refund and attorney’s fees as required by law.

Table 1 – Fire Suppression Assessments – Tax Years 2019-2020 through 2021-2022

APN	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022
019-006-025	\$508.78	\$540.46	\$556.92	\$573.40
019-008-002	\$277.88	\$286.20	\$294.78	\$303.62

019-008-003	\$469.72	\$483.90	\$498.66	\$513.40
019-008-012	\$277.88	\$286.20	\$294.78	\$303.62
019-008-014	\$282.50	\$300.08	\$309.22	\$318.38
019-008-020	\$277.88	\$286.20	\$294.78	\$303.62
019-013-023				\$303.62
019-016-014	\$277.88	\$286.20	\$294.78	\$303.62
080-009-002		\$10,730.74	\$11,057.82	\$11,384.90
080-010-002	\$277.88	\$286.20	\$294.78	\$303.62
080-010-003	\$277.88	\$286.20	\$294.78	\$303.62
080-010-005	\$277.88	\$286.20	\$294.78	\$303.62
080-010-018	\$277.88	\$286.20	\$294.78	\$303.62
080-010-026	\$277.88	\$286.20	\$294.78	\$303.62
080-010-031	\$686.56	\$1,184.30	\$1,220.40	\$1,256.50
Total Taxes Paid:	\$4,448.48	\$15,815.28	\$16,296.04	\$17,082.78
Taxes Due if Properly Classified as Agricultural	\$848.12	\$940.52	\$968.52	\$1,068.60
Refund Claimed	\$3,600.36	\$14,874.76	\$15,327.52	\$16,014.18
Total			\$49,816.82	

Factual Background

Applicable Resolutions

The District's Board adopted Stanislaus Consolidated Fire Protection District Resolution Nos. 05-01, 05-02, 05-11, and the amendments thereto (collectively "Resolutions"), pursuant to the provisions of *Government Code* §§ 50078, et seq., and California Constitution Article XIID ("Proposition 218"), for the purpose of determining and levying an assessment for fire suppression services. *See Ex. C [Stipulation of Facts], ¶ 2.*

The Resolutions set forth a new process of assessment for the levying of charges or assessments for the purpose of fire protection. Generally, the Resolutions impose different tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon "Property Type" (aka land use) classifications as shown by example in Ex. A of Resolution 05-11 below:

<u>Property Type</u>	<u>Assessment Rate</u>
Public Assembly / Educational / Institutional	\$413.00 per parcel
Residential (1 and 2 family dwellings)	\$213.00 per parcel
Residential (3 or more living units)	\$173.00 per unit
Stores and Offices	\$0.078 per SF
Industry	\$0.062 per SF
Agricultural / Vacant Land	\$50.00 per parcel

Id. at ¶ 3. Accordingly, the Resolutions set forth the following nine (9) separate “Property Types: (1) Public Assembly, (2) Educational, (3) Institutional, (4) Residential (1 and 2 family dwellings), (5) Residential (3 or more living units), (6) Stores and Offices, (7) Industry, (8) Agricultural, and (9) Vacant Land. *Id.* at ¶ 4.

This new process of assessment was initiated in the fiscal year 2005-2006, after the property owners within the District voted by ballot on December 9, 2004, to approve the assessment and the assessment range formula effective 2005-2006. *Id.* at ¶ 5.

Annually thereafter, the District adopted resolutions which increased the dollar amount of the assessment rates; the process of assessment, i.e., the imposition of certain tax rates and assessment methodologies (i.e., per parcel, unit, or square foot) on parcels within the District based upon “Property Type” classifications, did not change. *Id.* at ¶ 6.

For the tax years at issue herein, the District adopted the following Resolutions: Resolution 2018-04, adopted on July 26, 2018, for the 2018-2019 fiscal year; Resolution 2019-01, adopted on June 20, 2019, for the 2019-2020 fiscal year; Resolution 2020-05, adopted on May 14, 2020, for the 2020-2021 fiscal year; and Resolution 2021-004, adopted on May 20, 2021, for the 2021-2022 fiscal year. *See Ex. I, J, K and L.* Per the foregoing Resolutions, the tax rates for parcels classified as Property Type “Agricultural / Vacant Land” for the subject tax years are as follows: 2018-19 at \$65.24 per parcel; 2019-2020 at \$67.18 per parcel; 2020-2021 at \$69.18 per parcel; and 2021-2022 at \$71.24 per parcel. *Id.*

Frantz Properties Parcels

At all relevant times, Petitioner owned and continues to own multiple parcels of real property, designated Assessor’s Parcel Numbers (“APNs”) 019-006-025, 019-008-002, 019-008-003, 019-008-012, 019-008-014, 019-008-020, 019-013-023, 019-016-014, 080-009-002, 080-010-002, 080-010-003, 080-010-005, 080-010-018, 080-010-026, and 080-010-031 (collectively, the “Frantz Parcels”).

Each of the Frantz Parcels is devoted primarily to agricultural uses and being used for the commercial production of agricultural products.

Each of the Frantz Parcels at issue herein was assigned a land use code under the Stanislaus County Property Use Codes designating the primary use codes for each parcel as

“Rural, Farm, & Agricultural,” specifically Code Nos. 71, 72, 74, 81, and 89. Moreover, APNs 019-006-025, 019-008-002, 019-008-003, 019-008-012, 019-008-014, 019-013-023, 019-016-014, 080-009-002, 080-010-018, 080-010-026, 080-010-031 are in the Williamson Act, also known as the California Land Conservation Act of 1965, which enables local governments to enter into contracts with private landowners for the purpose of restricting specific parcels of land to agricultural or related open space use.

Procedural Background

On August 15, 2019, Petitioner submitted a Claim for Refund for APN 080-009-002 for the tax year 2018-2019 to the Board on the grounds the District’s Fire Suppression Assessments were erroneously and illegally assessed and collected. Petitioner did not receive a notice of action from the Board within six months of the filing of its claim for refund. *Id.* at ¶ 47.

On April 14, 2020, Petitioner filed a Complaint for Refund of Taxes Paid in the Superior Court of California, County of Stanislaus. See *Foster Farms LLC, et al. v. County of Stanislaus, et al.*, Case No. CV-20-002107. The action was tried before the Honorable John R. Mayne, Dept. 21, on October 27 and 28, 2021. On January 20, 2022, the Court issued its Final Statement of Decision, and Judgment was filed on March 11, 2022.

The Court ruled in favor of Petitioner against the County and the District in the amount of \$10,351.00, plus interest. See **Exs. A, B.**

On April 8, 2022, the District filed a Notice of Appeal of the March 11, 2022 Judgment. See Court of Appeal, Fifth Appellate District, Case No. F084192.

Similar to APN 080-009-002, APNs 019-006-025, 019-008-002, 019-008-003, 019-008-012, 019-008-014, 019-008-020, 019-013-023, 019-016-014, 080-010-002, 080-010-003, 080-010-005, 080-010-018, 080-010-026, and 080-010-031 should have been classified “Agricultural/Vacant Land,” not “Industrial,” and assessed these Properties at the lower assessment rate.

Grounds for Claim

This Claim is brought pursuant to *Revenue & Taxation Code* § 5096(b) and (c) based on the fact that the Assessments were erroneously and/or illegally collected, assessed, or levied from Petitioner. It is clear from the trial that the District’s (mis)classification of the Properties as “Industrial” for purposes of determining assessment rates is based upon its mistaken belief that the land use (also known as “Property Type” or “Property Use”) classification under the Resolutions is to be determined by the structural improvements on the land. This clearly has no factual and/or legal support and represents an illegal implementation of the law.

The classifications “Agricultural” and “Industry” are separate and distinct, and based upon the land use classifications of the parcels at issue, not structures and/or improvements.

Thus, parcels devoted to agricultural uses (regardless of structures or improvements) are not “Industry.” **Ex. D [Plaintiffs’ Post Trial], 10:6-9.** The rules of statutory interpretation support Petitioner’s statutory interpretation and application of the Resolutions. *Id.* at pp. 22-42.

1. Employing the usual and ordinary meaning of the words in the Resolutions, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. Merriam-Webster’s Online Dictionary defines “agricultural” as “of, relating to, used in, or concerned with agriculture;” and “agriculture” is defined as “the science, art, or practice of cultivating the soil, producing crops, and raising livestock and in varying degrees the preparation and marketing of the resulting products.” See also, Black’s Law Dictionary (6th ed. 1990); *Government Code* §§ 51040.3, 51201, 56016. It should be noted, the District has failed to provide any contrary usual and ordinary meaning of the term “Agricultural.” *See also, Ex. D [Plaintiffs’ Post Trial], pp. 23:12-25:2.*

2. In harmonizing and reading as a whole the Resolutions and *Government Code* § 50078.2, the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Resolutions’ governing statute, *Government Code* § 50078.2, states in relevant part:

(a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided... (Emphasis added.)

While subsection (a) relates to properties generally, subsection (b) expressly creates an exception for “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products.” In addition to the inclusion of “commercial production,” subsection (b) further states, “[t]he benefit assessment levies on [such] land...shall be related to the relative risk to the land and its products.” It is

particularly noteworthy that *Government Code* § 50078.2 (b) does not mention consideration of “structures” and/or “improvements.”

When the Resolutions and *Government Code* § 50078.2 are harmonized and read as a whole, one is led to the necessary conclusion that land use classification “Agricultural” as used in the Resolutions refers to “land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products” as referenced in *Government Code* § 50078.2(b). It is the land (i.e., risk to “the land” and its products) that should be considered when determining the fire assessments on agricultural parcels, NOT the “structures” and/or “improvements.” **See also, Ex. D [Plaintiffs’ Post Trial], 25:3-27:11.**

3. The legislative history of the Resolutions supports Petitioner’s assertion that the land use classification “Agricultural” includes all agricultural parcels without regard to structures and/or improvements. The Notice of Public Hearing and Proposed Assessment provided to voters states in relevant part that “[t]he projected fire suppression expenses were allocated among the benefited parcels in the District based upon each parcel’s land use classification... Each parcel within a land use was allocated a proportionate share of that land use categories fire suppression expenses using an appropriate cost sharing methodology (i.e. per unit, per building square feet, or per parcel).” (Emphasis added.) The Notice further states, “industry and utility properties would pay \$0.062 per building square foot; and agricultural and vacant properties would pay \$50.00 per parcel.” (Emphasis added.) “Land use” classifications (as referenced in the Notice of Public Hearing and Proposed Assessment) are generally understood and commonly used to refer to the Stanislaus County Property Use Codes.

In light of the foregoing, it is unreasonable to assume or presume that voters somehow discerned that “Agricultural” use parcels with structural improvements were exempted from the land use classification “Agricultural” or, conversely, that the land use classification “Industry” would include agricultural use parcels.

The Notice of Public Hearing and Proposed Assessment provided to voters made no mention of the same. If the District had intended to (1) exempt agricultural use parcels with structural improvements from the land use classification “Agricultural” or, conversely, (2) include agricultural use parcels with structural improvements in the land use classification “Industry,” thereby (3) assigning agricultural use parcels with structural improvements a higher assessment rate on a “per building square foot” basis, rather than on a “per parcel” basis, the District would have been required to advise the voters of the same pursuant to Proposition 218. This it did not do. **See also, Ex. D [Plaintiffs’ Post Trial], 27:12-33:3.**

Based upon the foregoing, and applying the undisputed facts to District’s Resolutions, it is clear the Properties at issue herein should have been classified by the District under the land use (also known as “Property Type” or “Property Use”) classification “Agricultural/Vacant Land” – not “Industry” – pursuant to the Resolutions and *Government Code* § 50078.2 (b) and

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assessed at a lower fire suppression assessment rate. *See also, Ex. D [Plaintiffs' Post Trial], 33:4-35:1.*

Failure to assess the Properties as agricultural property represents an illegal implementation of the assessment. Petitioner's Assessments must be refunded to the extent they exceed the amount that would have been assessed if the Properties were properly classified as agricultural.

Best regards,



Rowena Santos

RGS:vh
Enclosures