

MEASURE N ANNUAL REPORT

PREPARED BY: ERIC WALDER – FIRE CHIEF

FY-2023/24

This report is the result of Waterloo Morada Rural County Fire Protection District Resolution 19-01

In Section 9 of the Resolution, it states, "In accordance with Government Code Section 50075.1 et seq., the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the Board at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section."

It should be noted that this required report was completed before the Districts FY-2023/24 Annual Audit completion. These figures are budgeted numbers and numbers received from San Joaquin County Reports that will be used by the Districts Auditor to complete the District's annual audit.

REPORT DETAILS

Report timeline is between July 1, 2023, and June 30, 2024

- Revenues collected.
- Revenues expended
- Present to the Board of Directors
- Publish the document and make it available to the public.

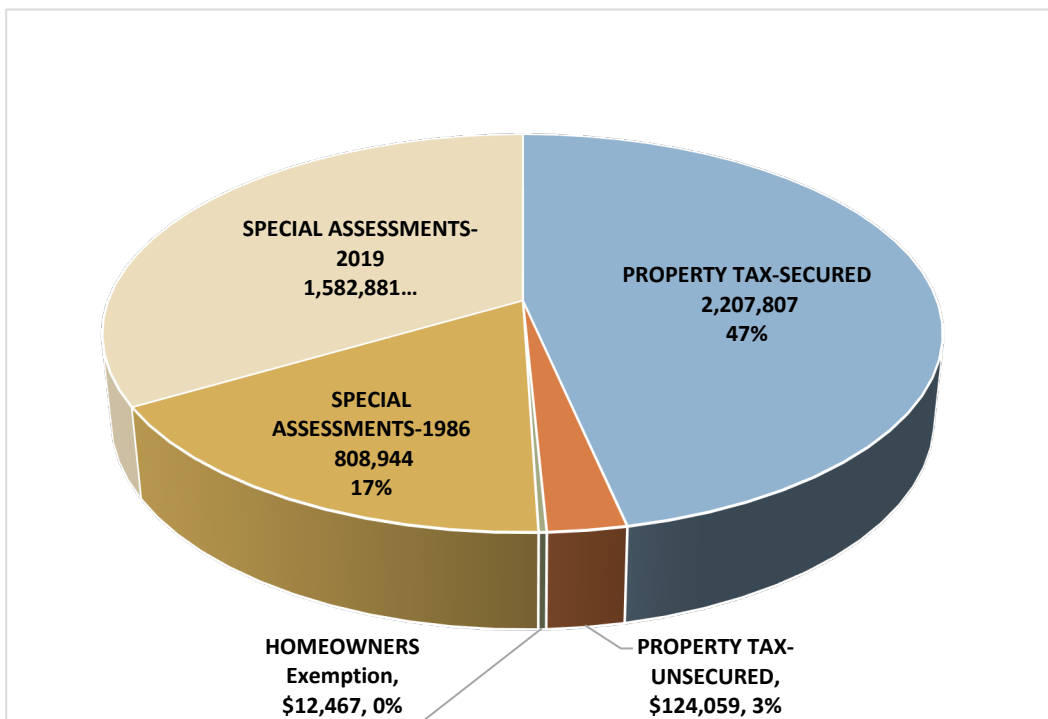
Revenues Generated from Measure N

The District, uses the San Joaquin County Tax Assessors office to collect our revenues.

Measure N Revenues collected in 2023/24 fiscal year \$1,582,881.

- December allotment of assessed funds is 53% 838,927
- April allotment of assessed funds is 47% 743,954

The Assessor's office charges a tax administration fee of 1% to provide this service.



Expenditures Related to Measure N Funds

Expense	Item	Amount
F/F Staffing	Salary, Supervision, Benefits	\$688,045
Apparatus	Payments/Equip/Replacement	\$259,153
Station 2	Purchase/Construction/Payment/Utilities/Remodel	\$566,352
San Joaquin County	Direct Assessment Charge	\$15,829
		\$1,529,379

2023/24 Unexpended Measure N Funds

Restricted Reserves	Earmarked For Station 2 - Total	\$53,502
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2023/24 Expended and Unexpended Measure N Funds

	Total	\$1,582,881
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Prior Years Unexpended Measure N Funds

Restricted Reserves	Earmarked For Station 2 - Total	\$290,873
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MEASURE N EXPENSES DETAILED

Staffing Expense

Measure N Funds were utilized to retain 3 Firefighters and cover the associated costs to train, equip, supervise, and administer the three positions. These three positions enable the district to staff the fire engine at Station 1 with 3 personnel. Fire Engine 2 received a staffing increase from 2 personnel to 3 personnel utilizing a Staffing for Adequate Fire and Emergency Response (SAFER) Grant. The SAFER Grant covered 100% of the cost of salary and benefits for three years at the time of application. The district has achieved the staffing of 3 personnel on each Fire Engine with one Battalion Chief on duty 24/7. This staffing level is critical to adequately serve our community. In future years beyond the terms of the grant, Measure N funds will be used to support these positions. The District’s administrative staff consists of the Fire Chief and the Administrative Secretary.

Three Firefighters Salary and Benefits	\$510,479
Administrative	\$7,159
Supervision, Training, and FF Safety	\$170,407
Total Measure N Employee Cost	\$688,045

Apparatus Loan Payments

The district utilizes measure N funds to pay for the debt service payments on three Fire Apparatus. In this year the district has paid off two of the apparatus purchased utilizing Measure N funds. The District has developed an Apparatus Replacement Plan that will be funded utilizing future Measure N funds to ensure the Districts fleet can be replaced when needed and possibly reduce the need to rely on financing to purchase apparatus.

Unit	Payment	Loan Balance
Engine 1	\$89,468.69	\$0
Engine 2	\$115,803.09	\$439,511.31
Type 3	\$53,881.54	\$0

2023/24 Measure N Apparatus Payment Totals = **\$259,153.21**

Facilities

Fire Station 2

\$566,352 of this fiscal year's Measure N funds have been used to develop and operate Station 2 at 4946 E Eight Mile Road. This is a rural residential 4-bedroom home on 7 acres that is being used as a firefighter residence. During this fiscal year the District completed construction and occupied the onsite Apparatus Bay, Office, Restroom, and Storage/Workshop. \$769,307 of Measure N funds were used to complete this portion of the project over three budget years. It should be noted that the San Joaquin County Board of Supervisors (BOS), upon District request in December 2022 allocated \$652,750 of American Rescue Plan Act (ARPA) funds which was half of the accepted contract costs to build the Apparatus Bay, Office, Restroom, and Storage Workshop. Additionally in January of 2024 the BOS approved an additional \$116,556.90 in ARPA funding to match the districts incurred cost of \$769,307 to finish the project. Measure N funds in future years will be needed to complete the Station 2 site including a Firefighter Residence remodel, training ground, and training room.