

NOVEMBER 28, 2023



## ANNUAL MEASURE N REPORT FY-2022/23

WATERLOO MORADA FIRE DISTRICT

PRESENTED BY: BOARD OF DIRECTORS

PREPARED BY: ERIC WALDER

FIRE CHIEF

## ANNUAL MEASURE N REPORT FY-2022/23

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-2022/23 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 Districts annual audit.

### REPORT DETAILS

Report timeline is between July 1, 2022, and June 30, 2023

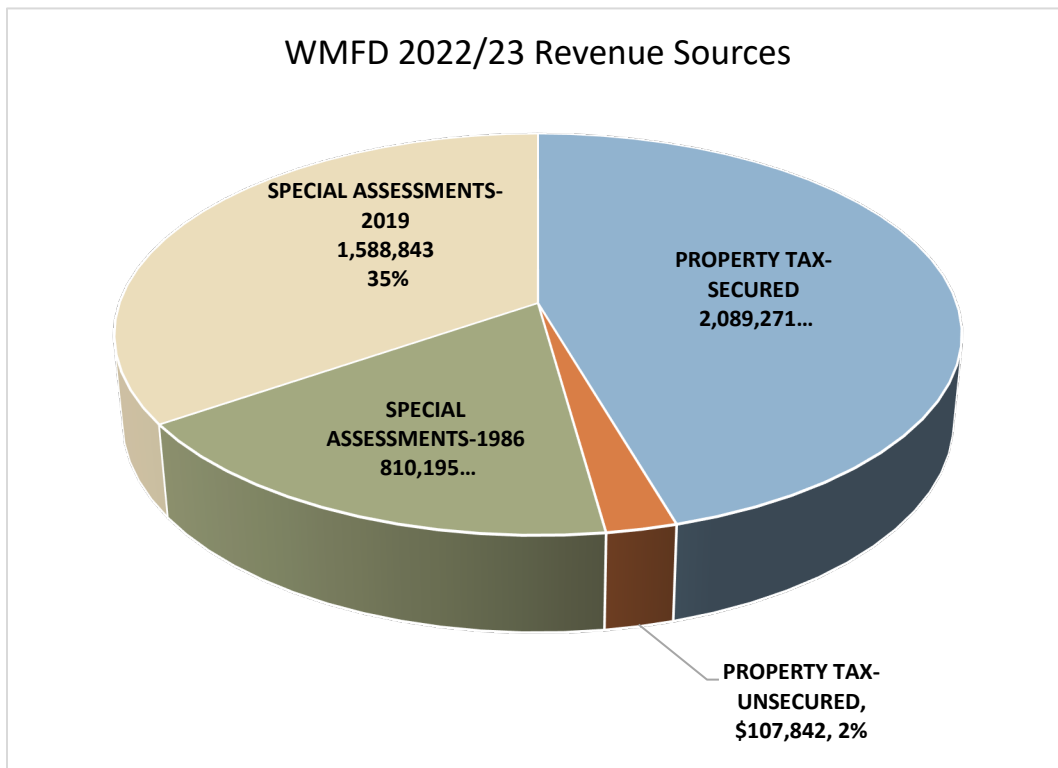
- Revenues collected.
- Revenues expended
- Present to the Board of Directors
- Publish the document and make it available to the public.

### Revenues Generated from Measure N

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

- Measure N Revenues collected in 2022/23 fiscal year \$1,588,843
  - December allotment of assessed funds is 53% (\$842,087)
  - April allotment of assessed funds is 47% (\$746,756)

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, On Boarding	\$694,613
Apparatus	Payments/Equip/Replacement	\$259,153
Station 2	Purchase/Construction/Payment/Utilities/Remodel	\$415,653
San Joaquin County	Direct Assessment Charge	\$21,458
		<b>\$1,390,876</b>

**Unexpended Measure N Funds**

Restricted Reserves	Earmarked Station 2	<b>\$197,966</b>
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**Expended and Unexpended Measure N Funds**

<b>Total</b>		<b>\$1,588,843</b>
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**MEASURE N EXPENSES DETAILED**

**Staffing Expense**

Measure N Funds were utilized to provide for 3 Firefighters and all the associated costs to hire, train, equip, supervise, and administer the additional positions. These three positions enable the District to staff the fire engine at Station 1 with 3 personnel. Fire Engine 2 located at station 2 in March of 2023 received a staffing increase from 2 personnel to 3 personnel utilizing a Staffing for Adequate Fire and Emergency Response (SAFER) Grant. The SAFER Grant covers 100% of the cost of salary and benefits for three years. 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 the Districts desired staffing level 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 Districts administrative staff consists of the Fire Chief and the Administrative Secretary.

Three Firefighters Salary and Benefits	\$394,199
Administrative	\$17,421
Supervision, Training, and FF Safety	\$282,993
<b>Total Measure N Costs</b>	<b>\$694,613</b>



**Apparatus Loan Payments**



The District utilizes measure N funds to pay for the debt service payments on three Fire Apparatus. In addition, Measure N funds were utilized to purchase tools for Engine 2.

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

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

## Fire Station 2



\$415,653 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. Included in that amount is a portion of the Design build cost for architectural costs to date. The District in this fiscal year entered into contract and has begun the Apparatus Bay, Office, Restroom, and Storage/Workshop project. Measure N Funds in this and future budget years will pay for this project. It should be noted that the San Joaquin County Board of Supervisors upon District request in December 2022 allocated \$652,750 which is half of the accepted contract to build the Apparatus Bay, Office, Restroom, and Storage Workshop. Total Measure N funds projected to complete the Apparatus Bay, Office, Restroom, and Storage Workshop before the consideration of change orders is \$652,750. Additional 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/community room are estimated at \$650,000. For a total estimated future Measure N cost of \$1,302,750.