

DECEMBER 8, 2021



ANNUAL MEASURE N REPORT FY-2020/21

WATERLOO MORADA FIRE DISTRICT

PRESENTED BY: BOARD OF DIRECTORS

PREPARED BY: ERIC WALDER

FIRE CHIEF

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ANNUAL MEASURE N REPORT FY-2020/21

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

“A RESOLUTION ORDERING AN ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, TO BE HELD IN THE WATERLOO-MORADA RURAL COUNTY FIRE PROTECTION DISTRICT ON MAY 7, 2019.

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-2020/21 Annual Audit. 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.

OBJECTIVE

Conduct an evaluation of funds collected and expended relating to Measure N.

DESIRED OUTCOME

Create a document that transmits the information gathered in an effective manner so that all stakeholders of the District will have a sound understanding of the facts presented. It should be comprehensive and inclusive identifying the areas of revenues and expenditures presenting to the policy makers. It is the intent of this document to be transparent in our fiscal obligations to the community.

PROCESS

REPORT DETAILS

Report timeline is between July 1, 2020 and June 30, 2021

- Identify and confirm revenues collected in property tax by San Joaquin County Assessor
- Evaluate expenditures and record keeping
- Present to the Board of Directors for approval
- Publish a document and make it available to the public.

ITEMS TO BE ADDRESSED

Revenues Generated from Assessment

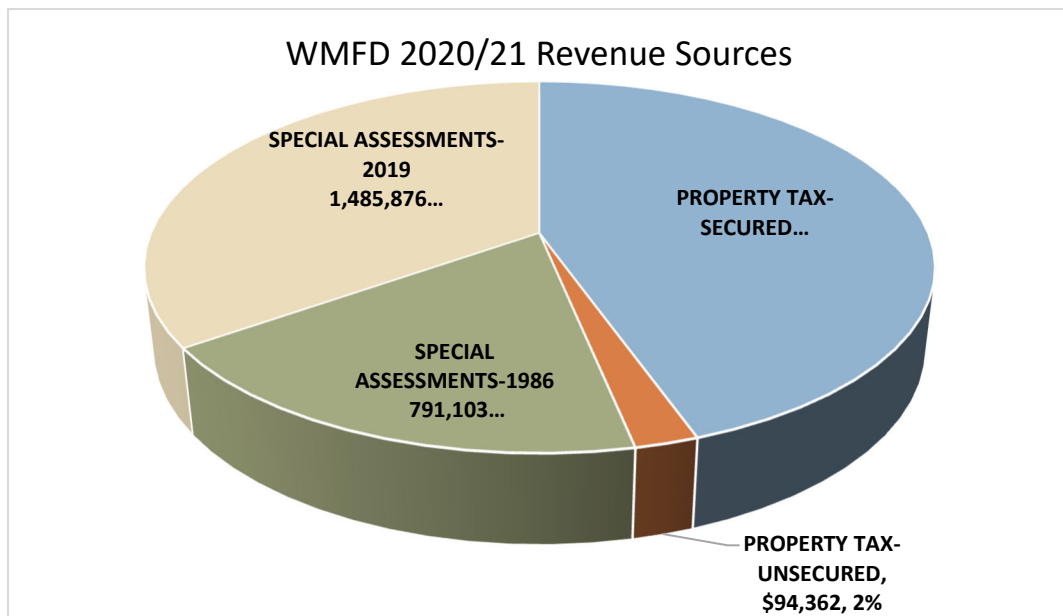
- Pre Measure N debt (Paid off in 2019 with Measure N Funds)
- Budget Deficit
- Staffing
- Apparatus
- Reopen Fire Station 2

REVENUES GENERATED

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

- Measure N Revenues collected in 2020/21 fiscal year \$1,485,876
 - December allotment of assessed funds is 53% (\$787,514)
 - April allotment of assessed funds is 47% (\$698,362)

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



BUDGET DEFICIT

The Waterloo Morada Fire District had made drastic reductions to expenses in the past and could no longer sustain those cuts. Therefore the operating deficit was included in the needs assessment of Measure N.

The operating expenses surpassed the revenues in the amount of \$225,593 as of June 30, 2020.

Measure N funds are being used to address the deficit.

STAFFING

The District added three Firefighter positions utilizing Measure N funds. This allows the District to staff the engine at Station 1 with 3 personnel, staffing at Station 1 can be reduced to 2 personnel minimum. The fire engine at station 2 is staffed with two personnel 24/7. Additionally, the District has a Battalion Chief on Duty 24/7 to provide supervision on a routine basis and command and control during emergencies.

Total cost for three Firefighters Salary and Benefits - \$358,565

New hire costs - \$21,469

APPARATUS

APPARATUS LOAN PAYMENTS

The District was in critical need of replacing outdated apparatus and purchased 2 units one Wildland Engine in 2016 and one Fire Engine in 2017.



The District utilizes measure N funds to pay for the debt service on both these fire engines which totals \$143,350. The new engine for Station 2 was ordered when Measure N was passed in 2019 and during the 2019-20 budget year the District used measure N funds to begin to equip the apparatus at a cost of \$21,806. This new engine's debt service will be accounted for in next year's Measure N report.

APPARATUS REPLACEMENT PROGRAM

The District earmarked during this budget year \$155,387 to fund the apparatus replacement program.

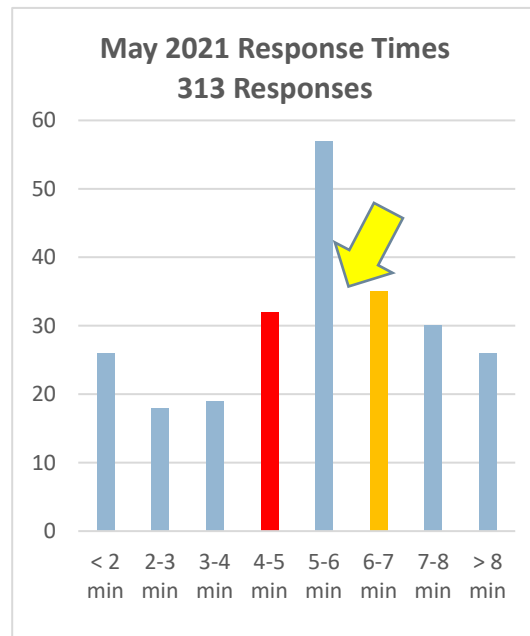
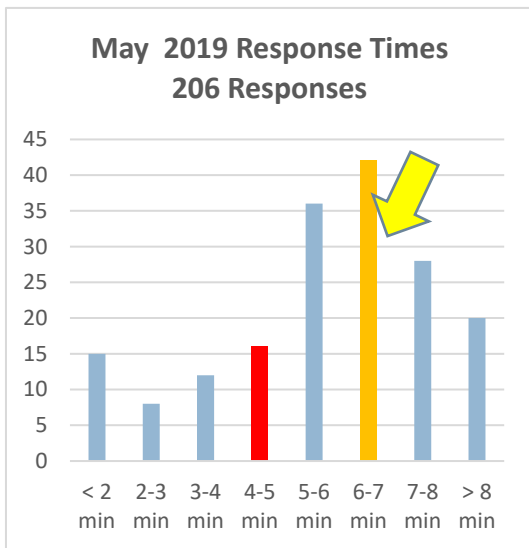
CAPITAL IMPORVEMENTS

REOPEN FIRE STATION 2

\$544,847 of this fiscal year's Measure N funds have been used to purchase and operate the property that serves as 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.



The site is perfect for the planned station expansion that includes a training ground, 2 bay apparatus room, office area, shop, and bathroom. The station is a work in progress and will be developed over the next few budget years as the Districts funding allows. This location has already provided an increase in service to our citizens with the average response time of 5 minutes 36 seconds in May 2021 compared to an average response time of 6 minutes 41 seconds in May of 2019. As you can see in the graphs below, although the Districts responses have increased our response times have decreased with a noticeable decrease in response times as noted in the below graphs.



REMODEL FIRE STATION 1



Fire Station 1 on Foppiano Lane was originally built in 1947. It has had several remodels and additions to it to bring it to where it is today. The station is in need of updating in the firefighter living quarters. With Covid -19 and other factors driving the need to change the current open dorm room into individual rooms for our firefighters. Currently the station houses the on duty crew of four including the Districts Battalion Chief. In addition to the on duty crew the Districts administrative offices are located at this station which includes the Administrative Secretary and the Fire Chief.

No Measure N funds have been expended during this reporting period on Station 1 projects. Plans to remodel the crews quarters are in the works and budgeted in the 2021/22 budget.

SUMMARY

The Waterloo Morada Fire District has served the residents of the district since 1947. Responsible for the protection of life and property within the District, WMFD responds to emergencies of all types including but not limited to all fires, emergency medical calls, vehicle accidents, flooding and hazardous material incidents. The District is active in the community and takes public education and prevention seriously interacting with our community at every opportunity. Measure N funding is critical to the ongoing effectiveness of District operations.

This document meets and exceeds the reporting requirements required under Government Code Section 50075.1 et seq., pertaining to the Districts Measure N special tax.

Expenditures related to Measure N Funds

Category	Item	Expense
Deficit	Operating Deficit	\$225,593
3 -Firefighters	Salary, Benefits, On Boarding	\$380,034
Apparatus	Payments/Equip/Replacement	\$320,543
Station 2	Purchase/Construction/Payment/Utilities/Remodel	\$544,847
San Joaquin County	Direct Assessment Charge	\$14,859