

DECEMBER 8, 2022



ANNUAL MEASURE N REPORT FY-2021/22

WATERLOO MORADA FIRE DISTRICT

PRESENTED BY: BOARD OF DIRECTORS

PREPARED BY: ERIC WALDER

FIRE CHIEF

ANNUAL MEASURE N REPORT FY-2021/22

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-2021/22 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.

REPORT DETAILS

Report timeline is between July 1, 2021, and June 30, 2022

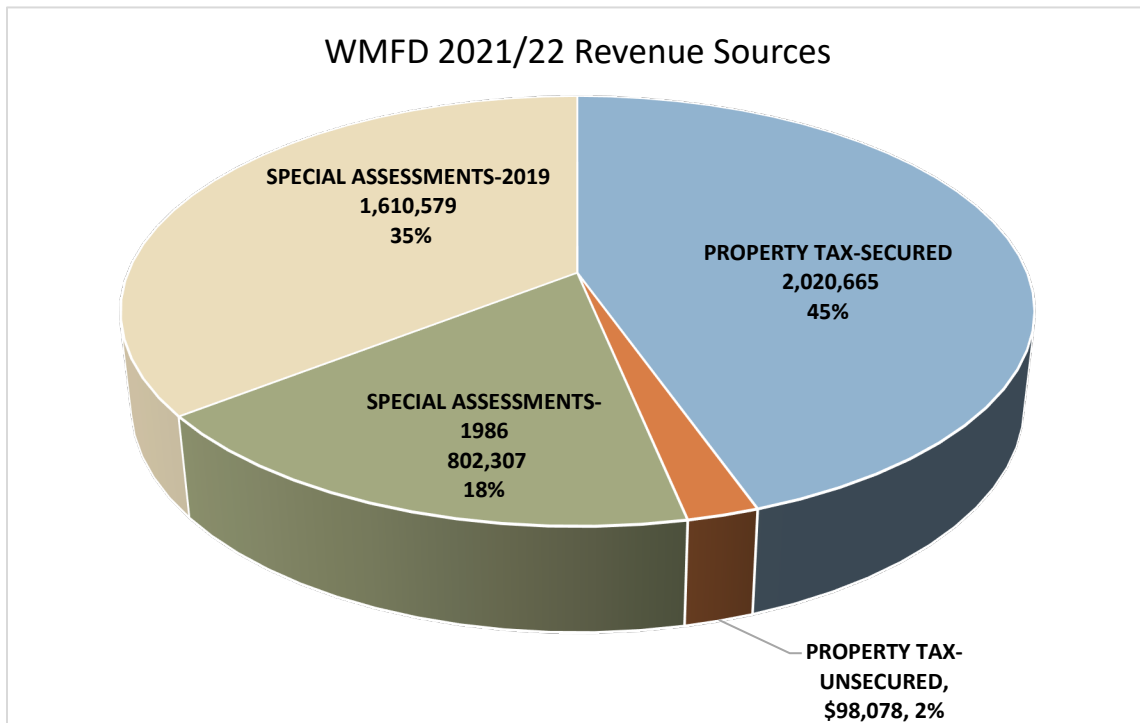
- Revenues collected
- Revenues expended
- Present to the Board of Directors
- Publish the document and make it available to the public.

Revenues Generated from Measure N

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

- Measure N Revenues collected in 2021/22 fiscal year \$1,610,579
 - December allotment of assessed funds is 53% (\$857,194)
 - April allotment of assessed funds is 47% (\$753,385)

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	\$745,450
Apparatus	Payments/Equip/Replacement	\$267,508
Station 2	Purchase/Construction/Payment/Utilities/Remodel	\$488,861
San Joaquin County	Direct Assessment Charge	\$16,092
		\$1,517,671

Unexpended Measure N Funds

Restricted Reserves	Earmarked Station 2	\$92,907.65
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Expended and Unexpended Measure N Funds

Total		\$1,610,579
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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 is staffed with two personnel. Additionally, the District has a Battalion Chief on Duty 24/7 to provide supervision on a routine basis and command and control during emergencies. The Districts administrative staff consists of the Fire Chief and the Administrative Secretary.

Three Firefighters Salary and Benefits	\$453,696
Administrative and Supervision	\$291,755
Total Measure N Costs	\$745,451



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	\$89,468.69	\$173,429.24
Engine 2	\$115,803.09	\$555,314.40
Type 3	\$53,881.54	\$104,570.76
Engine 2 Tools	\$8,354.69	

Measure N Apparatus Payment and Equipment Totals = **\$267,507.90**

Fire Station 2

\$488,861 of this fiscal year's Measure N funds have been used to 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 will build the Apparatus Bay, Office, Restroom, and Storage/Workshop. Measure N Funds in future budget years will pay for this project.