

*Preparing for the future, developing skilled leaders,
training for your needs and serving in solidarity*



Annual Budget Document ~ Fiscal Year 2022-23

Lathrop-Manteca Fire Protection District

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Transmittal Letter

September 15 2022

Board of Directors
Lathrop-Manteca Fire Protection District
19001 Somerston Parkway
Lathrop, CA 95330

Members of the Board:

I am pleased to present the Fiscal Year 2022-23 Operating and Capital Budget, also referred to as the FY2022-23 Budget, for the Lathrop-Manteca Fire Protection District (District). The FY2022-23 Budget serves as a realistic planning tool for the upcoming fiscal year, ensuring that the District will continue to deliver high-quality fire protection and emergency medical services to our growing community. It is consistent with the District's mission statement, and has prioritized the funding of resources that allow the organization to meet service demand. One notable change this fiscal year is the inclusion of the Capital Improvement Plan (CIP) within the FY2022-23 Budget document. This was done in an effort to streamline the Board's consideration of approval and to increase accessibility for the public when researching District financial documents. Collectively, this comprehensive budget will allow the District to provide all-risk emergency and non-emergency services to both the City of Lathrop and the surrounding rural community.

During FY2021-22, meaningful efforts were made to improve the District's financial systems and processes. In mid-year FY2021-22, the Board authorized the addition of one full-time equivalent Fiscal Analyst position. The addition of the Fiscal Analyst position has allowed the District to onboard new financial software, improve financial documentation, and better prepare the District for annual audits. Moving into FY2022-23, staff will continue to evaluate these systems to identify opportunities for efficiency and transparency of the District's fiscal practices. Opportunities remain for continued efficiencies in the areas of payroll, and more robust software solutions that can enhance accounts payable/receivable processes.

The FY2021-22 revenue projections from both ad valorem property tax and the District's special assessment property override tax were accurate to projections. Our ad valorem property tax revenue projections were clearly on target and showed only a 1% variance to the positive. The District's voter approved special assessment property override tax also came in near projections falling short by just .6% or \$14,495. The Measure C Fund balance grew to 96% of expected revenue from Measure C. While Measure C is a restricted account of use for the Fire District, these "unassigned" Measure C revenues will play a major role in the District's efforts to more fully implement advanced life support paramedic services. In addition, and in alignment with our policies, Measure C revenues will assist the Fire District in developing a much needed training center that will enhance fire service delivery capabilities.

The past fiscal year still provided challenges to local and state governments as a result of the COVID-19 pandemic. As we continued to emerge from the pandemic, the District remained flexible with our unassigned and unrestricted general fund finances to absorb unknown impacts due to quarantined COVID impacted employees. Additionally, large-scale fire incidents throughout the State of California continue to increase in number. The District continues to provide state-wide mutual-aid assistance through the California Fire Assistance Agreement (CFAA). In FY2021-22, we recognized reimbursements of \$689,094 received through the CFAA for mutual aid strike team deployments. Per the agreement, these deployments are reimbursed to the Fire District with a 10 percent administrative fee. This means the Fire District received \$68,909 in reimbursement revenue for administrative costs directly from strike team deployments. Although reimbursements through the CFAA are not “revenue”, the reimbursements received offset a significant portion of the total overtime expenditure in the general fund budget. Factoring the residual strike team reimbursement of \$620,185 against total overtime expenditures of \$1,200,000 allows us to differentiate which portion is allocated to strike team overtime versus operational overtime incurred within the District.

The FY2022-23 budget will move us into the next year employing sound financial principals. The District strives to incorporate principals rooted in industry best practices as outlined in the Government Finance Officers Association (GFOA), the California State Controllers Guidance for Special District’s, and guidance issued by the Government Accounting Standards Board (GASB) into our budget development. This budget document demonstrates our efforts to work toward these industry standards. In an effort to provide greater visibility, the FY2022-23 budget identifies each of our individual funds and incorporates our Capital Improvement Plan into a single budget document.

The District is tasked with providing fire protection and emergency medical services to one of the fastest growing cities in the State of California. This means we must continuously review our certified assessed valuation by the San Joaquin County Auditor-Controller and assessing those values in context of a larger state trend. This analysis includes gaining insight into the driving forces behind Measure C sales tax. These trends will be identified in the forthcoming budget “Trends and Analysis” section of this document. Our second priority will be to finish the District’s Fee Nexus & Recommendations study regarding those services we provide which are eligible for cost recovery. This study helps to ensure that the District is assessing fees for service appropriately recovering costs where applicable. Assessing the correct fees will reduce the subsidy from the general fund for providing said services. In part, this means that the impacts of growth and that financial burden is placed on those that are at the root cause. It also values the existing property tax paying stakeholders to ensure their services will not be diminished from those additional service demands. Our third financial priority will be to ensure the new advanced life support paramedic program is implemented with effective service delivery and that the appropriate funding remains in place to ensure the sustainability of this higher level of service. This will include a comprehensive training plan for new and existing paramedics. A focus will be made to understand our employee retention issues and how this may drastically impact our paramedic service delivery program. Our last financial priority will be to ensure that our Capital Improvement Plan is fully funded and that we are appropriately planning service delivery across our jurisdiction. This budget we are looking at the replacement costs for fire engines, fire trucks, and station remodels at Fire Stations 32 and 33. Accordingly, we are looking to the future of service delivery to support the City of Lathrop’s growth with new fire stations, new fire engines, new trucks, new radio communications, a new training site, and all the other capital projects that get included for a Fire District with our service delivery challenges. Most importantly, funding for these projects take time and planning. So while some of them may not be

funded, the overwhelming majority of them have been identified. Lastly, we look to enhance and review our business practices. Ensuring that we have the right systems and policies are important to our long term sustainability and to reduce liability to the Fire District.

When reviewing our budget in its entirety this document clearly identifies that with an updated fee structure the Lathrop Manteca Fire District will have a diversified revenue stream that is matched with objective based expenditures. In the coming fiscal year ending June 30, 2023 the Lathrop Manteca Fire District will show total projected general fund property tax revenues of \$7,072,096 which represents a year over year increase of 9.6%. Additional increases are also projected in Intergovernmental Revenues by \$232,836 which represents a 7% increase year over year. Miscellaneous revenues will be showing a decrease of 21.1% reflecting more accurately with true revenues against prior actuals. This is shown in the General Fund Revenue detail worksheets. General Fund summary expenditures of \$12,367,420 are being projected for the fiscal year ending June 30, 2023. This represents a 5% decrease of over \$700,583 when viewed from a year over year perspective. This 5% reduction is from the realignment of the Capital Projects use of more appropriate funding sources and one-time personnel costs the Fire District experienced in the closing fiscal year. The “Budget Detail” section of this document clearly identifies revenue sources and program expenditures in an increasingly transparent manner. Revenues from Measure C are in alignment with the City of Lathrop’s budget at \$2.4 million. Of this \$2.4 million of Measure C, the General Fund is currently expected to see just under \$2.2 million in reimbursement due to personnel costs. The District and the city are both seeing that Measure C is performing above projections and allows the Fire District to support growth plans within the City of Lathrop. Responsibly this means that we also need to work with the county to identify how we can expense approved personnel costs directly from Measure C. This also means that we need to be looking to ensure development is paying its fair share and not burdening the existing tax payers with declines in service standards.

In closing, the Lathrop-Manteca Fire Protection District is committed to being a fire service provider of integrity. We embrace a mindset of continuous quality improvement to ensure we are always good stewards of the taxpayer’s money. We will continue striving for that which makes our District an increasingly efficient, high-performing agency. As evidenced by the District’s recent Transparency Awards from the Special District Leadership Foundation, our Board members commitment to governance training, and a renewed focus on fortifying sound business practices, the District is well positioned to meet the expectations of our constituents. We are ever mindful of our responsibility to provide the best services possible given the financial resources we have been entrusted with. ,



Sincerely,

A handwritten signature in blue ink that reads "David A. Bramell". The signature is fluid and cursive.

David A. Bramell
Fire Chief

Organizational Overview & Staffing Requests

The Lathrop-Manteca Fire Protection District provides fire protection and emergency services for the City of Lathrop, rural Lathrop and rural Manteca. Within these boundaries include the Raymus Village Development, the Oakwood Shores Development, and the communities of Nile Garden and New Haven. The Fire District is located in the central San Joaquin Valley, 70 miles east of San Francisco, and is confident in its growing role as a choice community for raising families and expanding commerce. The City of Lathrop is in the midst of becoming one of Northern California's fastest growing and most comprehensive master planned cities. The Lathrop-Manteca Fire Protection District serves a growing population of over 37,000 residents.

The District is an independent special district formed under the State of California, Health and Safety Code section 13800, known as the Fire Protection District Law of 1987. The District is governed by a five-member Board of Directors who are elected at-large to serve alternating four-year terms. The District's origins can be traced back to both the Manteca Rural Fire Protection District and the Lathrop Rural Fire Protection District. In 1956, both fire districts merged to become one agency, the Manteca-Lathrop Rural County Fire Protection District. In February 2002, the Board of Directors voted to change the business name to the Lathrop-Manteca Fire Protection District.

The District staffs five strategically located fire stations with five companies. Each of the three assigned shifts include a Battalion Chief responsible for oversight of the on-duty companies. All stations are staffed with career personnel and where deemed appropriate, are augmented with volunteer firefighters through the District's Reserve Firefighter program. The District is a proactive fire & emergency response organization that covers nearly 90 square miles. As an "All Risk" emergency services provider, the District routinely responds throughout the State of California's master mutual aid system.

Board of Directors

Jeremy Coe

Charles “Chuck” Garcia

Tosh Ishihara

Gloryanna Rhodes

Mark Elliott

Fire Chief

David A. Bramell

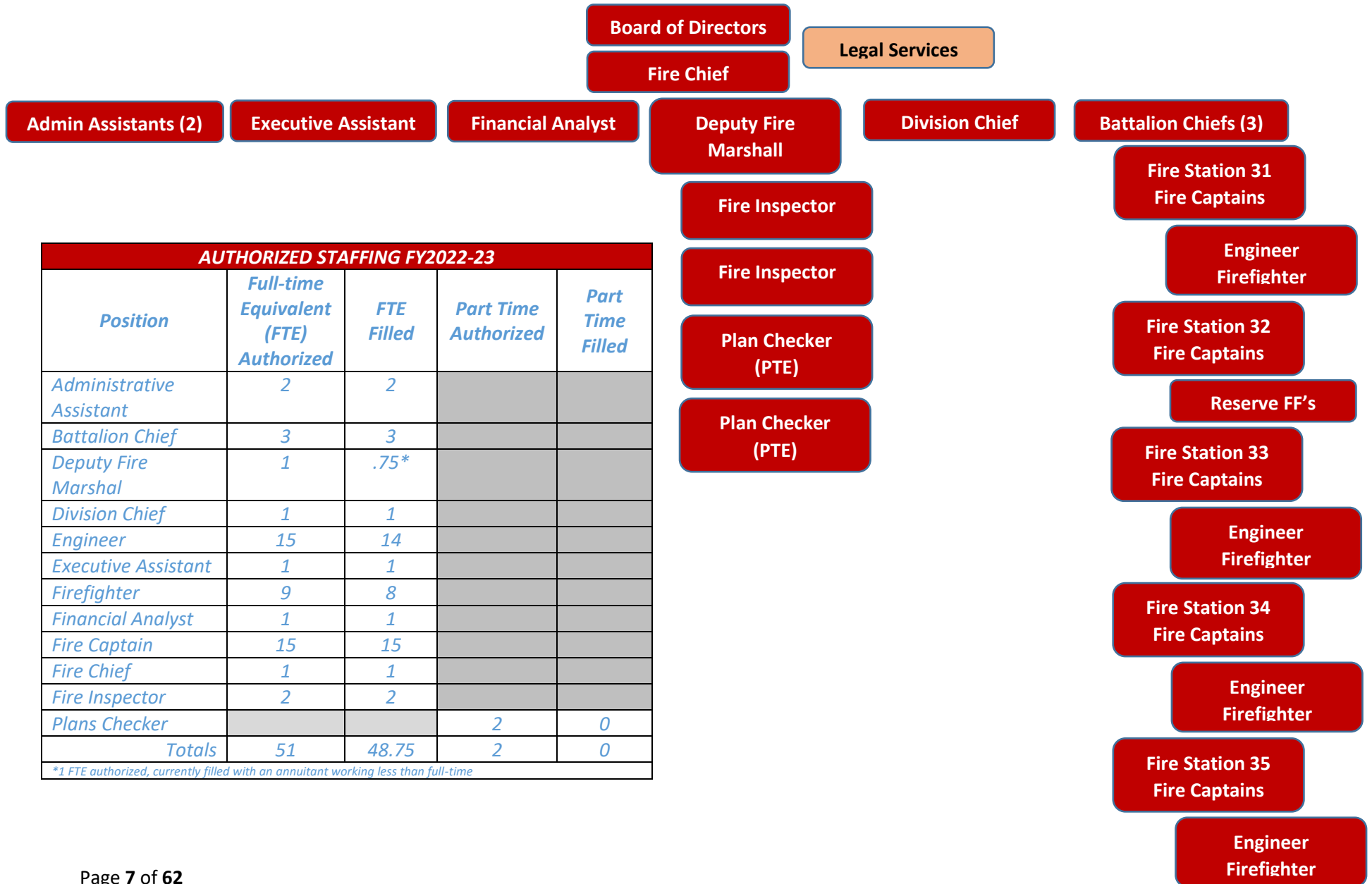
Clerk of the Board

Hailey Salazar

International Association of Firefighters Local #4317

Nate Keyser

Organization Chart & Staffing Allocation



AUTHORIZED STAFFING FY2022-23				
Position	Full-time Equivalent (FTE) Authorized	FTE Filled	Part Time Authorized	Part Time Filled
Administrative Assistant	2	2		
Battalion Chief	3	3		
Deputy Fire Marshal	1	.75*		
Division Chief	1	1		
Engineer	15	14		
Executive Assistant	1	1		
Firefighter	9	8		
Financial Analyst	1	1		
Fire Captain	15	15		
Fire Chief	1	1		
Fire Inspector	2	2		
Plans Checker			2	0
Totals	51	48.75	2	0

*1 FTE authorized, currently filled with an annuitant working less than full-time

In 2021-2022 the Lathrop Manteca Fire Protection District’s Board of Director’s and career employees went through a re-evaluation of our mission, vision, and values. While looking at next steps and inquiring about some guiding principles for the District, we initially set out to consider a comprehensive strategic planning effort. However, it was apparent that the organization needed to understand who we were collectively as a group first. The act of moving through developing these statements allowed the organization to take its first steps. Our new statements are provided below.

Mission Statement

Through professionalism and compassion, we will serve all by empowering our members who embody our core values.

Our Vision

Preparing for the future, developing skilled leaders, training for your needs and serving in solidarity.

Our Core Values

Members: Value our members and promote a competent highly trained team with a devotion to duty, honored to provide service to our community.

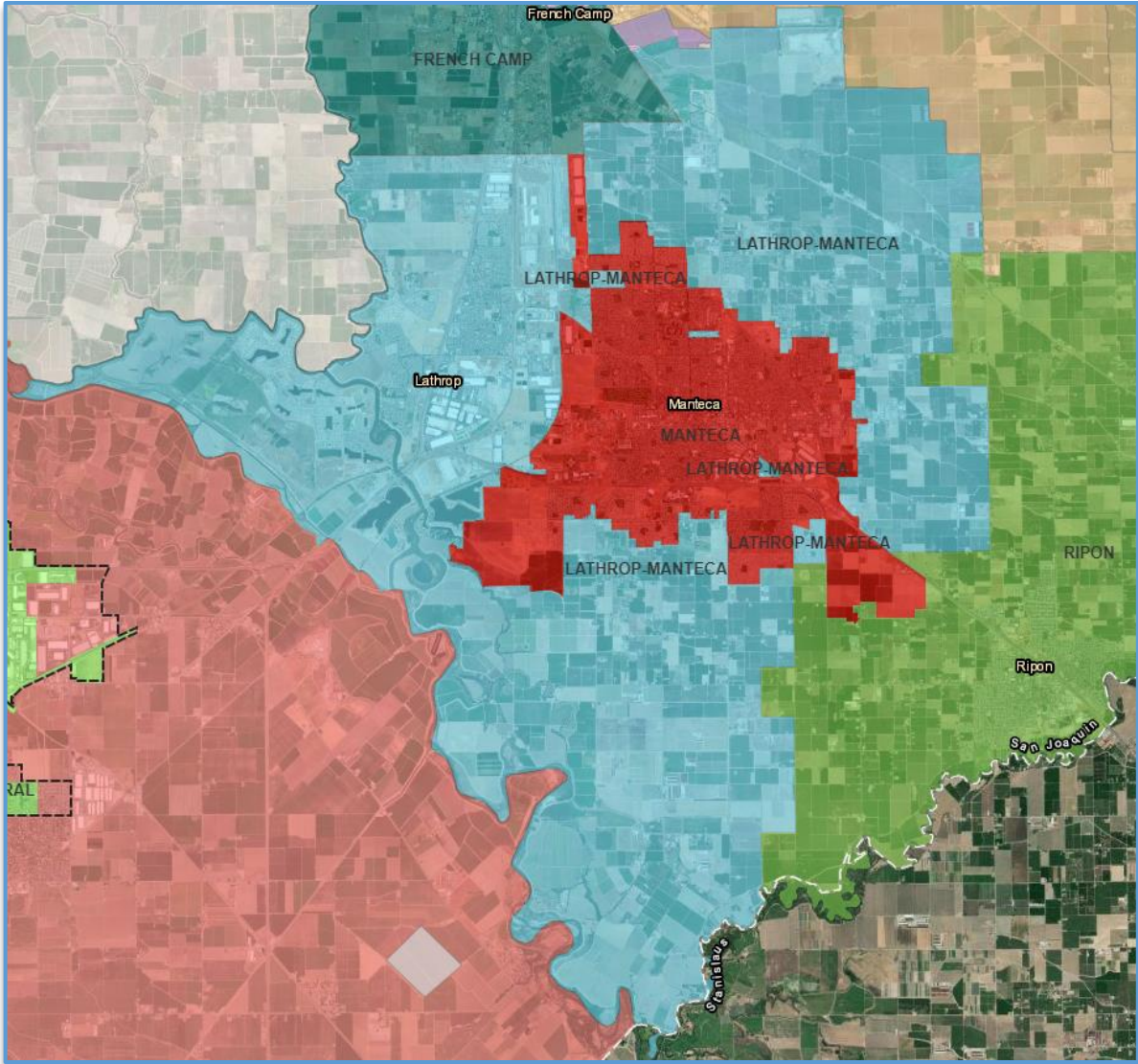
Service: Provide professional progressive service delivered with sincerity, dignity & respect to the growing diverse needs of our community.

Passion: Foster our insatiable need to develop and grow within our craft for our community.

Leadership: Embody the highest level of servant leadership at all levels within our organization demonstrated by our ethical actions to earn the respect of our members and stakeholders.

Honor: Embrace the bond between our members, community, and partners; remaining committed to moral and ethical courage by delivering selfless service.

Service Delivery Map



Community Assets

Fire Station 31: Fire Station 31's primary first response area covers the City of Lathrop East of Interstate 5 and extends North of Louise Avenue to Roth Road. Station 31 houses the Fire District's ladder truck company and is staffed twenty-four hours every day of the year. Currently at this site are lease agreements for use with the City of Lathrop and Manteca District Ambulance. Station 31 is located at 800 E. J Street in the City of Lathrop.

Fire Station 32: Fire Station 32's primary first response area covers the unincorporated area South of Manteca to the San Joaquin River. It includes the Turtle Beach Camping Resort, the Two Rivers Area, Nile Garden Elementary School, the Venture Academy Charter School, and the Oakwood Shores Gated Development. Station 32 has one fire engine company and is staffed twenty-four hours every day of the year. Station 32 is located at 22701 S. Union Road.

Fire Station 33: Fire Station 33's primary first response area covers the unincorporated areas east of the City of Manteca and North to areas near the Stockton Airport. Station 33 is staffed twenty-four hours every day of the year. This station serves the Raymus Village neighborhood, Ideal Parkway Industrial area, Delicato Family Vineyards, and the surrounding community of New Haven Elementary School. Station 33 is located at 9121 E. Lathrop Road.

Fire Station 34: Fire Station 34's primary first response area covers the City of Lathrop South of Louise Avenue east of Interstate 5, Central Lathrop on the West side of Interstate 5, and East of the River Islands development. Station 34 houses one of the Fire District's Type 3 (wildland) fire engines and is staffed twenty-four hours every day of the year. Fire station 34 is the most central fire station in the City of Lathrop and plays an integral role in deployment and emergency response district-wide. Station 34 is located at 460 River Islands Parkway in the City of Lathrop.

Fire Station 35: Fire Station 35's primary first response area covers the City of Lathrop's River Islands Development. The development is a beautiful master planned community that sets the standard for regional development. The Fire District has an agreement with the River Islands Developer for both the construction and staffing of this station to ensure that "growth pays its own way" and does not encumber existing residents or businesses with service level reductions. Fire Station 35 is staffed twenty-four hours every day of the year. Station 35 is located at 19001 Somerson Parkway in the City of Lathrop.



Community Profile

The communities serviced within the jurisdictional boundaries of the Lathrop Manteca Fire Protection District are nearly 90 square miles of a mixture of growing suburban city and rural farmland. Major service areas are bisected by the San Joaquin River and the various tributaries of this river. Additionally, bodies of water are routinely incorporated into the areas recreational, and cultural living settings. Neighborhoods such as the Oakwood Shores Development and the River Islands Master Planned community both incorporate lakes and the San Joaquin River into their development. Levees of the San Joaquin River protect major agricultural resources that are distributed nationally. In addition, these levees also protect a majority portion of the City of Lathrop’s population. Water rescue responses are an integral component of the Fire District’s capabilities and are an expectation of the community.

The entire area of the City of Lathrop is serviced by the Fire District. The city has been identified as one of the fastest growing cities per-capita in the State of California. Servicing this rapid growth brings new challenges to the Fire District like technical rescue and hazardous materials response. The Fire District services portions of major roadways such as Interstate 5 near the Mossdale Bridge, California State Highway 99, and the Highway 120 By-Pass. Major employers within the Fire District are included in the table above. According to the City of Lathrop’s Economic Development Department, the workforce demographic is approximately 40% of white collar defined occupations and 60% blue collar occupations. Overwhelmingly the major industry in the City of Lathrop and served by the Fire District is the Production and Transportation industry. This demographic is important to glean insight into the risk potential for service demand by the Fire District. Those emergency services that may involve the logistics industry may have larger consequential impacts to the community served. This again highlights the budget allocations for special operations and the appropriate personnel for staffing.

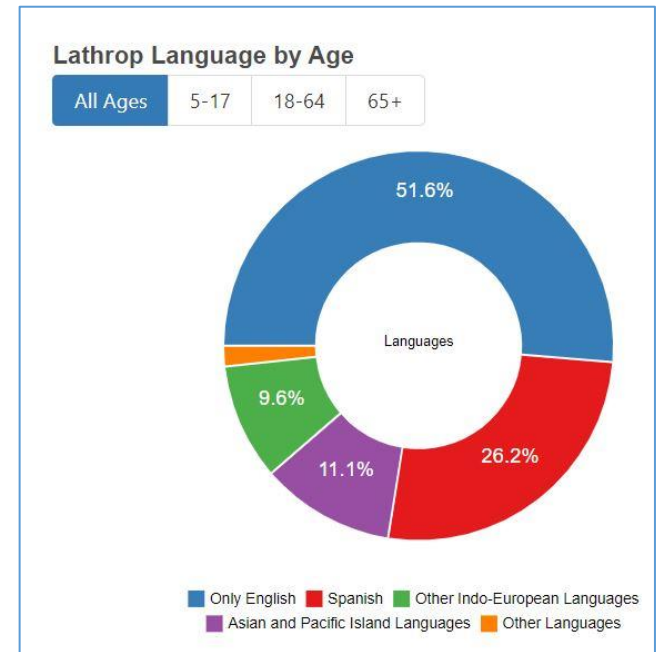
Major Employers	
Company	Service Industry
California Natural Food Products	Aseptic Food Manufacturing
CBC Steel Buildings	Prefabricated Steel Building Manufacturer
Diamond Pet Foods	Pet Food
JR Simplot Company	Agricultural Fertilizer Production
Simwon America	Automotive Parts
Super Store Industries	Distribution Food Products
Swift Transportation	Distribution Trucking
Tesla	Automotive Manufacturing
United Parcel Service	Courier Services
WayFair	Home Goods Fulfillment

The District serves a culturally diverse community. This data point also translates into the various languages spoken within the community. Recently, the District upgraded its web communications platform and added multi language functionality to facilitate broader communication. This demonstrates the level of understanding needed by the Fire District as program coordinators are selecting communication materials throughout the budgeting process. Furthermore, public safety messages are routinely developed in alignment with the communities' diversity.

Budget Process

The budget for the District is comprised of six (6) separate funds, accounts within those funds, and sub-accounts that assist in providing further definition and transparency into the District's finances. The accounts and sub-accounts provide functional support for oversight and finance appropriations. Under the authorization and empowerment of the Fire Board, the Fire Chief provides oversight and is both the Chief Executive Officer and the Chief Treasurer of all funds under the Fire District's purview. The budget building process begins with program managers that submit a program budget for review. Program budgets are then compiled and input into the District's accounting and financial software. The Fire Chief and administrative staff review program budget requests for mission alignment according to a

priority system that identifies priorities as one (1) through three (3). Priority one (1) items are those that are considered "mission critical." Mission critical is defined as needed to continue to provide current service levels. Additionally, a budget request may also be identified as a priority one (1) if the Fire Board has identified a key expansion to service levels. One example of this in the FY2022-23 budget is the move to enhance emergency medical services from basic life support to advanced life support paramedic services. Priority two (2) items are considered beneficial to the program by way of efficiency or a level of program enhancement. A key difference between priority one (1) and priority two (2) enhancements are that priority one (1) enhancements are generally enacted on by some type of resolution of the Fire Board or policy of the organization. Items that grow a program or are new opportunities for the District are considered priority three (3) items. Administrative Staff then reviews current revenues and expenditures against those that are projected. These projections include both the current fiscal cycle and those of the immediate cycle. Administrative staff uses a conservative approach and aligns the next years projected revenues with trends and forecasts that have been historically relevant. The Fire Board's newly established Finance Committee reviews these staff recommendations as an additional layer of oversight, fiscal accountability, and organization alignment. The budget is then drafted into a draft review stage. Once drafted, the budget is then reviewed by executive management and placed onto the Fire Board's agenda for approval or modification. The public is invited to participate through their elected representatives, at the quarterly meetings of the finance committee, or through participating in the Fire Board's meeting to adopt or amend the budget. A visual representation of the budgetary calendar schedule is reflected below:



- **March** (first week of)- Communications sent to all Program Coordinators that new fiscal year budgets will be due by April 15th
- **April** (after the 15th)- Compile all program budgets and assess potential revenues based on historically relevant trends and current economic conditions
- **May**- Budget creation and meetings with program coordinators to ensure priorities are consistent with the organizational strategy & objectives
- **June**- Prepare a preliminary budget, agendize a public meeting for the Finance Committee, conduct the Finance Committee Meeting, apply any adjustments, complete the Preliminary Budget for the next Fiscal Year, agendize a public meeting for the for the adoption of the preliminary budget.
- **July**- Began accounting with the new Fiscal Year based on the preliminary budget. Prepare close out of the previous Fiscal Year for the Fire Districts audit.
- **August**- Prepare final budget using updated closeout actuals of the previous Fiscal Year. Prepare the final budget.
- **September** (third Thursday of the month; meeting for adoption)- Agendize a public meeting for the Finance Committee (first week), conduct the Finance Committee Meeting, apply any adjustments, complete the final Budget for the current Fiscal Year, agendize a public meeting for the for the adoption of the final budget.

Any amendments to the adopted final budget are typically conducted at the February regular meeting of the District’s Board of Directors.

Strategic & Supported Goals

The budgets strategic and supportive goals for Fiscal Year ending June 30, 2023 were drafted with input from across the organization and the publics input was sought after through open meetings. Input was gathered from the Fire District’s annual Fire Station and Fire Apparatus Inspection efforts. Additionally, gaps were reviewed from the previous fiscal year’s operations and maintenance procedures across all levels of the organization. These items are compiled and a highlighted list of identified budgetary goals are identified below that will serve the District into the future. All of these financially supported strategies will be implemented using the District’s procurement policies. By highlighting these accomplishments in future documents and reports the District brings a holistic approach to budgeting, accountability, external stakeholder communication and the integration of long range planning.

General Fund: Strategies and Objectives

- Mitigation Fee (Revenue): Evaluate impacts from new development and ensure existing service levels are maintained
- MDA Rental (Revenue): Evaluate and engage with Manteca District Ambulance to renew their agreement for space at Fire Station 31
- Permits/Fire (Revenue): Prepare for the adoption of updated fire codes and implementation of a new fee schedule
- Salaries Regular: Maintain the current staffing as identified in staffing summary & organization chart
- Salaries Overtime: Maintain the current constant staffing model for staffing our fire stations
- Memberships: Increase our membership participation to identify & align industry best practices standards within the organization

- Professional Services: Continue financial support for the retention of legal services
- Professional Services: Continue financial support for the retention of fire prevention assistance services
- Professional Services: Identifies opportunities to enhance and streamline our business practices
- Professional Services: Provide new financial to prepare for and initiate labor negotiations to address expiring MOU's
- Professional Services: Provide new financial support for data analysis resources to lay the foundation for a Standards of Cover document
- Fuel, Lube, Oil: Provide additional financial support to account for current & actual economic conditions
- Public Relations & Training: Removed this account for greater transparency and broke into two separate accounts of Training and Public Relations
- Multiple Accounts: Support, fund, and ensure the Fire District starts advanced life support paramedic services
- Multiple Accounts: Continue to fund and support the Fire District's Special Operations of Hazardous Materials, Technical Rescue, and Dive Rescue & Recovery

Measure C Fund: Strategies and Objectives

- Salaries Regular: Maintain the current support for 9 firefighter positions assigned to the fire stations specifically within the City of Lathrop
- Salaries Regular: Maintain the current support for 3 Battalion Chief's positions at 66% that is attributed to management and oversight of the fire stations specifically assigned within the City of Lathrop
- Salaries Overtime: Maintain the current constant staffing model for staffing our fire stations in the City of Lathrop to 3 per unit
- Station and Grounds: Provide new funding to Repurpose the Administrative Portable Structure to house the Battalion Chief
- Station and Grounds: Provide new and partial funding for a training site complete with training tower

Capital Outlay Fund Highlights

- See descriptions in the capital improvement plan

Developer Fund Account

- No attributable goals

Health & Safety Fund Goals

- No attributable goals

Fire Facility Fee Fund

- Stations and Grounds: Continue the repayment plan for Fire Station 35 according to the agreement with River Islands Development
- Stations and Grounds: Provide new and partial funding for a training site complete with training tower

- Stations and Grounds: Provide new funding to purchase the solar system at Fire Station 31 and contain utility costs and the Fire District carbon footprint
- Personal Protective Equipment: Provide new funding to meet the District’s funding obligations should it be successful in obtaining a grant for new Self-Contained Breathing Apparatus

Analysis & Trends

Financial Policies

The use of the Fire District’s financial policies can be found as a “fingerprint” throughout this annual budget document. They are the guiding principles to which the District’s staff uses to draft this budget document. This fiscal cycle the fire district will work to compile a single document that encapsulates all financial policies. This single document approach provides a level of detail that should be helpful to provide to our Board of Directors, the public, and our staff as we move through future budget cycles. Additionally, it makes it helpful to have this policy collective document evaluated in the future to maintain strong fiscal measures that are accountable to the tax paying community. Secondly, it also provides the opportunity to have it translated in other languages should it be requested or appropriate. The documents below have a strong presence in building this budget.

0.17 Infrastructure Replacement Policy: Provides guidance for existing infrastructure replacement requirements, replacement cost estimates and funding options.

0.20 Reserve Fund Policy: Identifies process and compliance with the Governmental Accounting Standards Board (“GASB”) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. This policy allows for the provision of cash flow from an expenditure perspective and identifies that a percentage of financial resources will be kept as unassigned.

0.21 Interfund Transfer Policy: Provides guidance for the transfer of dollars between separate District funds. This ensures that the District has methods for checks and balances with oversight approving authority from the District’s Board of Directors.

0.22 Finance Committee Bylaws: Provides guidance for an advisory standing committee that provides information and recommendations to the Board on matters relating to the District’s annual Operating and Capital Improvement Program Budgets.

0.23 Financial Oversight and the Finance Committee: The purpose of this Policy is to list options for oversight on financial matters concerning the operations of the Lathrop Manteca Fire Protection District and the development of recommendations to the Board.

0.24 Preliminary Budget Approval Policy: The purpose of this policy is to delineate the procedures for preparing and producing a preliminary budget.

0.30 Capital Asset Policy: Provides guidance on useful lifespans for capital expenses and defines a capital expense as a physical asset with a per unit cost of \$5,000 or greater.

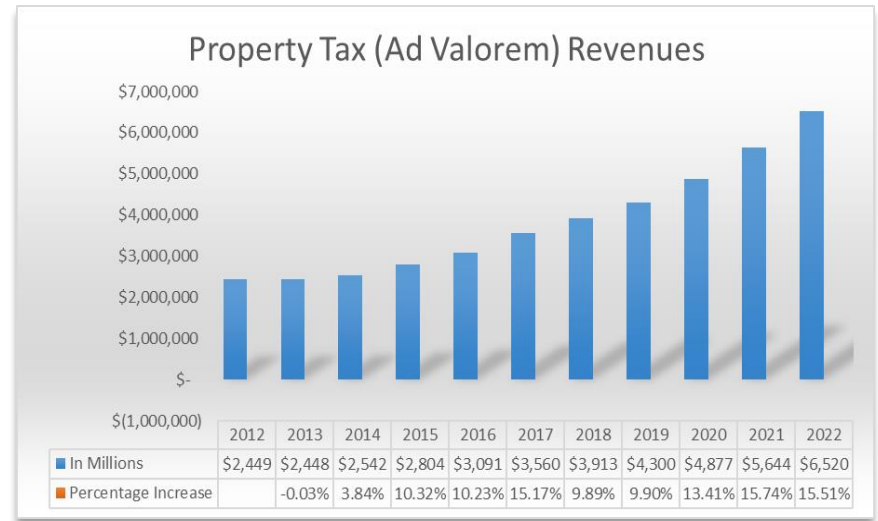
0.36 Debt Management Policy: Governs all debt undertaken by the District and includes when debt is an appropriate funding use.

Major Revenue Source Analysis

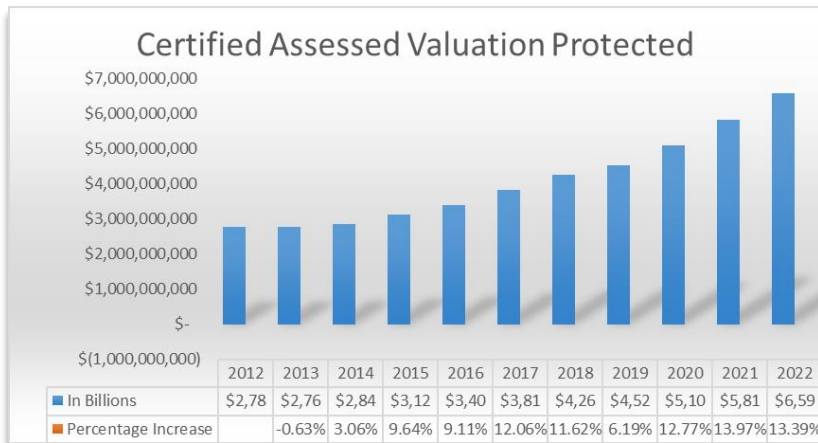
In an effort to bring clarity for the public and external stakeholders into the District's finances, the District identifies major sources of revenue. While no internal policy identifies and defines the term "major funding source," the district's staff strives to err on the side of transparency in providing this information. The District receives major revenue from the following sources:

Property Tax (Ad Valorem)

Ad Valorem is the Latin term for "according to value." In its general form, this is typically a term used to describe the property taxes received on property. The ad valorem is a percentage of the properties assessed valuation as gathered during the certifying process by the San Joaquin County Assessor's Office. Those assessments are gathered according to "Tax Rate Areas" that are predetermined with defined geographical boundaries. The property tax assessment in the State of California is generally limited to one (1) percent of the assessed value. The Lathrop Manteca Fire District receives a portion of this one percent assessed value.



The graph below highlights the growth of the District's revenue and property values at risk. The District's certified assessed valuations are included for historical purposes and assist in trending growth and existing property that has increased in value. Property assessed valuations are generally



capped by Proposition 13 at no more than two (2) percent of growth annually. Proposition 13 does allow for higher percentages of growth under very restricted formulas. One of which is the sale of new and existing property. By trending certified assessed valuations with the District, another layer of growth and development can be indexed. Thus, some growth over two (2) percent can be viewed in the context of properties that are either new or have been re-assessed through resale. Understanding patterns of growth within our jurisdiction can help identify what patterns or slowdowns might have a relationship to the ad valorem of property taxes received by the District.

Special Tax Assessment

The Fire District’s voters approved a “special assessment” parcel tax in 1982 that is a direct parcel assessment based on rates that are annually established by the Board of Directors prior to September 1st of each fiscal year. Specific in Ordinance 82-1 (passed by the Fire Board at the time) identifies the funds as restricted in use for the purposes of obtaining, furnishing, operating, and maintaining fire protection, suppression, and emergency medical services. These rates are calculated in the assessment language by using property use classifications or a combination thereof. The assessment does not index to any consumer pricing index and so therefore has been previously set to the maximum rates as established by the Board of Directors for many years.



Community Facility Districts

The City of Lathrop in collaboration with the District and the property owners of development have established these districts to mitigate the impact of growth on operating expenses. Currently the District is a party to one of these CFD’s: 2019-02. These are service districts that are specific to pay for quality fire services and the provisions set forth by the City of Lathrop. Both of these CFD’s are located in the Central Specific Plan of the City of Lathrop. Fire Station 34 primarily serves these districts.

River Islands Development Agreement

The District has entered into development impact mitigation agreements with the River Islands Development, LLC and Califia, LLC for the provisions of quality fire protection services for their development. The agreement provides for a reimbursement provision with River Islands Development for the purchase, construction, operation, and furnishing of the capital and operating costs to service this development. The agreement acts as a revenue source during identified shortfall periods based on the difference between combined ad-valorem and special assessment and the next budgeted fiscal year.

Measure C

Measure C was the voter approved general sales tax measure that was passed by the voters within the City of Lathrop in 2012. The District entered into a tax sharing and services agreement for an enhanced and stable level of service to its residents. To date, the revenues from Measure C are overwhelmingly used to increase staffing at fire stations within the city limits of Lathrop in order to provide a more suburban level of service. In

addition, Measure C has been used to mitigate one-time capital expenditures to cover costs of purchases that would not have otherwise been possible.

Grant Revenue

Grant revenues are funds received for specific purposes as outlined through the granting authority. Typically, the District is aware that it has made a filing for a grant funding request through a “Notice of Funding Opportunity” from the issuing authority. If a “Notice of Funding Opportunity” is issued and the Fire District’s financial commitments are known, the Fire District has typically budgeted for an appropriation in the fiscal year of the funding award. Since 2011, the Lathrop Manteca Fire District has been awarded over \$6 million in grant funding through the federal government. Grant funds typically have stipulations and performance measures that require the District to maintain staffing levels or equipment. In some cases, the maintenance of equipment has a commitment that lasts beyond the performance period. One example of this is the Regional Interoperable Radio System that was procured in 2013.

<i>Granting Authority</i>	<i>Project</i>	<i>Total Amount Received</i>	<i>Year</i>
FEMA: Staffing for Adequate Fire and Emergency Response	Additional Staffing (3 Years)	\$ 1,666,170	2011
FEMA: Assistance to Firefighters Grant	Regional Interoperable Radio System	\$1,899,293	2013
FEMA: Staffing for Adequate Fire and Emergency Response	Additional Staffing (3 Years)	\$2,138,674	2016
FEMA: Assistance to Firefighters Grant	Portable Radios	\$474,476	2018
FEMA: Assistance to Firefighters Grant	Paramedic Training	\$372,174	2019
<i>Total Received</i>		<i>\$6,550,787</i>	

Fire Facility Impact Mitigation Fees

Fire facility fees are imposed by state statute under the land use authority’s purview and resourced through and on behalf of the Lathrop Manteca Fire District. The District has been experiencing rapid growth which results in direct impacts to its service provision specific to these geographic planning areas. The District has provided a study that was updated in 2019 as a technical engineered report in an effort to ensure fees received are current and will meet its needs. This essentially created two areas of planning for growth for the provision of Capital Impact Mitigation Fees: the City of Lathrop and the San Joaquin County areas. Both entities are legally empowered to impose these fees under state statute on behalf of the Fire District. The Fire Facility Fee in the county areas are collected based on use at \$0.31 cents for residential construction and \$0.43 cents for commercial per square foot. The fee within the City of Lathrop is set at \$0.53 cents per square foot of any structure being built.

Fund Sources Analysis

Appropriations (Expenditures)

The Fire District appropriates monies through the approvals process as authorized by the Board of Directors and its empowering policies. These appropriations can be made in the way of empowerment authority such as the District’s purchasing policy number 0.35 or by voting action of the Board. Appropriations are made at the account and sub-account level in their most granular form. This year the Lathrop Manteca Fire District is moving to the modified accrual basis of accounting for the General Fund. The other funds identified below are using the cash basis method of accounting.

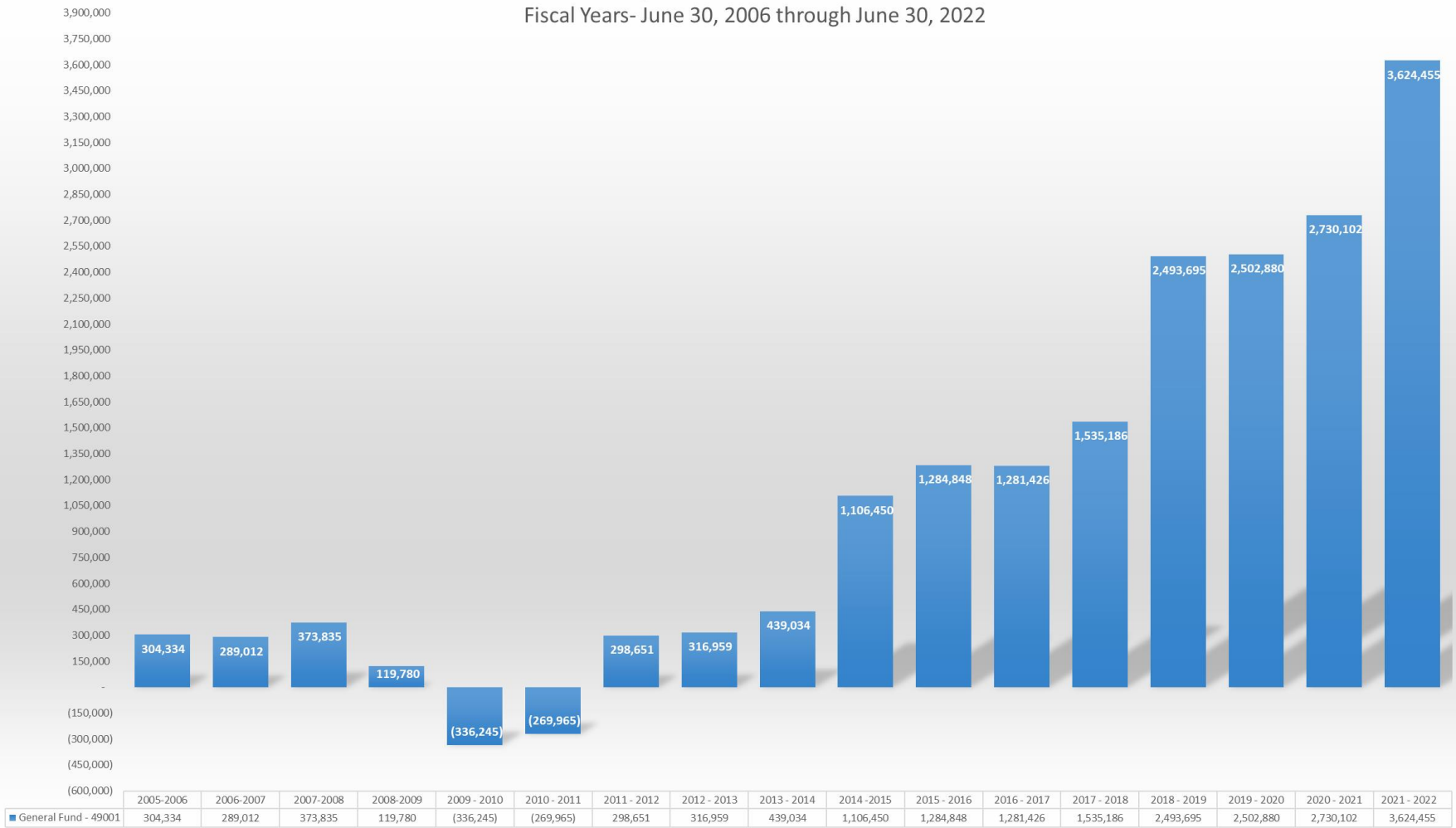
Fund Identification and Use Analysis

General Fund

The General Fund (49001) is typically used for “unrestricted expenses” that are appropriated for general operations and maintenance. The fund covers personnel expenses, various operating expenses, and is a source of funds for future replacement of historic capital equipment or software licensing. This fund also provides for general professional services such as legal counsel and other expenditures. Historically this fund has been reimbursed by the Measure C Fund for personnel related costs such as overtime use for fire stations within the City of Lathrop and personnel positions funded in accordance with Measure C approvals. Also, within the General Fund is the District’s unassigned financial resources. These unassigned financial resources act as the Fire Districts “reserve funds” or “rainy day” sources. Unassigned revenues are identified and outlined as per policy 0.20 Reserve Fund Policy. This year the Fire District is projected to increase its unassigned revenues on a modified accrual basis from \$2,534,034 as audited in fiscal year ending June 30, 2021 to approximately \$2.8 million as it exits the current fiscal year.

The graph in the next page reflects the ending fund balances from a cash based accounting perspective. This is an important budget modeling tool used to identify trends and analysis from year over year.

Ending Fund Balance - General Fund
Fiscal Years- June 30, 2006 through June 30, 2022



Measure C Fund

On November 6, 2012 over 77% of voters in the City of Lathrop passed Measure C, which provides funding for Public Safety within the boundaries of the city limits. On November 19, 2012 an agreement was formalized between the City of Lathrop and the Lathrop-Manteca Fire District that the District would receive 40% of those revenue funds to augment and provide enhanced fire services for the City of Lathrop. This fund is used to maintain separation in accounting between the District’s other funds. The Measure C Fund is used to deposit all revenues received from the City of Lathrop and draw the applicable expenses. The fund is meant to serve the public and stakeholders by providing clear transparent accounting for all funds in accordance to the approved budget appropriations for Measure C. The Lathrop Manteca Fire District currently must transfer revenues to the General Fund to make the appropriate personnel expenses. The District continues to work to identify a method that is in alignment with San Joaquin County’s payroll services to expense the appropriate payroll funds directly from Measure C.



Capital Outlay Fund

The Capital Outlay Fund is in effect, the District’s “savings” account, which was established through Board action to support the Capital Improvement Plan designed to fund future capital purchases. Revenue sources for this fund include transfers from the General Fund as allocated through the Capital Fund Account. This account will carry a fund balance from year to year, as capital projects may encompass many years.

Fire Facility Fee Fund

The Facility Fee Fund has revenues and expenditures based on the economic development in the District. A detailed account of the current balance is reviewed every fiscal year during our budgeting process. At the end of the fiscal year, a report has to be given to San Joaquin County and the City of Lathrop for their adoption. Every five years a full report is given to both entities, showing a detailed plan for the expenditures applicable for this account.

Developer Account Fund

The Developer Account Fund was established to account for billing for services provided during development projects. Over the last few years an extensive amount of time is exhausted when developers come to the Fire District requesting information regarding the long term financial stability of the Fire District, and the service impact the proposed development will cause. This account is to fund any and all billing that will be required to research, acquire outside services, and provide staff time to facilitate the developer(s)/developments when requested.

Health & Safety Fund

The Health & Safety Fund is understood to have been established to address compensated absence liabilities at the time of employee retirement. The fund is currently not being used for this purpose and can possibly be used in the future as a fund to account for the Other Post-Employment Benefits (OPEB) unfunded liability. As of June 30, 2022, Health & Safety Fund balance is \$5,083.

Consolidated Financial Strength

The consolidated financial strength of the Fire District's revenues show our entire financial picture. Additionally, this consolidated financial strength schedule shows more accurately how each fund works in coordination with the others. Providing insight into a consolidated table schedule identifies an increased level of transparency to show fund transfers in and transfers out to another fund. It is the financial picture that helps show how Measure C interacts with the General Fund in order to fund additional personnel and constant staffing through overtime while being expensed from the General Fund.

Each fund in the schedule (General Fund, Measure C, etc.) is identified to the left under the "Fund" column. Immediately to the right of the Fund column shows the funds corresponding final ending cash balance from the previous fiscal year, and in this case fiscal year ending June 30, 2022. The columns continue to the right as are highlighted in blue to identify revenues budgeted for the current fiscal year, transfers into a fund from another fund, fund budgeted expenditures, transfers out to another fund as expenditures, and the net changes for the fiscal year. Using the General Fund as an example shows an unassigned cash balance of \$3,624,455 at the end of June 30 2022. This "cash on hand" represents the District's unassigned, unrestricted, and available "reserve funds" at the start of the fiscal year. The next two columns as highlighted in blue are considered revenues and should be added together. Again using the general fund example, revenues of \$11,086,467 are added to the interfund transfers in of \$2,161,162 to equal \$13,247,629. The transfer in to the General Fund is highlighted in pink and makes reference to the Measure C Fund for ease and transparency. These revenues combined are then subtracted by the next two columns of expenditures and transfers out from the fund. This number is equal to the net change of the fund identified to the left. In the case of the General Fund the net change for Fiscal Year ending June 30, 2023 is a -\$333,003 reduction. In the far right green column of the consolidated schedule shows an estimated cash balance of \$3,291,452 for the General Fund at the end of the budgeting period. This decrease shown is the "tie" net change between the tan column and green column "Ending Fund Balance Estimated." The divisional math when compared to the revenues budgeted of \$11,086,467 show a surplus general fund balance of 29.68%. This is one example of the nexus between policy 0.20 and the Fire Districts budgeting process. The Fire District's policy 0.20 states:

“Surplus fund balance – Should the Reserve Fund balance of the General Fund ever exceed the maximum 20 percent range, the District will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.”

The essence of this policy communicates the appropriate use of any “reserve funds” that are over the 20% threshold of “reserve funds.” Staff has identified \$452,000 towards one-time capital expenditure projects in consideration of using these surplus funds for projects that are one time uses. This number is also highlighted in pink to help in identifying the transfer into the Capital Outlay Fund. To identify effectiveness for the general fund the ending cash balance from June 30, 2022 of \$3,624,455 is divided by revenues of \$11,086,467 to show the starting surplus of 32.69% as defined by policy 0.20. The subtractive math between the start of the fiscal year and the anticipated ending surplus balance shows that staff has worked to consider policy 0.20. Staff furthermore identified that the 20 percent surplus fund number as a cap may need to be reconsidered given recent and historical economic indicators.

Each Funds revenues and expenditures is presented in an adjacent section of the document.

Fund	Fiscal Year Ending June 30, 2022 Ending Fund Balance Unaudited Actuals	Fiscal Year Ending June 30, 2023 Revenues Budgeted	Fiscal Year Ending June 30, 2023 Expenditures Budgeted	Fiscal Year Ending June 30, 2023 Net Changes Budgeted	Fiscal Year Ending June 30, 2023 Ending Fund Balance Budgeted
General Fund	\$3,624,455	\$13,247,629	(\$13,580,632)	(\$333,003)	\$3,291,452
Capital Outlay Fund	\$28,607	\$452,500	(\$287,000)	\$165,500	\$194,107
Fire Facility Fee Fund	\$4,966,239	\$2,649,902	(\$1,473,473)	\$1,176,429	\$6,142,668
Measure C Fund	\$3,589,603	\$2,405,000	(\$2,663,162)	(\$258,162)	\$3,331,441
Developer Account Fund	\$801	\$0	\$0	\$0	\$801
Health and Safety	\$5,083	\$20	\$0	\$20	\$5,103
Total All Funds	\$12,214,788	\$18,755,051	(\$18,004,268)	\$750,783	\$12,965,571

Fund	Fiscal Year Ending June 30, 2022 Ending Fund Balance Unaudited Actuals	Fiscal Year Ending June 30, 2023 Revenues Budgeted	Fiscal Year Ending June 30, 2023 Interfund Transfer In Budgeted	Fiscal Year Ending June 30, 2023 Expenditures Budgeted	Fiscal Year Ending June 30, 2023 Interfund Transfer Out Budgeted	Fiscal Year Ending June 30, 2023 Net Changes Budgeted	Fiscal Year Ending June 30, 2023 Ending Fund Balance Budgeted
General Fund	\$3,624,455	\$11,086,467	\$2,161,162	(\$13,128,632)	(\$452,000)	(\$333,003)	\$3,291,452
Capital Outlay Fund	\$28,607	\$500	\$452,000	(\$287,000)	\$0	\$165,500	\$194,107
Fire Facility Fee Fund	\$4,966,239	\$2,649,902	\$0	(\$1,473,473)	\$0	\$1,176,429	\$6,142,668
Measure C Fund	\$3,589,603	\$2,405,000	\$0	(\$502,000)	(\$2,161,162)	(\$258,162)	\$3,331,441
Developer Account Fund	\$801	\$0	\$0	\$0	\$0	\$0	\$801
Health and Safety	\$5,083	\$20	\$0	\$0	\$0	\$20	\$5,103
Total All Funds	\$12,214,788	\$16,141,889	\$2,613,162	(\$15,391,105)	(\$2,613,163)	\$750,783	\$12,965,571

General Fund Budget

The strategy and objectives for the Fire District's General Fund was developed in a process that includes labor, management, and the Finance Committee of the Board of Directors. The suppression labor group has assigned projects of responsibility through the use of program coordinators. Coordinators are responsible in part for the budgeting and procurement of various services and supplies. Management is responsible for the review of business agreements, supplies, the administrative functions budgeting, oversight of the Program Coordinators, and the budget development process. The Board's Finance Committee is responsible to review and make suggestions to ensure the budget is in alignment with organizational planning and direction. The General Fund strategy and objectives were identified previously on pages 13-14.

Summary of Net Change

Revenue and Expenditure Summary - General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$13,441,255	\$13,375,786	(\$65,469)	(\$0)	\$13,418,149	(\$170,521)	\$13,247,628
Expenditures	\$13,073,682	\$12,373,100	(\$700,582)	(\$0)	\$12,367,421	\$1,213,210	\$13,580,631
Net Change	\$367,573	\$1,002,686	\$635,113	\$0	\$1,050,728	(\$1,383,731)	(\$333,003)

Revenue Summary (General Fund)

Fiscal Year Revenue Summary - General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Property Tax	\$6,454,629	\$6,520,356	\$65,727	1.0%	\$7,072,096	(\$66,965)	\$7,005,131
Intergovernmental Revenues	\$2,962,780	\$3,159,820	\$197,040	6.7%	\$3,169,675	\$232,863	\$3,402,538
Miscellaneous Revenues	\$1,422,370	\$1,587,058	\$164,688	11.6%	\$983,484	(\$304,687)	\$678,797
Interfund Transfer In	\$2,601,476	\$2,108,552	(\$492,924)	-18.9%	\$2,192,894	(\$31,732)	\$2,161,162
Total Revenue	\$13,441,255	\$13,375,786	(\$65,469)	-0.5%	\$13,418,149	(\$170,521)	\$13,247,628

Revenue Detail (General Fund)

Property Tax Revenue - General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Property Tax-Secured	\$5,921,335	\$5,916,865	(\$4,470)	-0.1%	\$6,449,383	(\$59,169)	\$6,390,214
PropertyTax-Secured-SB813	\$227,466	\$296,545	\$69,079	30.4%	\$300,000	(\$62,418)	\$237,582
Property Tax-Unsecured	\$294,466	\$295,155	\$689	0.2%	\$309,913	\$5,903	\$315,816
Property Tax-Unsecured-SB813	\$5,094	\$4,690	(\$404)	-7.9%	\$5,000	\$253	\$5,253
Property Tax-SB813-Prior	\$980	\$1,110	\$130	13.3%	\$1,300	\$26,032	\$27,332
Property Tax-Unsecured-Prior	\$5,288	\$5,991	\$703	13.3%	\$6,500	\$22,434	\$28,934
Total Property Tax Revenue	\$6,454,629	\$6,520,356	\$65,727	1.0%	\$7,072,096	(\$66,965)	\$7,005,131

Intergovernmental Revenue - General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
License/Permits-Other	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
License/Permits-Fire	\$115,000	\$136,283	\$21,283	18.5%	\$125,000	\$130,000	\$255,000
Interest Income	\$16,500	\$5,875	(\$10,625)	-64.4%	\$15,000	(\$9,000)	\$6,000
St-Homeowner Property Tax	\$30,000	\$14,759	(\$15,241)	-50.8%	\$40,000	\$1,325	\$41,325
Property Override Tax	\$2,451,280	\$2,436,785	(\$14,495)	-0.6%	\$2,436,785	\$73,103	\$2,509,888
Back Taxes	\$0	\$3,325	\$3,325	#DIV/0!	\$2,500	\$825	\$3,325
Other Service Fees	\$0	\$390	\$390	#DIV/0!	\$390	(\$390)	\$0
Plan Check fees	\$350,000	\$562,403	\$212,403	60.7%	\$550,000	\$37,000	\$587,000
Total Intergovernmental Revenues	\$2,962,780	\$3,159,820	\$197,040	6.7%	\$3,169,675	\$232,863	\$3,402,538

Miscellaneous Revenue- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Outlawed Warrants	\$500	\$122	(\$378)	-75.6%	\$122	(\$122)	\$0
CSLP CFD 06	\$121,406	\$121,407	\$1	0.0%	\$128,691	(\$3,691)	\$125,000
FEMA Grant	\$640,614	\$540,439	(\$100,175)	-15.6%	\$540,439	(\$174,614)	\$365,825
Hazmat Response	\$42,665	\$42,665	\$0	0.0%	\$42,665	\$853	\$43,518
Station 31 O&M	\$18,285	\$18,285	\$0	0.0%	\$18,285	\$0	\$18,285
Strike Team	\$300,000	\$675,400	\$375,400	125.1%	\$70,000	(\$70,000)	\$0
MDA Rental	\$18,000	\$18,000	\$0	0.0%	\$18,000	\$0	\$18,000
Tower Rental	\$42,700	\$39,991	(\$2,709)	-6.3%	\$36,584	\$4,421	\$41,005
Retire Ins Co-Pay	\$60,000	\$54,197	(\$5,803)	-9.7%	\$51,223	\$0	\$51,223
Donations/Fundraising	\$1,000	\$100	(\$900)	-90.0%	\$100	\$0	\$100
Returned Checks	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
CPR Training	\$20,000	\$57	(\$19,943)	-99.7%	\$57	\$0	\$57
Standby Fees	\$7,200	\$11,235	\$4,035	56.0%	\$11,235	\$0	\$11,235
Mitigation Fee	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Miscellaneous Revenue	\$150,000	\$60,386	(\$89,614)	-59.7%	\$61,534	(\$61,534)	\$0
Out of District Violations	\$0	\$334	\$334	#DIV/0!	\$334	\$0	\$334
Report Requests	\$0	\$4,440	\$4,440	#DIV/0!	\$4,215	\$0	\$4,215
Total Miscellaneous Revenue	\$1,422,370	\$1,587,058	\$164,688	11.6%	\$983,484	(\$304,687)	\$678,797

Transfers In	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Transfer In - Measure C	\$2,601,476	\$2,108,552	(\$492,924)	-18.9%	\$2,192,894	(\$31,732)	\$2,161,162
Total Transfers In	\$2,601,476	\$2,108,552	(\$492,924)	-18.9%	\$2,192,894	(\$31,732)	\$2,161,162
Total Revenue	\$13,441,255	\$13,375,786	(\$65,469)	-0.5%	\$13,418,149	(\$170,521)	\$13,247,628

Expense Summary (General Fund)

Fiscal Year Expenditures Summary- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Salary & Benefits	\$9,937,727	\$10,153,867	\$216,140	2.2%	\$9,567,705	\$1,003,360	\$10,571,065
Administrative	\$531,903	\$559,279	\$27,376	5.1%	\$734,490	\$6,746	\$741,236
Support Services	\$305,235	\$311,990	\$6,755	2.2%	\$402,891	\$14,251	\$417,142
Station and Grounds	\$303,906	\$298,424	(\$5,482)	-1.8%	\$323,852	(\$17,144)	\$306,708
Emergency Operations	\$545,447	\$437,192	(\$108,255)	-19.8%	\$541,397	\$36,410	\$577,807
Prevention	\$5,689	\$7,143	\$1,454	25.6%	\$0	\$0	\$0
Insurance	\$403,763	\$450,593	\$46,830	11.6%	\$441,204	\$2,403	\$443,607
FF Health and Safety	\$18,012	\$21,254	\$3,242	18.0%	\$29,647	\$1,634	\$31,281
Capital Projects	\$1,022,000	\$133,358	(\$888,642)	-87.0%	\$326,235	(\$286,450)	\$39,785
Total All Expenditures	\$13,073,682	\$12,373,100	(\$700,582)	-5.4%	\$12,367,421	\$761,210	\$13,128,631

Expense Detail (General Fund)

Salary and Benefits- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Salaries -Regular	\$4,003,333	\$3,860,037	(\$143,296)	-3.6%	\$4,430,650	\$34,395	\$4,465,045
Salaries-Reserves	\$175,000	\$81,825	(\$93,175)	-53.2%	\$188,500	\$0	\$188,500
Salaries-Overtime	\$1,200,000	\$1,608,259	\$408,259	34.0%	\$1,000,000	\$0	\$1,000,000
Other Employee Benefits	\$0	\$832	\$832	#DIV/0!	\$45,900	(\$45,900)	\$0
Administrative Benefits	\$0	\$60,533	\$60,533	#DIV/0!	\$0	\$0	\$0
Retirement	\$3,004,224	\$2,944,163	(\$60,061)	-2.0%	\$3,403,099	(\$9,512)	\$3,393,587
Social Security/FICA	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Social Security/FICA (Reserves)	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Social Security-OASDI	\$287,960	\$295,404	\$7,444	2.6%	\$0	\$324,378	\$324,378
Social Security-Medicare	\$0	\$74,250	\$74,250	#DIV/0!	\$0	\$0	\$0
Social Security Extra-OASDI	\$13,125	\$13,184	\$59	0.4%	\$0	\$0	\$0
Medicare Extra Help	\$0	\$3,083	\$3,083	#DIV/0!	\$0	\$0	\$0
Strike Team Overtime	\$0	\$0	\$0	#DIV/0!	(\$700,000)	\$700,000	\$0
Health Insurance	\$1,254,085	\$1,193,880	(\$60,205)	-4.8%	\$1,179,556	(\$1)	\$1,179,555
Salaries and Benefits - SD	\$0	\$18,417	\$18,417	#DIV/0!	\$20,000	\$0	\$20,000
Total Salary and Benefits	\$9,937,727	\$10,153,867	\$216,140	2.2%	\$9,567,705	\$1,003,360	\$10,571,065

Administrative- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Office Expenses	\$36,951	\$37,873	\$922	2.5%	\$40,000	\$0	\$40,000
Fees, Dues, Subscriptions	\$600	\$0	(\$600)	-100.0%	\$0	\$0	\$0
Memberships	\$14,188	\$27,504	\$13,316	93.9%	\$27,504	(\$254)	\$27,250
Auditor Payroll & AP Charges	\$19,876	\$14,810	(\$5,066)	-25.5%	\$16,474	\$0	\$16,474
Auditors Direct Assessment Services	\$25,664	\$24,331	(\$1,333)	-5.2%	\$25,168	\$0	\$25,168
Professional/Special Services	\$125,000	\$159,707	\$34,707	27.8%	\$279,200	\$0	\$279,200
Dispatching	\$168,000	\$153,404	(\$14,596)	-8.7%	\$175,000	\$7,000	\$182,000
Tax Administration Charges	\$101,956	\$105,209	\$3,253	3.2%	\$112,644	\$0	\$112,644
Audit	\$30,698	\$26,748	(\$3,950)	-12.9%	\$30,000	\$0	\$30,000
Publication and Legal Notices	\$1,145	\$743	(\$402)	-35.1%	\$500	\$0	\$500
Director Expenses	\$7,825	\$8,950	\$1,125	14.4%	\$8,000	\$0	\$8,000
Elections	\$0	\$0	\$0	#DIV/0!	\$20,000	\$0	\$20,000
Total Administrative	\$531,903	\$559,279	\$27,376	5.1%	\$734,490	\$6,746	\$741,236

Support Services- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Equipment Maintenance	\$153,446	\$159,185	\$5,739	3.7%	\$173,263	\$9,113	\$182,376
Radio Maintenance/Replace	\$10,468	\$7,971	(\$2,497)	-23.9%	\$14,889	\$5,138	\$20,027
Fuel, Lube, Oil	\$84,936	\$130,426	\$45,490	53.6%	\$155,734	\$0	\$155,734
Tires & Tubes	\$56,385	\$14,408	(\$41,977)	-74.4%	\$59,005	\$0	\$59,005
Total Support Services	\$305,235	\$311,990	\$6,755	2.2%	\$402,891	\$14,251	\$417,142

Station and Grounds- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Station Maintenance	\$88,346	\$92,292	\$3,946	4.5%	\$104,516	(\$38,043)	\$66,473
Communications	\$69,778	\$74,791	\$5,013	7.2%	\$74,815	\$20,899	\$95,714
Utilities	\$128,278	\$116,795	(\$11,483)	-9.0%	\$125,625	\$0	\$125,625
Household Expenses	\$17,504	\$11,647	(\$5,857)	-33.5%	\$18,896	\$0	\$18,896
Small Purchases - Furniture	\$0	\$2,899	\$2,899	#DIV/0!	\$0	\$0	\$0
Total Station and Grounds	\$303,906	\$298,424	(\$5,482)	-1.8%	\$323,852	(\$17,144)	\$306,708

Emergency Operations- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Firefighting Supplies	\$145,221	\$101,666	(\$43,555)	-30.0%	\$121,016	(\$17,847)	\$103,169
Uniforms	\$40,500	\$37,050	(\$3,450)	-8.5%	\$0	\$45,900	\$45,900
Firefighter PPE	\$106,469	\$94,983	(\$11,486)	-10.8%	\$186,721	\$14,737	\$201,458
Public Relations and Training	\$199,884	\$144,218	(\$55,666)	-27.8%	\$0	\$0	\$0
Public Relations	\$0	\$32	\$32	#DIV/0!	\$28,564	(\$9,261)	\$19,303
Training	\$0	\$0	\$0	#DIV/0!	\$134,874	\$2,880	\$137,754
EMS Supplies	\$53,373	\$53,733	\$360	0.7%	\$58,699	(\$0)	\$58,699
Equipment	\$0	\$5,510	\$5,510	#DIV/0!	\$11,523	\$1	\$11,524
Total Emergency Operations	\$545,447	\$437,192	(\$108,255)	-19.8%	\$541,397	\$36,410	\$577,807

Fire Prevention- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Fire Prevention	\$5,689	\$7,143	\$1,454	25.6%	\$0	\$0	\$0
Total Fire Prevention	\$5,689	\$7,143	\$1,454	25.6%	\$0	\$0	\$0

Insurance- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Worker's Compensation	\$306,355	\$369,255	\$62,900	20.5%	\$341,204	\$2,403	\$343,607
Casualty Insurance	\$97,408	\$81,338	(\$16,070)	-16.5%	\$100,000	\$0	\$100,000
Total Insurance	\$403,763	\$450,593	\$46,830	11.6%	\$441,204	\$2,403	\$443,607

Capital Improvement Projects	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Capitalized Expenditures	\$1,022,000	\$100,434	(\$921,566)	-90.2%	\$326,235	(\$286,450)	\$39,785
Total Capital Expenditures	\$1,022,000	\$100,434	(\$921,566)	-90.2%	\$326,235	(\$286,450)	\$39,785

Firefighter Health and Safety- General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Physical Exams	\$5,882	\$0	(\$5,882)	-100.0%	\$0	\$0	\$0
Firefighter Physicals	\$12,130	\$21,254	\$9,124	75.2%	\$29,647	\$1,634	\$31,281
Total FF Health and Safety	\$18,012	\$21,254	\$3,242	18.0%	\$29,647	\$1,634	\$31,281

Transfers Out	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Transfer Out - Capital Outlay	\$0	\$32,924	\$32,924	#DIV/0!	\$0	\$452,000	\$452,000
Total Transfers Out	\$0	\$32,924	\$32,924	#DIV/0!	\$0	\$452,000	\$452,000

Total Expenditures \$13,073,682 \$12,373,100 (\$700,582) -5.4% \$12,367,421 \$1,213,210 \$13,580,631

Revenue and Expenditure Summary - General Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$13,441,255	\$13,375,786	(\$65,469)	(\$0)	\$13,418,149	(\$170,521)	\$13,247,628
Expenditures	\$13,073,682	\$12,373,100	(\$700,582)	(\$0)	\$12,367,421	\$1,213,210	\$13,580,631
Net Change	\$367,573	\$1,002,686	\$635,113	\$0	\$1,050,728	(\$1,383,731)	(\$333,003)

Capital Outlay Fund Budget

The Capital Outlay Fund Budget for Fiscal Year Ending June 30, 2023 supports expenditures funded from the General Fund towards the Capital Improvement Plan in the amount of \$452,000. As the Fire District continues to plan for and service growth at record levels, appropriate fees have been put in place to minimize the use of the general fund for large capital projects. This strategy of “growth paying its own way” through the use of engineered fees allows the General Fund to ease into the funding for replacement of recently purchased fire apparatus and vehicles. This ensures that the existing tax payers are not overburdened with providing existing constituents with services and expanding services to meet growth at the same time. As the City of Lathrop and surrounding areas buildout with development, more funds will be expensed from the General Fund and show as a larger percentage in the Capital Improvement Plan. This year’s budgeted highlights include a strategy to start identification and funding the replacement

Revenue and Expenditure Summary - Capital Outlay	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$0	\$33,350	\$33,350	#DIV/0!	\$0	\$500	\$500
Interfund Transfer In - General Fund	\$0	\$492,924	\$492,924	#DIV/0!	\$0	\$452,000	\$452,000
Expenditures	\$0	\$464,468	\$464,468	#DIV/0!	\$0	\$287,000	\$287,000
Net Change	\$0	\$61,806	\$61,806	#DIV/0!	\$0	\$165,500	\$165,500

Capital Improvement Projects	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Replace VEH 10-01	\$0	\$0	\$0	#DIV/0!	\$0	\$75,000	\$75,000
Replace VEH 15-01	\$0	\$0	\$0	#DIV/0!	\$0	\$20,000	\$20,000
Replace VEH 15-02	\$0	\$0	\$0	#DIV/0!	\$0	\$20,000	\$20,000
Station 32 Asphalt & Pads	\$0	\$0	\$0	#DIV/0!	\$0	\$25,000	\$25,000
Engine 34 Lease Payment	\$0	\$0	\$0	#DIV/0!	\$0	\$84,969	\$84,969
OES Engine 316 Purchase	\$0	\$0	\$0	#DIV/0!	\$0	\$25,000	\$25,000
Certificates of Participation - Station 31 Payment	\$0	\$0	\$0	#DIV/0!	\$0	\$202,031	\$202,031
* See Capital Improvement Plan * Subtotal	\$0	\$0	\$0	#DIV/0!	\$0	\$452,000	\$452,000

Fire Facility Fee Fund Budget

The Fire Facility Fee budget request of \$1,473,473 is for known expenditures from the Fire Facility Fund (Station 35 repayment, E35, and BR35 repayment). The new strategy will be to expense funds directly from this restricted account for its intended purposes. In years past expenses were transferred into the Capital Outlay Fund, and at times this created redundant work effort and transfer approvals from the Board of Directors. This new strategy will make more efficient use of time for all parties involved. Should the recommended projects identified in the Capital Improvement Plan included within this budget be approved, it would result in an additional \$1,889,650 in obligated expenditures from the Fire Facility Fund (Training Facility, Solar System Purchase for 31) for these projects.

Revenue and Expenditure Summary -Fire Facility Fee Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$0	\$2,649,902	\$2,649,902	#DIV/0!	\$0	\$2,649,902	\$2,649,902
Expenditures	\$0	\$1,453,289	\$1,453,289	#DIV/0!	\$0	\$1,473,473	\$1,473,473
Net Change	\$0	\$1,196,613	\$1,196,613	#DIV/0!	\$0	\$1,176,429	\$1,176,429

Measure C Fund Budget

The Measure C Budget request for the current budget year ending June 30, 2023 totals \$2,663,162. The budget request supports the funding of 9 Firefighter positions, 2 of the 3 Battalion Chiefs for oversight and incident management, the overtime dollars needed for constant staffing due to paid time off commitments of these employees, and supports the Capital Improvement Plan that covers large capital expenses to enhance service delivery specific to the City of Lathrop constituents. Two specific one-time capital projects will directly benefit an enhanced level of service to Lathrop. Those are identified as:

Revenue and Expenditure Summary - Measure C	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$2,601,476	\$4,165,697	\$1,564,221	60%	\$3,005,000	(\$600,000)	\$2,405,000
Expenditures	\$2,601,476	\$2,722,686	\$121,210	5%	\$2,519,894	\$143,268	\$2,663,162
Net Change	\$0	\$1,443,011	\$1,443,011	#DIV/0!	\$485,106	(\$743,268)	(\$258,162)

Developer Account Fund Budget

The Developer Account Fund this year remains categorized as a non-major fund. As such, the District has not budgeted any major revenues or expenditures through this account. The fund budget is identified below to remain consistent and transparent in a finalized budget document in an effort to show a more complete fiscal picture.

Revenue and Expenditure Summary -Developer Account Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0

Health and Safety Fund Budget

The Health and Safety Fund this year remains categorized as a non-major fund. As such, the District has not budgeted any major revenues or expenditures through this account. The fund budget is identified below to remain consistent and transparent in a finalized budget document in an effort to show a more complete fiscal picture.

Revenue and Expenditure Summary -Health and Safety Fund	Fiscal Year Ending June 30, 2022 Budget	Fiscal Year Ending June 30, 2022 Unaudited Actuals	\$ Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	% Variance between June 30, 2022 Unaudited Actuals vs Budget Favorable (Unfavorable)	Fiscal Year Ending June 30, 2023 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2023 Final Budget
Revenue	\$0	\$15	\$15	#DIV/0!	\$0	\$20	\$20
Expenditures	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
Net Change	\$0	\$15	\$15	#DIV/0!	\$0	\$20	\$20

Capital Improvement Plan

The Capital Improvement Plan is a long range forward looking document that plans for the financial obligations of long-term expenditures. These expenditures include fire apparatus, equipment, facilities, and other infrastructure needed to carry out the Fire District’s services to the community. This year the Capital Improvement Plan brings alignment with industry best practices by identifying assets with their corresponding condition and functional assessment. This provides the Board, Fire Chief, and concerned stakeholders another view at what expenditures might be forthcoming or should be considered to be placed into the plan and assigned a project number. The District’s Apparatus and Station Inspection Programs are both inclusive to the new Functional and Conditions Assessment. They provide key insight to identify issues like supporting gender inclusive sleeping arrangements for our firefighters, identifying apparatus and vehicles that are showing large repair expenses, ensuring plumbing is functional, heating and air conditioning living standards are tenable, and these are just a few examples.

This fiscal year staff identified replacements and eventual purchase of two (2) SUV's in our Fire District's fleet. These two vehicles were purchased in 2015 and are nearing their end of life. One in particular has had numerous repairs that have cost the district over \$18,000. SUV's are used to provide transportation to Chief Officer levels of management. They serve as mobile command centers at incidents, they transport trailers and boats to the scene of an emergency, and they transport firefighters to and from their assignments. Our capital asset policy 0.30 expenses the life of these vehicles over 5 years. Staff also recognizes that while we have been getting more years of service that the prudent fiscal policy is to plan for their replacement over time. The Fire District anticipates ordering these vehicles in the next two years and taking delivery in exchange for payment within 3 years.

Additionally, staff has identified that now is the time to create and account for the replacement of our fire apparatus. Our water tender is in good shape but is nearing end of life as a first out unit. Truck 30 and other recently purchased equipment will need to be replaced using general fund dollars in the future. This means that proper planning should begin early to allow the general fund time to ease the burden of purchasing. While this doesn't preclude the district from financing fire apparatus at the time of replacement, by saving for large capital expenses, the fire district will have options to weigh and consider with market interest rates.

Our facilities are another important piece of our capital improvement plan. Fire Stations 32 and 33 will eventually need remodel work done to accommodate for aging mechanical systems like plumbing and electrical. The District has added and staffed 2 Fire Stations since the year 2008 and that has meant adding additional firefighters. As growth continues, the district will look to add additional Fire Stations and personnel. These personnel will need to be trained to meet industry standards. Existing employees require additional and continuous training to maintain a high level of service to the communities we serve. To accomplish this, staff has put together a training facility complete with training tower and will allow props located at various facilities to be located at one training site.

All of these planning efforts are combined into this comprehensive capital improvement plan and funded with alignment to our other fiscal obligations.



Functional and Condition Assessment

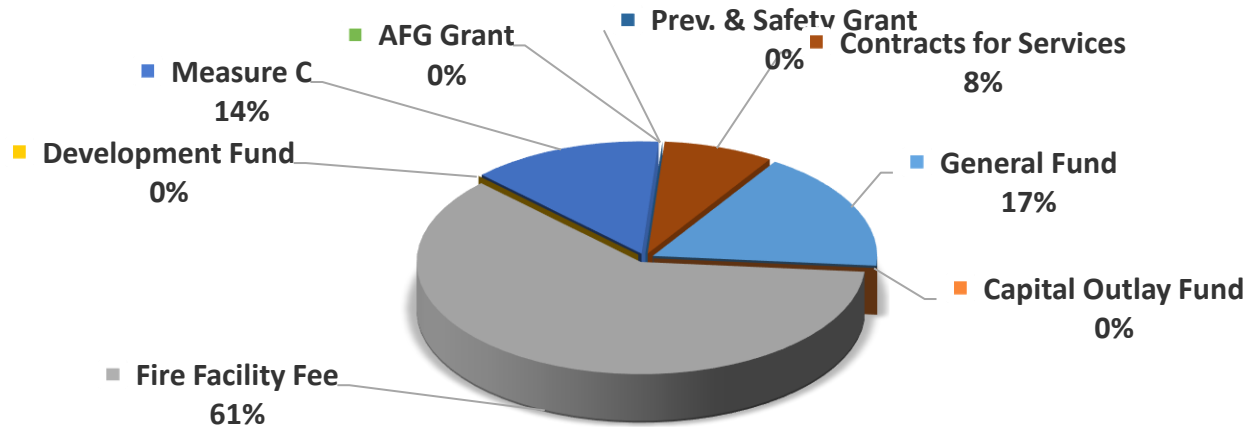
Fire Stations and Facilities								
Name	Site Address	Functional Assessment	Physical Condition	NFPA 1500 Inspections	Year Constructed	Notes		
Administration Office	19001 Somerston Pkwy. Lathrop	See Notes	Good		2018	Office space is limited to meet growing staff needs		
Fire Station 31	800 E. J St. Lathrop	Pass	Good	Pass	1972/2022	Refurbished in 2022		
Fire Station 32	22701 S. Union Rd. Lathrop	See Notes	Fair	Pass	1976	Concerns: Flooring, Surfaces, Plumbing, Exhaust Removal		
Fire Station 33	9121 E. Lathrop Rd. Manteca	See Notes	Fair	Pass	1976	Concerns: Flooring, Surfaces, Plumbing, Exhaust Removal		
Fire Station 34	460 River Islands Pkwy. Lathrop	Pass	Good	Pass	2008			
Fire Station 35	19001 Somerston Pkwy. Lathrop	Pass	Good	Pass	2018			
Multi Use Building	800 E. J St Lathrop, CA 95330	See Notes	Poor	Fail	Unknown	Concerns: Flooring, Electrical, Plumbing, No Shower, Minimal cooking facilities		
Training Site	800 E. J St Lathrop, CA 95330	See Notes	Poor		2008	Site Needs Significant Improvements. Does not meet SFT FF1 or FF2 standards		
Fire Apparatus & Vehicles								
Vehicle Identification	Unit Name & Assignment	NFPA Compliance	Physical Condition Assessment	Functional Costs for 3 Years	Year of Intended Replacement	Year of Potential Surplus	Notes	Result
VEH 01-01	Water Tender 31	No	Fair	\$ 4,069	2016	2026	Capital Improvement Project: SP 22-03	
VEH 04-04	Engine 31	No	Fair	\$ 16,761	2019	2026	Reserve Apparatus	
VEH 05-01	Boat 31		Fair	\$ 457	2020	2030		
VEH 05-02	Trailer 31. Boat 31 Trailer		Good	\$ -	2020	2030		
VEH 05-03	Truck 31	No	Fair	\$ 50,329	2020	2030	Reserve Apparatus	
VEH 06-01	Engine 30	No	Fair	\$ 30,088	2021	2028	Reserve Apparatus	
VEH 08-01	Brush 30	No	Fair	\$ 8,941	2023	2030	Using OES assets will prolong lifespan	
VEH 10-01	Engine 32	Yes	Fair	\$ 20,588	2025	2032	Capital Improvement Project: SP 22-04	
VEH 10-02	Engine 33	Yes	Fair	\$ 81,358	2025	2032	Capital Improvement Project: SP 21-01	
VEH 14-01	Tahoe		Surplus*	\$ 2,425	2019		Salvaged	
VEH 15-01	Tahoe- Assigned to Motor Pool		Fair	\$ 18,748	2020	2025	Capital Improvement Project: SP 22-01	
VEH 15-02	Tahoe- Assigned Chief Madoski		Good	\$ 1,663	2020	2025	Capital Improvement Project: SP 22-02	
VEH 15-03	Rescue 30	Yes	Good	\$ 8,154	2030	2040		
VEH 16-01	Tahoe- Assigned to BC's		Fair	\$ 3,291	2021	2026		
VEH 17-01	Truck 30	Yes	Good	\$ 38,233	2032	2042	Capital Improvement Project: SP 22-05	

VEH 17-02	Cart 1		Good	\$ 1,081	2022	2027		
VEH 17-03	Cart 2		Good	\$ -	2022	2027		
VEH 18-01	Pickup- Assigned Inspector Elliott		Good	\$ 2,288	2023	2028		
VEH 18-02	Pickup- Assigned Prevention/ REMS		Good	\$ 3,469	2023	2028		
VEH 18-03	Command Trailer		Good	\$ -	2023	2028		
VEH 18-04	Engine 35	Yes	Good	\$ 8,366	2033	2040	Capital Improvement Project: SP 22-08	
VEH 19-01	Pickup- Assigned Prevention/ OOC		Good	\$ 6,758	2024	2029		
VEH 19-02	Pickup- Assigned Prevention/ OOC		Good	\$ 2,233	2024	2029		
VEH 19-03	Brush 35	Yes	Good	\$ 2,479	2034	2041		
VEH 20-01	Water Rescue 30	Yes	Good	\$ 12,965	2035	2045		
VEH 21-01	Tahoe- Assigned Battlaion Chief's		Good	\$ 125	2026	2031		
VEH 21-02	Tahoe- Assigned Chief Bramell		Good	\$ 51	2026	2031		
VEH 21-03	Engine 34	Yes	Good	\$ 8,694	2036	2043	Capital Improvement Project: SP 22-06	
VEH 90-01	Engine 37	No	Surplus*	\$ 1,777	2005	2029	Training Unit	
Apparatus that is Not Owned by the LMFD, However is maintained and operated as part of our fleet under a conditional agreement								
	OES 316	No	Fair	\$ 2,677				
	OES 4306	Yes	Good	\$ 921				
	OES 4601	Yes	Good	\$ 221				
	OES Swift Water Unit	Yes	Fair	\$ -				
	OES USAR Trailer		Good	\$ -				
	County Hazmat Decom Trailer		Poor	\$ -				

Funding Sources (Revenues for Projects)

Funding Source	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$377,000.00	\$452,000.00	\$559,927.50	\$554,927.50	\$484,927.50	\$252,000.00	\$5,473,569.00	\$8,154,351.50
Capital Outlay Fund	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Fire Facility Fee	\$2,921,722.23	\$3,363,122.71	\$1,983,122.71	\$1,173,472.71	\$1,000,000.00	\$1,395,350.41	\$11,252.21	\$11,848,042.98
Development Fund	\$250,000.00	\$0.00	\$0.00	\$425,000.00	\$0.00	\$0.00	\$0.00	\$675,000.00
Measure C	\$0.00	\$2,775,000.00	\$450,000.00	\$325,000.00	\$50,000.00	\$0.00	\$0.00	\$3,600,000.00
AFG Grant	\$0.00	\$720,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$720,000.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$778,974.44	\$408,472.71	\$258,472.71	\$683,472.71	\$0.00	\$0.00	\$0.00	\$2,129,392.57
Total Revenues:	\$4,527,696.67	\$7,718,595.42	\$3,251,522.92	\$3,161,872.92	\$1,534,927.50	\$1,647,350.41	\$5,484,821.21	\$27,326,787.05

Budgeted for Current Fiscal Year Source Funding as Percentage of Source



CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Total Est. Cost:
AD 18-01		Station 35 River Islands		\$959,440.00		\$6,440,560.00		\$7,400,000.00
Project Components & Estimated Timelines	Critical Date	Components		Description				
	12/1/2016	Retained Architect		Design Phase				
	10/4/2017	Contract award		Hale Construction was awarded the contract through River Islands				
	12/1/2018	Station Completion						
	5/3/2021	Payments		Plan and begin payments as outlined in the development agreement				
				amount to be repaid \$6,440,560. Payments are only River Islands applicable				
				and are estimates depending upon actual development fees paid by the developer.				
Funding Sources	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$1,838,747.79	\$1,300,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$11,252.21	\$7,150,000.00
Development Fund	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,088,747.79	\$1,300,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$11,252.21	\$7,400,000.00
Total Running Year To Date:	\$2,088,747.79	\$3,388,747.79	\$4,388,747.79	\$5,388,747.79	\$6,388,747.79	\$7,388,747.79	\$7,400,000.00	
Expense of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$1,679,635.93	\$1,300,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$11,252.21	\$6,990,888.14
Development Fund	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,929,635.93	\$1,300,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$11,252.21	\$7,240,888.14
Total Running Year To Date:	\$1,929,635.93	\$3,229,635.93	\$4,229,635.93	\$5,229,635.93	\$6,229,635.93	\$7,229,635.93	\$7,240,888.14	

CIP Project Number:	Project Name:		Bond Interest	Fixtures & Equipment Costs:	Construction Costs:		Estimated Cost:	
AD 18-02	Station 31 Expansion		\$ 2,439,569.00	\$ 250,000.00		\$ 4,000,000.00	\$ 6,689,569.00	
Project Components & Estimated Timelines	Critical Date	Components			Description			
	1/1/2019	Retained Architect			Design Phase			
	2/1/2020	Rebid Architect						
	2/18/2021	Construction Phase			Estimated completion in October 2021			
	10/1/2021	Re-Payment of CoP's (Bonds)			Debt Service Interest Repayment of \$2,439,568.87 over 30 years.			
	8/22/2022	Construction Completed			Fire Station Operational from 11/2021. Notice of Completion 8.19.2022			
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$292,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,798,569.00	\$6,100,569.00
Capital Outlay Fund	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Fire Facility Fee	\$389,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$389,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$881,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,798,569.00	\$6,689,569.00
Total Running Year To Date:	\$881,000.00	\$1,083,000.00	\$1,285,000.00	\$1,487,000.00	\$1,689,000.00	\$1,891,000.00	\$6,689,569.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$289,270.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,270.83
Capital Outlay Fund	\$197,377.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,798,569.00	\$6,005,946.00
Fire Facility Fee	\$584,947.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$584,947.65
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,071,595.48	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,798,569.00	\$6,880,164.48
Total Running Year To Date:	\$1,071,595.48	\$1,273,595.48	\$1,475,595.48	\$1,677,595.48	\$1,879,595.48	\$2,081,595.48	\$6,880,164.48	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
AD 19-02	Administration Portable: Repurpose			\$50,000.00	\$725,000.00	\$775,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	2/15/2018	Created Capital Improvement Project		Assesment and Quote Process				
	2/1/2020	Proposed Use		Temporary Housing for Station 31 Crew During Remodel				
	6/1/2021	Tenant Improvement Use Decisions		Classroom / BC Quarters / Emergency Operations Center				
	7/1/2021	Planning Phase		Funding with Station 31 Rehabilitation. Repayment with same				
	8/1/2021	Re-Evaluated Project		Station 31's project did not provide for the financial resources needed				
	8/1/2022	Proposed Use		Office, Classroom with Show ering space				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$775,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$775,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$775,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$775,000.00
Total Running Year To Date:	\$0.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$775,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$775,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$775,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$775,000.00
Total Running Year To Date:	\$0.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	\$775,000.00	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
SP 18-01	2018 Pierce Impel Type I Fire Engine			\$ -	\$ 715,987.00	\$ 715,987.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	1/1/2017	Identify Needed Equipment		Type I Engine				
	11/16/2017	Obtain Fire Board Approval		Approved				
	1/1/2018	Order Equipment		Equipment Ordered				
	3/1/2019	Equipment Placed in Service		In service Station 35 as Engine 35				
	8/22/2022	Project Update		Lease Payments Complete FY Ending 6/30/2025				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$409,170.00	\$102,271.60	\$102,271.60	\$102,271.60	\$0.00	\$0.00	\$0.00	\$715,984.80
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$409,170.00	\$102,271.60	\$102,271.60	\$102,271.60	\$0.00	\$0.00	\$0.00	\$715,984.80
Total Running Year To Date:	\$409,170.00	\$511,441.60	\$613,713.20	\$715,984.80	\$715,984.80	\$715,984.80	\$715,984.80	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$409,086.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,086.40
Fire Facility Fee		\$102,271.60	\$102,271.60	\$102,271.60	\$0.00	\$0.00	\$0.00	\$306,814.80
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$409,086.40	\$102,271.60	\$102,271.60	\$102,271.60	\$0.00	\$0.00	\$0.00	\$715,901.20
Total Running Year To Date:	\$409,086.40	\$511,358.00	\$613,629.60	\$715,901.20	\$715,901.20	\$715,901.20	\$715,901.20	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:		Estimated Cost:	
SP 18-03	2018 Pierce International Type III Engine						\$498,407.77	
Project Components & Estimated Timelines	Critical Date	Components			Description			
	1/1/2017	Identify Needed Equipment			Type III Engine			
	4/19/2018	Obtain Fire Board Approval						
	5/1/2018	Order Equipment						
	5/1/2020	Completed and in Service as Brush 35						
	8/22/2022	Project Update			Lease Payments Complete FY Ending 6/30/2025			
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$284,804.44	\$71,201.11	\$71,201.11	\$71,201.11	\$0.00	\$0.00	\$0.00	\$498,407.77
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$284,804.44	\$71,201.11	\$71,201.11	\$71,201.11	\$0.00	\$0.00	\$0.00	\$498,407.77
Total Running Year To Date:	\$284,804.44	\$356,005.55	\$427,206.66	\$498,407.77	\$498,407.77	\$498,407.77	\$498,407.77	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$284,804.44	\$71,201.11	\$71,201.11	\$71,201.11	\$0.00	\$0.00	\$0.00	\$498,407.77
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$284,804.44	\$71,201.11	\$71,201.11	\$71,201.11	\$0.00	\$0.00	\$0.00	\$498,407.77
Total Running Year To Date:	\$284,804.44	\$356,005.55	\$427,206.66	\$498,407.77	\$498,407.77	\$498,407.77	\$498,407.77	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
SP 20-01	Engine 34 Replacement			\$ -	\$ 765,000.00	\$ 765,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	7/1/2020	Approval of Project to CIP		Type I Engine CIP				
	6/1/2021	Design/ Bid Process						
		Build Process to In Service Status		Payments 1/15/2021 through 1/15/2030 (9 Years)				
	3//02/2022	Engine 34 placed into Service						
	1/15/2022	Began Payments Lease Payments		Lease payments of \$84,969 structured for 9 years to be completed in 2030.				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$340,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$425,000.00	\$0.00	\$0.00	\$0.00	\$425,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$85,000.00	\$85,000.00	\$85,000.00	\$510,000.00	\$0.00	\$0.00	\$0.00	\$765,000.00
Total Running Year To Date:	\$85,000.00	\$170,000.00	\$255,000.00	\$765,000.00	\$765,000.00	\$765,000.00	\$765,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$84,969.03	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$339,969.03
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$425,000.00	\$0.00	\$0.00	\$0.00	\$425,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$84,969.03	\$85,000.00	\$85,000.00	\$510,000.00	\$0.00	\$0.00	\$0.00	\$764,969.03
Total Running Year To Date:	\$84,969.03	\$169,969.03	\$254,969.03	\$764,969.03	\$764,969.03	\$764,969.03	\$764,969.03	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
AD 21-01	Station 32 Asphalt, Pads, Security			\$ 25,000.00	\$ 150,000.00	\$ 175,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process				
	8/22/2022	Grant Award Confirmed & Request for Proposals		Request Drafted and Prepared for Release				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
Total Revenues:	\$0.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
Total Expenditures:	\$0.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
AD 21-02	Regional Training Site Phase 1			\$ 250,000.00	\$ 4,250,000.00	\$ 4,500,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment; Quote Process; Design; and assess potential basis for phases				
	8/22/2022	Project Assessment		Project broken into two phases. Phase 1 includes land improvements, training tower, and modular classroom space.				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$1,750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$3,750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500,000.00
Total Running Year To Date:	\$0.00	\$3,750,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$1,750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$3,750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500,000.00
Total Running Year To Date:	\$0.00	\$3,750,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	\$4,500,000.00	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
AD 21-04	Purchase Solar System at Fire Station 34			\$ -	\$ 119,300.00		\$ 119,300.00	
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process				
	8/22/2022	Purchase Option		Per Agreement 10/01/2023				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$59,650.00	\$59,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$59,650.00	\$59,650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Total Running Year To Date:	\$0.00	\$59,650.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$119,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$119,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Total Running Year To Date:	\$0.00	\$0.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:	
SP 21-01		Engine 33 Enhancement		\$ -		\$ 746,347.50		\$ 746,347.50	
Project Components & Estimated Timelines	Critical Date	Components		Description					
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process					
	2/7/2022	Purchase Contract Signed							
	1/15/2022	Anticipating Prebuild							
		Unit Ordered							
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated	
General Fund	\$0.00	\$0.00	\$82,927.50	\$82,927.50	\$82,927.50	\$0.00	\$0.00	\$248,782.50	
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$395,350.41	\$0.00	\$395,350.41	
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$82,927.50	\$82,927.50	\$82,927.50	\$395,350.41	\$0.00	\$644,132.91	
Total Running Year To Date:	\$0.00	\$0.00	\$82,927.50	\$165,855.00	\$248,782.50	\$644,132.91	\$644,132.91		
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended	
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$82,927.50	\$82,927.50	\$82,927.50	\$0.00	\$0.00	\$248,782.50	
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$395,350.41	\$0.00	\$395,350.41	
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$82,927.50	\$82,927.50	\$82,927.50	\$395,350.41	\$0.00	\$644,132.91	
Total Running Year To Date:	\$0.00	\$0.00	\$82,927.50	\$165,855.00	\$248,782.50	\$644,132.91	\$644,132.91		

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
SP 21-02		Paramedic Equipment		575000		\$575,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process				
	8/22/2022	Evaluating Needs based on Service Start Up						
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$450,000.00	\$75,000.00	\$50,000.00	\$0.00	\$0.00	\$575,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$450,000.00	\$75,000.00	\$50,000.00	\$0.00	\$0.00	\$575,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$450,000.00	\$525,000.00	\$575,000.00	\$575,000.00	\$575,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$450,000.00	\$75,000.00	\$50,000.00	\$0.00	\$0.00	\$575,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$450,000.00	\$75,000.00	\$50,000.00	\$0.00	\$0.00	\$575,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$450,000.00	\$525,000.00	\$575,000.00	\$575,000.00	\$575,000.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 21-03		OES Engine 316 Purchase		\$ 50,000.00		\$ -		\$50,000.00
Project Components & Estimated Timelines	Critical Date	Components			Description			
	6/1/2021	Created Capital Improvement Project			Assesment and Quote Process			
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Total Running Year To Date:	\$0.00	\$25,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:	
SP 21-04		Radio Trunked System						\$3,250,000.00	
Project Components & Estimated Timelines	Critical Date	Components		Description					
	7/1/2021	Created Capital Improvement Project		Assesment and Quote Process					
	1/1/2022	System brought functional		Negotiate contractual services w ith Motorola and perform upgrade / install					
	8/22/2022	Project Reevaluation		Reevaluating cost options and opportunities to low er project costs					
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated	
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended	
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 22-01		Vehicle Replacement VEH 15-01		\$ 20,000.00		\$ 50,000.00		\$ 70,000.00

Project Components & Estimated Timelines	Critical Date	Components	Description
	8/29/2022	Created Capital Improvement Project	Assesment and Quote Process (SUV)

Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Total Running Year To Date:	\$0.00	\$20,000.00	\$40,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	

Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	

CIP Project Number:	Project Name:	Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:				
SP 22-02	Vehicle Replacement VEH 15-02	\$ 20,000.00	\$ 50,000.00	\$ 70,000.00				
Project Components & Estimated Timelines	Critical Date	Components	Description					
	8/22/2022	Created Capital Improvement Project	Assesment and Quote Process (SUV)					
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Total Running Year To Date:	\$0.00	\$20,000.00	\$40,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 22-03		Vehicle Replacement VEH 01-01		\$ 125,000.00		\$ 500,000.00		\$ 625,000.00
Project Components & Estimated Timelines	Critical Date	Components		Description				
	8/22/2022	Created Capital Improvement Project		Assesment and Quote Process (Water Tender 31)				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$150,000.00	\$0.00	\$0.00	\$375,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$75,000.00	\$75,000.00	\$325,000.00	\$150,000.00	\$0.00	\$0.00	\$625,000.00
Total Running Year To Date:	\$0.00	\$75,000.00	\$150,000.00	\$475,000.00	\$625,000.00	\$625,000.00	\$625,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$225,000.00	\$150,000.00	\$0.00	\$0.00	\$375,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$475,000.00	\$150,000.00	\$0.00	\$0.00	\$625,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$475,000.00	\$625,000.00	\$625,000.00	\$625,000.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 22-04		Vehicle Replacement VEH 10-01		\$ 150,000.00		\$ 725,000.00		\$ 875,000.00
Project Components & Estimated Timelines	Critical Date	Components			Description			
	8/22/2022	Created Capital Improvement Project			Assesment and Quote Process (Engine 32)			
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$675,000.00	\$875,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$675,000.00	\$875,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$50,000.00	\$100,000.00	\$150,000.00	\$200,000.00	\$875,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$675,000.00	\$875,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$675,000.00	\$875,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$200,000.00	\$875,000.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 22-05		Vehicle Replacement VEH 17-01		\$ 200,000.00		\$ 1,000,000.00		\$ 1,200,000.00
Project Components & Estimated Timelines	Critical Date	Components		Description				
	8/22/2022	Created Capital Improvement Project		Assesment and Quote Process (Truck 30)				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
SP 22-06		Vehicle Replacement VEH 21-03						\$ 575,000.00
Project Components & Estimated Timelines	Critical Date	Components		Description				
	8/22/2022	Created Capital Improvement Project		Assesment and Quote Process (Engine 34)				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:	
AD 22-01		Fire Station 33 Rehabilitation		\$ 300,000.00		\$ 2,000,000.00		\$ 2,300,000.00	
Project Components & Estimated Timelines	Critical Date	Components			Description				
	8/22/2022	Created Capital Improvement Project			Assesment and Quote Process. 4,000sqft Station; \$500 sqft Construction				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated	
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended	
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction Costs:		Estimated Cost:
AD 22-02		Fire Station 32 Rehabilitation		\$ 300,000.00		\$ 2,000,000.00		\$ 2,300,000.00

Project Components & Estimated Timelines	Critical Date	Components	Description
	8/22/2022	Created Capital Improvement Project	Assesment and Quote Process. 4,000sqft Station; \$500 sqft Construction

Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:		Project Name:		Fixtures & Equipment Costs:		Construction & Land Costs:		Estimated Cost:
AD 22-03		Fire Station 36		\$ 500,000.00		\$ 7,900,000.00		\$ 8,400,000.00

Project Components & Estimated Timelines	Critical Date	Components	Description
	8/22/2022	Created Capital Improvement Project	Assesment and Quote Process

Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
AD 22-04	Purchase Solar System at Fire Station 31			\$ -	\$ 70,548.00		\$ 70,548.00	
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process				
		Purchase Option		Per Agreement 10/01/2023				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Total Running Year To Date:	\$0.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Total Running Year To Date:	\$0.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	

CIP Project Number:	Project Name:			Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:		
SP 22-07	Purchase New Self Contained Breathing Apparatus			\$ 80,000.00	\$ -	\$ 800,000.00		
Project Components & Estimated Timelines	Critical Date	Components		Description				
	4/15/2021	Created Capital Improvement Project		Assesment and Quote Process				
		Applied for Assistance to Firefighters Grant		Assistance to offset costs. Fire District matching costs will be \$80,000				
Funding Source	Previous Allocations	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$720,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$720,000.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00
Total Running Year To Date:	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	
Use of Funds	Previous Actuals	Budgeted 2022/2023	Planned 2023/2024	Planned 2024/2025	Planned 2025/2026	Planned 2026/2027	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$720,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$720,000.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00
Total Running Year To Date:	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	



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