

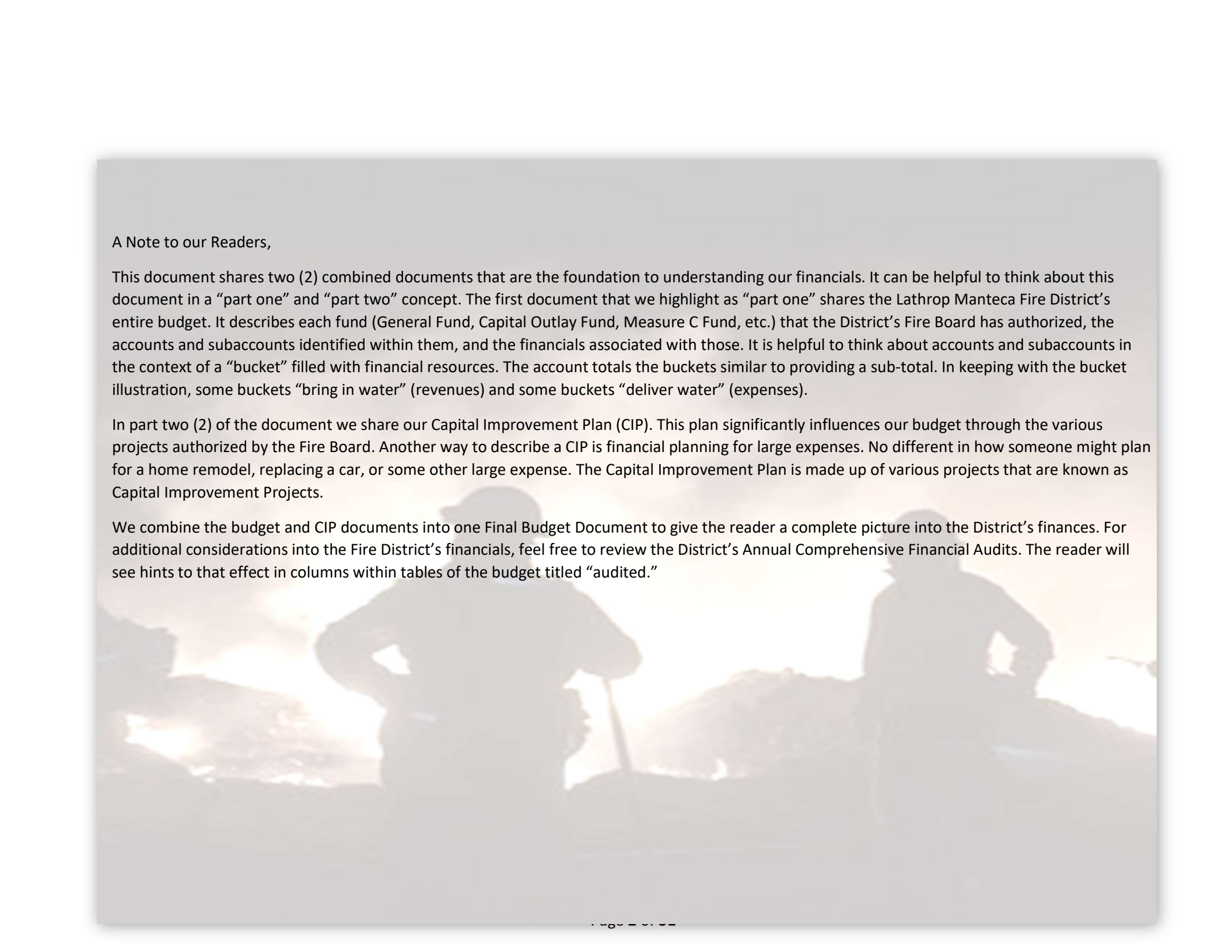


Final Budget Document– Fiscal Year 2023-24
Lathrop Manteca Fire Protection District



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A Note to our Readers,

This document shares two (2) combined documents that are the foundation to understanding our financials. It can be helpful to think about this document in a “part one” and “part two” concept. The first document that we highlight as “part one” shares the Lathrop Manteca Fire District’s entire budget. It describes each fund (General Fund, Capital Outlay Fund, Measure C Fund, etc.) that the District’s Fire Board has authorized, the accounts and subaccounts identified within them, and the financials associated with those. It is helpful to think about accounts and subaccounts in the context of a “bucket” filled with financial resources. The account totals the buckets similar to providing a sub-total. In keeping with the bucket illustration, some buckets “bring in water” (revenues) and some buckets “deliver water” (expenses).

In part two (2) of the document we share our Capital Improvement Plan (CIP). This plan significantly influences our budget through the various projects authorized by the Fire Board. Another way to describe a CIP is financial planning for large expenses. No different in how someone might plan for a home remodel, replacing a car, or some other large expense. The Capital Improvement Plan is made up of various projects that are known as Capital Improvement Projects.

We combine the budget and CIP documents into one Final Budget Document to give the reader a complete picture into the District’s finances. For additional considerations into the Fire District’s financials, feel free to review the District’s Annual Comprehensive Financial Audits. The reader will see hints to that effect in columns within tables of the budget titled “audited.”

Fund. The transfer from Measure C to the General Fund will be for \$3,613,699 to cover costs for 9 firefighter positions, two-thirds or 66% of our 3 Battalion Chief positions, overtime for constant staffing of Lathrop Fire Stations, and a Deputy Fire Marshal. General Fund expenses for fiscal year 2023/2024 are budgeted to be \$16,057,535 and includes the revenue received through the Measure C transfer into the General Fund. The General Fund also includes transfers of \$284,050 to maintain obligations to the District's Capital Improvement Plan. This presents a net general fund deficit of \$472,460 that will be made solvent with the District's unassigned general fund reserve funds as per its policy.

The District's reserve funds are defined in its policy 0.20 Reserve Fund Policy as:

"The District will maintain a minimum unassigned fund balance in its General Fund ranging from 10 percent to 20 percent of the subsequent year's Fire District Operating Budget. This minimum fund balance, also to be known as the District's reserve fund balance." (underline emphasis our own)

The use of these funds meets the fire district's Reserve Fund Policy 0.20 in that:

"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." (underline emphasis our own)



Many of these expenditures in our general fund will be for equipment and other one-time related expenses. The one-time equipment expenses are in alignment with the District's Reserve Fund Policy; and, will help bring our financial reserves into compliance with policy. Per the District's Reserve Fund Policy, a 20 percent threshold of reserve funds would be approximately \$3.1 million indicating a projected overage of approximately \$900,000. Fund balance in excess of 20 percent is an item for future consideration and potential Reserve Fund Policy updates. This budget document identifies the use of these funds in alignment with Policy 0.20.

With regards to Measure C, the fire district is budgeted to end the fiscal year (FY23/24) with a cash position of almost \$4.5 million. Revenues budgeted for the fund for fiscal year 2023/2024 are estimated to be \$4,060,000. Staff will be reviewing opportunities for the use of these funds over the fiscal year (FY23/24). The cash on hand is sufficient to meet operational funding for Measure C personnel for one year should the revenue no longer be available to the District. Additionally, the District is looking to replace an aging fleet of Self-Contained Breathing Apparatus (SCBA) that are part of our firefighter's protective equipment ensemble. The funds available from Measure C may be an opportunity to complete this purchase if other funding streams are not identified.

The District's other budgeted funds (Fire Facility Fee, Capital Outlay, Developer, and Health) are found in their respective detail descriptions further in the document. In short, the Fire Facility Fee Fund's purpose is to receive funds from development for the use of capital fixed assets. Fees assessed to development can be difficult at best to forecast due to the economic market patterns related to development. The District is expecting to receive revenues from Fire Facility Fees of \$1,399,968. Funds transferred into the district's capital outlay fund are accounted for in the transfers and in-line with the projects that are forth coming in the District's final budget presentation. Both the Developer Fund and Health Fund are not considered major

funds and as such, typically receive no budgeting of forecasted revenues or expenses. The Health fund receives minor interest from a cash balance of \$5,103.

In closing, the Lathrop Manteca Fire District's financials remain in a strong position to maintain service levels for the next fiscal year (FY23/24). According to reports from the San Joaquin County Auditor Controller's Office, the District protects a Certified Assessed Valuation of over \$7.7 billion dollars. This valuation shows a 17.67% increase over last year. As our assessed valuation grows, there is a direct correlation to growth in our ad valorem property tax received as revenue. Staff identified in this final budget that estimated revenues from all property taxes for fiscal year 2023/2024 will be \$10,713,895. Proposition 13 caps property tax increases at no more than 2% annually. These large increases are attributed to new development growth experienced within the City of Lathrop that include newly constructed residential, commercial, and industrial projects.

Sincerely,

A handwritten signature in blue ink, appearing to read "David A. Bramell". The signature is fluid and cursive, with a large initial "D" and "B".

David A. Bramell, Fire Chief

About the Lathrop Manteca Fire District

The Lathrop-Manteca Fire 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 District serves a growing population of over 42,000 residents.



The Fire District is an independent special district formed under state statutes in the State of California. The District is organized 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 Fire 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 of those Fire District's merged to become one agency as the Manteca-Lathrop Rural County Fire Protection District. In February 2002, the Fire Board voted to change the business name to the Lathrop-Manteca Fire Protection District.

The Fire District staffs five strategically located fire stations with five companies. One shift Battalion Chief Officer is 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 Fire District's Reserve Firefighter program. The District is a proactive fire & emergency response organization that covers almost 90 square miles. The Lathrop Manteca Fire District is an "All Risk" organization that routinely responds throughout the State of California's master mutual aid system.

Elected Board of Directors



Charles "Chuck" Garcia



Gloryanna Rhodes



Jeremy Coe



Steve Dresser



Mark Elliott

Mission, Vision, Values

In 2021/2022 the Lathrop Manteca Fire District's Board of Director's and career employees went through a re-evaluation of our mission, vision, and values.

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.

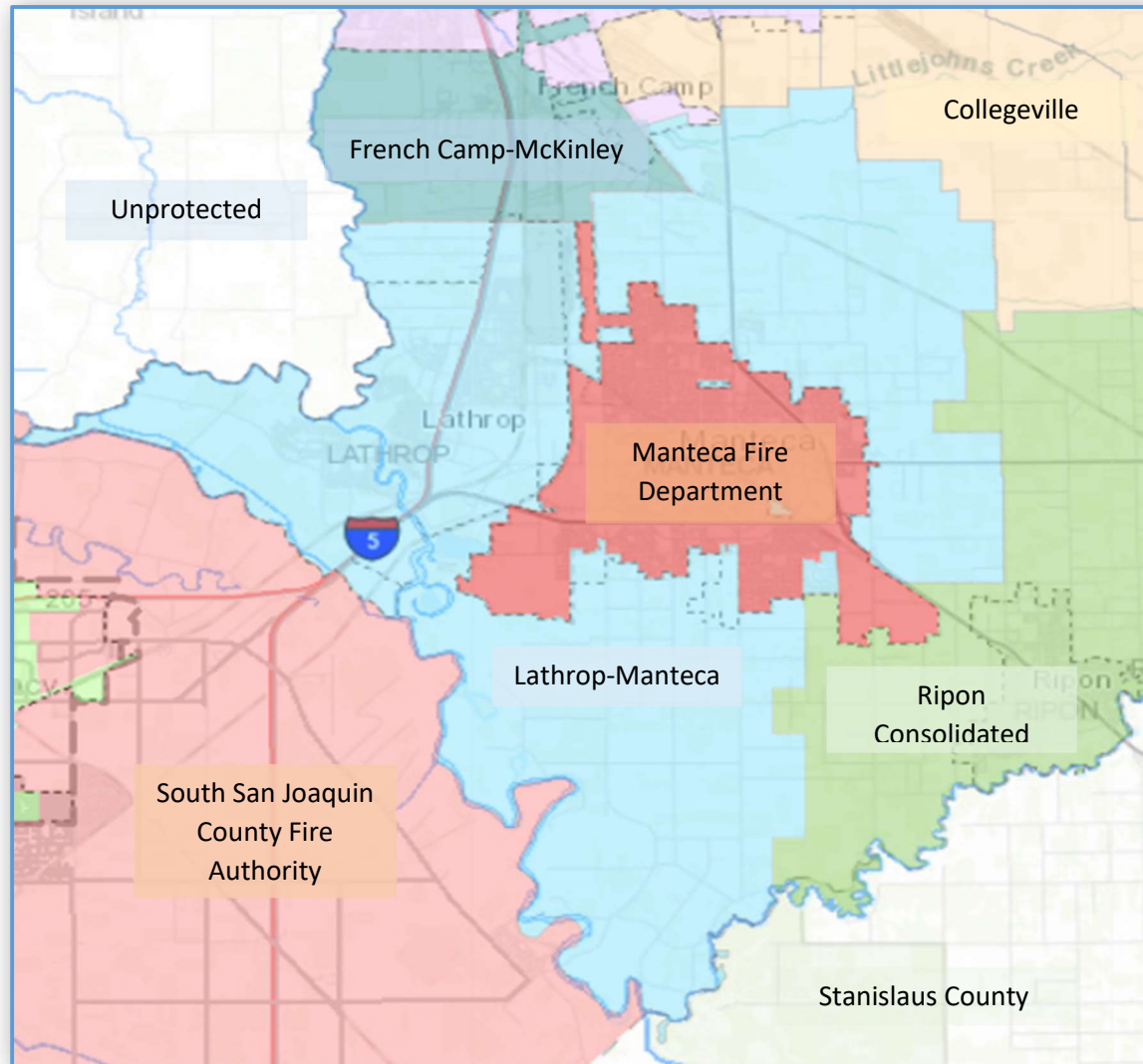
Leadership: Embody the highest level of servant leadership at all levels within our organization demonstrated by our ethical actions to earn the respect of our members and stakeholders.

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



Service Delivery Map

The Lathrop Manteca Fire Protection District services approximately 90 square miles. With this large of a geographic land mass, station placement can be critically important to serve the needs of our customers. The Fire District shares significant borders with the City of Manteca Fire Department, the South San Joaquin County Fire Authority, French Camp McKinley Fire Protection District, Ripon Consolidated Fire Protection District, and the Montezuma Fire Protection District. The Fire District maintains automatic aid agreements with many of these bordering agencies.



Fire Stations & Service Areas

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 Districts ladder truck company and is staffed twenty four hours every day of the year. Station 31 is located at 800 E. J Street in the City of Lathrop. Currently at this site are lease agreements for use with the City of Lathrop and the Manteca District Ambulance.

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.

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 Districts 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 Somerston Parkway in the City of Lathrop.



Community Profile

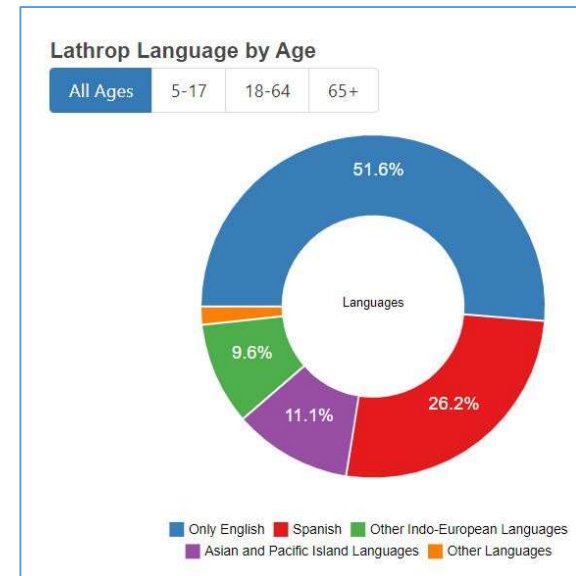
The areas serviced within the jurisdictional boundaries of the Lathrop Manteca Fire District are a mixture of explosive suburban residential growth, industrial development, and rural farmland life. Major service areas are bisected by the San Joaquin River, various tributaries of the river, Highway 99, Interstate 5, Highway Bypass 120, and the entire City of Manteca that all increase service challenges. The river, various streams, and other recreational bodies of water are

Major Employers	Employee Count	Description
MANUFACTURING		
Tesla	3600	Electric Vehicle Parts / Distribution / Energy Storage
Simwon America	388	Electric Vehicle Parts
California Natural Products	384	Food Processing – Rice
In-N-Out Burger	300	Food Processing / Distribution
CBC Steel Buildings / Nucor	220	Metal Buildings / Engineering & Design
Diamond Pet Foods	163	Food Processing
JR Simplot	150	Ag Tech - Fertilizer
Pratt Industries	120	Packaging
NON-MANUFACTURING		
United Parcel Service	1,500	Logistics / Deliver
Pflug Packaging	450	Co-Packer
Army Air Force Exchange Services	400	Logistics
Wayfair	400	e-Commerce
Super Store Industries	390	Logistics / Grocery
Ashley Furniture	190	Logistics / Retail – Furniture
Target	172	Retail
PUBLIC SECTOR EMPLOYERS		
City of Lathrop	158	City Government
Manteca Unified (Lathrop Only)	352	Public Education
River Islands Academies – Banta Unified School District	261	Public Charter Schools

are routinely incorporated into our cultural living settings. Highways, logistics commerce, major residential development, and agriculture all shape the service profile for the Fire District. The District is considered to be an all-risk emergency services provider that responds to industrial rescue, water rescue, hazardous materials, motor vehicle accident, medical, and of course fire emergencies.

Major employers within the Fire District are included in the table to the left and were gathered from the City of Lathrop’s Economic Development Department. These employers investment in our community show a significant level of trust in the Fire District’s level of services.

The areas serviced are also culturally diverse. A large cross section of the communities served has Hispanic roots throughout both the City of Lathrop and the rural Manteca community. This data point also translates into the various languages spoken within the community. Recently, the Fire 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 community’s diversity.



Budget Updates for 2023

Included this fiscal year is the addition of a Debt Service Fund that was created to account for the Fire Station 31 Certificates of Participation and their financial obligations. The budget for the Lathrop Manteca Fire District is now comprised of seven (7) separate funds, accounts within those funds, and sub-accounts that assist in providing further definition and transparency into the Fire District's finances. The accounts and sub-accounts provide functional support for oversight, and further transparency into the district's finance expenditures. Under the authorization and empowerment of the Fire Board, the Fire Chief provides oversight and is both the Chief Executive Officer and the 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 Fire District's accounting and financial spreadsheets. 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 items are needed to continue to maintain 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. Priority two (2) items are considered beneficial to an existing program by way of efficiency or program enhancement. Items that grow a program into a substantially new direction, or are new opportunities for the Fire District are considered priority three (3) items. Administrative Staff then reviews current revenues and the 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 year's projected revenues with trends and forecasts that have been historically relevant. The Fire Board's 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 Preliminary Budget review stage. Once completed, the budget is then reviewed again 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 meetings of the finance committee, and through the noticed Public Hearing to adopt or amend the budget. Per California State Statute (Section 13890) the Fire District must adopt a Preliminary Budget annually before June 30.

Once the Preliminary Budget is adopted, the Fire Chief and staff begin preparations for the closing of the current fiscal year. Revenue is verified with internal reports verifying accounts receivables. Expenditures are reviewed and verified against accounts payables. Capital Improvement Projects are updated and the Capital Improvement Plan is drafted. Allocations to the Capital Improvement Plan are then inserted into a draft Final Budget document. The Final Budget draft is then presented to the Fire Board's Finance Committee for concurrence, input, and modification. When the draft Final Budget Document is in alignment with the Finance Committee, the document is then forward to the Fire Board for a Public Hearing and final adoption. The budget is required to be adopted before October 1 each year.

The adopted budget is reviewed in late September or early October when the San Joaquin County Auditor-Controller's Office releases the new Certified Assessed Valuations for the Fire District. Mid-year adjustments to the final budget may be brought back to the Fire Board during the year.

Budget Timeline



Mid-Year budget performance reviewed. Potential realignment of the final budget. (February)



Notice sent to all program coordinators requesting new budgets for the upcoming fiscal year. (March)



Program budgets due and reviewed. Assess potential revenues and begin assessing budgetary goals. (April)



Preliminary budget drafted. Review to ensure priorities are consistent with organizational objectives. (May)



Meet with Finance Committee. Adopt Preliminary Budget for coming fiscal year. (June)



Capital Improvement Plan updated. Final Budget document drafted & Adoption. (June - Before October 1st)

The trumpet or “bugle” as it is sometimes referred was used to enhance communication with firefighters in the early 1900’s. Today, radios have taken the place of trumpet communication. These insignias remain part of the fire services tradition by signifying rank.

Guiding Policies

The use of the Fire District's 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. A single budget document provides the opportunity to have it transposed 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. These unassigned resources are essentially the Fire District's "savings account" when viewed from a general community perspective.

0.21 Interfund Transfer Policy: Provides guidance for the transfer of dollars between separate District funds. This ensures that the Fire District has methods for checks and balances with oversight approving authority from the Fire District's Board of Directors. Interfund transfers not included in the final adopted budget will be approved by the Fire District's Board of Directors by Resolution.

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

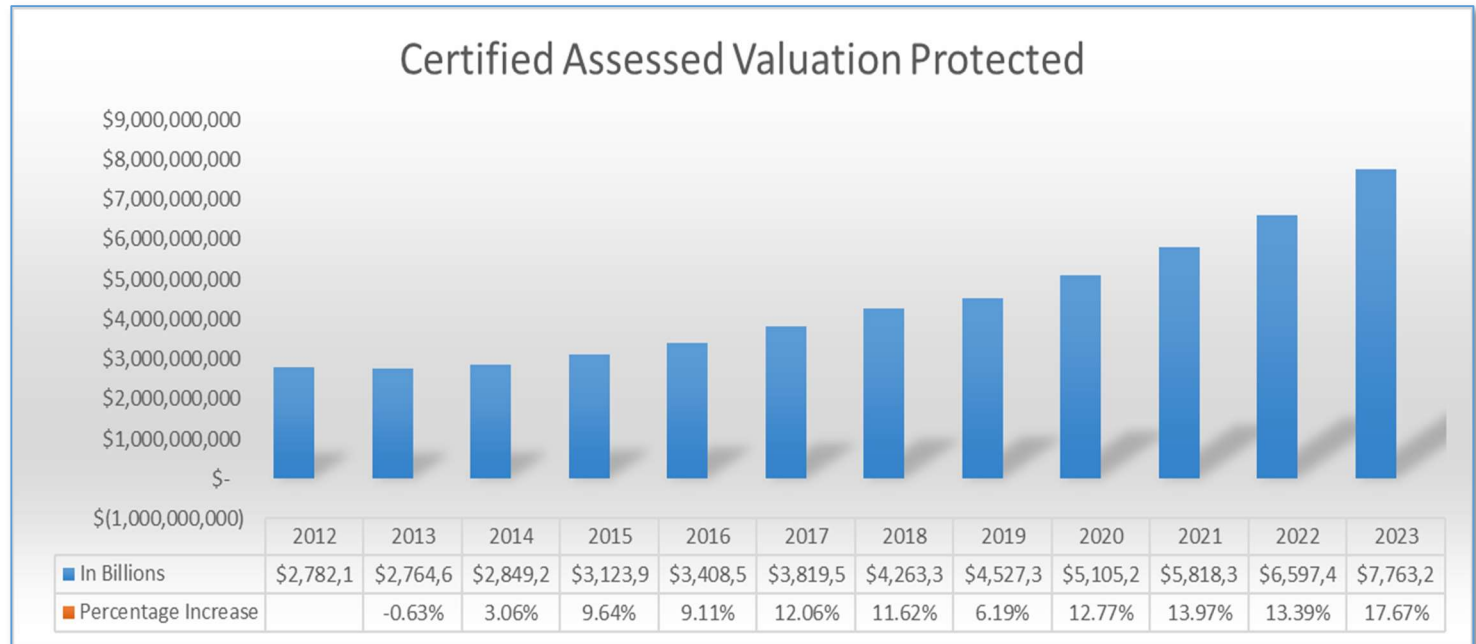
In an effort to bring clarity for the public and external stakeholders into the Fire District's finances, the Fire District identifies major sources revenue. The Lathrop Manteca Fire District receives major revenue from the following sources:

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" predetermined using 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 Fire District's revenue and property values at risk. The Fire 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 2% 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 Fire District another layer growth and development can be indexed. Thus, some growth over 2% 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 areas served can help identify what patterns slowdowns might have a relationship to the ad valorem of property taxes received by the Fire District.

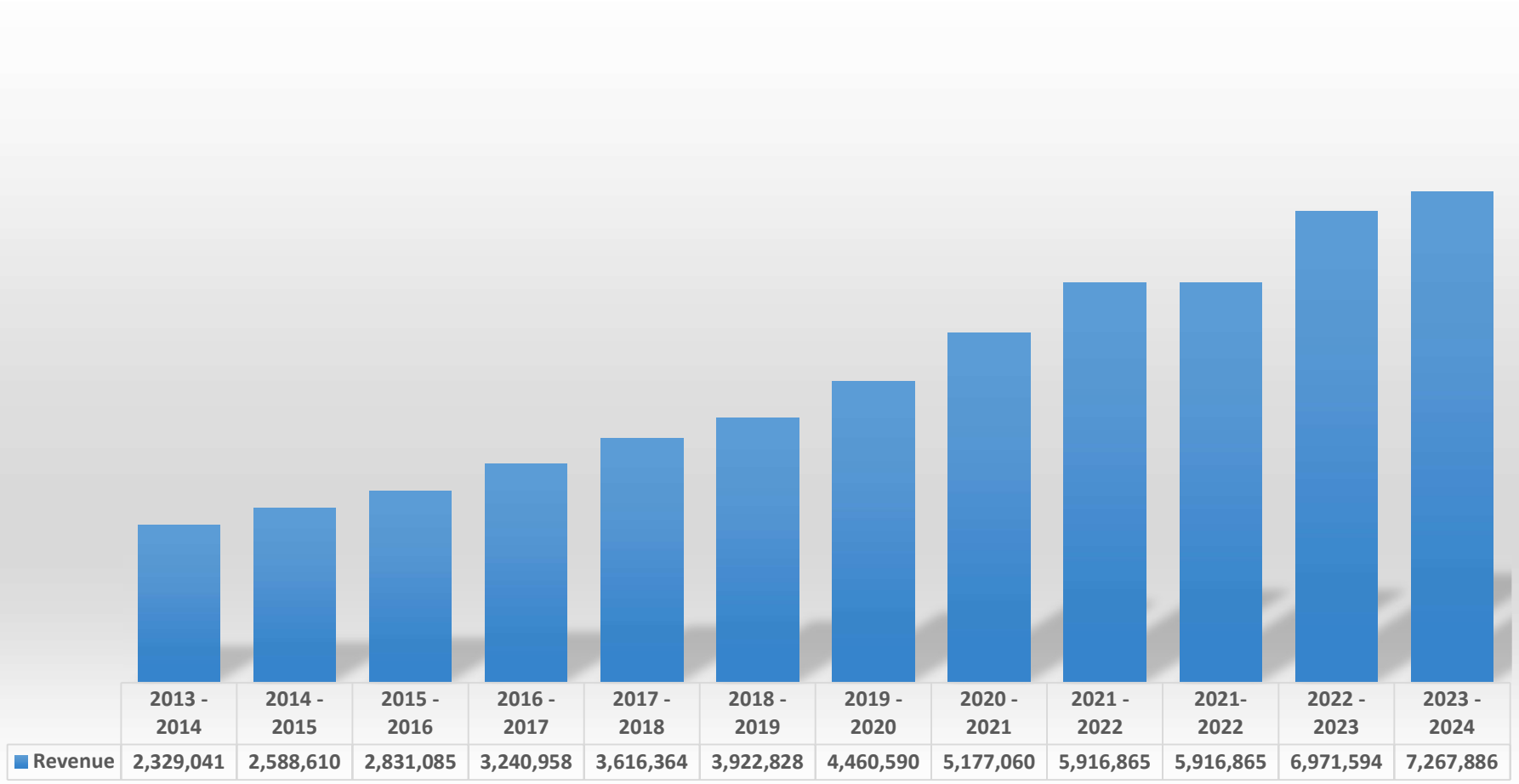
In the last 10 years the LMFD's assessed valuation served has grown by 180%



The District is seeing significant revenue growth from its secured property taxes. The District receives roughly ten percent (10) of the Proposition 13 one percent (1%) mandate. These rates were set by the voter approved California Proposition 13 and subsequent laws.

In the last 5 years the District is showing secured property tax revenue growth of over 40% of these revenues...mainly due to growth and addition of new residential and industrial structures.

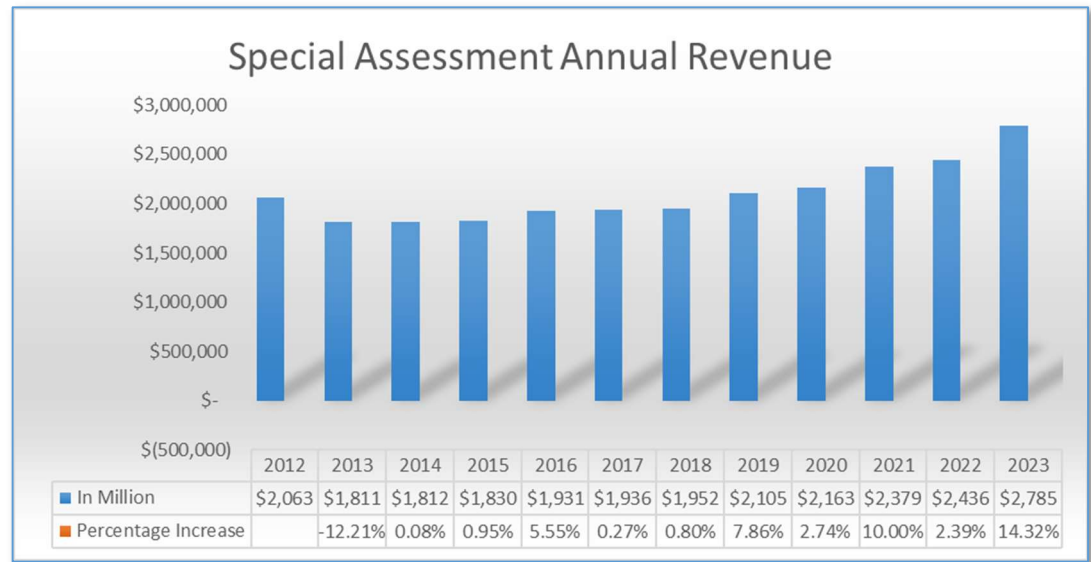
Secured Property Tax- Ad Valorem



Fiscal Year Tax Growth

Special Tax Assessment

The District’s voters approved a “Special Assessment” parcel tax in 1982. It is a direct parcel assessment based on rates that are annually established by the Fire Board prior to September 1st of each fiscal year. Ordinance 82-1 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 therefore has been previously set to the maximum rates by the Fire Board for many years.



Community Facility Districts

The City of Lathrop in collaboration with the Fire District and the property owners of development have established these districts to mitigate expenses due to growth. Currently the Fire 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 Fire 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 Fire 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 to the city’s residents 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 Fire 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 Fire 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>	

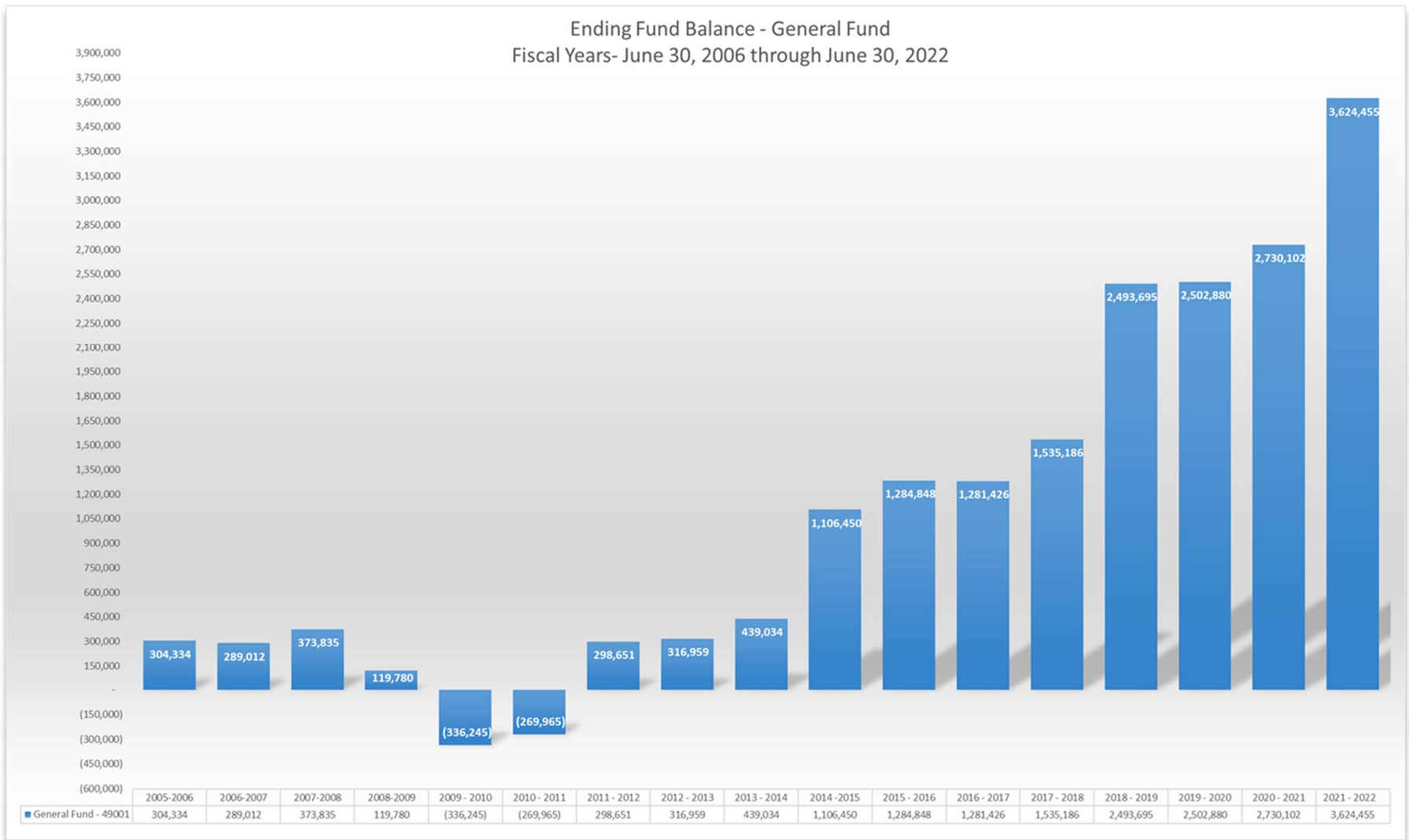
Fire Facility Impact Mitigation Fees

Fire facility fees are imposed by state statute under the land use authorities purview and resourced through and on behalf of the Lathrop Manteca Fire District. The Fire District has been experiencing rapid growth which results in direct impacts to its service provision specific to these geographic planning areas. The Fire District has provided a study that was updated in 2019 as a technical engineered report in 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

The following fund source analysis is pending FY2022-23 year-end actuals:

General Fund: The General Fund this fiscal year is estimated to bring in revenues of \$11,971,376 and include a transfer from the Measure C Fund of \$3,613,699. The General Fund will support 48 Full Time Equivalent (FTE) positions and 35 authorized volunteer firefighters. The General Fund has experienced substantial year over year growth due to development within the City of Lathrop. The final budget numbers for fiscal year ending 2023 brought in revenues of \$11,102,466 not including any transfers from Measure C. The represents an estimated revenue increase of over 7.8%. Salaries and Benefits are the largest impact to the General Fund and represent an increase from \$10,897,065 to \$12,422,972. This 14% increase is due to the following three reasons: a rise in costs for health insurance, a continued rise in retirement costs from the San Joaquin County Retirement Association, and negotiated increases to employee wages. In addition, coming out of the General Fund are some one-time considerations that help bring the District in alignment with its “Reserve Funds” Policy. The graph following shows the District’s ending General Fund balance has increased steadily since fiscal year ending 2012.



Measure C Fund: The District will again transfer revenues from Measure C to the General Fund to cover costs of qualifying expenses that have been found in conformance by the Measure C Committee. This year the District will increase its Measure C usage by over \$1 million. Overwhelmingly these costs are attributed to personnel.

Capital Outlay Fund: The Capital Outlay Fund will receive a minimal transfer of \$284,050 from the General Fund until the mid-year budget review. The primary strategy for the Capital Outlay Fund will be to fund only necessary and previously obligated expenses until such time as the mid-year review. It is anticipated that future expenditures in the current Fiscal Year will come back to the Fire Board as budget amendments.

Fire Facility Fee Fund: The Fire District has numerous projects identified in its Capital Improvement Plan and technical documents that relate to expenditures and projects. Currently the Budget Document identifies revenues of \$1,399,968 that are forecasted for the current fiscal year.

Anticipating revenues in this fund are challenging due to the fact that no policy or statute exists to pace development. Development is primarily market driven by the land owners. Obligations from the Fire Facility Fee Fund are estimated at \$1,173,473 and are expected to be covered through the estimated fiscal year's revenues.

Developer Account Fund: The Fund is not a major source of revenue or expenditures for the fiscal year. No budget has been prepared and no revenue or expenditures are projected.

Health & Safety Fund: The Fund is not a major source of revenue or expenditures for the fiscal year. No budget has been prepared and no revenue or expenditures are projected.

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.

Fund	Fiscal Year Ending June 30, 2022 Ending Fund Balance Audited Actuals	Fiscal Year Ending June 30, 2023 Revenues Unaudited	Fiscal Year Ending June 30, 2023 Interfund Transfer In Unaudited	Fiscal Year Ending June 30, 2023 Expenditures Unaudited	Fiscal Year Ending June 30, 2023 Interfund Transfer Out Unaudited	Fiscal Year Ending June 30, 2023 Net Changes Unaudited	Fiscal Year Ending June 30, 2023 Ending Fund Balance Unaudited	Fiscal Year Ending June 30, 2024 Revenues Budgeted	Fiscal Year Ending June 30, 2024 Interfund Transfer In Budgeted	Fiscal Year Ending June 30, 2024 Expenditures Budgeted	Fiscal Year Ending June 30, 2024 Interfund Transfer Out Budgeted	Fiscal Year Ending June 30, 2024 Net Changes Budgeted	Fiscal Year Ending June 30, 2024 Ending Fund Balance Budgeted
General	\$3,429,648	\$11,481,136	\$2,661,162	\$13,009,361	\$452,000	\$680,936	\$4,110,585	\$11,971,376	\$3,613,699	\$15,773,484	\$284,050	(\$472,460)	\$3,638,124
Capital Outlay	\$28,682	\$4,066	\$452,000	\$286,450	\$0	\$169,616	\$198,298	\$5,000	\$284,050	\$284,050	\$0	\$5,000	\$203,298
Fire Facility Fee	\$5,221,784	\$1,172,845	\$0	\$1,692,556	\$0	(\$519,711)	\$4,702,074	\$1,399,968	\$0	\$1,256,400	\$0	\$143,568	\$4,845,642
Measure C	\$3,581,904	\$4,219,172	\$0	\$119,444	\$2,661,162	\$1,438,565	\$5,020,469	\$4,060,000	\$0	\$164,265	\$3,613,699	\$282,036	\$5,302,505
Developer Account	\$801	\$12	\$0	\$0	\$0	\$12	\$813	\$0	\$0	\$0	\$0	\$0	\$813
Health and Safety	\$5,083	\$83	\$0	\$0	\$0	\$83	\$5,166	\$0	\$0	\$0	\$0	\$0	\$5,166
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Funds	\$12,267,902	\$16,877,313	\$3,113,162	\$15,107,812	\$3,113,162	\$1,769,502	\$14,037,404	\$17,436,344	\$3,897,749	\$17,478,200	\$3,897,749	(\$41,856)	\$13,995,548

Fund	Fiscal Year Ending June 30, 2022 Ending Fund Balance Audited Actuals	Fiscal Year Ending June 30, 2023 Revenues Unaudited	Fiscal Year Ending June 30, 2023 Expenditures Unaudited	Fiscal Year Ending June 30, 2023 Net Changes Unaudited	Fiscal Year Ending June 30, 2023 Ending Fund Balance Unaudited	Fiscal Year Ending June 30, 2024 Revenues Budgeted	Fiscal Year Ending June 30, 2024 Expenditures Budgeted	Fiscal Year Ending June 30, 2024 Net Changes Budgeted	Fiscal Year Ending June 30, 2024 Ending Fund Balance Budgeted
General	\$3,429,648	\$14,142,298	\$13,461,361	\$680,936	\$4,110,585	\$15,585,075	\$16,057,535	(\$472,460)	\$3,638,124
Capital Outlay	\$28,682	\$456,066	\$286,450	\$169,616	\$198,298	\$289,050	\$284,050	\$5,000	\$203,298
Fire Facility Fee	\$5,221,784	\$1,172,845	\$1,692,556	(\$519,711)	\$4,702,074	\$1,399,968	\$1,256,400	\$143,568	\$4,845,642
Measure C	\$3,581,904	\$4,219,172	\$2,780,606	\$1,438,565	\$5,020,469	\$4,060,000	\$3,777,964	\$282,036	\$5,302,505
Developer Account	\$801	\$12	\$0	\$12	\$813	\$0	\$0	\$0	\$813
Health and Safety	\$5,083	\$83	\$0	\$83	\$5,166	\$0	\$0	\$0	\$5,166
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Funds	\$12,267,902	\$19,990,475	\$18,220,974	\$1,769,502	\$14,037,404	\$21,334,093	\$21,375,949	(\$41,856)	\$13,995,548

Fund	Fiscal Year Ending June 30, 2022 Ending Fund Balance Audited 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	\$3,429,648	\$11,102,466	\$2,661,162	(\$13,479,034)	(\$452,000)	(\$167,406)	\$3,262,242
Capital Outlay	\$28,682	\$500	\$452,000	(\$287,000)	\$0	\$165,500	\$194,182
Fire Facility Fee	\$5,221,784	\$2,661,902	\$0	(\$1,713,473)	\$0	\$948,429	\$6,170,213
Measure C	\$3,581,904	\$4,020,000	\$0	(\$502,000)	(\$2,661,162)	\$856,838	\$4,438,742
Developer Account	\$801	\$0	\$0	\$0	\$0	\$0	\$801
Health and Safety	\$5,083	\$20	\$0	\$0	\$0	\$20	\$5,103
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Funds	\$12,267,902	\$17,784,888	\$3,113,162	(\$15,981,507)	(\$3,113,162)	\$1,803,381	\$14,071,283

Fund	Fiscal Year Ending June 30, 2023 Ending Fund Balance Budgeted	Fiscal Year Ending June 30, 2024 Revenues Budgeted	Fiscal Year Ending June 30, 2024 Interfund Transfer In Budgeted	Fiscal Year Ending June 30, 2024 Expenditures Budgeted	Fiscal Year Ending June 30, 2024 Interfund Transfer Out Budgeted	Fiscal Year Ending June 30, 2024 Net Changes Budgeted	Fiscal Year Ending June 30, 2024 Ending Fund Balance Budgeted
General	\$3,262,242	\$11,949,180	\$3,423,177	(\$15,398,652)	(\$284,050)	(\$310,347)	\$2,951,895
Capital Outlay	\$194,182	\$5,000	\$284,050	(\$284,050)	\$0	\$5,000	\$199,182
Fire Facility Fee	\$6,170,213	\$1,399,968	\$0	(\$1,173,473)	\$0	\$226,495	\$6,396,709
Measure C	\$4,438,742	\$4,060,000	\$0	(\$164,265)	(\$3,423,177)	\$472,558	\$4,911,300
Developer Account	\$801	\$0	\$0	\$0	\$0	\$0	\$801
Health and Safety	\$5,103	\$0	\$0	\$0	\$0	\$0	\$5,103
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Funds	\$14,071,283	\$17,414,148	\$3,707,227	(\$17,020,440)	(\$3,707,227)	\$393,707	\$14,464,990

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 Fire Board. 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 Fire Board’s Financial Committee is responsible to review and make suggestions to ensure the budget is in alignment with organizational planning and direction.

Summary of Net Change

Revenue and Expenditure Summary - General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$12,350,850	\$13,403,032	\$14,142,298	\$13,763,628	\$15,372,356	\$212,719	\$15,585,075
Expenditures	\$12,059,167	\$12,507,417	\$13,461,361	\$13,931,034	\$15,682,702	\$374,832	\$16,057,535
Net Change	\$291,683	\$895,615	\$680,936	(\$167,406)	(\$310,346)	(\$162,113)	(\$472,460)

Revenue Summary (General Fund)

Fiscal Year Revenue Summary - General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Property Tax	\$8,024,862	\$9,002,634	\$10,305,128	\$9,559,669	\$10,713,895	\$0	\$10,713,895
Intergovernmental Revenues	\$525,010	\$698,605	\$683,513	\$842,000	\$840,000	\$0	\$840,000
Miscellaneous Revenues	\$1,648,883	\$1,593,241	\$492,495	\$700,797	\$395,284	\$22,197	\$417,481
Interfund Transfer In	\$2,152,095	\$2,108,552	\$2,661,162	\$2,661,162	\$3,423,177	\$190,522	\$3,613,699
Total Revenue	\$12,350,850	\$13,403,032	\$14,142,298	\$13,763,628	\$15,372,356	\$212,719	\$15,585,075

Revenue Detail (General Fund)

Property Tax Revenue- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Property Tax-Secured	\$5,177,060	\$5,916,865	\$6,971,594	\$6,390,214	\$7,267,886	\$0	\$7,267,886
PropertyTax-Secured-SB813	\$157,878	\$296,545	\$233,241	\$237,582	\$242,570	\$0	\$242,570
Property Tax-Unsecured	\$265,538	\$295,155	\$366,172	\$315,816	\$380,819	\$0	\$380,819
Property Tax-Unsecured-SB813	\$5,094	\$4,690	\$7,124	\$5,253	\$7,408	\$0	\$7,408
Property Tax-SB813-Prior	\$6	\$1,110	\$129	\$27,332	\$500	\$0	\$500
Property Tax-Unsecured-Prior	\$180	\$5,991	\$2,630	\$28,934	\$5,000	\$0	\$5,000
St-Homeowner Property Tax	\$39,223	\$42,168	\$45,186	\$41,325	\$23,497	\$0	\$23,497
Property Override Tax	\$2,379,884	\$2,436,785	\$2,678,645	\$2,509,888	\$2,785,791	\$0	\$2,785,791
Back Taxes	\$0	\$3,325	\$408	\$3,325	\$424	\$0	\$424
Total Property Tax Revenue	\$8,024,862	\$9,002,634	\$10,305,128	\$9,559,669	\$10,713,895	\$0	\$10,713,895

Intergovernmental Revenue- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
License/Permits-Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
License/Permits-Fire	\$133,342	\$135,933	\$234,194	\$255,000	\$430,000	\$0	\$430,000
Other Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plan Check fees	\$391,668	\$562,672	\$449,319	\$587,000	\$410,000	\$0	\$410,000
Total Intergovernmental Revenues	\$525,010	\$698,605	\$683,513	\$842,000	\$840,000	\$0	\$840,000

Miscellaneous Revenue- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Interest Income	\$16,527	\$5,875	\$61,537	\$22,000	\$75,000	\$0	\$75,000
Outlawed Warrants	\$892	\$230	\$2,330	\$0	\$0	\$0	\$0
CSLP CFD 06	\$178,468	\$121,407	\$121,407	\$125,000	\$121,407	\$0	\$121,407
FEMA Grant	\$394,790	\$540,439	(\$532)	\$365,825	\$0	\$0	\$0
Hazmat Response	\$41,828	\$42,665	\$43,518	\$43,518	\$44,388	\$0	\$44,388
Station 31 O&M	\$17,926	\$18,285	\$18,651	\$18,285	\$19,024	\$0	\$19,024
Strike Team	\$826,968	\$675,400	\$120,065	\$0	\$0	\$0	\$0
MDA Rental	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$18,000
Tower Rental	\$40,105	\$39,991	\$40,359	\$41,005	\$42,045	\$0	\$42,045
Retire Ins Co-Pay	\$58,377	\$54,197	\$61,301	\$51,223	\$62,570	\$22,197	\$84,767
Donations/Fundraising	\$1,000	\$0	\$101	\$100	\$100	\$0	\$100
Returned Checks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CPR Training	\$2,000	\$57	\$2,003	\$57	\$0	\$0	\$0
Standby Fees	\$7,289	\$11,235	\$3,322	\$11,235	\$5,000	\$0	\$5,000
Mitigation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$13,366	\$60,296	(\$1,672)	\$0	\$5,000	\$0	\$5,000
Out of District Violations	\$4,818	\$334	(\$1,750)	\$334	\$0	\$0	\$0
Report Requests	\$3,530	\$4,830	\$3,856	\$4,215	\$2,750	\$0	\$2,750
Sale of Equipment	\$23,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Revenue	\$1,648,883	\$1,593,241	\$492,495	\$700,797	\$395,284	\$22,197	\$417,481

Transfers In	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Transfer In - Measure C	\$2,152,095	\$2,108,552	\$2,661,162	\$2,661,162	\$3,423,177	\$190,522	\$3,613,699
Total Transfers In	\$2,152,095	\$2,108,552	\$2,661,162	\$2,661,162	\$3,423,177	\$190,522	\$3,613,699

Total Revenue	\$12,350,850	\$13,403,032	\$14,142,298	\$13,763,628	\$15,372,356	\$212,719	\$15,585,075
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Expense Summary (General Fund)

Fiscal Year Expenditures Summary- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Salary & Benefits	\$10,180,553	\$10,172,300	\$10,729,806	\$10,897,065	\$11,956,793	\$466,179	\$12,422,972
Administrative	\$500,033	\$636,020	\$741,390	\$732,139	\$1,060,948	\$0	\$1,060,948
Support Services	\$267,721	\$331,473	\$311,256	\$417,144	\$476,961	(\$29,629)	\$447,332
Station and Grounds	\$249,666	\$308,978	\$316,118	\$306,706	\$471,401	\$0	\$471,401
Emergency Operations	\$388,418	\$446,367	\$297,599	\$595,806	\$744,205	(\$8,068)	\$736,137
Prevention	\$3,886	\$7,162	\$5,198	\$8,500	\$2,084	\$0	\$2,084
Insurance	\$462,292	\$450,593	\$577,712	\$450,607	\$679,229	(\$53,650)	\$625,579
FF Health and Safety	\$6,598	\$21,254	\$6,801	\$31,282	\$7,031	\$0	\$7,031
Capital Projects	\$0	\$133,269	\$475,481	\$491,785	\$0	\$0	\$0
Total All Expenditures	\$12,059,167	\$12,507,417	\$13,461,361	\$13,931,034	\$15,398,652	\$374,832	\$15,773,484

Expense Detail (General Fund)

Salary and Benefits- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Salaries -Regular	\$3,801,133	\$3,666,324	\$3,646,702	\$4,271,542	\$4,490,882	\$442,980	\$4,933,862
Salaries-Reserves	\$182,860	\$302,576	\$282,563	\$220,000	\$133,750	(\$55,125)	\$78,625
Salaries-Overtime	\$1,627,064	\$1,608,259	\$1,531,027	\$1,200,000	\$1,300,000	(\$100,000)	\$1,200,000
Other Employee Benefits	\$27	\$832	\$0	\$0	\$0	\$0	\$0
Administrative Benefits	\$73,057	\$60,533	\$212,678	\$193,503	\$218,662	(\$137,401)	\$81,261
Retirement	\$2,938,391	\$2,944,163	\$3,311,666	\$3,393,587	\$4,108,432	\$135,747	\$4,244,179
Social Security/FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Security/FICA (Reserves)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Security-OASDI	\$327,519	\$295,404	\$331,648	\$324,378	\$377,353	\$13,796	\$391,149
Social Security-Medicare	\$80,545	\$74,250	\$80,002	\$76,000	\$0	\$0	\$0
Social Security Extra-OASDI	\$2,735	\$13,184	\$13,984	\$15,000	\$0	\$0	\$0
Medicare Extra Help	\$640	\$3,083	\$3,271	\$3,500	\$0	\$0	\$0
Strike Team Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health Insurance	\$1,129,805	\$1,185,274	\$1,296,405	\$1,179,555	\$1,327,714	\$166,182	\$1,493,896
Salaries and Benefits - SD	\$16,778	\$18,417	\$19,859	\$20,000	\$0	\$0	\$0
Total Salary and Benefits	\$10,180,553	\$10,172,300	\$10,729,806	\$10,897,065	\$11,956,793	\$466,179	\$12,422,972

Administrative- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Office Expenses	\$35,469	\$39,475	\$32,965	\$40,000	\$20,400	\$0	\$20,400
Fees, Dues, Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Memberships	\$13,299	\$27,782	\$64,896	\$35,000	\$27,650	\$0	\$27,650
Auditor Payroll & AP Charges	\$16,680	\$14,810	\$18,225	\$16,474	\$20,093	\$0	\$20,093
Auditors Direct Assessment Services	\$23,819	\$24,331	\$26,822	\$26,821	\$29,571	\$0	\$29,571
Professional/Special Services	\$130,025	\$190,151	\$235,668	\$279,200	\$465,800	\$0	\$465,800
Dispatching	\$148,072	\$197,421	\$208,310	\$182,000	\$330,300	\$0	\$330,300
Tax Administration Charges	\$84,402	\$105,209	\$127,514	\$112,644	\$140,584	\$0	\$140,584
Audit	\$38,151	\$26,748	\$18,968	\$30,000	\$18,300	\$0	\$18,300
Publication and Legal Notices	\$1,591	\$743	\$1,697	\$2,000	\$0	\$0	\$0
Director Expenses	\$8,525	\$9,350	\$6,325	\$8,000	\$8,250	\$0	\$8,250
Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$500,033	\$636,020	\$741,390	\$732,139	\$1,060,948	\$0	\$1,060,948

Support Services- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Equipment Maintenance	\$151,753	\$160,139	\$151,605	\$182,379	\$245,887	\$0	\$245,887
Radio Maintenance/Replace	\$16,979	\$8,496	\$14,978	\$20,027	\$15,529	\$0	\$15,529
Fuel, Lube, Oil	\$82,026	\$138,184	\$128,728	\$155,733	\$152,834	\$0	\$152,834
Tires & Tubes	\$16,963	\$24,654	\$15,945	\$59,005	\$62,711	(\$29,629)	\$33,082
Total Support Services	\$267,721	\$331,473	\$311,256	\$417,144	\$476,961	(\$29,629)	\$447,332

Station and Grounds- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Station Maintenance	\$86,922	\$93,057	\$85,390	\$66,470	\$126,802	\$0	\$126,802
Communications	\$55,579	\$77,271	\$84,998	\$95,715	\$143,034	\$0	\$143,034
Utilities	\$98,455	\$122,526	\$129,493	\$125,625	\$180,441	\$0	\$180,441
Household Expenses	\$8,710	\$13,225	\$11,186	\$18,896	\$21,124	\$0	\$21,124
Small Purchases - Furniture	\$0	\$2,899	\$5,051	\$0	\$0	\$0	\$0
Total Station and Grounds	\$249,666	\$308,978	\$316,118	\$306,706	\$471,401	\$0	\$471,401

Emergency Operations- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Firefighting Supplies	\$62,891	\$101,749	\$43,554	\$103,169	\$219,001	(\$6,268)	\$212,733
Uniforms	\$42,150	\$37,050	\$37,835	\$45,900	\$45,900	(\$1,800)	\$44,100
Firefighter PPE	\$18,270	\$96,456	\$92,560	\$201,458	\$169,379	\$0	\$169,379
Public Relations and Training	\$225,578	\$151,176	\$11,051	\$18,000	\$0	\$0	\$0
Public Relations	\$0	\$0	\$12,300	\$19,303	\$21,315	\$0	\$21,315
Training	\$0	\$0	\$55,459	\$137,753	\$222,408	\$0	\$222,408
EMS Supplies	\$39,529	\$54,426	\$44,840	\$58,699	\$60,893	\$0	\$60,893
Equipment	\$0	\$5,510	\$0	\$11,524	\$5,309	\$0	\$5,309
Total Emergency Operations	\$388,418	\$446,367	\$297,599	\$595,806	\$744,205	(\$8,068)	\$736,137

Fire Prevention- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Fire Prevention	\$3,886	\$7,162	\$5,198	\$8,500	\$2,084	\$0	\$2,084
Total Fire Prevention	\$3,886	\$7,162	\$5,198	\$8,500	\$2,084	\$0	\$2,084

Insurance- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Worker's Compensation	\$386,895	\$369,255	\$475,737	\$350,607	\$569,729	(\$54,170)	\$515,559
Casualty Insurance	\$75,397	\$81,338	\$101,975	\$100,000	\$109,500	\$520	\$110,020
Total Insurance	\$462,292	\$450,593	\$577,712	\$450,607	\$679,229	(\$53,650)	\$625,579

Firefighter Health and Safety- General Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Physical Exams	\$1,538	\$0	\$0	\$0	\$0	\$0	\$0
Firefighter Physicals	\$5,060	\$21,254	\$6,801	\$31,282	\$7,031	\$0	\$7,031
Total FF Health and Safety	\$6,598	\$21,254	\$6,801	\$31,282	\$7,031	\$0	\$7,031

Capital Improvement Projects	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Capitalized Expenditures	\$0	\$100,345	\$23,481	\$39,785	\$0	\$0	\$0
Total Capital Expenditures	\$0	\$100,345	\$23,481	\$39,785	\$0	\$0	\$0

Transfers Out	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Transfer Out - Capital Outlay	\$0	\$32,924	\$452,000	\$452,000	\$284,050	\$0	\$284,050
Total Transfers Out	\$0	\$32,924	\$452,000	\$452,000	\$284,050	\$0	\$284,050

Total Expenditures	\$12,059,167	\$12,507,417	\$13,461,361	\$13,931,034	\$15,682,702	\$374,832	\$16,057,535
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Capital Outlay Fund Budget

Revenue and Expenditure Summary - Capital Outlay	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$961,998	\$33,425	\$4,066	\$500	\$5,000	\$0	\$5,000
Interfund Transfer In - General Fund	\$0	\$492,924	\$452,000	\$452,000	\$284,050	\$0	\$284,050
Expenditures	\$1,566,239	\$464,468	\$286,450	\$287,000	\$284,050	\$0	\$284,050
Net Change	(\$604,240)	\$61,881	\$169,616	\$165,500	\$5,000	\$0	\$5,000

Capital Improvement Projects Detail	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Replace VEH 10-01	\$0	\$0	\$75,000	\$75,000	\$0	\$0	\$0
Replace VEH 15-01	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
Replace VEH 15-02	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
Station 32 Asphalt & Pads	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Engine 34 Lease Payment	\$0	\$0	\$84,969	\$84,969	\$84,969	\$0	\$84,969
OES Engine 316 Purchase	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Certificates of Participation - Station 31 Payment	\$0	\$0	\$202,031	\$202,031	\$199,081	\$0	\$199,081
* See Capital Improvement Plan * Subtotal	\$0	\$0	\$452,000	\$452,000	\$284,050	\$0	\$284,050

Fire Facility Fee Fund Budget

Revenue and Expenditure Summary -Fire Facility Fee Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$3,146,108	\$2,666,017	\$1,172,845	\$2,661,902	\$1,399,968	\$0	\$1,399,968
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,183,870	\$1,453,740	\$1,692,556	\$1,713,473	\$1,173,473	\$82,928	\$1,256,400
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Change	\$1,962,238	\$1,212,278	(\$519,711)	\$948,429	\$226,495	(\$82,928)	\$143,568

Measure C Fund Budget

Revenue and Expenditure Summary - Measure C	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$2,966,826	\$4,165,697	\$4,219,172	\$4,020,000	\$4,060,000	\$0	\$4,060,000
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$10,725	\$161,832	\$119,444	\$502,000	\$164,265	\$0	\$164,265
Interfund Transfer Out	\$2,152,095	\$2,568,552	\$2,661,162	\$2,661,162	\$3,423,177	\$190,522	\$3,613,699
Net Change	\$804,006	\$1,435,313	\$1,438,565	\$856,838	\$472,558	(\$190,522)	\$282,036

Developer Account Fund Budget

Revenue and Expenditure Summary -Developer Account Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$4	\$0	\$12	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Change	\$4	\$0	\$12	\$0	\$0	\$0	\$0

Health and Safety Fund Budget

Revenue and Expenditure Summary -Health and Safety Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Revenue	\$36	\$15	\$83	\$20	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Change	\$36	\$15	\$83	\$20	\$0	\$0	\$0

Debt Service Fund

Revenue and Expenditure Summary -Debt Service Fund	Fiscal Year Ending June 30, 2021 Audited Actuals	Fiscal Year Ending June 30, 2022 Audited Actuals	Fiscal Year Ending June 30, 2023 Unaudited Actuals	Fiscal Year Ending June 30, 2023 Final Budget	Fiscal Year Ending June 30, 2024 Preliminary Budget - Forecast	Re-Allocation	Fiscal Year Ending June 30, 2024 Final Budget Forecasted
Income from Certificates of Participation	\$4,019,991	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,052,671	\$2,967,320	\$0	\$0	\$0	\$0	\$0
Net Change	\$2,967,320	(\$2,967,320)	\$0	\$0	\$0	\$0	\$0

Total Net Changes per Worksheet Above	\$5,421,047	\$637,781	\$1,769,502	\$1,803,381	\$393,707	(\$435,563)	(\$41,856)
Total Net Changes per Audit Report	\$5,421,047	\$637,782	\$1,769,502				
Total Net Changes per Mid - Year Budget Adjustments				\$1,803,380			
Total Net Changes Per Summary All Budgeted Funds					\$393,708		(\$41,855)
Difference	(\$0)	(\$1)	\$0	\$1	(\$1)	(\$435,563)	(\$1)

Capital Improvement Plan

The Capital Improvement Plan will be reevaluated for further funding consideration during the 2023-2024 fiscal year.



“The End”