

**January 23, 2024**

**Measure C Committee Regular Meeting – 6:00pm**



City Council Chamber  
390 Towne Centre Drive  
Lathrop, California  
(209) 941-7200  
[www.ci.lathrop.ca.us](http://www.ci.lathrop.ca.us)

### **Measure C Committee Members**

Michelle Maddon, Chair

Brandi Perkins, Vice Chair

Michele Anderson

Cesar Albano

Jim Hilson

### **Staff**

Stephen Salvatore, City Manager

Michael King, Assistant City Manager

Thomas Hedegard, Deputy City Manager

Salvador Navarrete, City Attorney

Cari James, Director of Finance

Todd Sebastian, Director of Parks and Recreation

Stephen Sealy, Interim Police Chief

David Bramell, Fire Chief

Chia Lor, Sr. Accountant



## Important Notice

This public meeting will be conducted in person; all members of the Measure C Committee will attend in person. Members of the public are welcomed in person. This meeting will also be available for public participation by teleconference via ZoomGov at the following link:

- Attendance by video/teleconference is not mandatory, however, it is provided as an alternate participation method:

 **Event address: (copy and paste link on browser):**

Join ZoomGov Meeting:

<https://www.zoomgov.com/j/1603955765?pwd=V3ZpdllnMUyyRGNiczdXbXp hQWNPUT09>

Meeting ID: 160 395 5765 / Passcode: 809483

One tap mobile

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-  Please log in and register at the bottom of the page, at least thirty minutes (30 min.) prior to the meeting.

- Measure C Committee Member Meetings are live-streamed on Comcast Cable Channel 97 and on the City's website at <https://www.ci.lathrop.ca.us/citycouncil/page/live-stream>
- Public comment/questions will be accepted by email to Cari James, Director of Finance at [cjames@ci.lathrop.ca.us](mailto:cjames@ci.lathrop.ca.us)
- In order to allow the Measure C Committee adequate time to review questions and comments, please submit written questions or comments by 3:00 p.m., on the day of the meeting.

## Information

This agenda was posted at least 72 hours in advance of the scheduled meeting at the following locations: *City Hall, Community Center, Generations Center, Senior Center, and "J" Street and Somerston Fire Department Offices and the City website.* To obtain a hard copy of this agenda packet, please visit the Finance Department counter located at 390 Towne Centre Drive, Lathrop, CA 95330, or you may also call (209) 941-7320 to have it sent via mail or e-mail. The agenda packet is available on the "Agendas & Minutes" page of the City of Lathrop website, please follow the link: <https://www.ci.lathrop.ca.us/meetings>

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please call (209) 941-7290. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28CFR 35.102.35.104 AD Title II).

CITY OF LATHROP  
MEASURE C COMMUNITY OVERSIGHT COMMITTEE  
AGENDA

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REGULAR MEETING  
TUESDAY, JANUARY 23, 2024 at 6pm  
CITY COUNCIL CHAMBERS  
390 TOWNE CENTRE DRIVE  
LATHROP, CA 95330

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. INFORMATIONAL ITEMS**
- 5. PUBLIC COMMENT**

Persons who wish to speak to the Committee regarding an item that is not on the agenda may do so at this time. All public comment must be made in compliance with the Lathrop City Council Handbook of Rules & Procedures: Section P, Components of a Regular Meeting; Number 2, Public Communication.

**6. CONSENT CALENDAR**

**6.1. Approval of Minutes**

Measure C Community Oversight Committee, June 20, 2023

**7. SCHEDULED ITEMS**

**7.1. Selection of Chair and Vice Chair**

**7.2. Receive Fiscal Year End June 30, 2023 Measure C Financial Status Report**

**7.3. Receive Fiscal Year-to-Date Measure C Financial Update as of December 31, 2023**

**7.4. Set Next Meeting Date**

**8. COMMENTS FROM STAFF**

**9. COMMENTS FROM THE MEASURE C OVERSIGHT COMMITTEE**

**10. ADJOURNMENT**

Any writings or documents provided to a majority of the Measure C Community Oversight Committee regarding any item on this agenda will be made available for public inspection at the Lathrop City Hall located at 390 Towne Centre Drive, Lathrop during normal business hours.

Copies of this Agenda are available in the lobby at the Lathrop City Hall Finance Counter, 390 Towne Centre Drive, Lathrop, CA. This agenda was posted at least 72 hours in advance of the regularly scheduled meeting. Supplemental documents relating to specific agenda items are available for review in the Finance Department or City Clerk's Office. This agenda was posted at the following locations: City Hall, Community Center, Senior Center and "J" Street Fire Department.

Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility and/or accommodations to this meeting. [28 CFR 35.102-35.104 ADA Title II] Interested persons must request the accommodation at least 2 working days in advance of the meeting by contacting the City Clerk at (209) 941-7230. Information about the items scheduled on this Agenda may be referred to:

Address: Finance Director  
City of Lathrop  
390 Towne Centre Dr.  
Lathrop, CA 95330  
Telephone: (209) 941-7320

**CITY OF LATHROP  
MEASURE C OVERSIGHT COMMITTEE REGULAR MEETING  
TUESDAY, JUNE 20, 2023  
6:00 P.M.  
COUNCIL CHAMBERS  
390 Towne Centre Drive  
Lathrop, CA 95330**

**MINUTES**

**1. CALL TO ORDER** - Committee Chair Madden called the meeting to order at 6:01 p.m.

**2. ROLL CALL** - Present: Committee Chair Madden  
Vice-Chair Perkins  
Committee Members: Albano and Hilson

Absent: Committee Member Anderson

Staff Present: City Manager, Stephen Salvatore, City Attorney, Salvador Navarrete; Chief of Police, Raymond Bechler; Commander, Stephen Sealy; City Engineer, Brad Taylor; Director of Community Development, Rick Caguiat; Director of Parks, Recreation & Maintenance, Todd Sebastian; Fire Chief, David Bramell,; Director of Finance, Cari James; Senior Accountant, Chia Lor

**3. PLEDGE OF ALLEGIANCE** - Committee Chair Maddon led the pledge of allegiance.

**4. INFORMATIONAL ITEMS** - None

**5. PUBLIC COMMENTS** - None

**6. CONSENT CALENDAR**

**6.1 Approval of Minutes**

On a motion by Committee Member Hilson, seconded by Committee Member Albano, the Measure C Oversight Committee approved the minutes for the Regular Meeting of January 24, 2023 by the following votes:

Ayes: Perkins, Albano, Hilson, and Maddon  
Noes: None  
Absent: Anderson  
Abstain: None

**7. SCHEDULED ITEMS**

**7.1 Review of Fiscal Year 2023/24 Measure C Budget**

Director of Finance, Cari James, provided a presentation. A question and answer period followed.

On a motion by Committee Member Hilson, seconded by Committee Vice-Chair Perkins, the Measure C Oversight Committee found the Proposed Fiscal Year 2023/24 Measure C Budget in compliance with the appropriate use of Measure C funds by the following votes:

Ayes: Perkins, Albano, Hilson, and Maddon  
Noes: None  
Absent: Anderson  
Abstain: None

### **7.2 Set Next Meeting Date**

The next Measure C Oversight Meeting was scheduled for Tuesday, January 23, 2024 at 6:00pm in the Council Chambers.

### **8. COMMENTS FROM STAFF**

City Manager, Stephen Salvatore, shared the progress and important information regarding SB 5 – 200 Year Flood Protection and River Discharge Permit. Mr. Salvatore continued with current and upcoming city wide projects, commercial developments, and new technologies put in place to assist the city’s law enforcement with crime investigations. A question and answer period followed. Police Chief Raymond Bechler and Fire Chief David Bramell provided additional information.

### **9. COMMENTS FROM MEASURE C OVERSIGHT COMMITTEE**

Each member of the Measure C Committee thanked the Parks and Recreation Department, Police Department, and Fire Department for their outstanding staff and services.

City Manager, Stephen Salvatore, closed the meeting with announcements of upcoming city-wide celebrations.

### **10. ADJOURNMENT**

There being no further business, Committee Chair Madden adjourned the meeting at 7:20 p.m.

Any writings or documents provided to a majority of the Measure C Community Oversight Committee regarding any items on this agenda will be made available for public inspection at the Lathrop City Hall located at 390 Towne Centre Drive, Lathrop during normal business hours.



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Cari James  
Director of Finance

**MEASURE C OVERSIGHT COMMITTEE  
JANUARY 24, 2023**

**ITEM: 7.2**

**FISCAL YEAR END JUNE 30, 2023 MEASURE C  
FINANCIAL STATUS REPORT**

**RECOMMENDATION: Receive Financial Status Report on Lathrop Public Safety and Essential City Services Transaction and Use Tax (Measure C) as of Fiscal Year Ending June 30, 2023**

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**DISCUSSION:**

The Measure C Oversight Committee was established in association with the adoption of the Lathrop Public Safety and Essential City Services Transaction and Use Tax (Measure C). The primary responsibility of this committee is to review the expenditure of revenues collected to determine that the funds have been expended in accordance with the general purpose defined in the Measure.

The Council amended Fiscal Year 2022/2023 budget projected Measure C revenues to be \$10.4 million and expenditures to be \$10.4 million. At the end of the fiscal year, actual revenues received came in at \$10.2 million or 98% of budget. Expenditures at the end of the fiscal year came in under budget at \$9.6 million or 93% of budget. The unspent funds will remain within the Measure C Fund and will be reported in the ending fund balance and made available for future programs or projects.

In Fiscal Year 2022/2023, Measure C funded the following programs/projects:

- Public Safety
  - 7.5 Police Positions
    - 2.5 Sworn Officers
    - 1 Sergeant
    - 2 School Resource Officer
    - 1 Detective
    - 1 Lieutenant
- Other Essential City Services
  - Parks and Recreation - Operation and Maintenance/Staffing of the Generations Center
  - Capital Improvement Projects
    - Crime Deterrent Cameras
    - Citywide Fiber Network
    - Upgrades to park facilities throughout the City
    - Upgrades to Milestone Manor Park
    - Installation of rubberized surface at various City Parks
- LMFD
  - 9 Firefighter Engineers
  - 1.98 Line Battalion Chiefs
  - 1 Deputy Fire Marshal



- Overtime to provide constant staffing at fire stations in the City of Lathrop

The financial implications associated with the recovering economy in a post pandemic environment remains unpredictable. Due to this unpredictability an adequate fund balance will become more important than ever to accurately fund the current needs funded through Measure C. In October 2010, the City Council adopted a Fund Balance Reserve Policy that applies to all City funds. Establishing a Fund Balance Reserve demonstrates sound fiscal awareness and responsibility. Both the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) recommend the establishment of a formal policy regarding fund balances as a method to manage the fiscal risk associated with a local public agency. The City's Reserve Policy states that the acceptable reserve balance range is 10% to 50% of expenditures, with a primary goal of 50%. In addition, the City has an Equipment Replacement Reserve Fund that is used for large equipment replacement purchases.

To stay consistent with the City's current Reserve Policy, the Measure C Committee established a reserve account of 25% of operating revenues for the Measure C Fund. The reserve fund balance as of June 30, 2023 is:

Reserve Fund (25% of Expenditures)	\$	872,566
Equipment Replacement	\$	175,000

After the establishment of the Reserve Funds, the ending fund balance of Measure C as of June 30, 2023, is:

Measure C: Essential City Services	\$	5,064,617
Measure C: LMFD	\$	1,020,937

Measure C revenue is based entirely on sales tax collected via taxable sales within the City. Sales Tax can fluctuate drastically depending on the local economy. At any time, a new business may come into the City or a business may close. Because of this volatility, the City has continued to be conservative with its budget projections.

**REASON FOR RECOMMENDATION:**

In association with the Adoption of the Lathrop Public Safety and Essential City Services Transaction and Use Tax Measure (Measure C), the Measure C Oversight Committee will meet semi-annually to review the expenditure of revenue collected pursuant to the Measure.

**ATTACHMENTS:**

- A. Measure C: Essential City Services, Income Statement as of June 30, 2023

**APPROVALS:**



Cari James  
Director of Finance

1/16/2024

Date



Thomas Hedegard  
Deputy City Manager

1/17/2024

Date



Salvador V. Navarrete  
City Attorney

1-18-2024

Date

  
FOR

Stephen J. Salvatore  
City Manager

1/18/2024

Date

Income Statement  
City of Lathrop  
Essential City Services  
Lathrop Public Safety and Essential City Services Transaction and Use Tax  
Measure C  
As of 06/30/2023  
ATTACHMENT "A"

	<u>22/23 Adjusted</u> <u>Budget</u>	<u>Year to Date</u>	<u>% of</u> <u>Budget</u>
<b>Revenue</b>			
Essential City Services	6,252,000	6,014,482	96%
Interest Essential City Services		142,769	
Lathrop Manteca Fire District	4,168,000	4,009,654	96%
Interest LMFD		4,138	
<b>Total Revenue</b>	<b>10,420,000</b>	<b>10,171,043</b>	<b>98%</b>
<b>Operating Expenditures</b>			
Essential City Services			
Salaries (Generations Center)	420,401	419,516	100%
Operation & Maint (Generations Center)	285,013	218,437	77%
Capital Improvements	2,777,000	2,588,585	93%
Intergov Contract Service (Police)	2,628,500	2,119,326	81%
Indirect Costs	156,350	156,350	100%
<b>Total Essential City Services Expenditures</b>	<b>6,267,264</b>	<b>5,502,214</b>	<b>88%</b>
40% Transferred to LMFD			
Prior Yr Transfer		1,164,924	
HDL		156	
Pending payment		(1,006,726)	
<b>Total Lathrop Manteca Fire District</b>	<b>4,168,000</b>	<b>4,168,005</b>	<b>100%</b>
<b>Net Changes in Fund Balance</b>			
Essential City Services	(15,264)	655,036	
LMFD	-	(154,212)	
<b>Total Net Changes in Fund Balance</b>	<b>(15,264)</b>	<b>500,824</b>	
<b>Beginning Fund Balance</b>			
Essential City Services	5,457,147	5,457,147	
LMFD	1,175,149	1,175,149	
<b>Total Net Changes in Fund Balance</b>	<b>6,632,296</b>	<b>6,632,296</b>	
<b>Reserve Funds</b>			
Essential City Services Fund Balance Reserve	(872,566)	(872,566)	
Essential City Services Equip Replace Reserve	(175,000)	(175,000)	
<b>Total Reserve Fund Balance</b>	<b>(1,047,566)</b>	<b>(1,047,566)</b>	
<b>Ending Fund Balance</b>			
Essential City Services	4,394,317	5,064,617	
LMFD	1,175,149	1,020,937	
<b>Net Surplus (Loss)</b>	<b>5,569,466</b>	<b>6,085,554</b>	

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**MEASURE C OVERSIGHT COMMITTEE  
JANUARY 23, 2024**

**ITEM: 7.3                      MEASURE C YEAR TO DATE FINANCIAL UPDATE AS OF  
DECEMBER 31, 2023**

**RECOMMENDATION:      Receive Financial Status Report on Lathrop Public  
Safety and Essential City Services Transaction and Use  
Tax (Measure C) as of December 31, 2023 and Find  
Proposed Expense in Compliance with the Intent of  
Measure C**

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**DISCUSSION:**

The Measure C Oversight Committee was established in association with the adoption of the Lathrop Public Safety and Essential City Services Transaction and Use Tax (Measure C). The primary responsibility of this committee is to review the expenditure of revenues collected to determine that the funds have been expended in accordance with the general purpose defined in the Measure.

Measure C Language:

To preserve the City's long-term financial stability and maintain City and public safety services, including police patrols and fire protection; 9-1-1 emergency response; rapid response to gang violence, robberies and burglaries; park safety; youth/senior services; job creation and other City services, shall the City of Lathrop enact a 1 cent sales tax...

**Fiscal Year 23/24 Budget**

Currently, the City has received Sales Tax from the California Department of Tax and Fee Administration (CDTFA) through October 2023. To date, Measure C has generated approximately \$3.44 million or 34% of FY 23/24 projected revenue. Of the \$3.44 million received to date, 40% (or \$1.4 million) will be transferred to the Lathrop Manteca Fire District (LMFD).

**Essential City Services**

To date, for FY 23/24, the Measure C: Essential City Services Fund has expended \$1.57 million or 16% of projected expenditures.

On June 20, 2023, the Measure C Oversight Committee found the following FY 23/24 Measure C proposed programs/projects in conformance with the intent of the Measure:

- Public Safety
  - 7.5 Police Positions
    - 2.5 Sworn Officers
    - 1 Sergeant
    - 2 School Resource Officer
    - 1 Detective
    - 1 Lieutenant

- Other Essential City Services
  - Parks and Recreation
    - Operation and Maintenance/ Staffing of the Generations Center
  - Capital Projects
    - Automated License Plate Readers (ALPR) and surveillance cameras
    - Citywide Fiber
    - Surveillance Systems at Major City Parks
    - Thomsen Park Improvements
    - Green Park Improvements
    - Shilling Avenue Park Improvements
    - Marquees at Community and Generations Centers
    - Design 7<sup>th</sup> Street Park
    - Revitalization of 7 City Parks

### **Lathrop Manteca Fire District**

The Lathrop-Manteca Fire District Fiscal Year 2023/24 budget projects Measure C expenditures for the purpose of funding 9 Firefighters, 1.98 Battalion Chiefs, 1 Deputy Fire Marshal, operationally related overtime within the City, and expenditures for firefighting equipment and training related to the Advanced Life Support program in the City of Lathrop.

Measure C expenditures for the funding of 9 full-time equivalent (FTE) positions in the Firefighter rank and 1.98 Battalion Chiefs is essential in providing the necessary personnel to establish an Effective Response Force (ERF) within the City of Lathrop. An ERF means when a significant incident occurs within the City (e.g. structure fire), the District is able to provide the staffing necessary to perform required tasks to mitigate the emergency. In the absence of this essential funding, the District would need to rely on outside agencies to assist in assembling an ERF, at extended response times.

The Deputy Fire Marshal classification is necessary to facilitate the timely review of new applications, plan review, code compliance, and the distribution of work to fire inspectors. The District began funding this position with Measure C revenue in mid-year of Fiscal Year 2022/23. With the rapid growth within the City, we have experienced a significant increase in fire prevention related activity associated with new commercial/industrial business. The Deputy Fire Marshal continues to commit their time to projects within the City of Lathrop, while activities outside of the City, are typically handled by other District staff.

The District provides staffing to fire stations through a constant staffing model. Constant staffing means the District employs the exact number of full-time equivalent (FTE) positions necessary to staff fire stations. Any absence due to scheduled or unscheduled leaves results in a vacancy. To maintain service levels at fire stations throughout the City of Lathrop, it is necessary to backfill daily vacant positions

through the paying of overtime. The District intends to allocate overtime expenses incurred at City fire stations to Measure C.

In addition to staffing and related overtime expenditures, Measure C continues to be essential in funding the District’s efforts to establish and maintain an Advanced Life Support (ALS) program. Measure C funding has provided essential ALS equipment and skills maintenance training for District paramedics. The District currently has 5 licensed paramedics with two additional personnel completing the licensing process. It is anticipated that the District will be in a position to begin providing ALS service during Fiscal Year 2023/24.

Projected District Measure C Expenditures – Fiscal Year 2023/24	
Salaries & Related Overtime	\$3,615,000
ALS Software	7,000
Paramedic Training	4,000
EMT Supplies	7,500
Firefighting Supplies	2,000
<b>Total</b>	<b>\$3,633,500</b>

- Estimated FY 2022/23 Expenditures is \$3.6 million.
  - 9 Firefighter Engineers
  - 1.98 Line Battalion Chiefs
  - 1 Deputy Fire Marshal
  - Overtime to provide for constant staffing at stations in the City of Lathrop

**New Request Essential City Services**

➤ **Parks, Recreation and Maintenance Services**

- **Generation Center Gates - \$12,000 – Pending Council Approval**  
Purchase and Installation of two pipe swing gates at the Lathrop Generation Center. The Generation Center has a horseshoe shaped parking lot with separate entry and exit points. In an effort to enhance safety measures during special events, staff is seeking to install a pipe swing gate at both the point of entry and exit. The pipe swing gates will make a lockable barricade during special events, when vehicle access is not permitted.

➤ **Public Works**

- **Pedestrian Safety Upgrades -\$200,000– Pending Council Approval**  
This CIP will upgrade existing facilities as well as construct new facilities to increase pedestrian safety and access throughout the City. These upgrades include new pedestrian push buttons at traffic signals, resigning of high risk crosswalks, establishment of new crosswalks, and safety enhancements within school zones.



➤ **Information Systems**

○ **Additional Surveillance Cameras - \$100,000**

On January 8, 2024 Council approved the addition of \$100,000 from Measure C to fund the purchase of additional surveillance cameras at four (4) City intersections. These cameras are used to proactively identify crime as it occurs in the City, enhancing citizen safety as well as acting as deterrents to crime. Having this infrastructure in place gives officers an immediate tool to investigate and solve the crimes they respond to, making it an invaluable tool.

**Reserve**

As the economic implications associated with the Coronavirus pandemic remain unpredictable, an adequate fund balance will become more important than ever to weather the current fiscal environment. In October 2010, the City Council adopted a Fund Balance Reserve Policy that applies to all City funds. Establishing a Fund Balance Reserve Policy demonstrates sound fiscal awareness and responsibility. Both the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) recommend the establishment of a formal policy regarding fund balances as a method to manage the fiscal risk associated with a local public agency. The City's Reserve Policy states that the acceptable reserve balance range is 10% to 50% of expenditures, with a primary goal of 50%.

To stay consistent with the City's current Reserve Policy, a 25% Reserve Fund and Equipment Replacement Reserve Fund has been established and authorized for Measure C by the Committee. The Reserve Fund balances for Fiscal Year 23/24 are estimated to be:

Reserve Fund (25% of Expenditures)	\$	620,801
Equipment Reserve	\$	205,000

Measure C revenue is based entirely on sales tax collected via taxable sales within the City. Sales Tax can fluctuate drastically depending on the local economy. At any time, a new business may come into the City or a business may close. Because of this volatility, the City has been conservative with its budget projections.

Year to date income statements have been prepared for the period ending December 31, 2023 (Attachment A) and is attached to this report. Further detail regarding the revenues and expenditures can be provided if requested.

Estimated Measure C Fund Balance less the proposed projects above as of 12/31/2023 are as follows:

<b>Estimated Measure C Fund FY 2023/24</b>	
<b>25% Reserve</b>	\$620,801
<b>Equipment Reserve</b>	\$205,000
<b>Transit Reserve</b>	\$411,100
<b>Operations Reserve</b>	\$205,500
<b>Funds not Programmed</b>	\$4,736,579
<b>Ending Fund Balance</b>	<b>\$6,178,980</b>
<b>Mid Year Requests</b>	\$312,000
<b>Fund Balance after Mid-Year Requests</b>	<b>\$5,866,980</b>

**REASON FOR RECOMMENDATION:**

In association with the Adoption of the Lathrop Public Safety and Essential City Services Transaction and Use Tax Measure (Measure C), the Measure C Oversight Committee will meet semi-annually to review the expenditure of revenue collected pursuant to the Measure.

**ATTACHMENTS:**

- A. Measure C: Essential City Services, Income Statement as of December 31, 2023



**APPROVALS:**



Cari James  
Director of Finance

1/18/2024

Date



Thomas Hedegard  
Deputy City Manager

1/18/2024

Date



Salvador V. Navarrete  
City Attorney

1-18-2024

Date

 FOR

Stephen J. Salvatore  
City Manager

1/18/2024

Date

Income Statement  
City of Lathrop  
Essential City Services  
Lathrop Public Safety and Essential City Services Transaction and Use Tax  
As of 12/31/2023  
ATTACHMENT "A"

	<u>23/24 Adjusted</u> <u>Budget</u>	<u>Year to Date</u>	<u>% of</u> <u>Budget</u>
<b>Revenue</b>			
Essential City Services	6,000,000	2,063,764	34%
Interest Essential City Services	50,000	52,345	
Lathrop Manteca Fire District	4,000,000	1,375,842	34%
Pending payment		(284,335)	
Interest LMFD		7,443	
<b>Total Revenue</b>	<b>10,050,000</b>	<b>3,215,059</b>	<b>32%</b>
<b>Operating Expenditures</b>			
Essential City Services			
Salaries (Generations Center)	552,761	261,915	47%
Operation & Maint (Generations Center)	314,062	92,173	29%
Capital Improvements	3,500,000	120,593	3%
Intergov Contract Service (Police)	1,449,400	-	0%
Indirect Costs	166,980	-	0%
<b>Total Essential City Services Expenditures</b>	<b>5,983,203</b>	<b>474,681</b>	<b>8%</b>
40% Transferred to LMFD	4,000,000	1,091,507	
Prior Yr Transfer		1,006,439	
HDL		132	
<b>Total Lathrop Manteca Fire District</b>	<b>4,000,000</b>	<b>2,098,078</b>	<b>52%</b>
<b>Net Changes in Fund Balance</b>			
Essential City Services	66,797	1,641,428	
LMFD	-	(999,128)	
<b>Total Net Changes in Fund Balance</b>	<b>66,797</b>	<b>642,301</b>	
<b>Beginning Fund Balance</b>			
Essential City Services	6,112,183	6,112,183	
LMFD	1,020,937	1,020,937	
<b>Total Net Changes in Fund Balance</b>	<b>7,133,120</b>	<b>7,133,120</b>	
<b>Reserve Funds</b>			
Essential City Services Fund Balance Reserve	(620,801)	(620,801)	
Essential City Services Equip Replace Reserve	(205,000)	(205,000)	
<b>Total Reserve Fund Balance</b>	<b>(825,801)</b>	<b>(825,801)</b>	
<b>Ending Fund Balance</b>			
Essential City Services	5,353,179	6,927,811	
LMFD	1,020,937	21,809	
<b>Net Surplus (Loss)</b>	<b>6,374,116</b>	<b>6,949,620</b>	

Prepared By: Cari James

1/16/2024 4:47 PM

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