



**NORTH CENTRAL
FIRE PROTECTION DISTRICT**

Preliminary Budget

FY 2023 - 2024

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023-2024 PRELIMINARY BUDGET**

TABLE OF CONTENTS

Budget Summary	1
Operating Revenue Projections	2
District Obligations and Operating Expenses	3
Wages and Benefits	4
Capital Equipment Fund	5
Building Fund	6
District Fund Balances	7
Two-Year Projection	8
Apparatus Replacement Schedule	9

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023-2024 PRELIMINARY BUDGET
SUMMARY**

SUMMARY	2022-23 Estimated Actuals	2023-24 Proposed Budget	Variance
Operating Revenue			
Property Tax Revenue	11,146,923	11,933,300	786,377
Other Revenue	532,426	473,800	-58,626
Total Operating Revenue	11,679,349	12,407,100	727,751
Operating Expenditures			
Wages and Benefits	7,220,946	8,122,839	901,893
Services and Supplies	2,362,392	2,377,200	14,808
Dispatch Services	183,867	189,400	5,533
Pension Obligation Bonds - FCERA	370,985	340,800	-30,185
FCERA Settlement Financing	417,548	417,400	-148
Apparatus Lease Purchase Payment	49,161	49,200	39
Total Operating Expenditures	10,604,898	11,496,839	891,941
Annual Contribution to Capital Fund	900,000	900,000	0
Operating Net Revenue	174,451	10,261	-164,191

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023 - 2024 PRELIMINARY BUDGET
OPERATING REVENUE**

Revenue	2022-2023 Adopted Budget	2022-2023 Estimated Actuals	Variance from Adopted	2023-2024 Proposed Budget	Variance from Estimated Actuals
Property Tax Revenue - General Fund					
Secured Property Taxes	9,323,500	9,521,390	197,890	10,163,100	641,710
Unsecured Property Taxes	412,500	434,520	22,020	472,500	37,980
Homeowners Relief	64,000	62,626	-1,374	61,700	-926
General Fund Totals	9,800,000	10,018,536	218,536	10,697,300	678,764
Property Tax Revenue - EMS Fund					
Secured Property Taxes	1,111,600	1,150,161	38,561	1,201,400	51,239
Unsecured Property Taxes	49,200	20,157	-29,043	53,700	33,543
Homeowners Relief	7,600	7,338	-262	7,200	-138
EMS Fund Totals	1,168,400	1,177,655	9,255	1,262,300	84,645
Gross Property Tax Revenue	10,968,400	11,196,192	227,792	11,959,600	763,408
Redevelopment Portion	0	0	0	0	0
Fresno County Tax Collection Fees	-26,300	-49,268	-22,968	-26,300	22,968
Net Property Tax Revenue	10,942,100	11,146,923	204,823	11,933,300	786,377
Other Revenue and Transfers					
Interest on Funds with County	131,400	95,315	-36,085	102,900	7,585
Miscellaneous Revenue	17,300	26,464	9,164	23,500	-2,964
Payment for Priority one calls	13,000	10,933	-2,067	8,000	-2,933
Permits, Fees and Plan Reviews	71,500	101,771	30,271	87,000	-14,771
American Ambulance Lease	17,400	18,354	954	20,300	1,946
Tower Rental	31,700	32,004	304	31,400	-604
FCC and ROP Training Programs	166,000	216,057	50,057	189,600	-26,457
Strike Team Reimbursements (Net of Wage Reim)	0	13,222	13,222	0	-13,222
SHSGP and OES Grant Revenue	120,000	18,306	-101,694	11,100	-7,206
Total Other Revenue	568,300	532,426	-35,874	473,800	-58,626
Total Projected Operating Revenue	11,510,400	11,679,349	168,949	12,407,100	727,751

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023-2024 PRELIMINARY BUDGET
DISTRICT OBLIGATIONS AND OPERATING EXPENSES**

District Obligations and Operating Expenses	2022-2023 Adopted Budget	2022-2023 Estimated Actuals	Variance from Adopted Budget	2023-2024 Proposed Budget	Variance from Estimated Actuals
Agreements, Debt, Prior Obligations					
County of Fresno - Dispatch Services	183,900	183,867	33	189,400	5,533
FCERA Payment Financing	417,900	417,548	352	417,400	-148
Apparatus Lease Purchase Payment	49,200	49,161	39	49,200	39
Pension Obligation Bonds	385,500	370,985	14,515	340,800	-30,185
Total Agreements, Debt & Obligations	1,036,500	1,021,560	14,940	996,800	-24,760
Operating Expenses					
Property, Auto and Liability Insurance	133,000	132,945	55	160,000	27,055
Station 54 Lease	40,800	40,800	0	40,800	0
Personal Protective Equipment (PPE)	92,100	115,209	-23,109	100,000	-15,209
Communications	124,000	173,758	-49,758	132,000	-41,758
Apparatus Maintenance	250,000	393,807	-143,807	370,000	-23,807
Station Equipment Maint.	12,000	19,463	-7,463	10,000	-9,463
Computers & Office Equipment	77,300	138,651	-61,351	112,200	-26,451
Facility Maintenance	200,000	214,585	-14,585	185,000	-29,585
Station Supplies	71,900	93,404	-21,504	68,900	-24,504
Bulk Fuel	163,000	159,062	3,938	163,000	3,938
Utilities	90,400	90,532	-132	100,000	9,468
Professional Services	299,000	395,241	-96,241	330,900	-64,341
Membership Dues and Subscriptions	18,800	15,230	3,570	19,100	3,870
Travel Expenses	45,000	45,980	-980	45,000	-980
Training	120,000	77,208	42,792	156,000	78,792
Health, Fitness and Safety	30,000	16,040	13,960	40,000	23,960
Office Supplies	17,000	36,021	-19,021	24,300	-11,721
Food	36,000	40,521	-4,521	6,000	-34,521
Fire Prevention	50,000	45,285	4,715	125,000	79,715
Apparatus Tools, Equipment & Hose	115,000	71,045	43,955	105,000	33,955
SCBA Masks & Maintenance	84,000	47,605	36,395	84,000	36,395
Total Services, Supplies & Maintenance	2,069,300	2,362,392	-293,092	2,377,200	14,808
Total Operating Expenditures	3,105,800	3,383,952	-278,152	3,374,000	-9,952

**2023-2024 PRELIMINARY BUDGET
WAGES AND BENEFITS**

Wages and Benefits	2022-2023 Adopted Budget	2022-2023 Estimated Actuals	Variance from Adopted Budget	2023-2024 Proposed Budget	Variance from Estimated Actuals
<i>Wages and Benefits:</i>					
Current Board Wages & Benefits	51,200	47,319	3,881	50,458	3,139
Base Salaries	5,885,900	5,139,074	746,826	6,110,773	971,699
Overtime	923,600	1,429,956	-506,356	1,092,714	-337,242
FLSA Overtime	108,500	61,149	47,351	88,066	26,916
Holiday Pay	62,300	48,144	14,156	67,365	19,220
Premium Pay	145,800	75,427	70,373	124,813	49,386
Uniform Allowance	49,000	63,733	-14,733	58,128	-5,605
Health Insurance	775,500	614,360	161,140	704,630	90,270
Pension	715,100	1,238,503	-523,403	745,860	-492,643
457	27,000	28,070	-1,070	28,500	430
Workers Comp	255,500	266,855	-11,355	404,900	138,045
Payroll Taxes	113,400	109,495	3,905	139,112	29,617
Prior Board Benefits	5,600	6,214	-614	5,600	-614
Surviving Spouse Benefits	11,600	11,264	336	11,600	336
<i>Total Wages & Benefits</i>	9,130,000	9,139,562	-9,562	9,632,517	492,954
<i>SAFER Grant Reimbursements:</i>					
2019 Award	-919,000	-955,859	36,859	-789,677	166,182
2020 Award	-867,600	-834,473	-33,127	-720,000	114,473
<i>Total SAFER Reimbursement</i>	-1,786,600	-1,790,332	3,732	-1,509,677	280,655
<i>Strike Team Reimbursements:</i>					
Overtime & Premium Pay		-128,284	128,284	0	128,284
<i>Total Strike Team Reimbursement</i>	0	-128,284	128,284	0	128,284
4850 Pay Reimbursement		0	0	0	0
<i>Total 4850 Pay Reimbursement</i>	0	0	0	0	0
<i>Adjusted Wages & Benefits Totals</i>	7,343,400	7,220,946	122,454	8,122,839	901,893

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023- 2024 PRELIMINARY BUDGET
CAPITAL EQUIPMENT FUND**

Capital Equipment Fund	2022-2023 Adopted Budget	2022-2023 Estimated Actuals	Variance from Adopted Budget	2023-2024 Proposed Budget	Variance from Adopted Budget
Beginning Cash Balance	4,218,068	4,472,601	254,533	4,352,699	-119,902
Interest from Fresno County	53,500	45,500	-8,000	45,500	0
Transfer from Operating Funds	900,000	900,000	0	900,000	0
Strike Team Reimbursements	0	0	0	0	0
CDBG Grant Revenue		241,600	241,600	300,000	58,400
<i>Subtotal before Expenditure Transfers</i>	5,171,568	5,659,701	488,133	5,598,199	-61,502
Expenditures					
Miscellaneous Expenditures	10,000	7,116	-2,884	10,000	10,000
Renovation - Station 59 App Bay	373,200	767,181	393,981	0	0
Type III Fire Engine (CDBG Grant)	600,000	456,000	-144,000	0	0
Capital Improvement Projects	100,000	76,705	-23,295	0	0
Two Fire Prevention Vehicles	85,000	0	-85,000	85,000	85,000
Station 57 Automatic Gate and Fencing				25,000	25,000
Station 58 Automatic Gate and Fencing				25,000	25,000
Type III Fire Engine (CDBG Grant)				600,000	600,000
<i>Total Transfers and Expenditures</i>	1,168,200	1,307,002	138,802	745,000	745,000
<i>Estimated Ending Fund Balance</i>	4,003,368	4,352,699	349,331	4,853,199	500,500
<i>Net Change in Fund Balance</i>	-214,700	-119,902	94,798	500,500	620,402

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023- 2024 PRELIMINARY BUDGET
BUILDING FUND**

Building Fund	2022-2023 Adopted Budget	2022-2023 Estimated Actuals	Variance from Adopted Budget	2023-2024 Proposed Budget	Variance from Estimated Actuals
Beginning Cash Balance	334,085	319,080	-15,005	322,580	3,500
Property Tax Revenue	26,000	10,600	-15,400	10,600	0
Interest from Fresno County	6,500	3,500	-3,000	3,500	0
Transfer from EMS fund	0	0	0	0	0
<i>Subtotal before Transfers</i>	366,585	333,180	-33,405	336,680	3,500
Expenditures					
Weed Abatement Expenses	25,000	10,600	-14,400	10,600	0
Miscellaneous Expenditures	10,000	0	-10,000	10,000	10,000
Station 55 Sidewalk and Landscaping				33,000	33,000
Station 55 Parking Lot Maintenance and Improvements				56,000	56,000
<i>Total Expenditures</i>	35,000	10,600	-24,400	109,600	99,000
<i>Estimated Ending Fund Balance</i>	331,585	322,580	-9,005	227,080	-95,500
<i>Net Change in Fund Balance</i>	-2,500	3,500	6,000	-95,500	-99,000

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023- 2024 PRELIMINARY BUDGET
COUNTY FUND BALANCES**

NORTH CENTRAL FIRE PROTECTION DISTRICT County Fund Balances			
Balances as of			
Funds	Estimated at June 30, 2023	June 30, 2022	Variance
General Fund	5,452,189	5,277,738	174,451
Capital - Equipment Fund	4,352,699	4,472,602	(119,903)
Building Fund	322,580	319,080	3,500
EMS Zone 1 Fund	464,002	442,006	21,996
SL/Vacation Buyout Fund	35,520	35,076	444
Reserve Fund	352,281	347,875	4,406
Contingency Fund	123,367	121,824	1,543
Total Balance for all Funds	11,102,638	11,016,200	86,438

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2023- 2024 PRELIMINARY BUDGET
TWO-YEAR PROJECTION**

	2022-2023 Estimated Actuals	2023-2024 Projections	2024-2025 Projections
Revenue			
Total Operating Revenue	11,679,349	12,407,100	12,779,313
<i>Total Revenue</i>			
	11,679,349	12,407,100	12,779,313
Expenditures			
Wages and Benefits	7,220,946	8,122,839	8,366,525
Services and Supplies	2,362,392	2,377,200	2,448,516
Agreements and Pension Obligation Bonds	1,021,560	996,800	1,006,768
<i>Total Expenditures</i>			
	10,604,898	11,496,839	11,821,809
Annual Contribution to Capital Fund			
	900,000	900,000	900,000
Operating Net Revenue			
	174,451	10,261	57,504

Growth Projections for 2024-25 = 3% Increase

**NORTH CENTRAL FIRE DISTRICT
APPARATUS REPLACEMENT SCHEDULE**

FY Approval to Order	Equipment Purchased	Estimated Cost	Annual Lease Payment
2022-2023	2 Fire Prevention Staff Vehicles	85,000	N/A
2023-2024	Water Tender (CDBG Funding)	600,000	64,279
2025-2026	Type I Fire Engine	1,008,935	130,900
2027-2028	Aerial Ladder Truck	1,470,103	191,113
2027-2028	BC Truck	116,125	N/A
2028-2029	Fire Chief Vehicle	91,386	N/A
2028-2029	Deputy Chief Vehicle	91,386	N/A
2028-2029	Division Chief Vehicle	91,386	N/A
2030-2031	Type I Fire Engine	1,027,204	133,537
2030-2031	Training Vehicle	92,674	N/A
2033-2034	Type I Fire Engine	1,122,454	145,919
2033-2034	BC Truck	105,942	N/A
2034-2035	Patrol Rig	210,326	24,406
2035-2036	Water Tender	722,782	83,870
2036-2037	Type I Fire Engine	1,226,535	159,450
2036-2037	Water Tender	744,465	86,386
2036-2037	Maintenance Truck	98,318	N/A
2037-2038	Staff Vehicle	36,529	N/A
2037-2038	BC Truck	156,062	N/A
2038-2039	Fire Chief Vehicle	122,816	N/A
2038-2039	Deputy Chief Vehicle	122,816	N/A
2038-2039	Division Chief Vehicle	122,816	N/A
2039-2040	Type I Fire Engine	1,340,268	155,521