



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: June 19, 2022

To: Board Directors

Attn: John Arabian
President

From: Fire District Staff

Subject: Preliminary Budget for FY 24/25

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking the Board of Directors to review and approve the Preliminary Budget for Fiscal Year 2024/2025.

BACKGROUND:

Each year Staff develops a budget describing the anticipated revenue and estimated expenses for the District. This year the Budget Committee has reached an agreement that the Preliminary Budget is ready for approval by the Board of Directors.

DISCUSSION:

Fiscal Year 2024/2025 Preliminary Budget provides for a balanced budget where revenue exceeds expenses.

ALTERNATIVES:

There are no alternative recommendations.

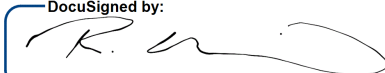
IMPACTS (Consider potential consequences related to each of the following areas of concern for proposed alternatives):

- Fiscal – It is necessary for the District to pass a budget for the new fiscal year to continue daily operations.
- Operational – An approved budget will allow field operations to continue without any interruption.
- Legal – The Board of Directors is legally obligated to pass a Budget by August of each year. The District is also obligated to file an approved budget with the County of Fresno in August of 2024.
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

RECOMMENDATION:

It is recommended by Staff that the District Board of Director's approves the Preliminary Budget as presented. It is also recommended that any Board Member makes a motion to approve the Preliminary Budget for Fiscal Year 2024/2025 and accept the Preliminary Budget for the new fiscal year.

APPROVED:

DocuSigned by:

3A360C32A7884A5...

Ryan Michaels, Division Chief

6/13/2024

Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2024/2025



Preliminary Budget

Presented on: 6/19/24

BUDGET NARRATIVE

Goals and Highlights:

- Balanced budget, revenue exceeds expenses.
- Maintains current daily staffing and operational levels.
- Provides for facility capital improvement projects.
- Provides for the purchase of capital equipment: fire engines, command/inspector vehicles, and grant projects.
- Identifies specific restricted allocated balances for various capital improvement projects.
- Identifies cash carry forward balance. Cash utilized to pay bills during first five months of the fiscal year prior to Teeter payments being received.
- Provides staff with the tools necessary to develop District Response Time Goals as per the Strategic Plan.
- Provides staff with the tools necessary to develop strategies to maintain the District's ISO rating.
- Work with government agencies to explore all avenues of funding to improve fire protection services.

REVENUE PROJECTIONS

3000 Property Tax Revenue		\$24,637,956
3100 Property Assessments (MNTA & CFD)		\$271,861
3380 Interest Income		\$200,000
4969 Transition Fees		\$163,518
Grant Revenue		\$178,279
4977 Volunteer Fire Assistance	\$19,976	
4979 Community Development Block Grants	\$0	
4986 Department of Homeland Security (DHS)	\$124,218	
4988 Air Pollution Control District (APCD)	\$34,085	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
Fire Prevention		\$422,600
5001 Fire Report Fees	\$1,000	
5002 Firework Permit Fees	\$25,000	
5003 Cost Recovery Fees	\$1,350	
5004 Protection/Planning Fees	\$395,000	
5005 Jury & Witness Fees	\$250	
Services-Other Agencies		\$6,199,108
5039 Fire Protection Contracts	\$4,411,777	
5039-13 Fresno County MOU	\$1,787,331	
Training Center		\$468,000
5101 Training Services	\$9,000	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$170,000
Other Income		\$388,000
5206 Rents	\$0	
5207 Assistance By Hire	\$200,000	
5208 Office of Emergency Services	\$75,000	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$2,000	
5213 CAL FIRE	\$31,000	
5214 Rebates	\$15,000	
5215 Refunds	\$11,000	
5216 Donations	\$2,500	
5219 Returned Check Charges	\$1,500	

EXPENDITURE PROJECTIONS

Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$24,743,011
7294-02 Fresno City Fire Agreement	\$96,215
7294-05 Merced County Fire Agreement	\$12,500
7294-06 Firebaugh City Fire Agreement	\$25,000
8002 Fresno County MOU Volunteer Company Support	\$70,000

0507-01 Hume Lake (HLVFD)	\$10,000
0507-02 Mountain Valley (MVFD)	\$10,000
0507-03 Pine Ridge (PRVFD)	\$10,000
0507-04 Huntington Lake (HLVFD)	\$10,000
0507-05 Big Creek (BCVFD)	\$10,000
0507-06 Other MOU Agency Repair Services	\$20,000

8100-01 Other Agency Repair Services	\$50,000
---	-----------------

Repairs and Maintenance

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$650,000
7204-02 Vehicle Striping	\$0
7204-03 Vehicle Refurbishment	\$30,000
7204-04 Diesel Exhaust Fluids	\$4,000
7205 Maintenance - Auto Defibrillator	\$1,500
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$30,000
7220 Maintenance- Structure/Improvements/Grounds	\$140,000

Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.

Labor and Related Costs	\$1,526,000
--------------------------------	--------------------

6200-01 PCF/Boards Members	\$15,000
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$255,000
6200-04 IT Administrator	\$95,000
6200-05 Benefits	\$210,000
6200-06 Unemployment Payments	\$5,000
6200-09 PCF Heavy Equipment Operators	\$0
6200-11 Uniforms-PCF/Sch C	\$17,000
6200-12 District Clerical Staff	\$138,000
6200-13 Heavy Equipment Mechanic	\$300,000
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$120,000
6200-16 Administration Officer	\$120,000
6200-17 Fleet Services Technician (Graphics)	\$92,000
6200-20 Administrative Analyst	\$66,000
6220 Payroll Tax Expense	\$93,000

Travel and Transportation

7413 Transportation - Travel	\$33,500
7413-01 Transportation/Travel Claim	\$30,000
7413-02 Transportation Mileage	\$2,500
7413-03 Historical Engine	\$1,000
7414 Fuel	\$498,600
7414-01 Gasoline	\$80,000
7414-02 Diesel	\$405,000
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500
7414-03 BOE Diesel Fuel Taxes	\$5,100

Firefighting Clothing/Equipment

7025-01 PPE Clothing	\$175,000
----------------------	-----------

7025-02 Personal Safety Equipment Inspection/Repairs		\$170,000
7025-03 Personal Safety Supplies		\$10,000
7025-04 Firefighting Foam		\$25,000
Legal and Professional		
7295 Professional & Specialized Services		\$66,000
7295-03 Professional Technical	\$61,000	
7295-04 Professional Services, Legal	\$5,000	
7295-05 Professional Services, Special Projects	\$20,000	
7300 District Legal Fees - General		\$80,000
General Utilities		\$338,000
7430-01 Electrical	\$200,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$42,000	
7430-05 Water Service	\$34,000	
7034 Insurance, All Types		\$583,000
7075-01 Workers Compensation	\$100,000	
7075-02 General Liability	\$483,000	
Communications		
7040-01 Telephone Services		\$40,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$100,000
7040-04 Wireless Internet		\$50,000
Household Supplies & Food		
7055 Food (Fire Line Meals, Etc.)		\$20,000
7070 Household Expenses		\$40,000
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$5,000	
7070-03 Furniture & Linens	\$10,000	
7071 Household Services		\$42,200
7071-01 Towel Service	\$16,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$13,500	
7071-04 Janitorial Service	\$2,700	
Special District Costs		
6222 Tax Collection Billing Fee		\$52,000
7401 District Special Expenses		\$3,500
Office Supplies and Postage		
7265 Office Expenses		\$65,500
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$7,500	
7265-03 Computers & Supplies	\$3,000	
Other		
7250 Memberships & Subscriptions		\$17,000
7260 Miscellaneous Expenses		\$2,500
7270 Laser Engraver		\$2,500
7305 Secured Property Tax		\$200
7325 Publications & Legal Notices		\$2,000
Advertising bids, public meetings, etc.		
7340 Rents & Leases - Str/Imp/Grds/Equip.		\$2,500
Hydrant rentals (Bakman Water), mountaintop repeater sites, office machine & power tool rental		
7402 EMT recertification Fee per CCEMSA		\$1,000
7403 PIO Expenses		\$10,000
7405 Prevention Budget		\$179,900

7405-01 Training	\$5,000	
7405-02 Information/Education	\$2,500	
7405-03 Weed Abatement	\$3,000	
7405-04 LE Investigations	\$2,000	
7405-05 LE Incidents	\$1,600	
7405-06 Protection/Planning	\$12,000	
7405-07 Technical Services (Plan Review Contractor)	\$137,000	
7405-08 Office Space Lease	\$16,800	
7407 Lexipol		\$13,581
7408 Target Solutions/Check it		\$2,420
7409 Tablet Command		\$85,000
7531 Community Facilities District		\$2,000
7541 Website Administration		\$10,000
9002 Bank Charges		\$7,500
7235 Medical And Oxygen Supplies		\$38,500
7235-01 Supplies, Medical	\$35,000	
7235-02 Oxygen	\$3,500	
Training - General		
7251 Conferences,Seminars, Training for staff		\$7,500
7404 Training Budget		\$65,000
7385 Small Tools And Supplies		\$10,500
Wrenches, screwdrivers, hammers, etc. for engines and stations		
Total Agreements, Services & Supplies		\$30,255,627
Capital Equipment		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$935,000
0401-01 Fire Engine (Type1) 1 Vehicle	\$810,000	
0401-02 Command Vehicles 1 Vehicle	\$125,000	
0401-03 Capital Outlay - Engines (Type 3)	\$0	
8600 Lease-purchase (1 Truck & 1 Engine)		\$0
0402 Fire Fighting Equipment		\$93,000
0402-01 SCBA		\$115,000
0402-02 Air Monitors		\$22,000
0402-03 TIC		\$25,000
0403 Fire Hose		\$80,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$45,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$60,000
0408 Technical Rescue Program		\$45,000
0409 Ladder Testing		\$15,000
0413 Exercise Equipment		\$40,000
0417 Data Analytics Program		\$12,000
0418 Staffing Software Project		\$34,000
0419 Mobile Computer/AVL Program		\$143,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$12,600
Capital Facilities		
0505 Training Center	\$10,000	
0506 Station/Facilities Capital Improvements		\$500,000
0506-01 Station Improvement Projects	\$500,000	
0510 New Station 72 Project		\$5,700,000
Grant Matching Dollars		
0411 Volunteer Fire Assistance		\$40,000

0416 Community Development Block Grants	\$0
0410 FEMA, Assistance for Firefighters	\$0
0423 Department of Homeland Security	\$124,218
Total Capital Equipment And Facilities	\$8,118,318
<hr/>	
TOTAL PROJECTED EXPENDITURES	\$38,373,945

SUMMARY

New Station 72 Project Carry Over Funds	\$5,700,000
---	-------------

REVENUE PROJECTION	\$33,099,322
Total Available Funds	\$38,799,322

Expenditure Projections:

CAL FIRE Schedule A Agreement	\$24,743,011
-------------------------------	--------------

Labor and Related Costs	\$1,526,000
-------------------------	-------------

Operating Expense	\$3,986,616
-------------------	-------------

Total Capital Equipment And Facilities	\$8,118,318
--	-------------

TOTAL EXPENDITURE PROJECTION	\$38,373,945
-------------------------------------	---------------------

Projected Net Fund Balance Forward - June 30, 2023	+	\$425,377
---	----------	------------------

Fund Balance Pass Through into Assigned or Restricted Accounts

Transition Agreement Fund	\$163,518
---------------------------	-----------

CFD Zone 1A Fund	\$34,632
------------------	----------

CFD Zone 1B Fund	\$71,380
------------------	----------

CFD Zone 2A Fund	\$30,866
------------------	----------

CFD Zone 2B Fund	\$13,621
------------------	----------

Total Pass Through to Restricted Funds	\$314,017
---	------------------

Projected Fund Balance Minus Pass Through* - June 30, 2023	\$111,360
---	------------------

*Net fund balance is an Assigned Fund, Operating Cash.

FUND BALANCE PROJECTIONS

Assigned/Committed/Restricted Funds As of June 30, 2023:

Assigned Funds:

Operating Cash:	
Cash Balance Carry Forward	\$2,151,820
Cash balance needed to pay first six months of fiscal year expenditures. Initial tax revenue teeter payment is not received until late December.	
Transition Agreement Fund (Station Relocation)	\$1,967,879
Hydrant Maint. Systems	\$2,638
Special Revenue Funds	\$76,304
PrePays (Non-Spendable)	\$1,400

Committed Funds:

Capital Equipment:		\$1,392,438
a. Communications Equipment	\$257,291	
b. Fire Equipment	\$348,717	
c. Mobile Equipment Replacement	\$786,430	
Training Center Fund		\$4
Capital Facilities		\$4,404,104

Restricted Funds:

Zone A (CSA #44, Monte Verde)	\$254,507
CFD Zone 1A (Millerton Area, Brick&Mortar)	\$291,473
CFD Zone 1B (Millerton Area, Personnel Services)	\$409,222
CFD Zone 2A (General District Area, Brick & Mortar)	\$261,245
CFD Zone 2B (General District Area, Personnel Services)	\$149,092

Audited Total Fund Balance as of July 1, 2023	\$11,362,126
--	---------------------

Audited 22/23 Carry forward June 30, 2023 (See Appendix B)	\$1,901,929
---	--------------------

Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Appendix C)	\$0
--	------------

Projected 24/25 Carry forward (Estimate) June 30, 2025 (See Summary)	\$425,377
---	------------------

Projected Total Fund Balance as of July 1, 2023	\$ 13,689,432
--	----------------------

Appendix A-Schedule A

		No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 93.93%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 57.98%	Total EDWC & Benefits	Total Annual Salary	
Millerton	Station 72	3	Captain	TMR	36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974
		1	Captain	FCFPD	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
		4	Engineer	TMR	48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
		1	Engineer	FCFPD	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
Clovis	Station 85	3	Captain		36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974
		3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
		3	FF 11		36	\$4,883	\$175,788	\$165,118	\$340,906	\$4,883	\$2,628	\$1,524	\$149,450	\$490,355
South Fresno	Ladder 87	3	Captain		36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974
		6	Engineer		72	\$5,464	\$393,408	\$369,528	\$762,936	\$5,464	\$2,940	\$1,705	\$334,463	\$1,097,399
Clovis Lakes	Station 86	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer		48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
		3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
Morgan Canyon	Station 74	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Sanger HQ	Station 84	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Del Rey	Station 82	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer		48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
		3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
Dozer 43	Staffing	2	HFE0		24	\$6,486	\$155,664	\$146,215	\$301,879	\$6,486	\$3,490	\$2,024	\$132,341	\$434,220
Parlier	Station 71	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Selma	Station 83	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
South Fresno	Squad 87	3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
		3	FF 11		36	\$4,883	\$175,788	\$165,118	\$340,906	\$4,883	\$2,628	\$1,524	\$149,450	\$490,355
Caruthers	Station 90	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer		48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
Easton	Station 89	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Harris Ranch	Station 94	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Huron	Station 93	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903

Appendix A-Schedule A

Tranquility	Station 95	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Mendota	Station 96	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer	48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
Total Count		113		1356									

Command/Support

Division Chief	2	Div. Chief	24	\$15,413	\$369,912	\$347,458	\$717,370	\$0	\$0	\$0	\$0	\$717,370
Battalion Chief	7	Batt. Chief	84	\$7,405	\$622,020	\$584,263	\$1,206,283	\$7,405	\$3,985	\$2,311	\$528,822	\$1,735,106
Fire Prev Officer	1	Captain	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
Training Officer	3	Captain	36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974

				SBR MISC 82.09%		SBR HFEO 66.88%						
Equip Mgr.	1	FEM	6		24 hour coverage non fire season					\$373		\$2,238
Equip Mechanic	0	HEM	0	\$6,805		\$4,551						\$0
District Finance Analyst	1	SSA	12	\$5,744		\$4,715						\$125,511
Research Data Analyst I	1	GIS	12	\$7,042		\$5,781						\$153,873
Clerical HQ	0	OFF TEC	0	\$3,968		\$3,257						\$0
Clerical Training Bureau	0	OFF TEC	0	\$3,968		\$3,257						\$0
Personnel	1	Senior Pers Specialist	12	\$5,938		\$4,875						\$129,750
Comm. Op.	6.00	Comm. Op.	72	\$5,468		\$3,679						\$658,575
						COM OP SBR 67.28%						
Overtime				\$2,000,000		1.45% SBR						\$2,029,000

SUBTOTAL PERSONNEL SERVICES

27,722,078

Appendix B - Audit Actuals Year End

END of FY 22/23 Projection VS Actual		
<u>REVENUE:</u>		
	<u>Predicted Budget</u> 3/15/2023	<u>Audit Accuals</u> 8/30/2023
Actual Revenue	\$30,858,893	\$32,067,782
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$2,750,000	\$2,765,990
Projected Subtotal AR	\$2,750,000	\$2,765,990
Projected Total Revenue:	\$33,608,893	\$34,833,772
<u>Expenses:</u>		
Actual Expenses	\$24,432,779	\$24,850,460
Fire Engines, Lease Purchase Payment:	\$358,475	\$358,475
<u>Adjusted Actual Expense to Date:</u>	\$32,880,959	\$32,496,464
Estimated Accounts Payable (bills remaining to be paid):		
CAL FIRE Schedule A	\$0	\$0
Service Contracts		
Mobile Equipment		
Grants	\$0	\$0
Misc.	\$0	\$0
Projected Subtotal AP:	\$0	\$0
Projected Total Expenses:	\$32,880,959	\$32,496,464
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$727,934	\$2,337,308

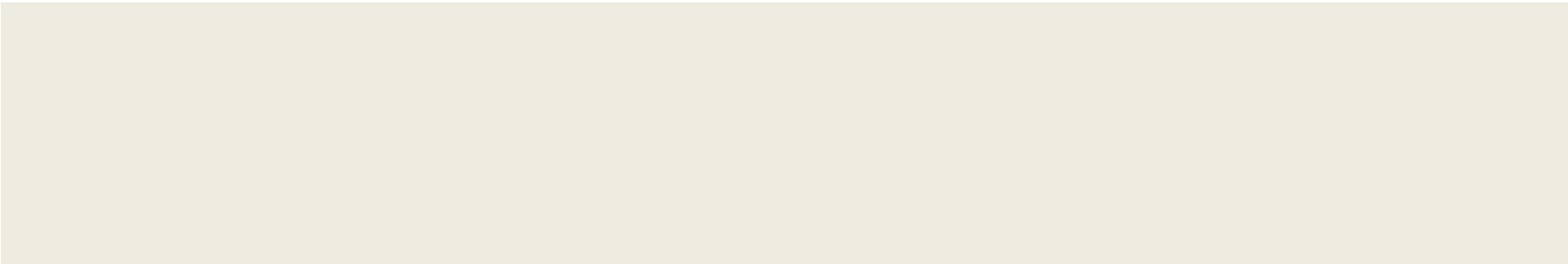
Appendix C - Prior Year End

END of FY 23/24 Projection		
REVENUE:		
	<u>Amended Final Budget</u> 3/17/2024	<u>Projections</u> 6/1/2024
Actual Revenue	\$32,528,283	\$23,097,469
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$2,927,479	\$2,927,479
Projected Subtotal AR	\$2,927,479	\$2,927,479
Projected Total Revenue:	\$35,455,762	\$26,024,948
Expenses:		
Actual Expenses	\$34,717,290	\$26,054,646
Fire Engines, Lease Purchase Payment:	\$358,476	\$358,475
<u>Adjusted Actual Expense to Date:</u>	\$35,075,766	\$26,413,121
Estimated Accounts Payable (bills remaining to be paid):		
Tax Collection Billing Fee		\$52,000
CAL FIRE Schedule A		\$0
Service Contracts		\$0
Projected Subtotal AP:	\$0	\$52,000
Projected Total Expenses:	\$35,075,766	\$26,465,121
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$379,996	(\$440,173)

Summary of Changes	Preliminary Budget FY 24/25			Amended Final Budget FY 23/24		
	FY 24/25 Amended	FY 24/25 Prelim	Difference	FY 23/24 FINAL	FY 23/24 Amended	Difference
Revenue Projections						
3000 property tax revenue						
3005 RDA ABX1 26 Property Tax			-			-
3006 Redev Tax Incrmntl Reimbrsmnt			-			-
3008 Prior Secured Supplemental			-			-
3009 Suppl-Current Unsecured			-			-
3010 Current Secured	\$22,296,000	\$22,964,880	668,880			-
3011 Supplemental-Current Secured	\$366,578	\$377,575	10,997			-
3013 Suppl-Current Unsecured Prior			-			-
3015 Current Unsecured	\$970,013	\$1,048,586	78,573			-
3017 Unsecured Prior Year			-			-
3025 Unsecured Prior	\$15,940	\$0	(15,940)			-
3030 Penalties & Costs-Deliq Taxes	\$15,000	\$0	(15,000)			-
3365 Homeowners Property Tax Relief	\$135,000	\$125,000	(10,000)			-
4369 Federal In Lieu Housing			-			-
5804 Other tax Revenue			-			-
3100 Property Assessments (MNTA & CFD)						
Millerton/New Town Fire Assessment	\$143,698	\$121,362	(22,336)	\$121,362	\$143,698	
CFD Zone 1A (Millerton Area, Infrastructure)	\$30,712	\$34,632	3,920			-
CFD Zone 1B (Millerton Area, Staffing)	\$57,367	\$71,380	14,013			-
CFD Zone 2A (General District Area, Infrastructure)	\$25,897	\$30,866	4,969			-
CFD Zone 2B (General District, Staffing)	\$10,485	\$13,621	3,136			-
3380 Interest Income	\$252,000	\$200,000	(52,000)			-
4969 Transistion Fees						
4969-01 Fresno			-			-
4969-02 Clovis	\$126,596	\$129,128	2,532			-
4969-03 Selma	\$20,997	\$21,417	420			-
4969-04 Reedley	\$5,528	\$5,660	132			-
4969-07 Firebaugh	\$2,509	\$2,558	49			-
4969-10 Kingsburg	\$4,662	\$4,755	93			-
Grant Revenue						
4977 Volunteer Fire Assistance			-			-

4979 Community Development Block Grants			-			-
4986 Department of Homeland Security (DHS)	\$124,756	\$124,218	(538)			-
4988 Air Pollution Control District (APCD)	\$63,150	\$34,085	(29,065)	\$60,000	\$63,150	3,150
Fire Prevention						
5001 Fire Report Fees	\$2,100	\$1,000	(1,100)	\$1,300	\$2,100	800
5002 Firework Permit Fees			-			-
5003 Cost Recovery Fees	\$12,000	\$1,350	(10,650)			-
5004 Protection/Planning Fees			-			-
5005 Jury and Witness Fees			-			-
5039 Fire Protection Contracts						
5039-01 Mendota	\$317,622	\$315,669	(1,953)			-
5039-02 Parlier	\$816,000	\$832,320	16,320			-
5039-03 Fowler	\$807,956	\$941,787	133,831			-
5039-04 Table Mtn	\$1,694,143	\$1,973,365	279,222			-
5039-05 Orange Cove	\$13,154	\$13,509	355	\$12,321	\$13,154	833
5039-06 Bald Mtn	\$976	\$990	14			-
5039-07 Shaver Lake	\$12,572	\$13,990	1,418			-
5039-08 Auberry	\$12,512	\$12,709	197			-
5039-11 Kingsburg	\$178,767	\$216,878	38,111	\$178,744	\$178,767	23
5039-12 Riverdale	\$6,137	\$6,176	39			-
5039-13 Fresno County MOU	\$1,752,285	\$1,787,331	35,046			-
5039-14 Selma	\$36,870	\$38,506	1,636			-
5039-15 Big Sandy	\$9,800	\$0	(9,800)			-
5039-16 Coalinga	\$0	\$45,413	45,413			-
5039-17 Reedley	\$0	\$60	60			-
Training Center						
5101 Training Services			-	\$20,000	\$9,000	(11,000)
5102 FCC Reimbursement			-			-
Shop Services						
5150-01 Shop Repairs	\$75,000	\$50,000	(25,000)	\$45,000	\$75,000	30,000
5150-02 Shop Graphics			-	\$75,000	\$120,000	45,000
Other Income						
5206 Rents			-			-
5207 Assistance By Hire	\$300,000	\$200,000	(100,000)			-
5208 Office of Emergency Services	\$572,130	\$75,000	(497,130)	\$415,000	\$572,130	157,130

5209 First Responder Fees/Med. Aid			-			-
5210 Other Sales			-			-
5211 Miscellaneous			-			-
5213 CAL FIRE	\$0	\$31,000	31,000			
5214 Rebates			-			-
5215 Refunds			-			-
5216 Donations			-			-
5219 Returned Check Charges			-			-
			579,863			225,936



Expenditure Projections						
Contractual Specialized Services						
7294-01 CAL FIRE Schedule A Agreement	\$25,103,139	\$24,614,750	(488,389)	\$25,069,518	\$25,103,139	33,621
7294-02 Fresno City Fire Agreement			-			-
7294-05 Merced County Fire Agreement			-			-
7294-06 Firebaugh City Fire Agreement			-			-
8002 Fresno County MOU Vol Co Support						
0507-01 Hume Lake (HLVFD)			-			-
0507-02 Mountain Valley (MVFD)			-			-
0507-03 Pine Ridge (PRVFD)			-			-
0507-04 Huntington Lake (HLVFD)			-			-
0507-05 Big Creek (BCVFD)			-			-
0507-06 Other MOU Agency Repair Services			-			-

8100-01 Other Agency Repair Services			-	\$35,000	\$50,000	15,000
Repairs and Maintenance						
7202 Maintenance - General (Minor) Equipment			-			-
7203 Maintenance - Comms (Radio Equipment)			-			-
7204-01 Maintenance - Vehicle (Automotive)	\$700,000	\$650,000	(50,000)	\$600,000	\$700,000	100,000
7204-02 Vehicle Striping			-			-
7204-03 Vehicle Refurbishment	\$10,000	\$30,000	20,000	\$30,000	\$10,000	(20,000)
7204-04 Diesel Exhaust Fluids			-			-
7205 Maintenance - Auto Defibrillator			-			-
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$35,000	\$30,000	(5,000)			-
7220 Maintenance- Structure/Grounds			-			-
Labor and Related Costs						
6200-01 PCF/Boards Members			-	\$38,000	\$15,000	(23,000)
6200-02 Schedule C HR Software	\$20,000	\$0	(20,000)			-
6200-03 Fire Inspectors (3 Inspectors/1 Senior)			-	\$246,000	\$255,000	9,000
6200-04 IT Administrator			-			-
6200-05 Benefits			-	\$145,000	\$210,000	65,000
6200-06 Unemployment Payments			-			-
6200-09 PCF Heavy Equipment Operators			-			-
6200-11 Uniforms-PCF/Sch C			-	\$14,000	\$17,000	3,000
6200-12 District Clerical Staff			-	\$133,000	\$138,000	5,000
6200-13 Heavy Equipment Mechanic			-			-
6200-15 Equipment Services Assistants			-	\$105,000	\$120,000	15,000
6200-16 Administration Officer			-			-
6200-17 Fleet Services Technician (Graphics)			-			-
6200-18 Special Projects Analyst	\$729	\$0	(729)	\$0	\$729	729
6200-20 Administrative Analyst			-			-
6220 Payroll Tax Expense			-	\$70,000	\$93,000	23,000
Travel and Transportation						
7413-01 Transportation/Travel Claim	\$25,000	\$30,000	5,000			-
7413-02 Transportation Mileage	\$1,000	\$2,500	1,500			-
7413-03 Historical Engine			-			-
7414 Fuel			-			-
7414-01 Gasoline	\$50,000	\$80,000	30,000	\$80,000	\$50,000	(30,000)
7414-02 Diesel	\$480,000	\$405,000	(75,000)	\$375,000	\$480,000	105,000
7414-03 Red Dyed Diesel (Dozer & Tractors)			-			-
7414-03 BOE Diesel Fuel Taxes			-	\$3,000	\$5,100	2,100

Firefighting Clothing/Equipment									
7025-01 PPE Clothing	\$170,000	\$175,000	5,000	\$100,000	\$170,000	70,000			
7025-02 PPE Inspection/Repairs	\$100,000	\$170,000	70,000			-			
7025-03 Personal Safety Supplies	\$3,500	\$10,000	6,500	\$25,000	\$3,500	(21,500)			
7025-04 Firefighting Foam	\$35,000	\$25,000	(10,000)			-			
Legal and Professional									
7295 Professional & Specialized Services			-			-			
7295-03 Professional Technical			-			-			
7295-04 Professional Services, Legal			-			-			
7295-05 Professional Services, Accounting			-			-			
7300 District Legal Fees - General			-			-			
General Utilities									
7430-01 Electrical			-	\$150,000	\$200,000	50,000			
7430-02 Natural Gas			-			-			
7430-03 Propane			-			-			
7430-04 Waste Collection			-	\$38,000	\$42,000	4,000			
7430-05 Water Service			-			-			
7034 Insurance, All Types									
7075-01 Workers Compensation			-	\$80,000	\$100,000	20,000			
7075-02 General Liability	\$401,739	\$483,000	81,261			-			
Communications									
7040-01 Telephone Services			-	\$30,000	\$40,000	10,000			
7040-02 Long Distance Fees			-			-			
7040-03 Cellular Services			-			-			
7040-04 Wireless Internet			-	\$45,000	\$50,000	5,000			
Household Supplies & Food									
7055 Food (Fire Line Meals, Etc.)	\$24,000	\$20,000	(4,000)	\$15,000	\$24,000	9,000			
7070 Household Expenses			-			-			
7070-01 Cleaning Supplies			-			-			
7070-02 Small Appliance/Kitchen Goods			-			-			
7070-03 Furniture & Linens	\$5,000	\$10,000	5,000			-			
7071 Household Services			-			-			
7071-01 Towel Service			-	\$13,500	\$16,000	2,500			
7071-02 Pest Control Service			-			-			
7071-03 Bottled Water Service			-			-			

7071-04 Janitorial Service			-			-
Special District Costs						
6222 Tax Collection Billing Fee			-			-
7401 District Special Expenses			-			-
Office Supplies and Postage						
7265 Office Expenses			-			-
7265-01 Office Supplies			-			-
7265-02 Postage	\$3,000	\$7,500	4,500			-
7265-03 Computers & Supplies			-			-
Other Expenses						
7250 Memberships & Subscriptions			-			-
7260 Miscellaneous Expenses			-			-
7270 Laser Engraver	\$0	\$2,500				
7305 Secured Property Tax			-			-
7325 Publications & Legal Notices			-			-
7340 Rents & Leases - Str/Imp/Grds/Equip.			-			-
7402 EMT recertification Fee per CCEMSA			-			-
7403 PIO Expenses	\$7,000	\$10,000	3,000			-
7405 Prevention Budget			-			-
7405-01 Training			-			-
7405-02 Information/Education			-			-
7405-03 Weed Abatement			-			-
7405-04 LE Investigations			-			-
7405-05 LE Incidents			-			-
7405-06 Protection/Planning			-			-
7405-07 Technical Services (Plan Review Contractor)			-	\$130,000	\$137,000	7,000
7405-08 Office Space Lease			-			-
7407 Lexipol			-			-
7408 Target Solutions/Check it			-			-
7409 Tablet Command	\$40,000	\$85,000	45,000			-
7531 Community Facilities District			-			-
7541 Website Administration			-			-
9002 Bank Charges	\$10,000	\$7,500	(2,500)	\$18,000	\$10,000	(8,000)
7235 Medical And Oxygen Supplies						
7235-01 Supplies, Medical	\$15,000	\$35,000	20,000			-

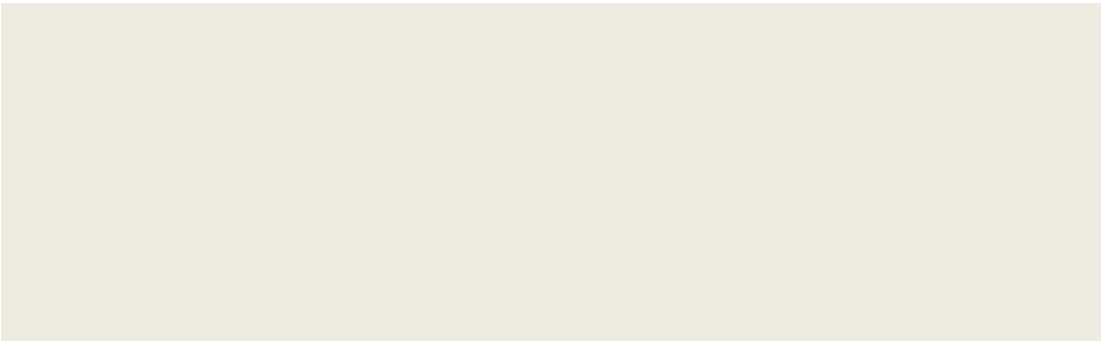
7235-02 Oxygen			-			-
Training - General						
7251 Conferences, Seminars, Training for staff			-	\$5,000	\$7,500	2,500
7404 Training Budget			-			-
7385 Small Tools And Supplies			-	\$7,500	\$10,500	3,000
Capital Equipment						
0401-01 Fire Engine (Type1)	\$750,000	\$810,000	60,000			-
0401-02 Command Vehicles	\$110,000	\$125,000	15,000			-
0401-03 Capital Outlay - Engines (Type 3)			-	\$30,000	\$0	(30,000)
8600 Lease-purchase (1 Truck & 1 Engine)	\$358,476	\$0	(358,476)			-
0402 Fire Fighting Equipment	\$117,000	\$93,000	(24,000)			-
0402-01 SCBA	\$123,000	\$115,000	(8,000)			-
0402-02 Air Monitors	\$10,000	\$22,000	12,000			-
0402-03 TIC	\$18,000	\$25,000	7,000			-
0403 Fire Hose	\$65,000	\$80,000	15,000			-
0404 Nozzles			-			-
0405 Communications Equipment	\$80,000	\$45,000	(35,000)	\$45,000	\$80,000	35,000
0406 Computer Equipment and Software			-			-
0407 Furniture/Appliances/Misc Equip	\$70,000	\$60,000	(10,000)	\$45,000	\$70,000	25,000
0408 Technical Rescue Program	\$20,000	\$45,000	25,000			-
0409 Ladder Testing	\$12,000	\$15,000	3,000			-
0413 Exercise Equipment	\$15,000	\$40,000	25,000			-
0417 Data Analytics Program	\$18,000	\$12,000	(6,000)			-
0418 Staffing Software Project			-			-
0419 Mobile Computer/AVL Program	\$60,000	\$143,000	83,000			-
0422 Automotive Shop Equipment			-			-
0424 Collective Data, Fleet Services Program			-			-
Capital Facilities						
0505 Training Center			-			-
0506-01 Station Improvement Projects			-	\$470,000	\$500,000	30,000
0506-03 Station 74 Improvement Project			-			-
0506-05 Parlier Station Improvements			-	\$600,000	\$400,000	(200,000)
510 New Station 72 Project	\$1,577,479	\$5,700,000	4,122,521			-
Grant Matching Dollars						
0411 Volunteer Fire Assistance			-			-

0416 Community Development Block Grants			-			-
0410 FEMA, Assistance for Firefighters			-			-
0423 Department of Homeland Security	\$124,756	\$124,218	(538)			-
			3,566,650			316,950

Final Budget FY 23/24			Preliminary Budget FY23/24		
FY 23/24 PRELIM	FY 23/24 FINAL	Difference	FY 22/23	FY 23/24	Difference
\$78,280	\$67,643	(10,637)	\$76,000	\$78,280	2,280
\$1,554	\$3,500	1,946	\$1,509	\$1,554	45
\$23,559	\$31,000	7,441	\$22,873	\$23,559	686
\$3,631	\$2,900	(731)	\$3,525	\$3,631	106
\$21,680,505	\$22,296,000	615,495	\$21,049,034	\$21,680,505	631,471
\$440,681	\$366,578	(74,104)	\$427,846	\$440,681	12,835
\$1,929	\$8,910	6,981	\$1,873	\$1,929	56
\$917,337	\$970,013	52,676	\$890,618	\$917,337	26,719
\$30,628	\$0	(30,628)	\$29,736	\$30,628	892
\$12,434	\$15,940	3,506	\$12,072	\$12,434	362
\$6,697	\$15,000	8,303	\$6,502	\$6,697	195
\$147,626	\$135,000	(12,626)	\$143,326	\$147,626	4,300
\$3,539	\$2,000	(1,539)	\$3,436	\$3,539	103
\$0	\$962	962	\$962	\$0	(962)
\$30,625	\$30,712	87			
\$55,494	\$57,367	1,873			
\$25,133	\$25,897	764			
\$12,349	\$10,485	(1,864)			
\$2,000	\$0	(2,000)			
		-	\$145,561	\$0	(145,561)
		-	\$124,113	\$126,596	2,483
		-	\$20,585	\$20,997	412
\$4,470	\$5,528	1,058	\$8,509	\$4,470	(4,039)
		-	\$2,459	\$2,509	50
		-	\$3,246	\$4,662	1,416
		-	\$19,827	\$19,976	149

		-			
		-	\$447,368	\$124,756	(322,612)
		-	\$0	\$60,000	60,000
\$750	\$1,300	550			
		-			
		-	\$14,445	\$12,000	(2,445)
		-	\$390,000	\$395,000	5,000
		-			
		-			
		-	\$269,645	\$317,622	47,977
		-		\$816,000	
		-	\$675,000	\$807,956	132,956
		-	\$1,140,500	\$1,694,143	553,643
		-	\$10,242	\$12,321	2,079
		-	\$690	\$976	286
		-	\$14,038	\$12,572	(1,466)
		-	\$14,871	\$12,512	(2,359)
		-	\$170,366	\$178,744	8,378
		-	\$4,551	\$6,137	1,586
		-	\$1,717,927	\$1,752,285	34,358
		-	\$26,246	\$36,870	10,624
\$0	\$9,800	9,800	\$0	\$0	-
\$0	\$9,800	9,800	\$0	\$0	-
\$80,000	\$20,000	(60,000)	\$165,000	\$80,000	(85,000)
		-			
		-			
		-	\$15,000	\$45,000	30,000
		-			
\$200,000	\$300,000	100,000	\$735,700	\$200,000	(535,700)
\$0	\$415,000	415,000	\$80,000	\$0	(80,000)

		-			
		-			
		-			
		-			
		-			
		-			
\$5,000	\$2,500	(2,500)			
		-			
1,039,614			(142,545)		



\$24,164,249	\$25,069,518	905,269			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			

\$30,000	\$35,000	5,000			
		-			
		-			
		-	\$820,000	\$600,000	220,000
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-	\$26,000	\$38,000	(12,000)
		-			
		-	\$230,000	\$246,000	(16,000)
\$90,000	\$95,000	5,000			
\$130,000	\$145,000	15,000	\$120,000	\$130,000	(10,000)
		-			
		-			
		-	\$7,000	\$14,000	(7,000)
		-	\$80,000	\$133,000	(53,000)
		-	\$100,000	\$300,000	(200,000)
		-	\$125,000	\$105,000	20,000
		-			
		-	\$85,000	\$92,000	(7,000)
		-	\$42,120	\$0	42,120
		-	\$0	\$66,000	(66,000)
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			

		-			
		-	\$55,000	\$100,000	(45,000)
		-	\$10,000	\$25,000	(15,000)
		-	\$25,000	\$35,000	(10,000)
		-			
		-			
		-			
		-	\$0	\$20,000	(20,000)
		-			
		-	\$28,000	\$32,000	(4,000)
		-	\$25,000	\$30,000	(5,000)
		-			
		-			
		-	\$64,269	\$80,000	(15,731)
\$400,000	\$401,739	1,739	\$339,364	\$400,000	(60,636)
		-	\$40,000	\$30,000	10,000
		-			
		-	\$113,000	\$100,000	13,000
		-			
		-			
		-			
		-			
		-			
		-	\$12,500	\$13,500	(1,000)
		-			
		-	\$12,000	\$13,500	(1,500)

		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-	\$9,000	\$3,000	6,000
		-			
		-	\$15,100	\$17,000	(1,900)
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
		-			
\$115,000	\$130,000	15,000			
		-	\$15,600	\$16,800	(1,200)
\$12,338	\$12,813	475	\$11,863	\$12,338	(475)
		-	\$13,640	\$2,420	11,220
		-			
		-	\$4,000	\$2,000	2,000
		-			
		-			
		-			
		-			
		-			

		-			
		-			
		-			
		-			
		-			
		-	\$70,000	\$750,000	(680,000)
		-	\$83,000	\$110,000	(27,000)
		-	\$10,000	\$30,000	(20,000)
		-			
\$65,000	\$117,000	52,000	\$138,000	\$65,000	73,000
		-	\$35,000	\$123,000	(88,000)
		-			
		-			
		-			
		-			
		-			
		-	\$35,000	\$47,000	(12,000)
		-			
		-			
		-			
		-	\$10,000	\$12,000	(2,000)
\$12,500	\$15,000	2,500			
		-			
		-			
		-			
		-			
		-	\$7,500	\$12,600	(5,100)
		-			
		-	\$9,500	\$10,000	(500)
		-	\$300,000	\$470,000	(170,000)
		-			
		-	\$1,893,759	\$600,000	1,293,759
\$7,100	\$1,577,479	1,570,379	\$0	\$7,100	(7,100)
		-			
		-			

		-			
		-			
		-	\$447,368	\$124,756	322,612

2,572,362