

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2023/2024



Amended Final Budget

Presented on: 2/21/24

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		\$23,915,446
3100 Property Assessments (MNTA & CFD)		\$268,159
3380 Interest Income		\$252,000
4969 Transition Fees		\$160,292
Grant Revenue		\$207,882
4977 Volunteer Fire Assistance	\$19,976	
4979 Community Development Block Grants	\$0	
4986 Department of Homeland Security (DHS)	\$124,756	
4988 Air Pollution Control District (APCD)	\$63,150	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
Fire Prevention		\$434,350
5001 Fire Report Fees	\$2,100	
5002 Firework Permit Fees	\$25,000	
5003 Cost Recovery Fees	\$12,000	
5004 Protection/Planning Fees	\$395,000	
5005 Jury & Witness Fees	\$250	
Services-Other Agencies		\$5,658,795
5039 Fire Protection Contracts	\$3,906,510	
5039-13 Fresno County MOU	\$1,752,285	
Training Center		\$468,000
5101 Training Services	\$9,000	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$195,000
Other Income		\$968,359
5206 Rents	\$14,229	
5207 Assistance By Hire	\$300,000	
5208 Office of Emergency Services	\$572,130	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$2,000	
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)	\$25,103,139
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

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

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

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$700,000
7204-02 Vehicle Striping	\$0
7204-03 Vehicle Refurbishment	\$10,000
7204-04 Diesel Exhaust Fluids	\$4,000
7205 Maintenance - Auto Defibrillator	\$1,500
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$35,000
7220 Maintenance- Structure/Improvements/Grounds Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	\$140,000

Labor and Related Costs

	\$1,546,729
6200-01 PCF/Boards Members	\$15,000
6200-02 Schedule C HR Software	\$20,000
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
6200-18 Special Projects Analyst	\$729
6200-20 Administrative Analyst	\$66,000
6220 Payroll Tax Expense	\$93,000

Travel and Transportation

7413 Transportation - Travel	\$27,000
7413-01 Transportation/Travel Claim	\$25,000
7413-02 Transportation Mileage	\$1,000
7413-03 Historical Engine	\$1,000
7414 Fuel	\$543,600
7414-01 Gasoline	\$50,000
7414-02 Diesel	\$480,000
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500

7414-03 BOE Diesel Fuel Taxes	\$5,100	
Firefighting Clothing/Equipment		
7025-01 PPE Clothing		\$170,000
7025-02 Personal Safety Equipment Inspection/Repairs		\$100,000
7025-03 Personal Safety Supplies		\$3,500
7025-04 Firefighting Foam		\$35,000
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		\$501,739
7075-01 Workers Compensation	\$100,000	
7075-02 General Liability	\$401,739	
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.)		\$24,000
7070 Household Expenses		\$35,000
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$5,000	
7070-03 Furniture & Linens	\$5,000	
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		\$61,000
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$3,000	
7265-03 Computers & Supplies	\$3,000	
Other		
7250 Memberships & Subscriptions		\$17,000
7260 Miscellaneous Expenses		\$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		\$7,000
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		\$12,813
7408 Target Solutions/Check it		\$2,420
7409 Tablet Command		\$40,000
7531 Community Facilities District		\$2,000
7541 Website Administration		\$10,000
9002 Bank Charges		\$10,000
7235 Medical And Oxygen Supplies		\$18,500
7235-01 Supplies, Medical	\$15,000	
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		\$30,482,955
Capital Equipment		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$860,000
0401-01 Fire Engine (Type1) 1 Vehicle	\$750,000	
0401-02 Command Vehicles 1 Vehicle	\$110,000	
0401-03 Capital Outlay - Engines (Type 3)	\$0	
8600 Lease-purchase (1 Truck & 1 Engine)		\$358,476
0402 Fire Fighting Equipment		\$117,000
0402-01 SCBA		\$123,000
0402-02 Air Monitors		\$10,000
0402-03 TIC		\$18,000
0403 Fire Hose		\$65,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$80,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$70,000
0408 Technical Rescue Program		\$20,000
0409 Ladder Testing		\$12,000
0413 Exercise Equipment		\$15,000
0417 Data Analytics Program		\$18,000
0418 Staffing Software Project		\$34,000
0419 Mobile Computer/AVL Program		\$60,000
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		\$900,000
0506-01 Station Improvement Projects	\$500,000	

0506-03 Station 74 Improvement Project		
0506-05 Parlier Station Improvements	\$400,000	
0510 New Station 72 Project		\$1,577,479
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		\$124,756
Total Capital Equipment And Facilities		\$4,592,811
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TOTAL PROJECTED EXPENDITURES		\$35,075,766

SUMMARY

New Station 72 Project Carry Over Funds	\$1,577,479
5232 Hurtado - State of CA Carry Over Funds	\$1,350,000

REVENUE PROJECTION	\$32,528,283
Total Available Funds	\$35,455,762

Expenditure Projections:

CAL FIRE Schedule A Agreement	\$25,103,139
Labor and Related Costs	\$1,546,729
Operating Expense	\$3,833,087
Total Capital Equipment And Facilities	\$4,592,811

TOTAL EXPENDITURE PROJECTION	\$35,075,766
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Projected Net Fund Balance Forward - June 30, 2023	+	\$379,996
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Fund Balance Pass Through into Assigned or Restricted Accounts

Transition Agreement Fund	\$160,292
CFD Zone 1A Fund	\$30,712
CFD Zone 1B Fund	\$57,367
CFD Zone 2A Fund	\$25,897
CFD Zone 2B Fund	\$10,485

Total Pass Through to Restricted Funds	\$284,753
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Projected Fund Balance Minus Pass Through* - June 30, 2023	\$95,243
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*Net fund balance is an Assigned Fund, Operating Cash.

FUND BALANCE PROJECTIONS

Assigned/Committed/Restricted Funds As of June 30, 2022:

Assigned Funds:

Operating Cash:	
Cash Balance Carry Forward	\$2,381,881
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)	\$1,693,633
Hydrant Maint. Systems	\$2,590
Special Revenue Funds	\$47,068
PrePays (Non-Spendable)	\$10,509

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)	\$249,902
CFD Zone 1A (Millerton Area, Brick&Mortar)	\$256,841
CFD Zone 1B (Millerton Area, Personnel Services)	\$337,842
CFD Zone 2A (General District Area, Brick & Mortar)	\$230,379
CFD Zone 2B (General District Area, Personnel Services)	\$135,471

Audited Total Fund Balance as of July 1, 2022	\$11,142,662
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Audited 21/22 Carry forward June 30, 2022 (See Appendix B)	\$0
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Projected 22/23 Carry forward (Estimate) June 30, 2023 (See Appendix C)	\$722,684
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Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Summary)	\$379,996
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Projected Total Fund Balance as of July 1, 2023	\$ 12,245,342
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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	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	Ladder 87	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
Relief	72/85/87	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		1	Engineer		12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
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
		2	Engineer	FC MOU	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Morgan Canyon	Station 74	2	Captain	FC MOU	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	FF11	FC MOU	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
Relief	86/74/84	2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
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
		3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
		2	Engineer	FC MOU	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Dozer 43	Staffing	2	HFE0	FC MOU	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	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
Relief	82/71/83	3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
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
		1	FF 11		12	\$4,883	\$58,596	\$55,039	\$113,635	\$4,883	\$2,628	\$1,524	\$49,817	\$163,452

Appendix A-Schedule A

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
		1	Engineer	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	S87/90/89	1	Captain	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
		2	Engineer	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
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
		1	Engineer	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
		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	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
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	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	93/94/95	2	Engineer	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
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		105											

Command/Support

Division Chief	1	Div. Chief	12	\$15,413	\$184,956	\$173,729	\$358,685	\$0	\$0	\$0	\$0	\$358,685
Battalion Chief	4	Batt. Chief	48	\$7,405	\$355,440	\$333,865	\$689,305	\$7,405	\$3,985	\$2,311	\$302,184	\$991,489
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	OFF TEC	0	\$3,968		\$3,257						\$0
Clerical	Training Bureau	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
Overtime				\$2,400,000			COM OP SBR	67.28%				
							1.45%	SBR				\$2,434,800
SUBTOTAL PERSONNEL SERVICES												\$25,650,480

Appendix B - Audit Actuals Year End

END of FY 21/22 Projection VS Actual		
<u>REVENUE:</u>		
	<u>Predicted Budget</u> 8/8/2022	<u>Audit Accuals</u> 8/30/2022
Actual Revenue	\$32,581,164	\$32,907,287
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$126,779	\$0
Projected Subtotal AR	\$126,779	\$0
Projected Total Revenue:	\$32,707,943	\$32,907,287
<u>Expenses:</u>		
Actual Expenses	\$19,607,196	\$30,565,218
Fire Engines, Lease Purchase Payment:	\$358,475	\$358,475
Adjusted Actual Expense to Date:	\$19,965,671	\$30,923,693
Estimated Accounts Payable (bills remaining to be paid):		
CAL FIRE Schedule A	\$10,670,650	\$0
Service Contracts		
Mobile Equipment		
Grants	\$0	\$0
Misc.	\$329,000	\$0
Projected Subtotal AP:	\$10,999,650	\$0
Projected Total Expenses:	\$30,965,321	\$30,923,693
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$1,742,622	\$1,983,594

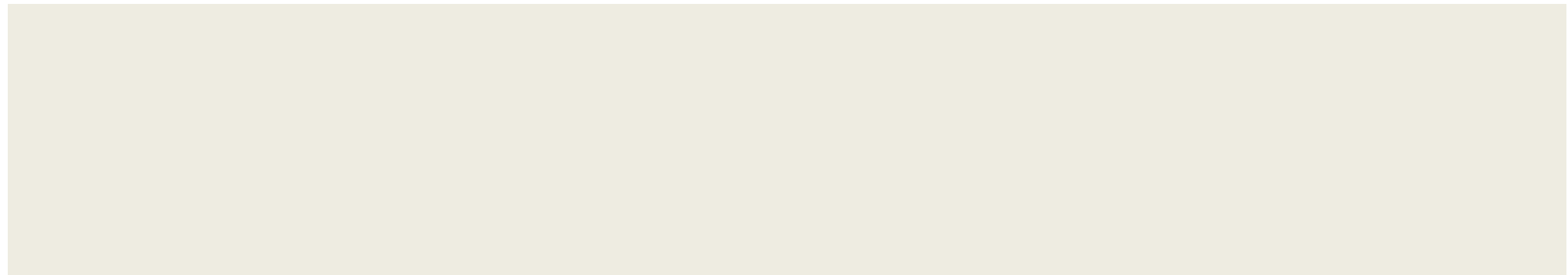
Appendix C - Prior Year End

END of FY 22/23 Projection		
<u>REVENUE:</u>		
	<u>Amended Final Budget</u> 3/17/2023	<u>Projections</u> 8/30/2023
Actual Revenue	\$33,608,893	\$34,518,341
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$0	\$19,996
Projected Subtotal AR	\$0	\$19,996
Projected Total Revenue:	\$33,608,893	\$34,538,337
<u>Expenses:</u>		
Actual Expenses	\$32,512,984	\$26,054,646
Fire Engines, Lease Purchase Payment:	\$358,476	\$358,475
Adjusted Actual Expense to Date:	\$32,871,460	\$26,413,121
Estimated Accounts Payable (bills remaining to be paid):		
Tax Collection Billing Fee		\$52,000
CAL FIRE Schedule A		\$5,952,253
Service Contracts		\$48,110
Projected Subtotal AP:	\$0	\$6,052,363
Projected Total Expenses:	\$32,871,460	\$32,465,484
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$737,433	\$2,072,853

Summary of Changes	Amended Final Budget FY 23/24			Final Budget FY 23/24		
	FY 23/24 FINAL	FY 23/24 Amended	Difference	FY 23/24 PRELIM	FY 23/24 FINAL	Difference
Revenue Projections						
3000 property tax revenue						
3005 RDA ABX1 26 Property Tax			-	\$78,280	\$67,643	(10,637)
3006 Redev Tax Incrmntl Reimbrsmnt			-	\$1,554	\$3,500	1,946
3008 Prior Secured Supplemental			-	\$23,559	\$31,000	7,441
3009 Suppl-Current Unsecured			-	\$3,631	\$2,900	(731)
3010 Current Secured			-	\$21,680,505	\$22,296,000	615,495
3011 Supplemental-Current Secured			-	\$440,681	\$366,578	(74,104)
3013 Suppl-Current Unsecured Prior			-	\$1,929	\$8,910	6,981
3015 Current Unsecured			-	\$917,337	\$970,013	52,676
3017 Unsecured Prior Year			-	\$30,628	\$0	(30,628)
3025 Unsecured Prior			-	\$12,434	\$15,940	3,506
3030 Penalties & Costs-Deliq Taxes			-	\$6,697	\$15,000	8,303
3365 Homeowners Property Tax Relief			-	\$147,626	\$135,000	(12,626)
4369 Federal In Lieu Housing			-	\$3,539	\$2,000	(1,539)
5804 Other tax Revenue			-	\$0	\$962	962
3100 Property Assesments (MNTA & CFD)						
Millerton/New Town Fire Assessment	\$121,362	\$143,698				
CFD Zone 1A (Millerton Area, Infrastructure)			-	\$30,625	\$30,712	87
CFD Zone 1B (Millerton Area, Staffing)			-	\$55,494	\$57,367	1,873
CFD Zone 2A (General District Area, Infrastructure)			-	\$25,133	\$25,897	764
CFD Zone 2B (General District, Staffing)			-	\$12,349	\$10,485	(1,864)
3380 Interest Income			-	\$2,000	\$0	(2,000)
4969 Transistion Fees						
4969-01 Fresno			-			-
4969-02 Clovis			-			-
4969-03 Selma			-			-
4969-04 Reedley			-	\$4,470	\$5,528	1,058
4969-07 Firebaugh			-			-
4969-10 Kingsburg			-			-
Grant Revenue						

4977 Volunteer Fire Assistance			-			-
4979 Community Development Block Grants			-			-
4986 Department of Homeland Security (DHS)			-			-
4988 Air Pollution Control District (APCD)	\$60,000	\$63,150	3,150			-
Fire Prevention						
5001 Fire Report Fees	\$1,300	\$2,100	800	\$750	\$1,300	550
5002 Firework Permit Fees			-			-
5003 Cost Recovery Fees			-			-
5004 Protection/Planning Fees			-			-
5005 Jury and Witness Fees			-			-
5039 Fire Protection Contracts						
5039-01 Mendota			-			-
5039-02 Parlier			-			-
5039-03 Fowler			-			-
5039-04 Table Mtn			-			-
5039-05 Orange Cove	\$12,321	\$13,154	833			-
5039-06 Bald Mtn			-			-
5039-07 Shaver Lake			-			-
5039-08 Auberry			-			-
5039-11 Kingsburg	\$178,744	\$178,767	23			-
5039-12 Riverdale			-			-
5039-13 Fresno County MOU			-			-
5039-14 Selma			-			-
5039-15 Big Sandy			-	\$0	\$9,800	9,800
Training Center						
5101 Training Services	\$20,000	\$9,000	(11,000)	\$80,000	\$20,000	(60,000)
5102 FCC Reimbursement			-			-
Shop Services						
5150-01 Shop Repairs	\$45,000	\$75,000	30,000			-
5150-02 Shop Graphics	\$75,000	\$120,000	45,000			-
Other Income						
5206 Rents			-			-
5207 Assistance By Hire			-	\$200,000	\$300,000	100,000
5208 Office of Emergency Services	\$415,000	\$572,130	157,130	\$0	\$415,000	415,000

5209 First Responder Fees/Med. Aid			-			-
5210 Other Sales			-			-
5211 Miscellaneous			-			-
5214 Rebates			-			-
5215 Refunds			-			-
5216 Donations			-	\$5,000	\$2,500	(2,500)
5219 Returned Check Charges			-			-
5232 Hurtado - State of CA Funds			-			-
			225,936			1,029,814



Expenditure Projections						
Contractual Specialized Services						
7294-01 CAL FIRE Schedule A Agreement	\$25,069,518	\$25,103,139	33,621	\$24,164,249	\$25,069,518	905,269
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	\$30,000	\$35,000	5,000
Repairs and Maintenance						
7202 Maintenance - General (Minor) Equipment			-			-
7203 Maintenance - Comms (Radio Equipment)			-			-
7204-01 Maintenance - Vehicle (Automotive)	\$600,000	\$700,000	100,000			-
7204-02 Vehicle Striping			-			-
7204-03 Vehicle Refurbishment	\$30,000	\$10,000	(20,000)			-
7204-04 Diesel Exhaust Fluids			-			-
7205 Maintenance - Auto Defibrillator			-			-
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine			-			-
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			-			-
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$246,000	\$255,000	9,000			-
6200-04 IT Administrator			-	\$90,000	\$95,000	5,000
6200-05 Benefits	\$145,000	\$210,000	65,000	\$130,000	\$145,000	15,000
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	\$0	\$729	729			-
6200-20 Administrative Analyst			-			-
6220 Payroll Tax Expense	\$70,000	\$93,000	23,000			-
Travel and Transportation						
7413 Transportation - Travel			-			-
7413-01 Transportation/Travel Claim			-			-
7413-02 Transportation Mileage			-			-
7413-03 Historical Engine			-			-
7414 Fuel			-			-

7414-01 Gasoline	\$80,000	\$50,000	(30,000)				-
7414-02 Diesel	\$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	\$100,000	\$170,000	70,000				-
7025-02 PPE Inspection/Repairs			-				-
7025-03 Personal Safety Supplies	\$25,000	\$3,500	(21,500)				-
7025-04 Firefighting Foam			-				-
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			-	\$400,000	\$401,739	1,739	
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.)	\$15,000	\$24,000	9,000				-
7070 Household Expenses			-				-
7070-01 Cleaning Supplies			-				-
7070-02 Small Appliance/Kitchen Goods			-				-

7070-03 Furniture & Linens			-			-
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			-			-
7265-03 Computers & Supplies			-			-
Other Expenses						
7250 Memberships & Subscriptions			-			-
7260 Miscellaneous Expenses			-			-
7305 Secured Property Tax			-			-
7325 Publications & Legal Notices			-			-
7340 Rents & Leases - Str/Imp/Grds/Equip.			-			-
7402 EMT recertification Fee per CCEMSA			-			-
7403 PIO Expenses			-			-
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	\$115,000	\$130,000	15,000
7405-08 Office Space Lease			-			-
7407 Lexipol			-	\$12,338	\$12,813	475
7408 Target Solutions/Check it			-			-
7409 Tablet Command			-			-

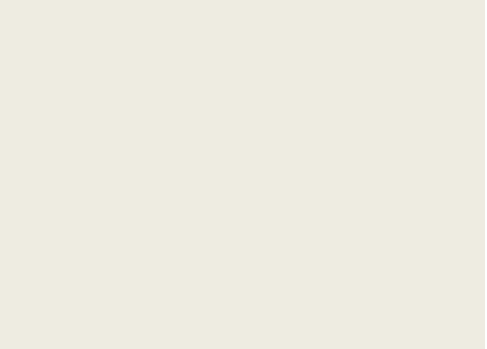
7531 Community Facilities District			-			-
7541 Website Administration			-			-
9002 Bank Charges	\$18,000	\$10,000	(8,000)			-
7235 Medical And Oxygen Supplies						
7235-01 Supplies, Medical			-			-
7235-02 Oxygen			-			-
Training - General						
7251 Conferences,Seminars, Training for staff	\$5,000	\$7,500	2,500			-
7404 Training Budget			-			-
7385 Small Tools And Supplies	\$7,500	\$10,500	3,000			-
Capital Equipment						
0401 Capital Equipment: Fire Engs & Support Vehs			-			-
0401-01 Fire Engine (Type1)			-			-
0401-02 Command Vehicles			-			-
0401-03 Capital Outlay - Engines (Type 3)	\$30,000	\$0	(30,000)			-
8600 Lease-purchase (1 Truck & 1 Engine)			-			-
0402 Fire Fighting Equipment			-	\$65,000	\$117,000	52,000
0402-01 SCBA			-			-
0402-02 TIC			-			-
0402-03 Air Monitors			-			-
0402-04 Small Engine	\$3,000	\$0	(3,000)			-
0403 Fire Hose			-			-
0404 Nozzles			-			-
0405 Communications Equipment	\$45,000	\$80,000	35,000			-
0406 Computer Equipment and Software			-			-
0407 Furniture/Appliances/Misc Equip	\$45,000	\$70,000	25,000			-
0408 Technical Rescue Program			-			-
0409 Ladder Testing			-			-
0413 Exercise Equipment			-	\$12,500	\$15,000	2,500
0417 Data Analytics Program			-			-
0418 Staffing Software Project			-			-
0419 Mobile Computer/AVL Program			-			-
0422 Automotive Shop Equipment			-			-
0424 Collective Data, Fleet Services Program			-			-

Capital Facilities						
0505 Training Center			-			-
0506 Station/Facilities Capital Improvements			-			-
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			-	\$7,100	\$1,577,479	1,570,379
Grant Matching Dollars						
0411 Volunteer Fire Assistance			-			-
0416 Community Development Block Grants			-			-
0410 FEMA, Assistance for Firefighters			-			-
0423 Department of Homeland Security			-			-
0425 Air Pollution Control District (APCD)	\$60,000	\$0	(60,000)			-
508 OES, Power Resiliency Grant (station generators)			-			-
			253,950			2,572,362

Preliminary Budget FY23/24		
FY 22/23	FY 23/24	Difference
\$76,000	\$78,280	2,280
\$1,509	\$1,554	45
\$22,873	\$23,559	686
\$3,525	\$3,631	106
\$21,049,034	\$21,680,505	631,471
\$427,846	\$440,681	12,835
\$1,873	\$1,929	56
\$890,618	\$917,337	26,719
\$29,736	\$30,628	892
\$12,072	\$12,434	362
\$6,502	\$6,697	195
\$143,326	\$147,626	4,300
\$3,436	\$3,539	103
\$962	\$0	(962)
\$145,561	\$0	(145,561)
\$124,113	\$126,596	2,483
\$20,585	\$20,997	412
\$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
\$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	\$0	-
\$165,000	\$80,000	(85,000)
\$15,000	\$45,000	30,000
\$735,700	\$200,000	(535,700)
\$80,000	\$0	(80,000)

\$2,750,000	\$0	(2,750,000)
(2,892,545)		



\$820,000	\$600,000	220,000
\$26,000	\$38,000	(12,000)
\$230,000	\$246,000	(16,000)
\$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)
\$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)
\$15,600	\$16,800	(1,200)
\$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)
\$138,000	\$65,000	73,000
\$35,000	\$123,000	(88,000)
\$35,000	\$47,000	(12,000)
\$10,000	\$12,000	(2,000)
\$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
\$0	\$7,100	(7,100)
\$447,368	\$124,756	322,612
\$0	\$60,000	(60,000)
\$96,122	\$0	96,122