



**NORTH CENTRAL
FIRE PROTECTION DISTRICT**

Final Budget

FY 2024 - 2025

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET**

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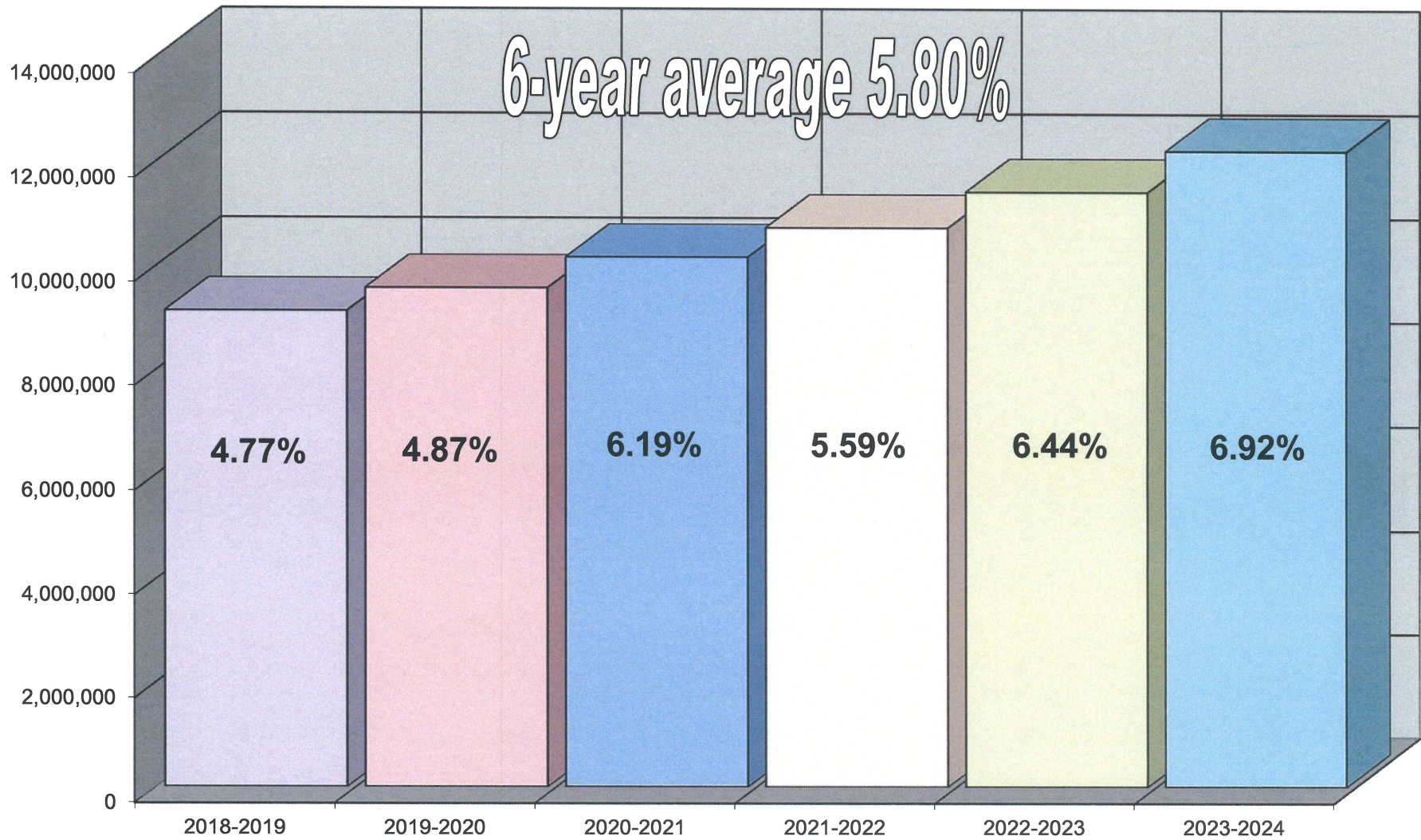
**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
SUMMARY**

SUMMARY	2023-24 Actuals	2024-25 Budget	Variance
Operating Revenue			
Property Tax Revenue	12,378,162	12,721,900	343,738
Other Revenue	779,356	877,500	98,144
<i>Total Operating Revenue</i>	13,157,518	13,599,400	441,881
Operating Expenditures			
Wages and Benefits	6,796,026	9,116,500	2,320,474
Services and Supplies	2,578,644	2,819,300	240,656
Dispatch Services	189,383	193,000	3,617
Pension Obligation Bonds - FCERA	340,251	211,200	-129,051
FCERA Settlement Financing	416,928	416,800	-128
Apparatus Lease Purchase Payments	49,161	408,700	359,539
<i>Total Operating Expenditures</i>	10,370,393	13,165,500	2,795,107
<i>Annual Contribution to Capital Fund</i>	1,903,000	400,000	-1,503,000
<i>Operating Net Revenue</i>	884,126	33,900	-850,226

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
OPERATING REVENUE**

Revenue	2023-2024 Adopted Budget	2023-24 Actuals	Variance from Adopted	2024-25 Budget	Variance from Estimated Actuals
Property Tax Revenue - General Fund					
Secured Property Taxes	10,363,100	10,511,606	148,506	10,830,000	318,394
Unsecured Property Taxes	472,500	497,321	24,821	502,100	4,779
Homeowners Relief	61,700	61,495	-205	60,500	-995
General Fund Totals	10,897,300	11,070,423	173,123	11,392,600	322,177
Property Tax Revenue - EMS Fund					
Secured Property Taxes	1,201,400	1,246,315	44,915	1,267,400	21,085
Unsecured Property Taxes	53,700	58,225	4,525	58,800	575
Homeowners Relief	7,200	7,201	1	7,100	-101
EMS Fund Totals	1,262,300	1,311,740	49,440	1,333,300	21,560
Gross Property Tax Revenue	12,159,600	12,382,162	222,562	12,725,900	343,738
Redevelopment Portion	0	0	0	0	0
Fresno County Tax Collection Fees	-4,000	-4,000	0	-4,000	0
Net Property Tax Revenue	12,155,600	12,378,162	222,562	12,721,900	343,738
Other Revenue and Transfers					
Interest on Funds with County	95,700	261,363	165,663	240,000	-21,363
Miscellaneous Revenue	23,500	47,259	23,759	35,000	-12,259
Payment for Priority one calls	8,000	18,589	10,589	15,000	-3,589
Permits, Fees and Plan Reviews	96,800	103,475	6,675	100,000	-3,475
American Ambulance Lease	20,300	17,147	-3,154	21,000	3,854
Tower Rental	31,400	33,036	1,636	34,000	964
FCC and ROP Training Programs	189,600	185,010	-4,590	189,600	4,590
Strike Team Reimbursements	0	47,981	47,981	72,800	24,818
AFG, SHSGP and OES Grant Revenues	224,200	65,497	-158,703	170,100	104,603
Total Other Revenue	689,500	779,356	89,856	877,500	98,144
Total Projected Operating Revenue					
Total Projected Operating Revenue	12,845,100	13,157,518	312,418	13,599,400	441,881

Property Tax Growth



**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
DISTRICT OBLIGATIONS AND OPERATING EXPENSES**

District Obligations and Operating Expenses	2023-2024 Adopted Budget	2023-2024 Actuals	Variance from Adopted Budget	2024-25 Budget	Variance from Actuals
Agreements, Debt, Prior Obligations					
County of Fresno - Dispatch Services	189,400	189,383	17	193,000	3,617
FCERA Payment Financing	417,400	416,928	472	416,800	-128
Apparatus Lease Purchase Payment	49,200	49,161	39	49,200	39
3 New Apparatus Lease Purchase Pmt			0	359,500	359,500
Pension Obligation Bonds	340,800	340,251	549	211,200	-129,051
Total Agreements, Debt & Obligations	996,800	995,723	1,077	1,229,700	233,977
Operating Expenses					
Property, Auto and Liability Insurance	180,300	180,289	11	208,700	28,411
Station 54 Lease	40,800	44,025	-3,225	45,000	975
Personal Protective Equipment (PPE)	100,000	68,253	31,747	65,000	-3,253
Communications	132,000	134,821	-2,821	308,000	173,179
Apparatus Maintenance	370,000	397,549	-27,549	420,000	22,451
Station Equipment Maint.	10,000	21,736	-11,736	30,100	8,364
Computers & Office Equipment	112,200	105,632	6,568	99,000	-6,632
Facility Maintenance	214,700	264,175	-49,475	222,000	-42,175
Station Supplies	68,900	64,801	4,099	62,000	-2,801
Bulk Fuel	163,000	145,938	17,062	155,000	9,062
Utilities	100,000	130,338	-30,338	130,000	-338
Professional Services	430,900	452,523	-21,623	400,000	-52,523
Membership Dues and Subscriptions	19,100	18,773	327	19,100	327
Travel Expenses	45,000	12,214	32,786	25,000	12,786
Training	335,400	204,163	131,237	240,800	36,637
Health, Fitness and Safety	40,000	10,212	29,788	28,000	17,788
Office Supplies	24,300	17,595	6,705	24,300	6,705
Food	6,000	5,816	184	6,000	184
Fire Prevention	125,000	121,207	3,793	154,200	32,993
Apparatus Tools, Equipment & Hose	155,000	177,016	-22,016	118,100	-58,916
SCBA Masks & Maintenance	84,000	1,567	82,433	59,000	57,433
Total Services, Supplies & Maintenance	2,756,600	2,578,644	177,956	2,819,300	240,656
Total Operating Expenditures	3,753,400	3,574,367	179,033	4,049,000	474,633

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
WAGES AND BENEFITS**

Wages and Benefits	2023-2024 Adopted Budget	2023-24 Actuals	Variance from Adopted	2024-25 Budget	Variance from Actuals
<i>Wages and Benefits:</i>					
Current Board Wages & Benefits	50,458	46,013	4,444	58,000	11,987
Base Salaries	6,110,773	5,179,612	931,160	5,425,000	245,388
Overtime	1,092,714	1,921,518	-828,805	1,900,000	-21,518
FLSA Overtime	88,066	59,750	28,315	65,000	5,250
Holiday Pay	67,365	48,412	18,953	65,000	16,588
Premium Pay	124,813	28,521	96,292	30,000	1,479
Uniform Allowance	58,128	61,197	-3,069	63,000	1,803
Health Insurance	704,630	580,152	124,478	891,000	310,848
Pension	745,860	628,820	117,040	690,000	61,180
457	28,500	32,650	-4,150	87,000	54,350
Workers Comp	454,900	454,328	572	410,500	-43,828
Payroll Taxes	139,112	119,625	19,487	155,000	35,375
Prior Board Benefits	5,600	5,704	-104	6,000	296
Surviving Spouse Benefits	11,600	11,700	-100	13,000	1,300
<i>Total Wages & Benefits</i>	9,682,517	9,178,004	504,513	9,858,500	680,496
SAFER Grant Reimbursements:					
2019 Award	-1,292,678	-1,590,316	297,639	0	1,590,316
2020 Award	-720,001	-791,663	71,662	-742,000	49,663
<i>Total SAFER Reimbursement</i>	-2,012,678	-2,381,979	369,301	-742,000	1,639,979
<i>Adjusted Wages & Benefits Totals</i>	7,669,839	6,796,026	873,813	9,116,500	2,320,474

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
CAPITAL EQUIPMENT FUND**

Capital Equipment Fund	2023-2024 Adopted Budget	2023-2024 Actuals	Variance from Adopted Budget	2024-25 Budget	Variance from Actuals
Beginning Cash Balance	3,466,796	3,506,772	39,976	5,249,445	1,742,673
Interest from Fresno County	90,000	97,490	7,490	62,993	-34,497
Transfer from Operating Funds	900,000	1,903,000	1,003,000	400,000	-1,503,000
CDBG Grant Revenue - 2023 Award	300,000	249,500	-50,500	0	-249,500
<i>Subtotal before Expenditure Transfers</i>	4,756,796	5,756,761	1,050,466	5,712,438	-44,323
Expenditures					
Miscellaneous Expenditures	10,000	0	-10,000	100,000	100,000
Renovation - Station 59 App Bay	100,000	0	-100,000	0	0
Microwave System Upgrades	0	87,855	87,855		
Off-Road WT (2023 CDBG Award)	600,000	252,143	-347,857	350,500	98,357
Fire Prevention Vehicles	85,000	94,579	9,579	0	-94,579
ROP Vehicle	50,000	49,266	-734	0	-49,266
Station 57 Automatic Gate and Fencing	25,000	13,486	-11,514	0	-13,486
Station 58 Automatic Gate and Fencing	25,000	9,987	-15,013	0	-9,987
Land Purchase Finance Payment				327,000	327,000
Preliminary Land Studies, etc				350,000	350,000
					0
					0
					0
<i>Total Transfers and Expenditures</i>	895,000	507,316	-387,684	1,127,500	708,039
<i>Estimated Ending Fund Balance</i>	3,861,796	5,249,445	1,438,150	4,584,938	-664,507
<i>Net Change in Fund Balance</i>	395,000	1,742,673	1,398,174	-664,507	-2,407,180

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024-2025 FINAL BUDGET
BUILDING FUND**

Building Fund	2023-2024 Adopted Budget	2023-2024 Actuals	Variance from Adopted Budget	2024-25 Budget	Variance from Actuals
Beginning Cash Balance	325,337	325,337	0	358,217	32,880
Property Tax Revenue	10,600	23,987	13,387	50,000	26,013
Interest from Fresno County	3,500	8,893	5,393	4,800	-4,093
Transfer from EMS fund	0	0	0	0	0
<i>Subtotal before Transfers</i>	339,437	358,217	18,780	413,017	54,800
Expenditures					
Weed Abatement Expenses	10,600	0	-10,600	0	0
Miscellaneous Expenditures	10,000	0	-10,000	10,000	10,000
Station 55 Sidewalk and Landscaping	33,000	0	-33,000	33,000	33,000
Station 55 Parking Lot Maintenance and Improvements	56,000	0	-56,000	0	0
Station 58 Roof				38,400	38,400
<i>Total Expenditures</i>	109,600	0	-109,600	81,400	81,400
<i>Estimated Ending Fund Balance</i>	229,837	358,217	128,380	331,617	-26,600
<i>Net Change in Fund Balance</i>	-95,500	32,880	128,380	-26,600	-59,480

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024- 2025 FINAL BUDGET
COUNTY FUND BALANCES**

NORTH CENTRAL FIRE PROTECTION DISTRICT County Fund Balances			
Funds	June 30, 2024	June 30, 2023	Variance
General Fund	5,067,182	4,530,918	536,264
Capital - Equipment Fund	5,260,184	3,334,978	1,925,207
Building Fund	358,217	325,337	32,880
EMS Zone 1 Fund	1,014,421	672,293	342,128
SL/Vacation Buyout Fund	36,685	35,722	963
Reserve Fund	363,835	354,286	9,550
Contingency Fund	127,413	124,069	3,344
Total Balance for all Funds	12,227,938	9,377,603	2,850,335

**NORTH CENTRAL FIRE PROTECTION DISTRICT
2024- 2025 FINAL BUDGET
TWO-YEAR PROJECTION**

	2023-2024 Actuals	2024-2025 Projections	2025-2026 Projections
Revenue			
Total Operating Revenue	13,157,518	13,599,400	14,007,382
Total Revenue			
Expenditures			
Wages and Benefits	6,796,026	9,116,500	9,389,994
Services and Supplies	2,578,644	2,819,300	2,903,879
Agreements and Pension Obligation Bonds	995,723	1,229,700	1,241,997
Total Expenditures			
Annual Contribution to Capital Fund			
	1,903,000	400,000	450,000
Operating Net Revenue			
	884,126	33,900	21,511

NORTH CENTRAL FIRE DISTRICT APPARATUS REPLACEMENT SCHEDULE

FY Approval to Order	Equipment Purchased	Estimated Cost	Annual Lease Payment
2026-2027	Aerial Ladder Truck	1,470,103	191,113
2027-2028	BC Truck	116,125	N/A
2027-2028	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
2028-2029	Type I Fire Engine	1,027,204	133,537
2030-2031	Training Vehicle	92,674	N/A
2030-2031	Type I Fire Engine	1,122,454	145,919
2033-2034	BC Truck	105,942	N/A
2033-2034	Patrol Rig	210,326	24,406
2034-2035	Water Tender	722,782	83,870
2035-2036	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
2036-2037	Staff Vehicle	36,529	N/A
2037-2038	BC Truck	156,062	N/A
2037-2038	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
2038-2039	Type I Fire Engine	1,340,268	155,521

**NORTH CENTRAL FIRE PROTECTION DISTRICT
APPARATUS/CAPITAL EQUIPMENT SCHEDULE
FISCAL YEARS 2024 - 2043**

Fiscal Year	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	2031 - 2032	2032 - 2033	2033 - 2034	2034 - 2035	2035 - 2036	2036 - 2037	2037 - 2038	2038 - 2039	2039 - 2040	2040 - 2041	2041 - 2042	2042 - 2043
Beginning Balance	3,506,772	5,249,445	4,584,938	5,387,957	5,425,613	5,656,395	2,981,914	415,897	476,414	484,331	492,342	369,509	678,143	906,480	1,039,240	1,024,120	832,962	1,141,557	1,298,256	1,602,835
Interest Accrued & Other Revenues	97,489	62,993	55,019	64,655	65,107	67,877	35,783	4,991	5,717	5,812	5,908	4,434	8,138	10,878	12,471	12,289	9,996	13,699	15,579	19,234
Grant Reimbursements & Other Revenues	249,500	0	725,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer from General Fund	1,903,000	400,000	450,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital Improvement Projects	111,328	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Apparatus Lease Payments	0	0	0	0	191,200	191,200	324,800	324,800	470,800	470,800	495,800	495,800	579,800	579,800	635,000	635,000	501,400	657,000	511,000	511,000
District Vehicle Purchases	395,988	350,500	0	0	116,125	274,158	0	92,674	0	0	105,942	0	0	98,318	192,591	368,448	0	0	0	0
Finance/Purchase Land for New Station	0	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	0	0	0	0	0	0	0	0	0
Build New Station	0	350,000	0	500,000	0	2,750,000	2,750,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	5,249,445	4,584,938	5,387,957	5,425,613	5,656,395	2,981,914	415,897	476,414	484,331	492,342	369,509	678,143	906,480	1,039,240	1,024,120	832,962	1,141,557	1,298,256	1,602,835	1,911,069