

NORTH CENTRAL
FIRE PROTECTION DISTRICT

Final Budget

FY 2026 - 2027

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET

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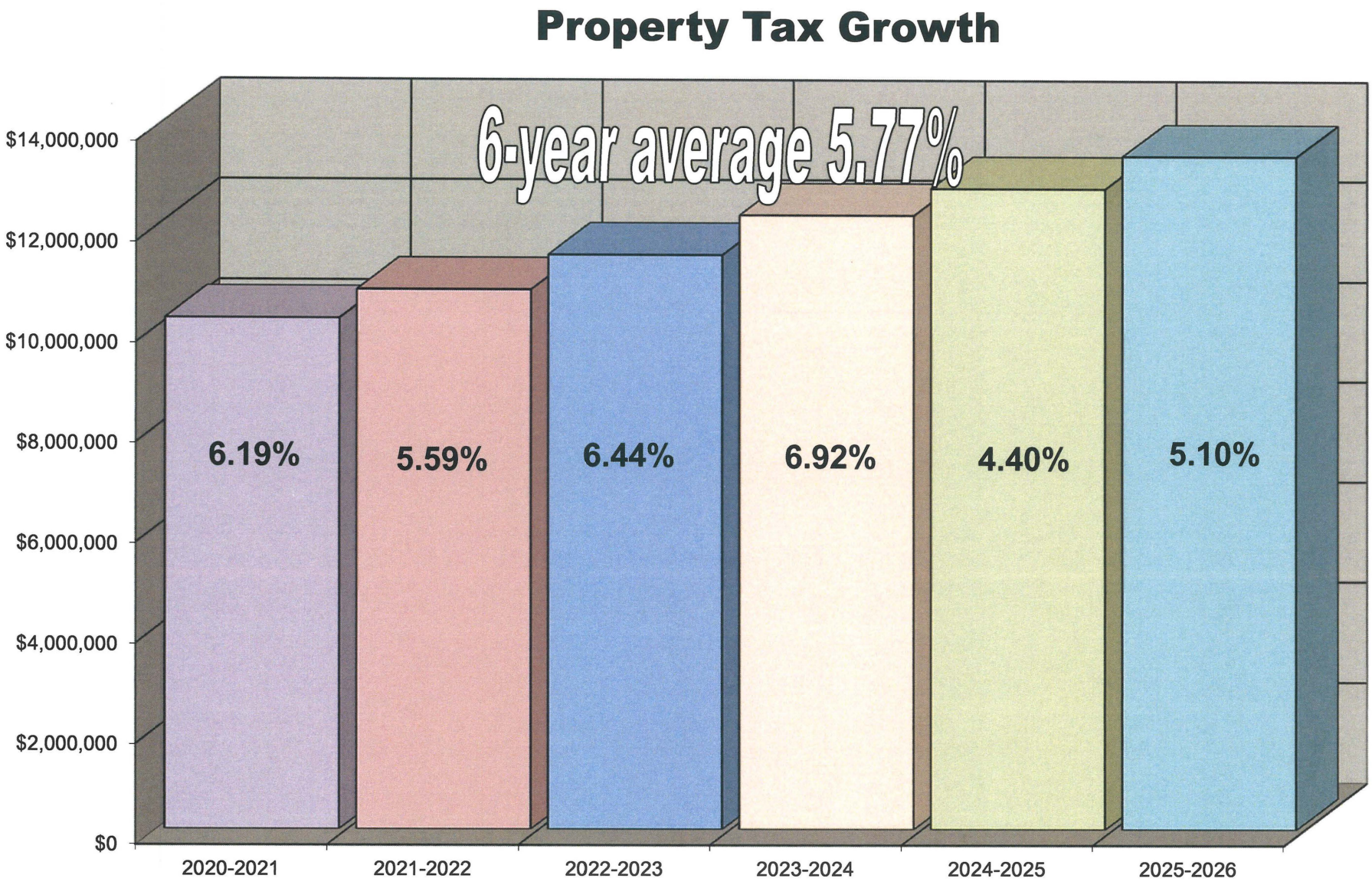
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NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
SUMMARY

SUMMARY	2025-26 Actuals	2026-27 Final Budget	Variance from Actuals
Operating Revenue			
Property Tax Revenue	13,430,454	13,775,000	344,546
Other Revenue	1,128,694	857,100	-271,594
Total Operating Revenue	14,559,148	14,632,100	72,952
Operating Expenditures			
Wages and Benefits	10,668,096	11,412,100	744,003
Services and Supplies	2,632,894	2,505,300	-127,594
Dispatch Services	204,958	190,000	-14,958
Pension Obligation Bonds - FCERA	363,400	300,300	-63,100
FCERA Settlement Financing	208,781	0	-208,781
Apparatus Lease Purchase Payments	49,161	0	-49,161
Total Operating Expenditures	14,127,289	14,407,700	280,410
Annual Contribution to Capital Fund	100,000	100,000	0
Additional Contributions Adopted 8.27.26			
Capital Fund	200,000		
Reserve Fund	50,000		
Operating Net Revenue	81,859	124,400	42,542

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
OPERATING REVENUE

Revenue	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Property Tax Revenue - General Fund					
Secured Property Taxes	11,341,300	11,356,336	15,036	11,661,700	305,364
Unsecured Property Taxes	580,000	590,185	10,185	602,200	12,015
Homeowners Relief	60,900	58,857	-2,043	58,800	-57
General Fund Totals	11,982,200	12,005,378	23,178	12,322,700	317,322
Property Tax Revenue - EMS Fund					
Secured Property Taxes	1,306,100	1,348,691	42,591	1,378,000	29,309
Unsecured Property Taxes	57,900	69,500	11,600	67,400	-2,100
Homeowners Relief	7,100	6,885	-215	6,900	15
EMS Fund Totals	1,371,100	1,425,076	53,976	1,452,300	27,224
Gross Property Tax Revenue	13,353,300	13,430,454	77,154	13,775,000	344,546
Net Property Tax Revenue	13,353,300	13,430,454	77,154	13,775,000	344,546
Other Revenue and Transfers					
Interest on Funds with County	221,300	228,537	7,237	170,800	-57,737
Miscellaneous Revenue	65,200	51,230	-13,970	6,500	-44,730
Payment for Priority One Calls	14,000	18,010	4,010	18,000	-10
Permits, Fees and Plan Reviews	129,400	137,844	8,444	139,000	1,156
American Ambulance Lease	20,900	20,866	-34	20,900	34
Tower Rental	33,200	36,068	2,868	33,400	-2,668
FCC and ROP Training Programs	234,100	262,349	28,249	253,500	-8,849
Strike Team Reimbursements	225,000	197,014	-27,986	195,000	-2,014
AFG, SHSGP and OES Grant Revenues	174,900	176,775	1,875	20,000	-156,775
Total Other Revenue	1,118,000	1,128,694	10,694	857,100	-271,594
Total Projected Operating Revenue	14,471,300	14,559,148	87,848	14,632,100	72,952


Property Tax Growth
6-year average 5.77%
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
6.19%
5.59%
6.44%
6.92%
4.40%
5.10%
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
DISTRICT OBLIGATIONS AND OPERATING EXPENSES

District Obligations and Operating Expenses	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Agreements, Debt, Prior Obligations					
County of Fresno - Dispatch Services	198,000	204,958	6,958	190,000	-14,958
FCERA Payment Financing	208,800	208,781	-19	0	-208,781
Apparatus Lease Purchase Payments	49,200	49,161	-39	0	-49,161
Pension Obligation Bonds	338,400	363,400	25,000	300,300	-63,100
Total Agreements, Debt & Obligations	794,400	826,299	31,899	490,300	-335,999
Operating Expenses					
Property, Auto and Liability Insurance	232,200	237,148	4,948	230,000	-7,148
Stn 54 Lease/Property Tax Collection	46,600	50,215	3,615	46,700	-3,515
Personal Protective Equipment (PPE)	141,500	122,134	-19,366	140,000	17,866
Communications	381,300	381,368	68	169,900	-211,468
Apparatus Maintenance	450,000	414,675	-35,325	435,000	20,325
Equipment Maintenance	22,000	14,413	-7,587	15,800	1,387
Computers & Office Equipment	162,900	140,668	-22,232	142,900	2,232
Facility Maintenance	208,000	183,449	-24,551	197,000	13,551
Station Supplies	58,900	50,754	-8,146	51,000	246
Bulk Fuel	137,000	148,849	11,849	185,000	36,151
Utilities	146,000	145,808	-192	146,000	192
Professional Services	313,200	345,528	32,328	317,400	-28,128
Membership Dues and Subscriptions	18,900	18,938	38	20,400	1,462
Travel Expenses	23,000	25,194	2,194	29,500	4,306
Training	117,800	56,733	-61,067	106,100	49,367
Health, Fitness and Safety	18,800	8,772	-10,028	27,000	18,228
Office Supplies	25,000	23,215	-1,785	29,700	6,485
Food	6,000	6,082	82	6,000	-82
Fire Prevention	100,000	102,256	2,256	78,000	-24,256
Apparatus Tools, Equipment & Hose	74,300	97,571	23,271	73,700	-23,871
SCBA Masks & Maintenance	59,100	59,125	25	58,200	-925
Total Services, Supplies & Maintenance	2,742,500	2,632,894	-109,606	2,505,300	-127,594
Total Operating Expenditures	3,536,900	3,459,193	-77,707	2,995,600	-463,593

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
WAGES AND BENEFITS

Wages and Benefits	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Wages and Benefits:					
Current Board Wages & Benefits	60,700	50,554	-10,146	60,500	9,946
Base Salaries	6,131,000	6,106,333	-24,667	6,718,000	611,667
Overtime	1,800,000	1,854,116	54,116	1,875,700	21,584
FLSA Overtime	85,000	67,008	-17,992	88,000	20,992
Holiday Pay	65,000	53,948	-11,052	65,000	11,052
Premium Pay	17,000	85,415	68,415	75,000	-10,415
Uniform Allowance	49,000	54,260	5,260	74,400	20,140
Health Insurance	1,077,100	1,132,434	55,334	743,000	-389,434
Pension	803,100	781,957	-21,143	911,300	129,343
457	65,000	137,017	72,017	86,400	-50,617
Workers Comp	378,400	378,338	-62	708,100	329,762
Payroll Taxes	158,000	140,303	-17,697	161,200	20,897
Prior Board Benefits	7,200	7,445	245	7,500	55
Surviving Spouse Benefits	13,700	10,145	-3,555	10,200	55
Total Wages & Benefits	10,710,200	10,859,274	149,074	11,584,300	725,026
Reimbursement for LC 4850	0	-191,178	-191,178	-172,200	18,978
	0	-191,178	-191,178	-172,200	18,978
Adjusted Wages & Benefits Totals	10,710,200	10,668,096	-42,104	11,412,100	744,003

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
CAPITAL EQUIPMENT FUND

Capital Equipment Fund	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Beginning Cash Balance	2,762,868	2,291,453	-471,415	3,382,233	1,090,779
Interest & Other Revenues from Fresno Co.	135,000	104,257	-30,743	108,000	3,743
2023 CDBG Grant Reimbursement	0	49,706	49,706	0	-49,706
Transfer To/Due from Operating Funds	100,000	1,052,794	952,794	100,000	-952,794
Sale of Apparatus & Capital Equipment	20,500	20,501	1	0	-20,501
Land Acquisition Reimbursement	2,600,000	0	-2,600,000	0	0
Development Impact Fees - City of Kerman	813,700	813,689	-11	15,000	-798,689
Subtotal before Expenditure Transfers	6,432,068	4,332,400	-2,099,657	3,605,233	-727,168
Miscellaneous Expenditures	100,000	53,833	-46,167	100,000	46,167
Microwave System Upgrades	0	284,338	284,338	50,000	
Off-Road WT (2023 CDBG Award)	350,500	331,704	-18,796	0	-331,704
Land Purchase Finance Payment	0	0	0	0	0
Preliminary Land Studies, etc	350,000	0	-350,000	350,000	350,000
Apparatus Lease Payments	359,500	280,292	-79,208	359,500	79,208
NC2 NC3 Radio Upgrade				660,000	660,000
Vehicle Acquisition				440,000	440,000
Total Transfers and Expenditures	1,160,000	950,168	-209,832	1,959,500	1,243,670
Estimated Ending Fund Balance	5,272,068	3,382,233	-1,889,825	1,645,733	-1,736,500
Net Change in Fund Balance	2,509,200	1,090,779	-1,418,410	-1,736,500	-2,827,279

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
BUILDING FUND

Building Fund	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Beginning Cash Balance	381,936	381,936	0	555,732	173,796
Property Tax Revenue/Assessments	100,000	97,446	-2,554	50,000	-47,446
Interest from Fresno County	10,500	12,537	2,037	10,800	-1,737
Transfer from/Due To Operating Fund		123,833			
Subtotal before Transfers	492,436	615,751	-517	616,532	124,613
Expenditures					
Weed Abatement	85,000	60,020	-24,980	50,000	-10,020
Miscellaneous Expenditures	10,000	0	-10,000	10,000	10,000
			0	0	0
			0	0	0
Total Expenditures	95,000	60,020	-34,980	60,000	-20
Estimated Ending Fund Balance	397,436	555,732	34,463	556,532	800
Net Change in Fund Balance	15,500	173,796	34,463	800	-172,996

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
COUNTY FUND BALANCES

NORTH CENTRAL FIRE PROTECTION DISTRICT County Fund Balances			
Funds	**June 30, 2026**	**June 30, 2025**	**Variance**
General Fund	5,821,701	5,824,657	(2,956)
Capital - Equipment Fund	3,382,233	2,291,453	1,090,779
Building Fund	555,732	381,936	173,796
EMS Zone 1 Fund	752,313	708,858	43,455
SL/Vacation Buyout Fund	38,961	37,772	1,189
Reserve Fund	386,407	374,614	11,793
Contingency Fund	135,318	131,188	4,130
Total Balance for all Funds	**11,072,664**	**9,750,477**	**1,322,187**

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
TWO-YEAR PROJECTION

	2025-2026 Actuals	2026-2027 Projections	2027-2028 Projections
Revenue			
Total Operating Revenue	**14,559,148**	**14,632,100**	**15,012,535**
Total Revenue	**14,559,148**	**14,632,100**	**15,012,535**
Expenditures			
Wages and Benefits	**10,668,096**	**11,412,100**	**11,708,814**
Services and Supplies	**2,632,894**	**2,505,300**	**2,570,438**
Agreements and Pension Obligation Bonds	**826,299**	**490,300**	**503,048**
Total Expenditures	**14,127,289**	**14,407,700**	**14,782,300**
Annual Contribution to Capital Fund	**100,000**	**100,000**	**100,000**
Additional Contributions Adopted 8.27.26			
Capital Fund	**200,000**		
Reserve Fund	**50,000**		
Operating Net Revenue	**81,859**	**124,400**	**130,235**

Growth Projections for 2027-28 = 2.6% Increase

NORTH CENTRAL FIRE DISTRICT
APPARATUS REPLACEMENT SCHEDULE

FY Approval to Order	Equipment Purchased	Estimated Cost	Estimated Annual Lease Payment
2026-2027	Fire Chief Vehicle	91,386	N/A
	BC Truck	116,125	N/A
	Division Chief Vehicle (OPS/Training)	91,386	N/A
	Division Chief Vehicle (PRV/Support Svcs)	91,386	N/A
2027-2028	Aerial Ladder Truck (Prior Board Approval)	2,300,000	299,000
2028-2029	Type I Fire Engine	1,027,204	133,537
2029-2030			
2030-2031	Type I Fire Engine	1,226,535	159,450
	Training Vehicle	92,674	N/A
2031-2032			
2032-2033			
2033-2034	BC Truck	119,609	N/A
	Patrol Rig	210,326	N/A
2034-2035	Water Tender	722,782	83,870
2035-2036	Type I Fire Engine	1,340,268	160,187
2036-2037	Staff Vehicle	36,529	N/A
	Maintenance Truck	98,318	N/A
	Water Tender	744,465	86,386
2037-2038	BC Truck	156,062	N/A
	Fire Chief Vehicle	122,816	N/A
2038-2039	Division Chief Vehicle	126,500	N/A
2039-2040	Type I Fire Engine	1,380,476	164,992
2039-2040			

NORTH CENTRAL FIRE PROTECTION DISTRICT
APPARATUS/CAPITAL EQUIPMENT SCHEDULE
FISCAL YEARS 2024 - 2044

Fiscal Year	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	2043 - 2044
Beginning Balance	4,760,184	2,291,453	3,382,232	1,845,732	1,166,604	1,018,102	781,608	545,346	260,219	150,989	-350,903	-178,418	65,373	21,443	-254,222	-86,779	345,725	626,211	1,074,562	1,536,364
Interest Accrued & Other Revenues	131,269	153,963	108,000	55,372	34,998	30,543	23,448	16,360	7,807	4,530	-10,527	-5,353	1,961	643	-7,627	-2,603	10,372	18,786	32,237	46,091
DIF, Grants & Other Revenues	0	834,190	15,000	75,000	75,000	75,000	75,000	100,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Transfer from/to General Fund	0	1,052,794	300,000	100,000	500,000	550,000	650,000	650,000	650,000	750,000	750,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital Improvement Projects	0	-338,171	-810,000	-200,000	-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	-280,292	-359,500	-359,500	-658,500	-792,037	-792,037	-951,487	-792,037	-951,487	-591,987	-675,857	-836,044	-922,430	-623,430	-489,893	-654,885	-495,435	-495,435	-495,435
District Vehicle Purchases	0	-331,704	-440,000	0	0	0	-92,674	0	0	-329,935	0	0	-134,847	-278,878	-126,500	0	0	0	0	0
Finance/Purchase Land for New Station	-2,600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Build New Station	0	0	-350,000	-350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	2,291,453	3,382,232	1,845,732	1,166,604	1,018,102	781,608	545,346	260,219	150,989	-350,903	-178,418	65,373	21,443	-254,222	-86,779	345,725	626,211	1,074,562	1,536,364	2,012,020

Interest Rate Assumption @ 3.0%

Inflation Rate Assumption @ 3%