

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2022/2023



Preliminary Budget

Presented on: 06/15/2022

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		\$22,645,336
3100 Property Assessments (MNTA & CFD)		\$223,120
3380 Interest Income		\$350,000
4969 Transition Fees		\$304,473
Grant Revenue		\$419,945
4977 Volunteer Fire Assistance	\$19,827	
4979 Community Development Block Grants	\$0	
4986 Department of Homeland Security (DHS)	\$379,796	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$20,322	
4989 OES, Power Resiliency Grant	\$0	
Fire Prevention		\$416,000
5001 Fire Report Fees	\$750	
5002 Firework Permit Fees	\$25,000	
5004 Protection/Planning Fees	\$390,000	
5005 Jury & Witness Fees	\$250	
Services-Other Agencies		\$4,189,913
5039 Fire Protection Contracts	\$2,471,986	
5039-13 Fresno County MOU	\$1,717,927	
Training Center		\$415,000
5101 Training Services	\$165,000	
5102 FCC Reimbursement	\$250,000	
5150 Shop Services		\$150,000
Other Income		\$598,729
5206 Rents	\$14,229	
5207 Assistance By Hire	\$500,000	
5208 Office of Emergency Services	\$0	
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	\$5,000	
5219 Returned Check Charges	\$1,500	
5231 Covid-19 Relief Funds	\$0	

TOTAL PROJECTED REVENUE

\$29,712,516

EXPENDITURE PROJECTIONS

Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$23,666,970
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 \$16,000

Repairs and Maintenance

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$460,000
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	\$20,000
7207 Maintenance - Jaws, Small Engine	\$15,000
7220 Maintenance- Structure/Improvements/Grounds Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	\$140,000

Labor and Related Costs \$1,047,120

6200-01 Paid Call Firefighter	\$45,000
6200-02 PCF Program Business Management Cost	\$20,000
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$220,000
6200-04 IT Administrator	\$80,000
6200-05 Benefits	\$90,000
6200-06 Unemployment Payments	\$5,000
6200-09 PCF Heavy Equipment Operators	\$25,000
6200-11 Uniforms-PCF/Sch C	\$5,000
6200-12 District Clerical Staff	\$40,000
6200-13 Heavy Equipment Mechanic	\$95,000
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$125,000
6200-16 Administration Officer	\$120,000
6200-17 Fleet Services Technician (Graphics)	\$75,000
6200-18 Special Projects Analyst	\$42,120
6220 Payroll Tax Expense	\$60,000

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	\$349,500
7414-01 Gasoline	\$60,000
7414-02 Diesel	\$280,000
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$6,500
7414-03 BOE Diesel Fuel Taxes	\$3,000

Firefighting Clothing/Equipment		
7025-01 PPE Clothing		\$140,000
7025-02 Personal Safety Equipment		\$15,000
7025-03 Personal Safety Supplies		\$10,000
7025-04 Firefighting Foam		\$25,000
Legal and Professional		
7295 Professional & Specialized Services		\$55,000
7295-03 Professional Technical	\$50,000	
7295-04 Professional Services, Legal	\$5,000	
7300 District Legal Fees - General		\$80,000
General Utilities		\$249,000
7430-01 Electrical	\$140,000	
7430-02 Natural Gas	\$24,000	
7430-03 Propane	\$20,000	
7430-04 Waste Collection	\$35,000	
7430-05 Water Service	\$30,000	
7034 Insurance, All Types		\$340,000
7075-01 Workers Compensation	\$40,000	
7075-02 General Liability	\$300,000	
Communications		
7040-01 Telephone Services		\$40,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$113,000
7040-04 Wireless Internet		\$45,000
Household Supplies & Food		
7055 Food (Fire Line Meals, Etc.)		\$15,000
7070 Household Expenses		\$32,000
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$2,000	
7070-03 Furniture & Linens	\$5,000	
7071 Household Services		\$33,500
7071-01 Towel Service	\$12,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$11,500	
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		\$64,000
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$6,000	
7265-03 Computers & Supplies	\$3,000	
Other		
7250 Memberships & Subscriptions		\$15,000
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		\$156,700

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)	\$115,000	
7405-08 Office Space Lease	\$15,600	
7407 Lexipol		\$11,150
7408 Target Solutions/Check it		\$12,400
7531 Community Facilities District		\$4,000
7541 Website Administration		\$10,000
9002 Bank Charges		\$18,000
7235 Medical And Oxygen Supplies		\$20,000
7235-01 Supplies, Medical	\$15,000	
7235-02 Oxygen	\$5,000	
Training - General		
7251 Conferences,Seminars, Training for staff		\$5,000
7404 Training Budget		\$70,000
7385 Small Tools And Supplies		\$7,500
Wrenches, screwdrivers, hammers, etc. for engines and stations		
Total Agreements, Services & Supplies		\$27,665,955
Capital Equipment		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$120,000
0401-01 Fire Engine (Type1)	\$0	
0401-02 Command Vehicles 1 Vehicle	\$75,000	
0401-03 Capital Outlay - Engines (Type 3)	\$45,000	
8600 Lease-purchase (1 Truck & 1 Engine)		\$358,476
0402 Fire Fighting Equipment		\$88,000
0402-01 SCBA/TIC/Air Monitors		\$35,000
0403 Fire Hose		\$65,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$35,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$45,000
0408 Technical Rescue Program		\$20,000
0409 Ladder Testing		\$10,000
0413 Exercise Equipment		\$12,500
0417 Data Analytics Program		\$18,000
0418 Staffing Software Project		\$34,000
0419 Mobile Computer Purchase Program		\$60,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$7,500
Capital Facilities		
0505 Training Center		
0506 Station/Facilities Capital Improvements		\$100,000
0506-01 Station Improvement Projects	\$100,000	
0506-03 Station 74 Improvement Project		
0506-05 Parlier Station Improvements		
0510 New Station 72 Project		\$0
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	\$379,796
0509 OES, Power Resiliency Grant (fire station generators)	<u>\$96,122</u>
Total Capital Equipment And Facilities	\$1,601,894
<hr/>	
TOTAL PROJECTED EXPENDITURES	\$29,267,849

SUMMARY

REVENUE PROJECTION		\$29,712,516
Expenditure Projections:		
CAL FIRE Schedule A Agreement		\$23,666,970
Labor and Related Costs		\$1,047,120
Operating Expense		\$2,951,865
Total Capital Equipment And Facilities		\$1,601,894
TOTAL EXPENDITURE PROJECTION		\$29,267,849
Projected Net Fund Balance Forward - June 30, 2023	+	\$444,667
<u>Fund Balance Pass Through into Assigned or Restricted Accounts</u>		
Transition Agreement Fund		\$304,473
CFD Zone 1A Fund		\$30,625
CFD Zone 1B Fund		\$55,494
CFD Zone 2A Fund		\$25,133
CFD Zone 2B Fund		\$12,349
Total Pass Through to Restricted Funds		\$428,074
Projected Fund Balance Minus Pass Through* - June 30, 2023		\$16,593

*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	\$2,032,972
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)	\$1,498,753
Hydrant Maint. Systems	\$2,547
Special Revenue Funds	\$58,346
PrePays (Non-Spendable)	\$10,509

Committed Funds:

Capital Equipment:	
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:

Early Detection Program	\$766
Zone A (CSA #44, Monte Verde)	\$126,477
CFD Zone 1A (Millerton Area, Brick&Mortar)	\$226,129
CFD Zone 1B (Millerton Area, Personnel Services)	\$280,475
CFD Zone 2A (General District Area, Brick & Mortar)	\$204,482
CFD Zone 2B (General District Area, Personnel Services)	\$124,986

Audited Total Fund Balance as of July 1, 2022	\$10,362,988
--	---------------------

Projected 21/22 Carry forward June 30, 2022 (See Appendix B)	\$1,704,111
--	-------------

Projected 22/23 Carry forward (Estimate) June 30, 2023	\$444,667
--	-----------

Projected Total Fund Balance as of July 1, 2023	\$ 12,511,766
---	---------------

Appendix A-Schedule A

		No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 94.43%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 61.31%	Total EDWC & Benefits	Total Annual Salary	
Millerton	Station 72	3	Captain	TMR	36	\$6,017	\$216,612	\$204,547	\$421,159	\$6,017	\$3,238	\$1,985	\$188,039	\$609,197
		1	Captain	FCFPD	12	\$6,017	\$72,204	\$68,182	\$140,386	\$6,017	\$3,238	\$1,985	\$62,680	\$203,066
		3	Engineer	TMR	36	\$5,125	\$184,500	\$174,223	\$358,723	\$5,125	\$2,758	\$1,691	\$160,163	\$518,886
		1	Engineer	FCFPD	12	\$5,125	\$61,500	\$58,074	\$119,574	\$5,125	\$2,758	\$1,691	\$53,388	\$172,962
Clovis	Station 85	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	Engineer		24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
		2	FF 11		24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
South Fresno	Ladder 87	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		4	Engineer		48	\$5,125	\$246,000	\$232,298	\$478,298	\$5,125	\$2,758	\$1,691	\$213,550	\$691,848
Relief	72/85/87	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		1	Engineer		12	\$5,125	\$61,500	\$58,074	\$119,574	\$5,125	\$2,758	\$1,691	\$53,388	\$172,962
Clovis Lakes	Station 86	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		4	Engineer		48	\$5,125	\$246,000	\$232,298	\$478,298	\$5,125	\$2,758	\$1,691	\$213,550	\$691,848
		2	Engineer	FC MOU	24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
Morgan Canyon	Station 74	2	Captain	FC MOU	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	FF11	FC MOU	24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Sanger HQ	Station 84	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	Engineer		24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
		2	FF 11		24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Relief	86/74/84	2	Engineer		24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
Del Rey	Station 82	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		3	Engineer		36	\$5,125	\$184,500	\$174,223	\$358,723	\$5,125	\$2,758	\$1,691	\$160,163	\$518,886
		2	Engineer	FC MOU	24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
Dozer 43	Staffing	2	HFE0	FC MOU	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
Parlier	Station 71	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	FF 11		24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Selma	Station 83	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	Engineer		24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
		2	FF 11		24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Relief	82/71/83	3	Engineer		36	\$5,125	\$184,500	\$174,223	\$358,723	\$5,125	\$2,758	\$1,691	\$160,163	\$518,886
South Fresno	Squad 87	3	Engineer		36	\$5,125	\$184,500	\$174,223	\$358,723	\$5,125	\$2,758	\$1,691	\$160,163	\$518,886
		1	FF 11		12	\$4,580	\$54,960	\$51,899	\$106,859	\$4,580	\$2,465	\$1,511	\$47,710	\$154,569
Caruthers	Station 90	2	Captain		24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		4	Engineer		48	\$5,125	\$246,000	\$232,298	\$478,298	\$5,125	\$2,758	\$1,691	\$213,550	\$691,848

Appendix A-Schedule A

Easton	Station 89	2	Captain	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		1	Engineer	12	\$5,125	\$61,500	\$58,074	\$119,574	\$5,125	\$2,758	\$1,691	\$53,388	\$172,962
		2	FF 11	24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Relief	S87/90/89	1	Captain	12	\$6,017	\$72,204	\$68,182	\$140,386	\$6,017	\$3,238	\$1,985	\$62,680	\$203,066
		2	Engineer	24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924
Harris Ranch	Station 94	2	Captain	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		1	Engineer	12	\$5,125	\$61,500	\$58,074	\$119,574	\$5,125	\$2,758	\$1,691	\$53,388	\$172,962
		2	FF 11	24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Huron	Station 93	2	Captain	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	FF 11	24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Tranquility	Station 95	2	Captain	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		2	FF 11	24	\$4,580	\$109,920	\$103,797	\$213,717	\$4,580	\$2,465	\$1,511	\$95,420	\$309,138
Relief	93/94/95	2	Engineer	24	\$5,125	\$123,000	\$116,149	\$239,149	\$5,125	\$2,758	\$1,691	\$106,775	\$345,924

Mendota	Station 96	2	Captain	24	\$6,017	\$144,408	\$136,364	\$280,772	\$6,017	\$3,238	\$1,985	\$125,359	\$406,132
		4	Engineer	48	\$5,125	\$246,000	\$232,298	\$478,298	\$5,125	\$2,758	\$1,691	\$213,550	\$691,848
Total Count		104											

Command/Support

Division Chief	1	Div. Chief	12	\$13,881	\$166,572	\$157,294	\$323,866	\$0	\$0	\$0	\$0	\$323,866
Battalion Chief	4	Batt. Chief	48	\$6,866	\$329,568	\$311,211	\$640,779	\$6,866	\$3,695	\$2,265	\$286,095	\$926,874
Fire Prev Officer	1	Captain	12	\$6,017	\$72,204	\$68,182	\$140,386	\$6,017	\$3,238	\$1,985	\$62,680	\$203,066
Training Officer	3	Captain	36	\$6,017	\$216,612	\$204,547	\$421,159	\$6,017	\$3,238	\$1,985	\$188,039	\$609,197

				SBR 78.86%								
Equip Mgr.	1	FEM	6	24 hour coverage non fire season				\$373			\$2,238	
Equip Mechanic	2	HEM	24	\$6,805		\$5,366					\$292,114	
District Finance Analyst	1	SSA	12	\$5,725		\$4,515					\$122,877	
Research Data Analyst I	1	GIS	12	\$6,350		\$5,008					\$136,291	
Clerical HQ	1	OFF TEC	12	\$3,968		\$3,129					\$85,166	
Clerical HQ	1	OFF TEC	12	\$3,968		\$3,129					\$85,166	
Clerical Training Bureau	1	OFF TEC	12	\$3,968		\$3,129					\$85,166	
Personnel	1	Senior Pers Specialist	12	\$5,600		\$4,416					\$120,194	
Comm. Op.	6.00	Comm. Op.	72	\$5,500		\$3,512					\$648,886	
Overtime				\$1,250,000	COM OP SBR 63.86%							
					1.45% SBR							\$1,268,125

SUBTOTAL PERSONNEL SERVICES

23,661,642

END of FY 21/22 Projection

REVENUE:

	<u>Preliminary Budget</u>	
	6/8/2022	
Actual Revenue	\$28,960,925	
Accounts Receivable (estimated revenue still owed):		
Remaining Tax Revenue	\$1,089,806	
Service Contracts	\$725,965	
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$1,769,085	
Projected Subtotal AR	\$3,584,856	
Projected Total Revenue:	\$32,545,781	

Expenses:

Actual Expenses	\$17,161,045	
Fire Engines, Lease Purchase Payment:	\$358,475	
<u>Adjusted Actual Expense to Date:</u>	\$17,519,520	
Estimated Accounts Payable (bills remaining to be paid):		
CAL FIRE Schedule A	\$11,028,325	
Service Contracts		
Mobile Equipment		
Grants	\$0	
Misc.	\$2,293,825	
Projected Subtotal AP:	\$13,322,150	
Projected Total Expenses:	\$30,841,670	\$0
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$1,704,111	\$0