



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 09/14/23
To: Board Directors
Attn: Matt Furrer
President
From: Fire District Staff
Subject: Final Budget for FY 23/24

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking the Board of Directors to review and approve the Final Budget for Fiscal Year 2023/2024.

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 Final Budget is ready for approval by the Board of Directors.

DISCUSSION:

Fiscal Year 2023/2024 Final Budget provides for a balanced budget where revenue exceeds expenses.

ALTERNATIVES:

Make recommendations to adjust the budget, and hold a special meeting to approve the budget prior to the legally established deadlines.

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 in order 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 October of each year. The District is also obligated to file an approved budget with the County of Fresno in October, 2023.
- Labor - NA
- Sociopolitical - NA
- Policy - NA
- Health and safety - NA
- Environmental - NA
- Interagency - NA

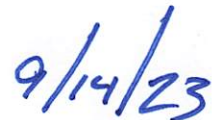
RECOMMENDATION:

It is recommended by Staff that the District Board of Director's approves the Budget as presented. It is also recommended that any Board Member makes a motion to approve the Final Budget for Fiscal Year 2023/2024 and accept the Final Budget for the current fiscal year.

APPROVED:



Ryan Michaels, Division Chief



Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2023/2024



FINAL Budget

Presented on: 09/20/2023

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)		\$245,823
3380 Interest Income		\$252,000
4969 Transition Fees		\$160,292
Grant Revenue		\$204,732
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)	\$60,000	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
Fire Prevention		\$433,550
5001 Fire Report Fees	\$1,300	
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		\$5,657,939
5039 Fire Protection Contracts	\$3,905,654	
5039-13 Fresno County MOU	\$1,752,285	
Training Center		\$479,000
5101 Training Services	\$20,000	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$120,000
Other Income		\$811,229
5206 Rents	\$14,229	
5207 Assistance By Hire	\$300,000	
5208 Office of Emergency Services	\$415,000	
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)	\$25,069,518
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

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

\$35,000

Repairs and Maintenance

7202 Maintenance - General (Minor) Equipment	\$10,000	
7203 Maintenance - Communications (Radio Equipment)	\$15,000	
7204-01 Maintenance - Vehicle (Automotive)	\$600,000	
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	\$35,000	
7220 Maintenance- Structure/Improvements/Grounds	\$140,000	

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

\$1,449,000

Labor and Related Costs

6200-01 PCF/Boards Members	\$38,000
6200-02 Schedule C HR Software	\$20,000
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$246,000
6200-04 IT Administrator	\$95,000
6200-05 Benefits	\$145,000
6200-06 Unemployment Payments	\$5,000
6200-09 PCF Heavy Equipment Operators	\$0
6200-11 Uniforms-PCF/Sch C	\$14,000
6200-12 District Clerical Staff	\$133,000
6200-13 Heavy Equipment Mechanic	\$300,000
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$105,000
6200-16 Administration Officer	\$120,000
6200-17 Fleet Services Technician (Graphics)	\$92,000
6200-18 Special Projects Analyst	\$0
6200-20 Administrative Analyst	\$66,000
6220 Payroll Tax Expense	\$70,000

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		\$466,500
7414-01 Gasoline	\$80,000	
7414-02 Diesel	\$375,000	
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500	

7414-03 BOE Diesel Fuel Taxes	\$3,000	
Firefighting Clothing/Equipment		
7025-01 PPE Clothing		\$100,000
7025-02 Personal Safety Equipment Inspection/Repairs		\$100,000
7025-03 Personal Safety Supplies		\$25,000
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, Accounting	\$20,000	
7300 District Legal Fees - General		\$80,000
General Utilities		\$284,000
7430-01 Electrical	\$150,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$38,000	
7430-05 Water Service	\$34,000	
7034 Insurance, All Types		\$481,739
7075-01 Workers Compensation	\$80,000	
7075-02 General Liability	\$401,739	
Communications		
7040-01 Telephone Services		\$30,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$100,000
7040-04 Wireless Internet		\$45,000
Household Supplies & Food		
7055 Food (Fire Line Meals, Etc.)		\$15,000
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		\$37,000
7071-01 Towel Service	\$13,500	
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		\$172,900
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)	\$130,000	
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		\$18,000
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		\$5,000
7404 Training Budget		\$65,000
7385 Small Tools And Supplies		\$7,500
Wrenches, screwdrivers, hammers, etc. for engines and stations		
Total Agreements, Services & Supplies		\$30,026,005
Capital Equipment		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$890,000
0401-01 Fire Engine (Type1) 1 Vehicle	\$750,000	
0401-02 Command Vehicles 1 Vehicle	\$110,000	
0401-03 Capital Outlay - Engines (Type 3)	\$30,000	
8600 Lease-purchase (1 Truck & 1 Engine)		\$358,476
0402 Fire Fighting Equipment		\$117,000
0402-01 SCBA		\$123,000
0402-02 TIC		\$18,000
0402-03 Air Monitors		\$10,000
0402-04 Small Engine		\$3,000
0403 Fire Hose		\$65,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$47,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$45,000
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		\$1,070,000

0506-01 Station Improvement Projects	\$470,000	
0506-03 Station 74 Improvement Project		
0506-05 Parlier Station Improvements	\$600,000	
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
0425 Air Pollution Control District (APCD)		\$60,000
Total Capital Equipment And Facilities		\$4,797,811
<hr/>		
TOTAL PROJECTED EXPENDITURES		\$34,763,816

SUMMARY

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

REVENUE PROJECTION	\$32,280,011
Total Available Funds	\$35,207,490

Expenditure Projections:

CAL FIRE Schedule A Agreement	\$25,069,518
Labor and Related Costs	\$1,449,000
Operating Expense	\$3,507,487
Total Capital Equipment And Facilities	\$4,797,811

TOTAL EXPENDITURE PROJECTION	\$34,823,816
-------------------------------------	---------------------

Projected Net Fund Balance Forward - June 30, 2023	+	\$383,674
---	----------	------------------

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
---	------------------

Projected Fund Balance Minus Pass Through* - June 30, 2023	\$98,921
---	-----------------

*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:		
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
--	---------------------

Audited 21/22 Carry forward June 30, 2022 (See Appendix B)	\$0
---	------------

Projected 22/23 Carry forward (Estimate) June 30, 2023 (See Appendix C)	\$722,684
--	------------------

Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Summary)	\$383,674
---	------------------

Projected Total Fund Balance as of July 1, 2023	\$ 12,249,020
--	----------------------

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
						COM OP SBR	67.28%					
Overtime				\$1,400,000		1.45%	SBR					\$1,420,300
SUBTOTAL PERSONNEL SERVICES												\$24,635,980

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