



**NORTH CENTRAL  
FIRE PROTECTION DISTRICT**

**AMENDED FINAL BUDGET**

**FY 2014 - 2015**

**JUNE 25, 2015**

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
2014-15 AMENDED FINAL BUDGET**

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NORTH CENTRAL FIRE PROTECTION DISTRICT  
SUMMARY  
2014-2015 AMENDED FINAL BUDGET

SUMMARY	2013-14 Actuals	2014-15 Proposed	Variance
<b>Operating Revenue</b>			
Property Tax Revenue	7,001,690	7,211,741	210,051
Other Revenue	147,454	148,450	996
Beginning Operating Cash Carried Forward	2,477,480	3,091,384	613,904
<b>Total Operating Revenue</b>	<b>9,626,624</b>	<b>10,451,575</b>	<b>824,951</b>
<b>Operating Expenditures</b>			
City of Fresno Contract Fee	5,095,260	4,887,622	-207,638
Wages and Benefits	165,217	174,166	8,949
Pension Obligation Bonds - FCERA	416,450	393,031	-23,419
FCERA Settlement Financing	458,501	458,501	0
Services and Supplies	353,381	374,924	21,543
<b>Total Operating Expenditures</b>	<b>6,488,809</b>	<b>6,288,244</b>	<b>-200,565</b>
<b>Projected Net Operating Revenue</b>	<b>660,335</b>	<b>1,071,947</b>	<b>411,612</b>
<b>Transfers</b>	<b>46,431</b>	<b>650,000</b>	<b>603,569</b>
<b>Ending Operating Cash Carried Forward</b>	<b>3,091,384</b>	<b>3,513,331</b>	<b>421,947</b>

Property Tax Growth Projection 2014-15 = 3% Increase

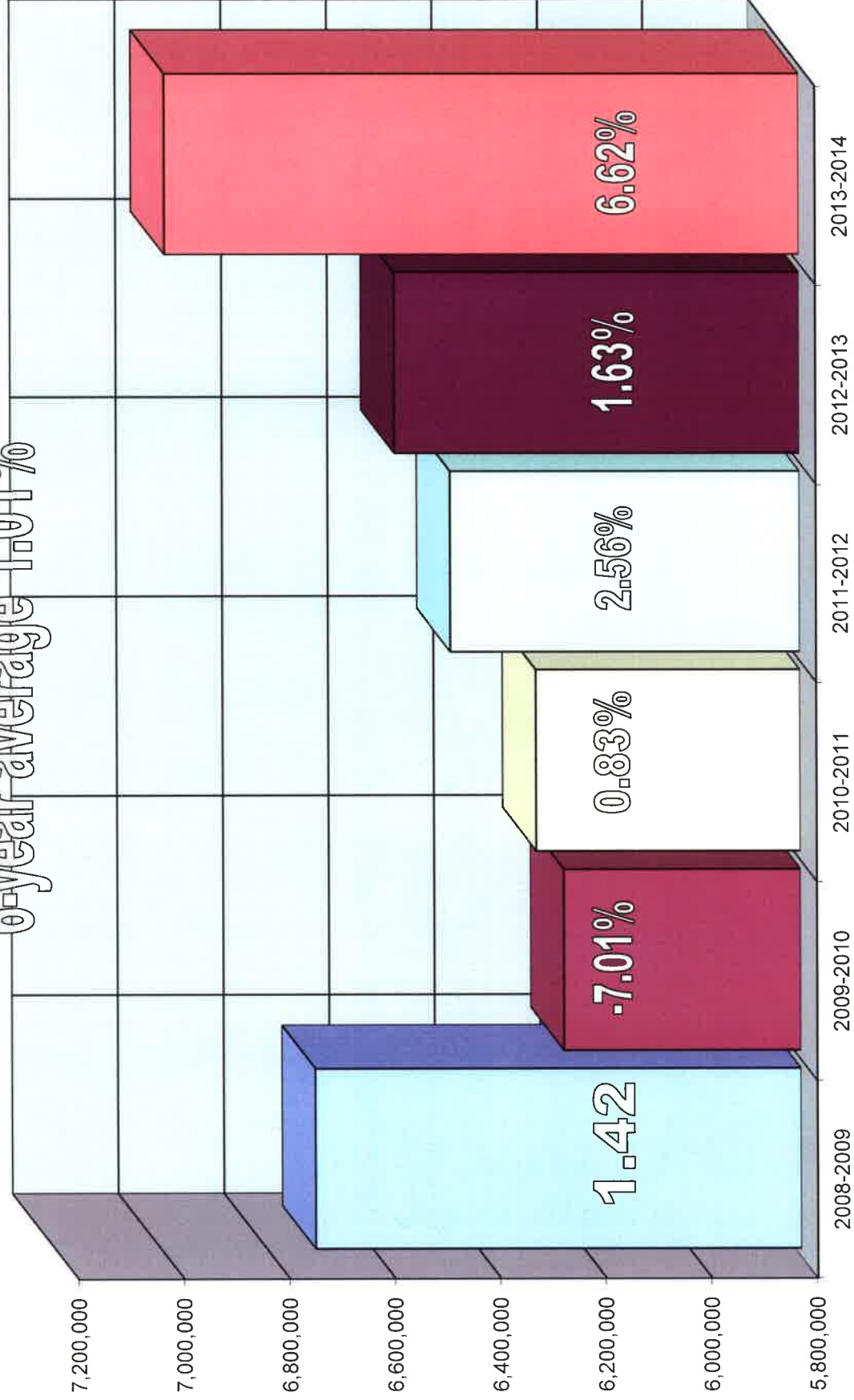
NORTH CENTRAL FIRE PROTECTION DISTRICT  
OPERATING REVENUE  
2014 - 2015 AMENDED FINAL BUDGET

Revenue	2013-2014 Adopted Budget	2013-2014 Actuals	Variance from Adopted	2014-2015 Proposed Budget	Variance from Actuals
<b>Property Tax Revenue</b>					
Secured Property Taxes	6,513,564	6,790,405	276,841	6,996,677	206,272
Unsecured Property Taxes	342,211	331,862	-10,349	331,862	0
Homeowners Relief	84,160	84,412	252	84,665	253
<b><i>Gross Property Tax Revenue</i></b>	<b>6,939,935</b>	<b>7,206,679</b>	<b>266,744</b>	<b>7,413,204</b>	<b>206,525</b>
Redevelopment Portion	-81,100	-81,100	0	-81,588	-488
Fresno County Tax Collection Fees	-123,576	-123,889	-313	-119,875	4,014
<b><i>Net Property Tax Revenue</i></b>	<b>6,735,259</b>	<b>7,001,690</b>	<b>266,431</b>	<b>7,211,741</b>	<b>210,051</b>
<b>Other Revenue and Transfers</b>					
Interest on Funds with County	37,000	38,101	1,101	38,000	-101
Miscellaneous Revenue	4,700	4,930	230	4,700	-230
Station 45 Lease	2,400	2,400	0	2,400	0
Permits, Fees and Plan Reviews	55,000	46,673	-8,327	48,000	1,327
American Ambulance Lease	55,350	55,350	0	55,350	0
<b><i>Total Other Revenue</i></b>	<b>154,450</b>	<b>147,454</b>	<b>-6,996</b>	<b>148,450</b>	<b>996</b>
<b><i>Total Projected Revenue</i></b>	<b>6,889,709</b>	<b>7,149,144</b>	<b>259,435</b>	<b>7,360,191</b>	<b>211,047</b>
<b><i>Beginning Cash Carried Forward</i></b>	<b>2,477,480</b>	<b>2,477,480</b>	<b>0</b>	<b>3,091,384</b>	<b>613,904</b>
<b><i>Total Operating Revenue</i></b>	<b>9,367,189</b>	<b>9,626,624</b>	<b>259,435</b>	<b>10,451,575</b>	<b>824,951</b>

2013 - 2014 Projected Revenue = 3% increase in tax revenue

# Property Tax Growth

6-year average 1.01%



NORTH CENTRAL FIRE PROTECTION DISTRICT  
OPERATING EXPENSES  
2014 - 2015 AMENDED FINAL BUDGET

Expenditures	2013-2014 Adopted Budget	2013-2014 Actuals	Variance from Adopted Budget	2014-2015 Proposed Budget	Variance from Actuals
<b>Wages and Benefits</b>					
Current Board Wages and Benefits	40,985	42,210	1,225	41,569	-641
Prior Board Benefits	13,850	13,571	-279	14,688	1,117
Surviving Spouse Benefits	20,976	21,311	335	24,360	3,049
Pension Obligation Bonds	416,450	416,450	0	393,031	-23,419
Employee Wages and Benefits	87,609	88,125	516	93,549	5,424
<b>Total Wages and Benefits</b>	<b>579,870</b>	<b>581,667</b>	<b>1,797</b>	<b>567,197</b>	<b>-14,470</b>
<b>Services, Supplies and Maintenance</b>					
City of Fresno Contract Fee	5,469,850	5,095,260	-374,590	5,262,212	166,952
Contract Fee Settlement	0	0	0	-374,590	-374,590
FCERA Payment Financing	458,501	458,501	0	458,501	0
Property, Auto and Liability Insurance	28,000	27,958	-42	26,500	-1,458
Turnouts	20,976	20,976	0	20,976	0
Communications	21,000	22,948	1,948	25,948	3,000
Apparatus Maintenance	80,000	84,948	4,948	85,000	52
Office and Station Equipment Maint.	12,500	11,240	-1,260	15,000	3,760
Station Maintenance and Supplies	40,000	36,758	-3,242	40,000	3,242
Bulk Fuel	40,000	41,457	1,457	45,000	3,543
Utilities	50,000	41,999	-8,001	50,000	8,001
Professional Services	40,000	50,816	10,816	50,000	-816
Membership Dues and Subscriptions	6,500	6,202	-298	6,500	298
Travel Expenses	4,000	3,494	-506	5,500	2,006
Office Supplies	3,500	4,517	1,017	4,000	-517
Food	500	68	-432	500	432
<b>Total Services, Supplies &amp; Maintenance</b>	<b>6,275,327</b>	<b>5,907,142</b>	<b>-368,185</b>	<b>5,721,047</b>	<b>-186,095</b>
<b>Total Operating Expenditures</b>	<b>6,855,197</b>	<b>6,488,809</b>	<b>-366,388</b>	<b>6,288,244</b>	<b>-200,565</b>

Transfers from Cash Carried Forward from Fiscal year 2013-2014 are proposed totaling \$600,000 to the Capital Equipment Fund, and \$50,000 to the Building Fund.

NORTH CENTRAL FIRE PROTECTION DISTRICT  
 CAPITAL EQUIPMENT FUND  
 2014 - 2015 AMENDED FINAL BUDGET

Capital Equipment Fund	2013-14 Adopted Budget	2013-14 Actuals	Variance from Adopted Budget	2014-15 Proposed Budget	Variance from Actuals
Beginning Cash Balance	1,887,518	1,887,519	1	1,900,737	13,218
Interest from Fresno County	22,000	23,553	1,553	23,000	-553
Sale of Assets	0	416	416	800	384
Transfer from General Account	0	0	0	600,000	600,000
<b><i>Subtotal before Transfers</i></b>	<b>1,909,518</b>	<b>1,911,488</b>	<b>1,970</b>	<b>2,524,537</b>	<b>613,049</b>
<b>Expenditures</b>					
Miscellaneous Expenditures	10,000	5,792	-4,208	10,000	4,208
Patrol Rig - Station 21	185,000	0	-185,000	0	0
Station Computers	10,000	4,959	-5,041	0	-4,959
Water Tenders	0	0	0	300,000	300,000
Solar Project	0	0	0	162,711	162,711
<b><i>Total Transfers and Expenditures</i></b>	<b>205,000</b>	<b>10,751</b>	<b>-194,249</b>	<b>472,711</b>	<b>461,960</b>
<b><i>Estimated Ending Cash Balance</i></b>	<b>1,704,518</b>	<b>1,900,737</b>	<b>196,219</b>	<b>2,051,826</b>	<b>151,089</b>
<b><i>Net Change in Fund Balance</i></b>	<b>-183,000</b>	<b>13,218</b>	<b>196,218</b>	<b>151,089</b>	<b>137,871</b>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
BUILDING FUND  
2014 - 2015 AMENDED FINAL BUDGET

Building Fund	2013-14 Adopted Budget	2013-14 Actuals	Variance from Adopted Budget	2014-15 Proposed Budget	Variance from Actuals
Beginning Cash Balance	341,264	347,493	6,229	367,094	19,601
Property Tax Revenue	8,584	9,718	1,134	8,500	-1,218
Interest from Fresno County	4,500	4,357	-143	4,500	143
Tower Rental	8,414	9,273	859	11,384	2,111
Transfer from General Fund	0	0	0	50,000	50,000
<b><i>Subtotal before Transfers</i></b>	<b>362,762</b>	<b>370,841</b>	<b>8,079</b>	<b>441,478</b>	<b>70,637</b>
<b>Expenditures</b>					
Weed Abatement Expenses	8,000	3,747	-4,253	20,000	16,253
Miscellaneous Expenditures	10,000	0	-10,000	10,000	10,000
Repair/Reseal Station 21 Parking Lot	20,000	0	-20,000	16,000	16,000
<b><i>Total Expenditures</i></b>	<b>38,000</b>	<b>3,747</b>	<b>-34,253</b>	<b>46,000</b>	<b>42,253</b>
<b><i>Estimated Ending Cash Balance</i></b>	<b>324,762</b>	<b>367,094</b>	<b>42,332</b>	<b>395,478</b>	<b>28,384</b>
<b><i>Net Change in Fund Balance</i></b>	<b>-16,502</b>	<b>19,601</b>	<b>36,103</b>	<b>28,384</b>	<b>8,783</b>



**NORTH CENTRAL FIRE PROTECTION DISTRICT  
COUNTY FUND BALANCES  
2014 - 2015 AMENDED FINAL BUDGET**

<b>NORTH CENTRAL FIRE PROTECTION DISTRICT County Fund Balances</b>			
Balances as of			
<b>Funds</b>	<b>June 30, 2014</b>	<b>June 30, 2013</b>	<b>Variance</b>
<b>Suppression Fund</b>	<b>2,444,770</b>	<b>1,848,639</b>	<b>596,131</b>
<b>Capital Equipment Fund</b>	<b>1,900,737</b>	<b>1,887,519</b>	<b>13,218</b>
<b>Building Fund</b>	<b>367,093</b>	<b>347,493</b>	<b>19,600</b>
<b>EMS Zone 1 Fund</b>	<b>646,614</b>	<b>628,841</b>	<b>17,773</b>
<b>SL/Vacation Buyout Fund</b>	<b>30,796</b>	<b>30,419</b>	<b>377</b>
<b>Reserve Fund</b>	<b>18,415</b>	<b>18,190</b>	<b>225</b>
<b>Contingency Fund</b>	<b>106,959</b>	<b>105,650</b>	<b>1,309</b>
<b>Total Balance for all Funds</b>	<b>5,515,384</b>	<b>4,866,751</b>	<b>648,633</b>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
TWO-YEAR PROJECTION  
2014 - 2015 AMENDED FINAL BUDGET

	2013-2014 Actuals	2014-2015 Projections	2015-2016 Projections
<b>Revenue</b>			
Total Operating Revenue	7,149,144	7,360,191	7,507,395
Operating Cash Carried Forward	2,477,480	3,091,384	3,513,331
<b>Total Revenue</b>			
	<b>9,626,624</b>	<b>10,451,575</b>	<b>11,020,726</b>
<b>Expenditures</b>			
Wages, Benefits and POB	581,667	567,197	584,213
Contract Fee	5,095,260	4,887,622	4,985,374
Services and Supplies	353,381	374,924	386,172
FCERA Settlement Financing	458,501	458,501	458,501
<b>Total Expenditures</b>			
	<b>6,488,809</b>	<b>6,288,244</b>	<b>6,414,260</b>
<b>Net Revenue</b>			
	<b>660,335</b>	<b>1,071,947</b>	<b>1,093,135</b>
<b>Transfers</b>			
	<b>46,431</b>	<b>650,000</b>	<b>1,090,000</b>
<b>Beginning Operating Cash Carried Forward</b>			
	<b>2,477,480</b>	<b>3,091,384</b>	<b>3,513,331</b>
<b>Ending Operating Cash Carried Forward</b>			
	<b>3,091,384</b>	<b>3,513,331</b>	<b>3,516,466</b>

Property Tax Growth Projection 2014-15 = 3% Increase

Property Tax Growth Projection 2015-16 = 2% Increase