



**NORTH CENTRAL  
FIRE PROTECTION DISTRICT**

**AMENDED FINAL BUDGET**

**FY 2015 - 2016**

**JUNE 23, 2016**

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
2015-16 AMENDED FINAL BUDGET**

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NORTH CENTRAL FIRE PROTECTION DISTRICT  
SUMMARY  
AMENDED 2015-2016 FINAL BUDGET

SUMMARY	2014-15 Actuals	2015-16 Proposed	Variance
<b>Operating Revenue</b>			
Property Tax Revenue	7,379,924	7,527,523	147,599
Other Revenue	172,533	162,450	-10,083
Beginning Operating Cash Carried Forward	3,091,384	3,780,210	688,826
<b>Total Operating Revenue</b>	<b>10,643,841</b>	<b>11,470,183</b>	<b>826,342</b>
<b>Operating Expenditures</b>			
City of Fresno Contract Fee	5,262,212	5,333,752	71,540
Contract Fee Settlement	-374,594	-374,594	
Wages and Benefits	164,785	167,243	2,458
Pension Obligation Bonds - FCERA	393,031	375,724	-17,307
FCERA Settlement Financing	458,501	458,501	0
Services and Supplies	309,696	426,536	116,840
Apparatus Lease Purchase Payment	0	107,226	107,226
<b>Total Operating Expenditures</b>	<b>6,213,631</b>	<b>6,494,388</b>	<b>280,757</b>
<b>Projected Net Operating Revenue</b>	<b>1,338,826</b>	<b>1,195,585</b>	<b>-143,241</b>
<b>Transfers from Cash Carried Forward</b>	<b>650,000</b>	<b>1,200,000</b>	<b>550,000</b>
<b>Ending Operating Cash Carried Forward</b>	<b>3,780,210</b>	<b>3,775,795</b>	<b>-4,415</b>

Property Tax Growth Projection 2015-16 = 2% Increase

Proposed Transfers 2015-2016 = \$1,100,000 to Capital Fund and \$100,000 to Building Fund

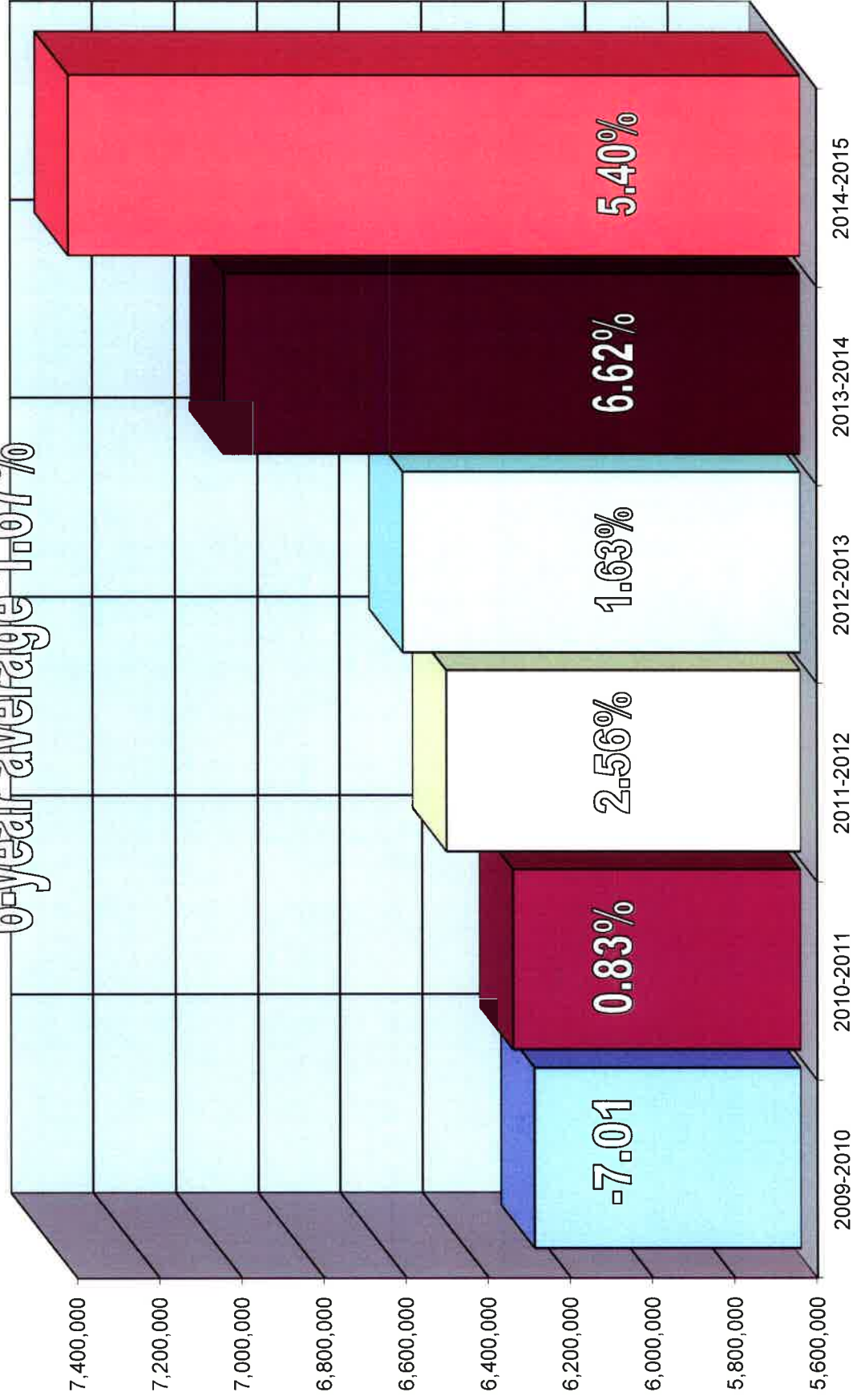
NORTH CENTRAL FIRE PROTECTION DISTRICT  
 OPERATING REVENUE  
 AMENDED 2015 - 2016 FINAL BUDGET

Revenue	2014-2015 Adopted Budget	2014-2015 Actuals	Variance from Adopted	2015-2016 Proposed Budget	Variance from Actuals
<b>Property Tax Revenue</b>					
Secured Property Taxes	6,996,677	7,141,173	144,496	7,275,994	134,821
Unsecured Property Taxes	331,862	360,149	28,287	367,352	7,203
Homeowners Relief	84,665	83,407	-1,258	84,000	593
<b><i>Gross Property Tax Revenue</i></b>	<b>7,413,204</b>	<b>7,584,729</b>	<b>171,525</b>	<b>7,727,346</b>	<b>142,617</b>
Redevelopment Portion	-81,588	-81,588	0	-88,926	-7,338
Fresno County Tax Collection Fees	-119,875	-123,217	-3,342	-110,897	12,320
<b><i>Net Property Tax Revenue</i></b>	<b>7,211,741</b>	<b>7,379,924</b>	<b>168,183</b>	<b>7,527,523</b>	<b>147,599</b>
<b>Other Revenue and Transfers</b>					
Interest on Funds with County	38,000	44,540	6,540	45,000	460
Miscellaneous Revenue	4,700	6,412	1,712	4,700	-1,712
Station 45 Lease	2,400	2,400	0	2,400	0
Permits, Fees and Plan Reviews	48,000	63,831	15,831	55,000	-8,831
American Ambulance Lease	55,350	55,350	0	55,350	0
<b><i>Total Other Revenue</i></b>	<b>148,450</b>	<b>172,533</b>	<b>24,083</b>	<b>162,450</b>	<b>-10,083</b>
<b><i>Total Projected Revenue</i></b>	<b>7,360,191</b>	<b>7,552,457</b>	<b>192,266</b>	<b>7,689,973</b>	<b>137,516</b>
<b><i>Beginning Cash Carried Forward</i></b>	<b>3,091,384</b>	<b>3,091,384</b>	<b>0</b>	<b>3,780,210</b>	<b>688,826</b>
<b><i>Total Operating Revenue</i></b>	<b>10,451,575</b>	<b>10,643,841</b>	<b>192,266</b>	<b>11,470,183</b>	<b>826,342</b>

2015 - 2016 Projected Revenue = 2% increase in tax revenue

# Property Tax Growth

6-year average 1.67%



NORTH CENTRAL FIRE PROTECTION DISTRICT  
 OPERATING EXPENSES  
 AMENDED 2015 - 2016 FINAL BUDGET

Expenditures	2014-2015 Adopted Budget	2014-2015 Actuals	Variance from Adopted Budget	2015-2016 Proposed Budget	Variance from Actuals
<b>Wages and Benefits</b>					
Current Board Wages and Benefits	41,569	37,693	-3,876	40,277	2,584
Prior Board Benefits	14,688	10,638	-4,050	4,195	-6,443
Surviving Spouse Benefits	24,360	23,500	-860	25,464	1,964
Pension Obligation Bonds	393,031	393,031	0	375,724	-17,307
Employee Wages and Benefits	93,549	92,954	-595	97,307	4,353
<b>Total Wages and Benefits</b>	<b>567,197</b>	<b>557,816</b>	<b>-9,381</b>	<b>542,967</b>	<b>-14,849</b>
<b>Services, Supplies and Maintenance</b>					
City of Fresno Contract Fee	5,262,212	5,262,212	0	5,333,752	71,540
Contract Fee Settlement	-374,590	-374,594	-4	-374,594	0
FCERA Payment Financing	458,501	458,501	0	458,501	0
Apparatus Lease Purchase Payment	0	0	0	107,226	107,226
Property, Auto and Liability Insurance	26,500	26,304	-196	28,000	1,696
Turnouts	20,976	21,971	995	22,373	402
Communications	25,948	25,519	-429	35,000	9,481
Apparatus Maintenance	85,000	63,453	-21,547	144,066	80,613
Office and Station Equipment Maint.	15,000	12,312	-2,688	15,000	2,688
Station Maintenance and Supplies	40,000	36,411	-3,589	50,000	13,589
Bulk Fuel	45,000	32,103	-12,897	45,000	12,897
Utilities	50,000	48,268	-1,732	30,597	-17,671
Professional Services	50,000	30,185	-19,815	40,000	9,815
Membership Dues and Subscriptions	6,500	5,746	-754	7,000	1,254
Travel Expenses	5,500	4,443	-1,057	5,000	557
Office Supplies	4,000	2,981	-1,019	4,000	1,019
Food	500	0	-500	500	500
<b>Total Services, Supplies &amp; Maintenance</b>	<b>5,721,047</b>	<b>5,655,815</b>	<b>-65,232</b>	<b>5,951,421</b>	<b>295,606</b>
<b>Total Operating Expenditures</b>					
	<b>6,288,244</b>	<b>6,213,631</b>	<b>-74,613</b>	<b>6,494,388</b>	<b>280,757</b>

Two transfers from Cash Carried Forward from Fiscal year 2014-2015 is proposed totaling \$1,200,000. One transfer of \$1,100,000 to Capital and one transfer of \$100,000 to Building Fund

NORTH CENTRAL FIRE PROTECTION DISTRICT  
CAPITAL EQUIPMENT FUND  
AMENDED 2015 - 2016 FINAL BUDGET

Capital Equipment Fund	2014-15 Amended Budget	2014-15 Actuals	Variance from Adopted Budget	2015-16 Proposed Budget	Variance from Actuals
Beginning Cash Balance	1,900,737	1,900,737	0	2,364,859	464,122
Interest from Fresno County	23,000	25,849	2,849	26,000	151
Sale of Assets	800	0	-800	800	800
Transfer from General Fund	600,000	600,000	0	1,000,000	400,000
Transfer from EMS Fund	0	0	0	100,000	100,000
<b><i>Subtotal before Transfers</i></b>	<b>2,524,537</b>	<b>2,526,586</b>	<b>2,049</b>	<b>3,491,659</b>	<b>965,073</b>
<b>Expenditures</b>					
Miscellaneous Expenditures	10,000	5,120	-4,880	10,000	4,880
Patrol Rig - Station 21	0	0	0	0	0
Water Tenders (2)	300,000	0	-300,000	0	0
Solar Project	162,711	156,607	-6,104	262,373	105,766
Station Capital Improvement (see list)	0	0	0	145,044	145,044
<b><i>Total Transfers and Expenditures</i></b>	<b>472,711</b>	<b>161,727</b>	<b>-310,984</b>	<b>417,417</b>	<b>255,690</b>
<b><i>Estimated Ending Cash Balance</i></b>	<b>2,051,826</b>	<b>2,364,859</b>	<b>313,033</b>	<b>3,074,242</b>	<b>709,383</b>
<b><i>Net Change in Fund Balance</i></b>	<b>151,089</b>	<b>464,122</b>	<b>313,033</b>	<b>709,383</b>	<b>245,261</b>

See Exhibit "A" for a list of proposed Capital Improvement Projects



NORTH CENTRAL FIRE PROTECTION DISTRICT  
BUILDING FUND  
AMENDED 2015 - 2016 FINAL BUDGET

Building Fund	2014-15 Adopted Budget	2014-15 Actuals	Variance from Adopted Budget	2015-16 Proposed Budget	Variance from Actuals
Beginning Cash Balance	367,094	367,094	0	419,432	52,338
Property Tax Revenue	8,500	20,701	12,201	10,000	-10,701
Interest from Fresno County	4,500	5,075	575	5,000	-75
Tower Rental	11,384	12,058	674	19,888	7,830
Transfer From General Fund	50,000	50,000	0	100,000	50,000
<b><i>Subtotal before Transfers</i></b>	<b>441,478</b>	<b>454,928</b>	<b>13,450</b>	<b>554,320</b>	<b>99,392</b>
<b>Expenditures</b>					
Weed Abatement Expenses	20,000	12,328	-7,672	10,000	-2,328
Miscellaneous Expenditures	10,000	7,643	-2,357	10,000	2,357
Reseal Station 21 Parking Lot	16,000	15,525	-475	0	-15,525
Buiding Fund Projects (see list)	0	0	0	14,261	14,261
<b><i>Total Expenditures</i></b>	<b>46,000</b>	<b>35,496</b>	<b>-10,504</b>	<b>34,261</b>	<b>-1,235</b>
<b><i>Estimated Ending Cash Balance</i></b>	<b>395,478</b>	<b>419,432</b>	<b>23,954</b>	<b>520,059</b>	<b>100,627</b>
<b><i>Net Change in Fund Balance</i></b>	<b>28,384</b>	<b>52,338</b>	<b>23,954</b>	<b>100,627</b>	<b>48,289</b>

See Exhibit "A" for a list of Proposed Building Fund Projects



**NORTH CENTRAL FIRE PROTECTION DISTRICT  
DISTRICT FUND BALANCES  
AMENDED 2015 - 2016 FINAL BUDGET**

<b>NORTH CENTRAL FIRE PROTECTION DISTRICT District Fund Balances</b>			
Balances as of			
<b>Funds</b>	<b>June 30, 2015</b>	<b>June 30, 2014</b>	<b>Variance</b>
Suppression Fund	3,102,657	2,444,770	657,887
Capital Equipment Fund	2,364,859	1,900,737	464,122
Building Fund	419,432	367,093	52,339
EMS Zone 1 Fund	677,553	646,614	30,939
SL/Vacation Buyout Fund	31,214	30,796	418
Reserve Fund	18,665	18,415	250
Contingency Fund	108,412	106,959	1,453
<b>Total Balance for all Funds</b>	<b>6,722,792</b>	<b>5,515,384</b>	<b>1,207,408</b>

NORTH CENTRAL FIRE PROTECTION DISTRICT  
TWO-YEAR PROJECTION  
AMENDED 2015 - 2016 FINAL BUDGET

	2014-2015 Actuals	2015-2016 Projections	2016-2017 Projections
<b>Revenue</b>			
Total Operating Revenue	7,552,457	7,689,973	7,843,772
Operating Cash Carried Forward	3,091,384	3,780,210	3,775,795
<b>Total Revenue</b>	<b>10,643,841</b>	<b>11,470,183</b>	<b>11,619,567</b>
<b>Expenditures</b>			
Wages, Benefits and POB	557,816	542,967	559,256
Contract Fee Less Settlement	4,887,618	4,959,158	5,058,341
Services and Supplies	309,696	426,536	439,332
FCERA Settlement Financing	458,501	458,501	458,501
Apparatus Lease Purchase Payment	0	107,226	107,226
<b>Total Expenditures</b>	<b>6,213,631</b>	<b>6,494,388</b>	<b>6,622,656</b>
<b>Net Revenue</b>	<b>1,338,826</b>	<b>1,195,585</b>	<b>1,221,116</b>
<b>Transfers from Cash Carried Forward</b>	<b>650,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Beginning Operating Cash Carried Forward</b>	<b>3,091,384</b>	<b>3,780,210</b>	<b>3,775,795</b>
<b>Ending Operating Cash Carried Forward</b>	<b>3,780,210</b>	<b>3,775,795</b>	<b>3,796,911</b>

Property Tax Growth Projection 2015-16 = 2% Increase

Property Tax Growth Projection 2016-17 = 2% Increase

**NORTH CENTRAL FIRE PROTECTION DISTRICT  
AMENDED 2015-2016 FINAL BUDGET  
CAPITAL IMPROVEMENT AND BUILDING PROJECTS**

**EXHIBIT "A"**

**List of Proposed Capital Improvements and Building Projects**

**CAPITAL IMPROVEMENTS**

	<b>Proposed Costs</b>
<b>Station 21:</b>	
1. Pave gravel driveway and dirt area west of station	\$ 59,800
2. Gate across gravel driveway, after it has been paved	\$ 12,300
3. Gate across driveway, north side of station	\$ 24,300
<b>Station 21 Total</b>	<b>\$ 96,400</b>
<b>Station 22:</b>	
1. Repair concrete apron to apparatus bay	\$ 9,795
2. Install drain tank to station septic system	\$ 4,800
3. Install A/C unit in communication room	\$ 5,000
<b>Station 22 Total</b>	<b>\$ 19,595</b>
<b>Station 23:</b>	
1. New roof to station	\$ 12,530
2. Repair crack and sunken concrete near fuel tank	\$ 9,885
<b>Station 23 Total</b>	<b>\$ 22,415</b>
<b>Station 45:</b>	
1. Install A/C unit in communications room	\$ 6,634
<b>Station 45 Total</b>	<b>\$ 6,634</b>
<b>Total Capital Improvements</b>	<b>\$ 145,044</b>

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**BUILDING PROJECTS**

	<b>Proposed Costs</b>
<b>Station 21:</b>	
1. Remove trees pushing up concrete and to close to retaining wall	\$ 6,400
2. Repair pergola area in front of station	\$ 4,000
<b>Total Station 21</b>	<b>\$ 10,400</b>
<b>Station 22:</b>	
1. Construct sidewalk from apron to station front door	\$ 1,140
<b>Station 22 Total</b>	<b>\$ 1,140</b>
<b>Station 23:</b>	
1. Reseal and repair asphalt driveway	\$ 2,721
<b>Station 23 Total</b>	<b>\$ 2,721</b>
<b>Building Projects Total</b>	<b>\$ 14,261</b>