

RIPON CONSOLIDATED FIRE DISTRICT  
2024-2025 | APPROVED BUDGET



**OPERATIONAL BUDGET  
OPERATIONAL INCOME**

Property Taxes	2,911,604.17
Fees & Services	1,083,971.61
Total Operational Income	3,995,575.78

**OPERATIONAL EXPENSES**

Employment	\$3,348,323
General Operations	\$102,000
Apparatus & Equipment Operations	\$146,500
Insurance	\$65,000
Special Department Expense	\$334,300
Total Operating Budget	\$3,996,123

**24-25 OPERATIONAL BUDGET SUMMARY**

<b>Operational Budget</b>	
Operational Income	\$3,995,576
Operational Expenses	\$3,996,123
	(\$548)

**CAPITAL OUTLAY BUDGET**

**ASSETS/PROJECTED INCOME**

<b>CURRENT CAPITAL RESERVES</b>		<b>6/13/2024</b>
Facillity Fees - City (106)		23,647.00
Facility Fees - Rural (105)		84,739.00
Developer Agreements (107)		823,437.00
		<b>\$931,823.00</b>

<b>PROJECTED CAPITAL INCOME</b>	
Facillity Fees - City	1,000.00
Facility Fees - Rural	20,000.00
Developer Agreements	290,000.00
Sale of Fixed Assets	0.00
Interest to Capital Outlay	750.00
<b>Total Capital Income</b>	<b>\$311,750</b>

**PROJECTED EXPENSES**

<b>Small Capital Equipment Purchase</b>	
Communications Equipment	20,000.00
Turnout Equipment	15,000.00
Hose & Fire Tools	10,000.00
Medical Equipment	5,000.00
Office Equipment	20,000.00
	0.00
<b>Total Small Capital Expense</b>	<b>70,000.00</b>

<b>Large Capital Purchase</b>	
Land	0.00
Structures & Improvements	115,000.00 RVFA 65k
Apparatus	205,000.00
	0.00
<b>Total Large Capital Expense</b>	<b>320,000.00</b>

**TOTAL CAPITAL EXPENSE** **390,000.00**

**24-25 CAPITAL BUDGET SUMMARY**

<b>CAPITAL RESERVES</b>	931,823.00
<b>PROJECTED CAPITAL INCOME</b>	391,750.00
	<b>1,323,573.00</b>
 <b>PROJECTED CAPITAL EXPENSE</b>	 390,000.00
	<b>933,573.00</b>

FY 24-25

## EXPENSE SUMMARY SHEET

<u>ACCT. #</u>	<u>DESCRIPTION</u>	<u>23-24 Budget</u>	<u>23-24 Actual</u>	<u>24-25 Budget</u>
	<b>EMPLOYMENT</b>			
1000	Salaries - regular (includes SOT)*	1,844,764	1,511,330	1,882,159
1002	Salaries - unscheduled O.T.*			
	OT Sick Coverage	65,000	149,060	73,744
	OT Vac Coverage	161,000	112,862	161,000
	OT Training/Calls	24,080	10,910	24,080
	OT Mutual Aid	0	0	
	OT Miscellaneous	19,900	288,986	19,900
	OT Instructional	0		0
	<b>TOTAL 1002 Salaries - Unscheduled OT</b>	<b>269,980</b>	<b>570,226</b>	<b>278,724</b>
1003	Salaries - Part Time/Reserve	0	0	0
1004	Salaries - Mutual Aid	0	0	0
1005	Volunteers	3,000	1,500	1,500
1006	Holiday Compensation	61,432	55,117	70,504
1013	FICA (Social Security) - District	132,010	126,437	134,057
1015	Medicare - District	30,873	31,054	31,352
1017	Unemployment Comp. Insurance	6,000	0	0
1020	Retirement - District	319,378	331,898	323,503
1022	Health Insurance	339,376	352,665	389,112
1023	Life Insurance	7,000	4,694	6,650
1024	Dental Insurance	30,763	17,575	30,763
1070	Worker's Compensation Insurance	175,968	215,193	200,000
	<b>TOTAL EMPLOYMENT</b>	<b>\$ 3,220,544</b>	<b>\$ 3,217,689</b>	<b>\$ 3,348,323</b>
	<b>GENERAL OPERATIONS</b>			
1030	Communications, Phones, Data	10,000	9,287	10,000
1031	Household Supplies	12,000	5,889	12,000
1032	Utilities	55,000	39,920	50,000
1033	Structures and Grounds	30,000	20,235	30,000
	<b>TOTAL GENERAL OPERATIONS</b>	<b>\$ 107,000</b>	<b>\$ 75,331</b>	<b>\$ 102,000</b>

## EXPENSE SUMMARY SHEET

	<b>APPARATUS &amp; EQUIPMENT OPS</b>	<b>23-24 Budget</b>	<b>23-24 Actual</b>	<b>24-25 Budget</b>
1040	Comm Equipment	1,500	1,773	1,500
1041	Small Equipment/Generators	2,500	1,542	3,500
1042	Hose & Fire Tools	12,000	11,651	12,000
1043	Fuel, Lube & Oil	50,000	32,990	50,000
1044	22-017 (Medic 61)	2,000	3,662	2,000
1045	05-304 (Utility 2-1)	1,000	687	3,300
1046	09-422 (Medic 60)	5,000	7,611	5,000
1047	19-382 (Chief 2-1)	1,000	476	1,000
1048	14-726 (Battalion 2-1)	1,000	3,682	1,000
1049	13-211 (Battalion 2-2)	1,000	456	4,700
1050	08-411 (Truck 2-1)	10,000	10,650	10,000
1052	94-761 (Engine 2-2)	2,500	521	2,500
1053	02-204 (Engine 2-4)	5,000	1,039	5,000
1055	13-373 (Engine 2-1)	20,000	24,172	20,000
1058	19-466 (Battalion 2-3)	1,000	531	6,000
1059	10-891 (Brush 2)	2,000	507	2,000
1060	05-066 (Utility 2-4)	1,000	0	1,000
1061	18-601 (Water Tender 2-1)	1,500	231	1,500
1063	OES 4603	500	0	500
1065	07-055 (Rescue 2-1)	1,000	0	1,000
1066	Turnout Gear Maintenance	500	235	500
1067	Rescue Boat 2-1	500	0	1,000
1068	Maint. & Repair - SCBA	7,800	3,508	6,500
1069	General Shop Expense	5,000	2,046	5,000
	<b>TOTAL TRUCK OPERATIONS</b>	<b>\$ 135,300</b>	<b>\$ 107,970</b>	<b>\$ 146,500</b>

		<u>23-24 Budget</u>	<u>23-24 Actual</u>	<u>24-25 Budget</u>	
	<b>INSURANCE</b>				
1071	Insurance - Bldg. & Equipment	50,000	53,002	60,000	
1076	Insurance - AD&D on Volunteers	5,000	4,149	5,000	
	<b>TOTAL INSURANCE</b>	<b>\$ 55,000</b>	<b>\$ 57,151</b>	<b>\$ 65,000</b>	
	<b>SPECIAL DEPT. EXPENSE</b>				
1100	General Office Supplies	22,000	22,631	22,000	
1101	Periodicals & Books	1,000	194	1,000	
1102	Permits & Memberships	8,000	8,242	9,000	
1103	Maintenance Contracts	28,000	27,088	28,000	
1104	Bank Fees & Charges	1,500	2,021	2,000	
1105	Professional & Special Services	2,500	6,732	6,500	(6K)
1106	Attorney Fees & Expenses	5,000	3,599	10,000	
1109-1	Financial Auditor Charges	10,000	700	10,000	
1109-2	SJCO Auditor Controller Charges	10,000	9,029	10,000	
1112	Dispatching Fees & Charges	50,000	42,507	50,000	
1113-1	Ambulance Performance Assessments	5,000	3,640	5,000	
1113-2	Ambulance GEMT Fees	0	5,137	0	
1115	Plan Check Consultant Fees	6,000	6,062	6,000	
1120	Physical Exams	12,000	1,594	12,000	
1127	Election Expenses	0	0	65,000	218/board elction
1130	Meetings & Special Events	10,000	3,078	10,000	
1132	Mileage	500	294	500	
1141	Uniforms	15,475	19,993	16,800	
1142	Clothing & Personnel Supplies	1,000	769	1,000	
1143	Recruitment & Retention	2,500	3,057	2,500	
1144	Code Enforcement	1,000	0	1,000	
1146	Disposable Medical Supplies	31,000	25,281	31,000	
1151	Training Expenses	0	0		
	1151-1 Training Stipends	11,250	2,600	11,250	
	1151-2 Training General	18,750	36,545	18,750	
1180	Grant Administration	0	0		
1199	Miscellaneous Expenses	5,000	4,501	5,000	
	<b>TOTAL SPECIAL DEPT. EXP.</b>	<b>\$ 257,475</b>	<b>\$ 235,294</b>	<b>\$ 334,300</b>	
	<b>TOTAL OPERATIONAL EXPENSES</b>	<b>\$ 3,775,319</b>		<b>\$ 3,996,123</b>	

		<u>23-24 Budget</u>	<u>23-24 Actual</u>	<u>24-25 Budget</u>	
	<b>CAPITAL OUTLAY</b>				
1200	Communications Equipment	20,000	25,367	20,000	
1206	Turnout Equipment	15,000	15,852	15,000	
1211	Hose & Fire Tools	10,000	0	10,000	
1216	Medical Equipment	5,000	0	5,000	
1221	Office Equipment	20,000	2,360	20,000	
	<b>TOTAL SMALL EQUIP. PUR.</b>	<b>\$ 70,000</b>	<b>\$ 43,579</b>	<b>\$ 70,000</b>	
	<b>LARGE CAPITAL OUTLAY EXP.</b>				
1250	Land	\$ -	\$ -	0	
1256	Structures & Improvements	\$ 115,000	\$ 62,259	115,000	
1260	Apparatus	\$ 125,000	\$ 125,755	205,000	Type 1/Staff vehicle
	<b>TOTAL LARGE CAP. OUT. EXP.</b>	<b>\$ 240,000</b>	<b>\$ 188,014</b>	<b>\$ 320,000</b>	
	<b>TOTAL CAPITAL EXPENSE</b>	<b>\$ 310,000</b>		<b>\$ 390,000</b>	
	<b>TOTAL EXPENSE</b>	<b>\$ 4,085,319</b>		<b>\$ 4,386,123</b>	
	Total Employment Cost/Operations	83.79%			
	Employee Benefits/Operations	29.68%			
	Employee Benefits/Total Employment	35.42%			