

RIPON CONSOLIDATED FIRE DISTRICT  
2023-2024 PRELIMINARY BUDGET



ADOPTED  
6-8-23

---

---

**OPERATIONAL BUDGET**  
**OPERATIONAL INCOME**

---

---

Property Taxes	2,822,564.07
Fees & Services	883,315.33
<b>Total Operational Income</b>	<b>3,705,879.40</b>

---

---

**OPERATIONAL EXPENSES**

---

---

Employment	\$2,979,358
General Operations	\$111,000
Apparatus & Equipment Operations	\$166,800
Insurance	\$55,000
Special Department Expense	\$343,475
<b>Total Operating Budget</b>	<b>\$3,655,633</b>

---

---

**23-24 OPERATIONAL BUDGET SUMMARY**

---

---

<b>Operational Budget</b>	
Operational Income	\$3,705,879
Operational Expenses	\$3,655,633
	<b>\$50,247</b>

FY 23-24

**CAPITAL OUTLAY BUDGET**

**ASSETS/PROJECTED INCOME**

<b>CURRENT CAPITAL RESERVES</b>	<b>4/30/2023</b>
Facility Fees - City (106)	15,750.63
Facility Fees - Rural (105)	65,851.02
Developer Agreements (107)	1,237,338.31
	<b>\$1,318,939.96</b>

**PROJECTED CAPITAL INCOME**

Facility Fees - City	5,000.00
Facility Fees - Rural	20,000.00
Developer Agreements	774,492.00
Sale of Fixed Assets	0.00
Interest to Capital Outlay	750.00
<b>Total Capital Income</b>	<b>\$800,242</b>

**PROJECTED EXPENSES**

**Small Capital Equipment Purchase**

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>

**Large Capital Purchase**

Land	0.00
Structures & Improvements	115,000.00 RVFA 65k
Apparatus	125,000.00
	0.00
<b>Total Large Capital Expense</b>	<b>240,000.00</b>

**TOTAL CAPITAL EXPENSE** **310,000.00**

**23-24 CAPITAL BUDGET SUMMARY**

<b>CAPITAL RESERVES</b>	1,042,978.10
<b>PROJECTED CAPITAL INCOME</b>	800,242.00
	1,843,220.10
<b>PROJECTED CAPITAL EXPENSE</b>	310,000.00
	1,533,220.10

	FY 22-23		FORECAST		Growth
	FY 22-23 Bal	FY 22-23 Tot	Jul '23-Jun '24		
	5/1/2022	(EST)			1.02
2000 · Prop. Taxes - Current - Secured	728,904.33	662,345.94	1,391,250.27	1,419,075.28	
2001 · Prop. Taxes - Prior - Secured	0.00		0.00	0.00	
2002 · Prop. Taxes-Current-Unsecured	72,479.76	697.01	73,176.77	74,640.31	
2003 · Prop. Taxes - Prior - Unsecured	1,711.81	0.00	1,711.81	1,746.05	
2005 · Prop. Taxes-SB813- Secured	21,362.16	27,417.03	48,779.19	49,754.77	
2006 · Prop. Taxes-Prior-SB813- Unsecured	31.00	614.82	645.82	658.74	
2020 · State-Home Prop. Tax Relief	3,153.80	0.00	3,153.80	3,216.88	
2021 - Other Pass Thru Agreements	0.00	0.00	0.00	0.00	
<b>Sub Total Property Tax Income</b>	<b>827,642.86</b>	<b>691,074.80</b>		<b>1,549,092.01</b>	
					Growth
2008 · Special Assessment - Current	423,460.56	378,897.05	802,357.61	810,381.19	1.010
2009 · Special Assessment - Prior	193.05		193.05	194.98	
<b>Sub Total Special Assessment</b>	<b>423,653.61</b>	<b>378,897.05</b>		<b>810,576.17</b>	
2025 · Redevelopment Pass Through	132,244.82	132,244.82	264,489.64	277,714.12	1.05 per Aud
2026 - Redevelopment Residual Funds	123,372.43	82,385.09	205,757.52	185,181.77	0.90 per Aud
<b>(1)TOTAL INCOME - TAXES</b>	<b>1,506,913.72</b>	<b>1,284,601.76</b>		<b>2,822,564.07</b>	
2062 - Transfer from Reserve				0.00	
2027 · Contract Services	57,809.15		57,809.15	58,965.33	
2028 · Fee for Service	0.00		0.00	1,000.00	
2030 · Mutual Aid	122,333.92		122,333.92	0.00	
2031 · Plan Check Fees	5,982.54		5,982.54	3,000.00	
2033 · Fire Reports	165.00		165.00	200.00	
2035 · Fire Permits- City	5,740.40		5,740.40	6,000.00	
2036 · Fire Permits - Rural	0.00		0.00	500.00	
2037 · Fire Inspections - City	0.00		0.00	150.00	
2038 · Fire Inspection - Rural	0.00		0.00		
2040 · Ambulance Service	711,397.00		711,397.00	750,000.00	
2041 · CPR & 1st aid class fee	245.00		245.00	2,000.00	
2042 · Lease Agreements	29,524.11	0.00	29,524.11	30,000.00	60k
2045 · Interest, General Fund	4,135.11	2,491.00	6,626.11	6,500.00	
2049 · Miscellaneous Income	8,721.87		8,721.87	5,000.00	
2076 - Grant Income	0.00		0.00	20,000.00	
<b>(2)TOTAL INCOME - FEES AND SERVICE</b>	<b>946,054.10</b>			<b>883,315.33</b>	
2050 · Fire Facility Fee- City	162.36			5,000.00	
2051 · Fire Facility Fee - Rural	29,251.99			20,000.00	
2052 · Fire Facility Fee - D. A.	368,831.52			774,492.00	
2055 · Sale of Fixed Assets	0.00			0.00	
2065 · Interest, Capital Outlay	658.03			750.00	
<b>(3)TOTAL INCOME - CAPITAL OUTLAY FEES</b>	<b>398,903.90</b>	<b>0.00</b>		<b>800,242.00</b>	
<b>TOTAL OPERATIONAL INCOME (1+2)</b>	<b>2,452,967.82</b>	<b>1,284,601.76</b>		<b>3,705,879.40</b>	
<b>TOTAL CAPITAL INCOME (3)</b>	<b>398,903.90</b>			<b>800,242.00</b>	
<b>GRAND TOTAL ALL INCOME</b>	<b>2,851,871.72</b>			<b>4,506,121.40</b>	

FY 23-24

## EXPENSE SUMMARY SHEET

ACCT. #	DESCRIPTION	22-23 BUDGET	22-23 Actual	23-24 BUDGET
	<b>EMPLOYMENT</b>			
1000	Salaries - regular (includes SOT)*	1,709,206	1,506,770	1,801,125
1002	Salaries - unscheduled O.T.*			
	OT Sick Coverage	55,000	59,469	55,000
	OT Vac Coverage	120,000	156,734	150,788
	OT Training/Calls	24,182	17,942	24,182
	OT Mutual Aid	0	93,897	
	OT Miscellaneous	20,000	120,055	20,000
	OT Instructional	0		0
	<b>TOTAL 1002 Salaries - Unscheduled OT</b>	<b>207,972</b>	<b>425,169</b>	<b>251,951</b>
1003	Salaries - Part Time/Reserve	5,000	0	5,000
1004	Salaries - Mutual Aid	0	0	0
1005	Volunteers	3,000	3,000	3,000
1006	Holiday Compensation	54,498	47,379	57,260
1013	FICA (Social Security) - District	117,298	119,178	124,938
1015	Medicare - District	24,433	29,260	29,219
1017	Unemployment Comp. Insurance	6,000	0	6,000
1020	Retirement - District	283,785	279,362	302,270
1022	Health Insurance	349,129	309,025	360,155
1023	Life Insurance	6,000	4,864	6,000
1024	Dental Insurance	32,438	24,319	32,438
1070	Worker's Compensation Insurance	175,968	150,500	175,968
	<b>TOTAL EMPLOYMENT</b>	<b>\$ 2,798,759</b>	<b>\$ 2,898,827</b>	<b>\$ 2,979,358</b>
	<b>GENERAL OPERATIONS</b>			
1030	Communications, Phones, Data	14,000	8,518	14,000
1031	Household Supplies	12,000	9,592	12,000
1032	Utilities	42,000	50,597	55,000
1033	Structures and Grounds	30,000	14,927	30,000
	<b>TOTAL GENERAL OPERATIONS</b>	<b>\$ 98,000</b>	<b>\$ 83,635</b>	<b>\$ 111,000</b>

	APPARATUS & EQUIPMENT OPS	22-23 BUDGET	21-22 Actual	23-24 BUDGET	
1040	Comm Equipment	3,000	1,337	3,000	
1041	Small Equipment	5,000	2,438	5,000	
1042	Hose & Fire Tools	12,000	8,061	15,000	
1043	Fuel, Lube & Oil	50,000	38,230	50,000	
1044	16-000 (Medic 61) (NEW)	10,000	7,166	5,000	
1045	05-304 (Utility 2-1)	1,000	909	1,000	
1046	09-422 (Medic 60)	5,000	16,201	10,000	
1047	19-382 (Chief 2-1)	2,000	1,910	2,000	
1048	14-726 (Battalion 2-1)	1,000	1,212	1,000	
1049	13-211 (Battalion 2-2)	1,000	819	1,000	
1050	08-411 (Truck 2-1)	10,000	9,886	10,000	
1051	01-105 (Engine 2-3)	5,000	1,167	5,000	
1052	94-761 (Engine 2-2)	5,000	61	5,000	
1053	02-204 (Engine 2-4)	5,000	18,017	5,000	
1055	13-373 (Engine 2-1)	25,000	17,055	25,000	
1058	19-466 (Battalion 2-3)	500	351	1,000	
1059	10-891 (Brush 2)	2,500	1,736	2,500	
1060	05-066 (Utility 2-4)	1,500	935	1,500	
1061	18-601 (Water Tender 2-1)	1,000	1,276	1,500	
1063	OES 4603	500	200	500	
1065	07-055 (Rescue 2-1)	2,500	50	2,500	
1066	Turnout Gear Maintenance	1,000	505	1,000	
1067	Rescue Boat 2-1	500	0	500	
1068	Maint. & Repair - SCBA	4,500	4,100	7,800	3200 hydro
1069	General Shop Expense	5,000	4,508	5,000	
	<b>TOTAL TRUCK OPERATIONS</b>	<b>\$ 159,500</b>	<b>\$ 138,130</b>	<b>\$ 166,800</b>	

FY 23-24

## EXPENSE SUMMARY SHEET

		<u>22-23 BUDGET</u>	<u>21-22 Actual</u>	<u>23-24 BUDGET</u>	
	<b>INSURANCE</b>				
1071	Insurance - Bldg. & Equipment	38,500	23,742	50,000	
1076	Insurance - AD&D on Volunteers	5,000	4,149	5,000	
	<b>TOTAL INSURANCE</b>	<b>\$ 43,500</b>	<b>\$ 27,891</b>	<b>\$ 55,000</b>	
	<b>SPECIAL DEPT. EXPENSE</b>				
1100	General Office Supplies	20,000	20,018	22,000	
1101	Periodicals & Books	5,500	574	5,500	
1102	Permits & Memberships	8,000	6,344	8,000	
1103	Maintenance Contracts	28,000	26,055	28,000	
1104	Bank Fees & Charges	1,000	1,388	1,500	
1105	Professional & Special Services	2,500	10,153	32,500	
1106	Attorney Fees & Expenses	5,000	0	5,000	
1109-1	Financial Auditor Charges	10,000	8,250	10,000	
1109-2	SJCO Auditor Controller Charges	10,000	9,032	10,000	
1112	Dispatching Fees & Charges	50,000	41,650	50,000	
1113-1	Ambulance Performance Assessments	5,000	3,040	5,000	
1113-2	Ambulance GEMT Fees	15,000	12,349	15,000	
1115	Plan Check Consultant Fees	4,000	5,624	6,000	
1120	Physical Exams	12,000	2,643	12,000	
1127	Election Expenses	45,000	34,778	0	
1130	Meetings & Special Events	16,500	5,952	15,000	50th
1132	Mileage	500	40	500	
1141	Uniforms	15,475	14,744	15,475	
1142	Clothing & Personnel Supplies	6,500	0	6,500	
1143	Recruitment & Retention	8,000	975	8,000	
1144	Code Enforcement	2,500	0	2,500	
1146	Disposable Medical Supplies	50,000	29,252	50,000	
1151	Training Expenses	30,000	0		
	1151-1 Training Stipends	11,250	5,187	11,250	
	1151-2 Training General	18,750	9,921	18,750	
1180	Grant Administration	0	0		
1199	Miscellaneous Expenses	5,000	2,539	5,000	
	<b>TOTAL SPECIAL DEPT. EXP.</b>	<b>\$ 385,475</b>	<b>\$ 250,508</b>	<b>\$ 343,475</b>	
	<b>TOTAL OPERATIONAL EXPENSES</b>	<b>\$ 3,485,234</b>		<b>\$ 3,655,633</b>	

	<b>CAPITAL OUTLAY</b>	<b>22-23 BUDGET</b>	<b>21-22 Actual</b>	<b>23-24 BUDGET</b>	
1200	Communications Equipment	42,000	9,727	20,000	
1206	Turnout Equipment	20,000	0	15,000	
1211	Hose & Fire Tools	41,000	1,616	10,000	
1216	Medical Equipment	5,000	0	5,000	
1221	Office Equipment	20,000	8,796	20,000	
	<b>TOTAL SMALL EQUIP. PUR.</b>	<b>\$ 128,000</b>	<b>\$ 20,139</b>	<b>\$ 70,000</b>	
	<b>LARGE CAPITAL OUTLAY EXP.</b>				
1250	Land	\$ -	\$ -	0	
1256	Structures & Improvements	\$ 125,000	\$ 65,915	115,000	upstairs
1260	Apparatus	\$ -	\$ -	125,000	New Engine
	<b>TOTAL LARGE CAP. OUT. EXP.</b>	<b>\$ 125,000</b>	<b>\$ 65,915</b>	<b>\$ 240,000</b>	
	<b>TOTAL CAPITAL EXPENSE</b>	<b>\$ 253,000</b>		<b>\$ 310,000</b>	
	<b>TOTAL EXPENSE</b>	<b>\$ 3,738,234</b>		<b>\$ 3,965,633</b>	
	Total Employment Cost/Operations	81.50%			
	Employee Benefits/Operations	29.93%			
	Employee Benefits/Total Employment	36.73%			