

RIPON CONSOLIDATED FIRE DISTRICT
2022-2023 FINAL BUDGET



ADOPTED
9-08-22

**OPERATIONAL BUDGET
OPERATIONAL INCOME**

Property Taxes	2,712,897.04
Fees & Services	802,256.69
Total Operational Income	3,515,153.73

OPERATIONAL EXPENSES

Employment	\$2,812,969
General Operations	\$98,000
Apparatus & Equipment Operations	\$162,500
Insurance	\$43,500
Special Department Expense	\$355,475
Total Operating Budget	\$3,472,444

22-23 OPERATIONAL BUDGET SUMMARY

Operational Budget	
Operational Income	\$3,515,154
Operational Expenses	\$3,472,444
	\$42,710

**CAPITAL OUTLAY BUDGET
ASSETS/PROJECTED INCOME**

CURRENT CAPITAL RESERVES	7/1/2022
Facility Fees - City (106)	32,927.31
Facility Fees - Rural (105)	36,571.75
Developer Agreements (107)	1,124,550.08
	\$1,194,049.14

PROJECTED CAPITAL INCOME

Facility Fees - City	5,000.00
Facility Fees - Rural	20,000.00
Developer Agreements	435,000.00
Sale of Fixed Assets	0.00
Interest to Capital Outlay	750.00
Total Capital Income	\$460,750

PROJECTED EXPENSES

Small Capital Equipment Purchase	
Communications Equipment	42,000.00
Turnout Equipment	20,000.00
Hose & Fire Tools	41,000.00
Medical Equipment	5,000.00
Office Equipment	20,000.00
	0.00
Total Small Capital Expense	128,000.00
Large Capital Purchase	
Land	0.00
Structures & Improvements	125,000.00
Apparatus	0.00
	0.00
Total Large Capital Expense	125,000.00
TOTAL CAPITAL EXPENSE	253,000.00

22-23 CAPITAL BUDGET SUMMARY

CAPITAL RESERVES	1,194,049.14
PROJECTED CAPITAL INCOME	460,750.00
	1,654,799.14
PROJECTED CAPITAL EXPENSE	253,000.00
	1,401,799.14

	FY 22-23			FORECAST		Growth
	FY 21-22 Bal	FY 21-22 Tot	Jul '22-Jun '23			
	5/1/2022	(EST)				
2000 · Prop. Taxes - Current - Secured	1,307,770.61	0.00	1,307,770.61	1,333,926.02		
2001 · Prop. Taxes - Prior - Secured	15,631.47		15,631.47	15,944.10		
2002 · Prop. Taxes-Current-Unsecured	65,615.93	0.00	65,615.93	66,928.25		
2003 · Prop. Taxes - Prior - Unsecured	1,522.75	0.00	1,522.75	1,553.21		
2005 · Prop. Taxes-SB813- Secured	54,419.11	0.00	54,419.11	55,507.49		
2006 · Prop. Taxes-Prior-SB813- Unsecured	387.36		387.36	395.11		
2020 · State-Home Prop. Tax Relief	6,560.66	0.00	6,560.66	6,691.87		
2021 - Other Pass Thru Agreements	40,212.00	0.00	40,212.00	0.00		Completed
Sub Total Property Tax Income	1,492,119.89	0.00		1,480,946.05		
						Growth
2008 · Special Assessment - Current	787,830.80	0.00	787,830.80	795,709.11		1.010
2009 · Special Assessment - Prior	193.05		193.05	194.98		
Sub Total Special Assessment	788,023.85	0.00		795,904.09		
2025 · Redevelopment Pass Through	246,268.44	0.00	246,268.44	258,581.86		1.05 per Aud
2026 - Redevelopment Residual Funds	197,183.38	0.00	197,183.38	177,465.04		0.90 per Aud
(1)TOTAL INCOME - TAXES	2,723,595.56	0.00		2,712,897.04		
2062 - Transfer from Reserve				0.00		
2027 · Contract Services	51,281.07		51,281.07	52,306.69		
2028 · Fee for Service	0.00		0.00	1,000.00		
2030 · Mutual Aid	156,344.90		156,344.90	0.00		
2031 · Plan Check Fees	3,385.50		3,385.50	3,000.00		
2033 · Fire Reports	225.00		225.00	200.00		
2035 · Fire Permits- City	2,856.50		2,856.50	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	499,873.52		499,873.52	700,000.00		
2041 · CPR & 1st aid class fee	245.00		245.00	2,000.00		
2042 · Lease Agreements	32,707.15	0.00	32,707.15	11,100.00		
2045 · Interest, General Fund	1,179.44		1,179.44	1,000.00		
2049 · Miscellaneous Income	5,043.86		5,043.86	5,000.00		
2076 - Grant Income	0.00		0.00	20,000.00		
(2)TOTAL INCOME - FEES AND SERVICE	753,141.94			802,256.69		
2050 · Fire Facility Fee- City	0.00			5,000.00		
2051 · Fire Facility Fee - Rural	17,352.75			20,000.00		
2052 · Fire Facility Fee - D. A.	102,807.89			435,000.00		
2055 · Sale of Fixed Assets	0.00			0.00		
2065 · Interest, Capital Outlay	646.03			750.00		
(3)TOTAL INCOME - CAPITAL OUTLAY FEES	120,806.67	0.00		460,750.00		
TOTAL OPERATIONAL INCOME (1+2)	3,476,737.50	0.00		3,515,153.73		
TOTAL CAPITAL INCOME (3)	120,806.67			460,750.00		
GRAND TOTAL ALL INCOME	3,597,544.17			3,975,903.73		

FY 22-23

EXPENSE SUMMARY SHEET

<u>ACCT. #</u>	<u>DESCRIPTION</u>	<u>21-22 BUDGET</u>	<u>21-22 Actual</u>	<u>22-23 BUDGET</u>
	EMPLOYMENT			
1000	Salaries - regular (includes SOT)*	1,671,381	1,446,544	1,709,206
1002	Salaries - unscheduled O.T.*			
	OT Sick Coverage	40,544	51,254	55,000
	OT Vac Coverage	134,694	114,516	120,000
	OT Training/Calls	21,171	15,149	24,182
	OT Mutual Aid	0	120,300	
	OT Miscellaneous	18,724	136,545	20,000
	OT Instructional	0		0
	TOTAL 1002 Salaries - Unscheduled OT	207,972	425,169	219,182
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	52,338	47,379	54,498
1013	FICA (Social Security) - District	112,691	116,268	117,298
1015	Medicare - District	26,355	28,512	27,433
1017	Unemployment Comp. Insurance	6,000	0	6,000
1020	Retirement - District	272,640	277,955	283,785
1022	Health Insurance	324,933	270,537	349,129
1023	Life Insurance	6,000	5,058	6,000
1024	Dental Insurance	29,733	27,816	32,438
1070	Worker's Compensation Insurance	166,963	158,163	175,968
	TOTAL EMPLOYMENT	\$ 2,718,043	\$ 2,806,401	\$ 2,812,969
	GENERAL OPERATIONS			
1030	Communications, Phones, Data	14,000	8,286	14,000
1031	Household Supplies	12,000	5,211	12,000
1032	Utilities	42,000	33,453	42,000
1033	Structures and Grounds	30,000	19,307	30,000
	TOTAL GENERAL OPERATIONS	\$ 98,000	\$ 66,257	\$ 98,000

FY 22-23

EXPENSE SUMMARY SHEET

	APPARATUS & EQUIPMENT OPS	21-22 BUDGET	21-22 Actual	22-23 BUDGET
1040	Comm Equipment	2,000	2,109	3,000
1041	Small Equipment	5,000	3,074	5,000
1042	Hose & Fire Tools	12,000	11,975	15,000
1043	Fuel, Lube & Oil	40,000	38,434	50,000
1044	16-000 (Medic 61)	5,000	13,165	10,000
1045	05-304 (Utility 2-1)	1,000	0	1,000
1046	09-422 (Medic 60)	2,500	1,539	5,000
1047	19-382 (Chief 2-1)	500	190	2,000
1048	14-726 (Battalion 2-1)	1,000	231	1,000
1049	13-211 (Battalion 2-2)	1,000	169	1,000
1050	08-411 (Truck 2-1)	10,000	1,580	10,000
1051	01-105 (Engine 2-3)	5,000	636	5,000
1052	94-761 (Engine 2-2)	5,000	5,250	5,000
1053	02-204 (Engine 2-4)	3,000	339	5,000
1055	13-373 (Engine 2-1)	20,000	27,220	25,000
1058	19-466 (Battalion 2-3)	500	140	500
1059	10-891 (Brush 2)	500	97	2,500
1060	05-066 (Utility 2-4)	500	0	1,500
1061	18-601 (Water Tender 2-1)	1,000	316	1,000
1063	OES 4603			500
1065	07-055 (Rescue 2-1)	1,000	1,021	2,500
1066	Turnout Gear Maintenance	1,000	246	1,000
1067	Rescue Boat 2-1	500	120	500
1068	Maint. & Repair - SCBA	3,500	3,547	4,500
1069	General Shop Expense	5,000	3,760	5,000
	TOTAL TRUCK OPERATIONS	\$ 126,500	\$ 115,158	\$ 162,500

	INSURANCE	21-22 BUDGET	21-22 Actual	22-23 BUDGET
1071	Insurance - Bldg. & Equipment	38,500	23,742	38,500
1076	Insurance - AD&D on Volunteers	5,000	4,150	5,000
	TOTAL INSURANCE	\$ 43,500	\$ 27,892	\$ 43,500
	SPECIAL DEPT. EXPENSE			
1100	General Office Supplies	20,000	12,990	20,000
1101	Periodicals & Books	2,500	337	5,500
1102	Permits & Memberships	8,000	7,687	8,000
1103	Maintenance Contracts	28,000	22,075	28,000
1104	Bank Fees & Charges	1,000	1,128	1,000
1105	Professional & Special Services	2,500	3,310	2,500
1106	Attorney Fees & Expenses	0	248	5,000
1109-1	Financial Auditor Charges	9,000	9,500	10,000
1109-2	SJCO Auditor Controller Charges	9,000	8,920	10,000
1112	Dispatching Fees & Charges	50,000	43,372	50,000
1113-1	Ambulance Performance Assessments	5,000	2,340	5,000
1113-2	Ambulance GEMT Fees	15,000	20,846	15,000
1115	Plan Check Consultant Fees			4,000
1120	Physical Exams	12,000	791	12,000
1127	Election Expenses	0	0	45,000
1130	Meetings & Special Events	16,500	9,172	16,500
1132	Mileage	500	0	500
1141	Uniforms	15,475	17,948	15,475
1142	Clothing & Personnel Supplies	6,500	2,287	6,500
1143	Recruitment & Retention	8,000	5,060	8,000
1144	Code Enforcement	2,500	500	2,500
1146	Disposable Medical Supplies	30,000	38,552	50,000
1151	Training Expenses	30,000	11,828	
	1151-1 Training Stipends			11,250
	1151-2 Training General		11,827	18,750
1180	Grant Administration	0	0	
1199	Miscellaneous Expenses	5,000	3,265	5,000
	TOTAL SPECIAL DEPT. EXP.	\$ 276,475	\$ 233,983	\$ 355,475
	TOTAL OPERATIONAL EXPENSES	\$ 3,262,518		\$ 3,472,444

	CAPITAL OUTLAY	21-22 BUDGET	21-22 Actual	22-23 BUDGET	
1200	Communications Equipment	20,000	2,376	42,000	AFG
1206	Turnout Equipment	5,000	0	20,000	RFA
1211	Hose & Fire Tools	10,000	3,552	41,000	RFA/AFG/Lightbars
1216	Medical Equipment	5,000	0	5,000	
1221	Office Equipment	20,000	10,218	20,000	
	TOTAL SMALL EQUIP. PUR.	\$ 60,000	\$ 16,146	\$ 128,000	
	LARGE CAPITAL OUTLAY EXP.				
1250	Land	\$ -	\$ -	0	
1256	Structures & Improvements	\$ 86,000	\$ 35,220	125,000	
1260	Apparatus	\$ -	\$ -	0	
	TOTAL LARGE CAP. OUT. EXP.	\$ 86,000	\$ 35,220	\$ 125,000	
	TOTAL CAPITAL EXPENSE	\$ 146,000		\$ 253,000	
	TOTAL EXPENSE	\$ 3,408,518		\$ 3,725,444	
	Total Employment Cost/Operations	81.01%			
	Employee Benefits/Operations	30.31%			
	Employee Benefits/Total Employment	37.42%			