



Stanislaus Consolidated Fire Protection District

3324 Topeka Street

Riverbank, CA 95367

Phone: (209) 869-7470 Fax: (209) 869-7475

<http://www.scfpd.us>

AGENDA

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT FINANCE COMMITTEE MEETING

Date: Tuesday, March 7, 2023
Time: 1:00 PM
Place: Station 26 Meeting Room, 3318 Topeka Street in Riverbank, CA

Join Zoom Meeting

<https://us06web.zoom.us/j/89617748233>

Meeting ID: 896 1774 8233

One tap mobile

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COMMITTEE MEMBERS

Jonathan Goulding, Chair Director
Charles Neal, Director
Tim Tietjen, Fire Chief

Andy Heath, Finance Consultant
Shawn Ehrenberg, L3399 Pres.
Clint Bray, Battalion Chief
Brittney Withrow, Admin Assist III/Treasurer

-
1. **CALL TO ORDER**
 - 1.1 Pledge of Allegiance
 - 1.2 Roll Call
 2. **Approval of Agenda** – *Discussion Items may be pulled from the agenda at this time by Chair.*
 3. **PUBLIC COMMENT PERIOD** – *While the Stanislaus Consolidated Fire Protection District welcomes and encourages participation at the Committee meetings, it would be appreciated if you would limit your comments to three (3) minutes so that everyone may be heard. The general public, under Item 3 - Public Comment Period, may address matters not on the posted agenda. The Committee may consider adding the item to a future agenda for consideration. All District public meetings are conducted in accessible locations.*
 4. **APPROVAL OF MINUTES** – January 10, 2023
 5. **DISCUSSION ITEMS**
 - 5.1 Review Mid-Year Budget Revisions FY 22-23

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk at (209) 869-7470. Notification 48 hours prior to meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



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6. ADJOURNMENT

AFFIDAVIT OF POSTING

I, Amanda McCormick, Admin Assistant III/Board Clerk of the Stanislaus Consolidated Fire Protection District Board of Directors, do hereby declare that the foregoing agenda for the March 7, 2023 at 1:00 PM meeting of the SCFPD Finance Committee will be posted at the administrative office of the Stanislaus Consolidated Fire Protection District at least 72 hours prior to the meeting date and will also be posted at each of the District stations.

Dated: 3/1/2023



Amanda McCormick, Admin Asst III/Board Clerk



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MINUTES

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT FINANCE COMMITTEE MEETING

Date: Tuesday, January 10, 2023

Time: 10:00 AM

Place: Station 26 Meeting Room, 3318 Topeka Street in Riverbank, CA

COMMITTEE MEMBERS

Jonathan Goulding, Chair
Charles Neal, Director
Tim Tietjen, Fire Chief

Andy Heath, Finance Consultant
Shawn Ehrenberg, L3399 Pres.
Clint Bray, Battalion Chief
Brittney Withrow, Admin Assist III/Treasure

1. CALL TO ORDER – 10:05 am

1.1 Pledge of Allegiance

1.2 Roll Call – In attendance: Director Goulding, Director Neal, Fire Chief Tietjen, BC Bray, L3399 Pres. Ehrenberg, District Treasurer Brittney Withrow, Financial Consultant Andy Heath and Board Clerk Amanda McCormick.

2. **Approval of Agenda** – Chief Tietjen moved to approve the agenda, seconded by L3399 Ehrenberg.

3. **PUBLIC COMMENT PERIOD** – None

4. **APPROVAL OF MINUTES** – None

5. DISCUSSION ITEMS

5.1 Review Fiscal Forecast FY 22-23

- Andy Heath presented an updated SCFPD Financial Forecast and Apparatus Replacement Recommendations. See attached power point presentation.

5.2 Discuss Lease of One Type 1 Fire Engine Apparatus

- Committee members discussed the purchase of one Type-1 engine. It was decided to bring the purchase to the Board at the February Board meeting for Board approval.

6. **ANNOUCEMENTS** - None

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7. ADJOURNMENT – 11:11 AM

Dated: 3/7/2023

Jonathan Goulding, Chair Board Director

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk at (209) 869-7470. Notification 48 hours prior to meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



Financial Forecast Update & Apparatus Replacement Recommendations

Stanislaus Consolidated Fire Protection District
Finance Committee
January 10, 2023

1

SCFPD - FY 2022-23 Financial Forecast Update Discussion Outline

- ▶ FY 2022-23 Forecast Assumptions & Model
- ▶ Financial Forecast - Potential Foster Farms Implications
- ▶ Apparatus Replacement
- ▶ Next Steps / Direction

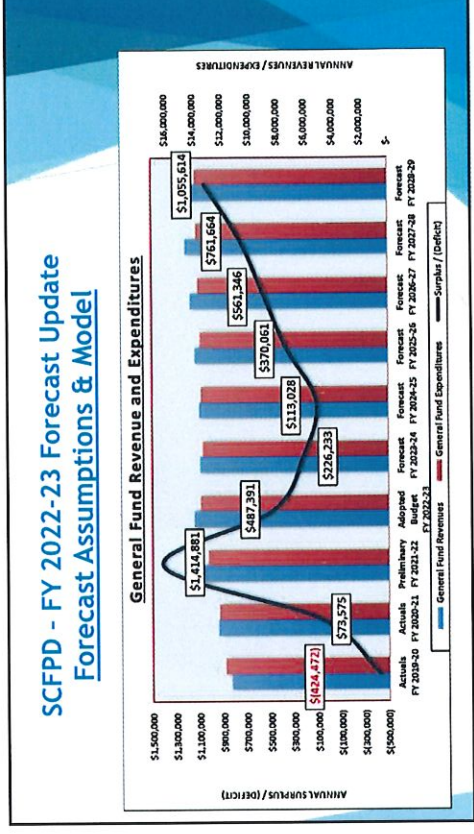
2

SCFPD - FY 2022-23 Forecast Update Forecast Assumptions & Model

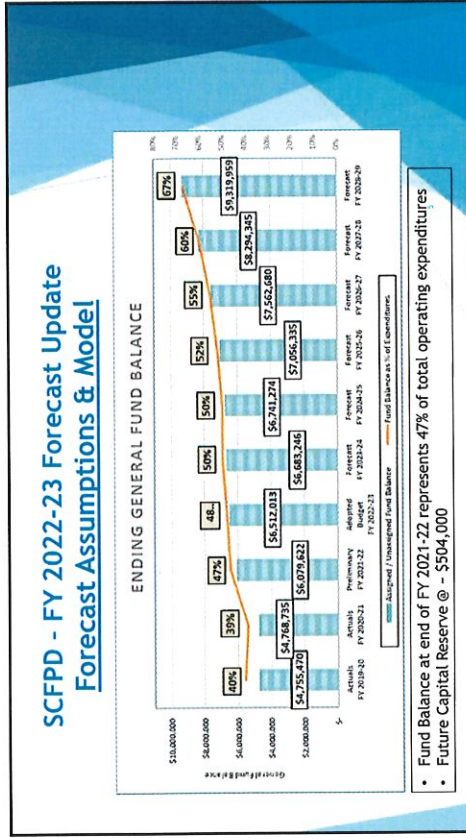
Assumptions Used to Develop / Update Model:

- ▶ All positions assumed filled from December 2022 forward (includes Deputy Chief / Fire Inspector / All Sworn Fire Positions)
- ▶ 15/15/15 staffing with additional 3.0 relief positions
- ▶ Conservative revenue and expenditure growth (property tax grows at 2% / assessments grow @ 3% each year)
- ▶ Overtime @ \$1.2 million annually beginning FY 2022-23
- ▶ Step increase salary impacts built in @ 1% each year
- ▶ January 2023 negotiated salary increases built into forecast
- ▶ Proposition 172 funding assumed ongoing
- ▶ PERS UAL @ \$0 each year due to "super-funding" and effects of bond issuance
- ▶ No impacts to staffing at expiration of SAFER grant
- ▶ One-time ARPA Special District Funding of \$949,778 built into forecast

3



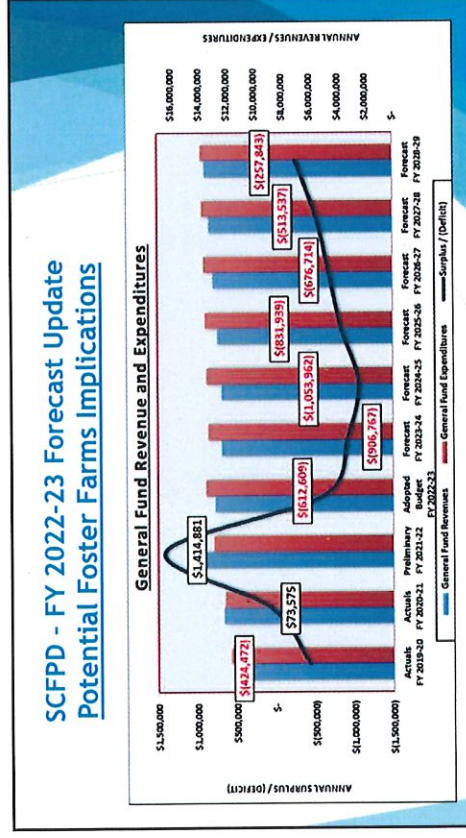
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SCFPD - FY 2022-23 Forecast Update Potential Foster Farms Implications

Assumptions Used to Update Model with Foster Farms Implications:

- All FY 2022-23 assumptions used to develop base model considered
- Immediate payment of \$2.4 million from reserves added for potential prior year assessment over-collections
- "Worst-case" scenario assumption for up to \$1.1 million in annual assessment revenue due to reclassification of assessments
- Note: Foster Farms and Franz Nursery account for approximately \$400,000 of this amount
- Forecasted amounts assume initial reduction in assessment occurs in FY 2022-23, which is now not likely due to appeal process not likely to be concluded until FY 2023-24
- Scenario forecast assumes no other changes to operations or other assumptions used to develop base forecast



SCFPD - FY 2022-23 Forecast Update Apparatus Replacement

- Capital & Facilities -
 - Current Amount Set-Aside in Designated Reserves - \$ 504,267
 - Addition of FY 2022-23 Funds Budgeted (7050 / 7800) - \$ 315,242
- Current Request - 1 Type I Fire Engine
 - Total Cost - \$989,180
 - 10-Year Financing - \$132,544 Annually / Balloon of \$45,000 due at end of lease
 - Lease Rate = 5.64%

SCFPD - FY 2022-23 Forecast Update
Questions / Direction

- ▶ Questions
- ▶ Direction from Finance Committee
 - ▶ Present to full Board of Directors



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STAFF REPORT

TO: Members of the Finance Committee

FROM: Tim Tietjen, Fire Chief
 By: Andy Heath, Financial Consultant

SUBJECT: FY 2022-23 Mid-Year Budget Review

DATE: March 7, 2023

BACKGROUND

Staff has completed a preliminary review of fiscal activity incurred over the first half of Fiscal Year 2022-23. As such, revenue and expenditures expected over the remaining half of the fiscal year have been updated based on activity-to-date and final results from the fiscal year ending June 30, 2022.

An overview of the FY 2021-22 actual fiscal activity and the updated Mid-Year 2022-23 estimated fiscal activity is noted in the Budget Overview below:

BUDGET OVERVIEW

ACCOUNT DESCRIPTION				
Budget Overview				
Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Projected Recurring Revenues	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
	Total Operational Expenditures	\$ 12,864,961.00	\$ 12,917,289.00	\$ 13,002,848.00
	Subtotal	\$ 1,518,241.00	\$ 1,079,943.00	\$ 1,469,796.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
	Total Capital	\$ 298,638.00	\$ 592,552.00	\$ 592,552.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00

As noted in the Budget Overview table above, the District ended Fiscal Year 2021-22 with a surplus of just under \$1.22 million. Although the surplus is made up of many revenue- and expenditure-related components, it can be primarily attributed to a presumed ongoing receipt of Proposition 172 funds shared between the County of Stanislaus and the District in the amount of \$772,373; coupled with the receipt of \$474,889 related to a Special District CARES Act allocation of funding (note – another receipt of \$474,889 will be recognized in FY 2022-23). recognized the receipt of Proposition 172.

The \$1.22 million surplus generated from last fiscal year results in the District having approximately \$5.89 million in General Fund reserves as of June 30, 2022. Of this amount, \$504,267 is specifically reserved for needed apparatus replacement and deferred maintenance once approved by the Board of Directors. These capital funds are reserved when they are not spent during a given fiscal year (during FY 2021-22, \$311,423 of unspent capital funding originally appropriated was added to the capital reserve. Reserve levels as of June 30, 2022 and estimated for the balance of the current fiscal year are noted below:

ACTUAL / BUDGETED RESERVES				
		FY 2021-22	FY 2022-23	FY 2022-23
		Final Results	Adopted Budget	Mid-Year Budget
	Beginning Fund Balance	\$ 4,768,735.00	\$ 5,885,267.00	\$ 5,885,267.00
	Net Surplus (Deficit)	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
	Reduction for Current Year Dvlpmt Fees	\$ (103,071.00)	\$ (55,000.00)	\$ (70,000.00)
	Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 5,885,267.00	\$ 6,317,658.00	\$ 6,692,511.00

MID-YEAR BUDGET / ESTIMATES

As noted in the Budget Overview table, it is anticipated that the District will receive \$14,472,644 in revenue and incur \$13,595,400 in expenditures; and realize a surplus of \$877,244 as updated for Fiscal Year 2022-23. These amounts compare to the originally budgeted amounts as follows:

Comparison of current Budget-to-Actual performance:

	Revenues	Expenditures
FY 2022-23 Adopted Budget	\$ 13,997,232	\$ 13,509,841
Estimated Amounts @ 06/30/23	\$ 14,472,644	\$ 13,595,400
Recommended Adjustment	\$ 475,412	\$ 85,559

As indicated above, it is anticipated that the District will need to adjust originally budgeted revenues upward by \$475,412 and expenditures upward by \$85,559.

In summary, the proposed net increase of \$475,412 in revenues is comprised of the following:

Revenue Type	Amount	Reason / Rationale
Miscellaneous Reimbursements	\$60,000	- Increase in worker's compensation reimbursements coupled with a receipt of an insurance reimbursement
Strike Team Personnel	\$183,504	- Actual collections of Strike Team personnel / administrative / apparatus reimbursements based on District participation statewide
Fire Recovery Auto	(\$5,000)	- Decrease in Fire Recovery Auto fees based on revenues received to date
AMR	\$23,000	- Increase in AMR receipts based on prior year actuals and revenues received to date
Prevention Revenue	\$50,000	- Increase in Prevention Revenues based on prior year actuals and revenues received to date (continued high levels of development)
RPTTF – Residuals Other	\$15,000	- Increased property taxes from Redevelopment Property Tax Trust Fund distributions based on information received from County
Secured Property Taxes	\$52,940	- Increased Secured Property Taxes for FY 2022-23 based on information received from County (increase in assessed valuation)
Current Unsecured Property Taxes	\$9,175	- Increased Unsecured Property Taxes for FY 2022-23 based on information received from County
Supplemental Property Taxes	\$15,000	- Increased Supplemental Property Tax revenues based on continued high levels of home re-sales
RDA Pass-Through Funding	\$10,000	- Increase in RDA Pass-Through Funding based on higher levels of current and prior year collections
ARPA Funding – Special Districts	\$24,889	- Increase in amount of one-time funding remaining to be collected from the State from ARPA Special District Funding (actual amount received)
Proposition 172 Funding (County)	\$13,983	- Increase in Proposition 172 funding shared by County (actual amount received)
Residual Other Revenues	\$22,921	- All other revenue sources not specifically identified above

The proposed increase to expenditures of \$85,559 is comprised of the following:

Expenditure Type	Amount	Reason / Rationale
5010 – Salaries & Wages	(\$355,375)	- Anticipated decrease to Salaries & Wages due to vacant positions and ultimate filling of positions at lower salary levels than originally budgeted
5011-3 – Education Incentive	\$29,180	- Increase in Education Incentives due to higher level of workforce participation
5012 – Employee Med. Waiver	\$50,921	- Increase in Employee Medical Waiver costs due to increased participation by employees in program

Expenditures, cont.

Expenditure Type	Amount	- Reason / Rationale
5016 – FLSA	\$8,479	- Increased FLSA costs consistent with higher levels of overtime
5019 – Payroll Tax Expense	\$10,003	- Increase in Payroll Taxes due to higher levels of overtime
5021 - Overtime	\$450,000	- Increase in overtime due to actual expenditures incurred to date / participation in Strike Teams
5031 – Retirement Expense	(\$167,451)	- Reduction in anticipated retirement costs due to more employees participating in PEPR / Vacancy savings
5038 – CalPERS UAL Expense	\$21,187	- Increase in CalPERS UAL expense due to amount required by final Actuarial Report
5041 – Medical Insurance	(\$144,193)	- Reduction in anticipated medical insurance costs due to higher employee participation in Employee Medical Waiver program / Vacancy savings
5050 – Retiree Group Medical	(\$10,000)	- Decrease in Retiree Group Medical base on expenses incurred to date
5061 – Workers Comp Insurance	\$102,104	- Increase in Workers Compensation costs related to workers comp claims experience and staffing
6081 – Vehicle Mtc / Repairs	\$75,000	- Increased vehicle maintenance & repairs due to aging apparatus fleet / needs required to maintain service levels
6091 – Mtc – Bldg / Impvmt	\$15,000	- Increased maintenance for buildings and improvements due to level of deferred maintenance required on older stations
6135 – Computer Replacement	\$6,000	- Increased computer replacement costs related to need for new computers (for staff)
6141 – Acctg/Auditing/Suppl.	\$50,000	- Increased Accounting / Auditing & Supplemental costs related to appraisals required on buildings; audit costs; GASB services costs
6149 – Medical Exams	(\$15,000)	- Reduction in Medical Exams costs related to costs incurred to date
6XXX – Modesto Svcs Contract	(\$72,127)	- Reduction in Modesto Services Contract due to amounts agreed upon as part of multi-year contract between District and City of Modesto
6201 – Fuel & Oil	\$30,000	- Increase in Fuel & Oil costs related to continued higher costs for fuel
Residual Other Expenditures	\$1,831	- All other expenditures not specifically identified above

It should be mentioned that although expenses incurred to date for the following line items are well below expected levels, originally budgeted amounts are recommended to remain unchanged:

6089-1 – Hose Equipment	\$103,000	(Hoses appear to not have been purchased yet)
6102 – Paramedic Program	\$171,000	(BLS to ALS service level originally budgeted)
6143 – Legal	\$185,000	(Maintain for possible litigation costs)

RECOMMENDATION:

Staff recommends the Finance Committee approve the attached FY 2022-23 Mid-Year Budget Review and revisions and forward to the full Board of Directors for formal approval.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION
Budget Overview

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Projected Recurring Revenues	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
	Total Operational Expenditures	\$ 12,864,961.00	\$ 12,917,289.00	\$ 13,002,848.00
	Subtotal	\$ 1,518,241.00	\$ 1,079,943.00	\$ 1,469,796.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
	Total Capital	\$ 298,638.00	\$ 592,552.00	\$ 592,552.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
	Total Expenditures	\$ 13,163,599.00	\$ 13,509,841.00	\$ 13,595,400.00

ACTUAL / BUDGETED RESERVES

	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
Beginning Fund Balance	\$ 4,768,735.00	\$ 5,885,267.00	\$ 5,885,267.00
Net Surplus (Deficit)	\$ 1,219,603.00	\$ 487,391.00	\$ 877,244.00
Reduction for Current Year Dvlpmt Fees	\$ (103,071.00)	\$ (55,000.00)	\$ (70,000.00)
Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,885,267.00	\$ 6,317,658.00	\$ 6,692,511.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION: Summary of Revenue Projections

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
 (Annual Recurring and Special Revenue)**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	Recurring Revenue	\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00
TOTAL		\$ 14,383,202.00	\$ 13,997,232.00	\$ 14,472,644.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION: Summary of Major Budget Division Expenditures

ACCOUNT DESCRIPTION

Major Budget Division Expenditures And Capital Equipment

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5000	Salaries & Benefits	\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00
6000	Services & Supplies	\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00
7000	Capital Facilities	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
TOTAL		\$ 13,163,599.00	\$ 13,509,841.00	\$ 13,595,400.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 5000 Salaries & Benefits
 FUNCTION: Summary of Salaries & Benefits

ACCOUNT DESCRIPTION

**Summary of Salaries, Overtime, Retirement, Health Insurance and Workers'
 Compensation Insurance**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5010	Salaries & Wages	\$ 4,854,762.00	\$ 5,529,014.00	\$ 5,272,345.00
5020	Overtime	\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00
5030	Retirement Expense	\$ 2,545,156.00	\$ 2,066,902.00	\$ 1,920,638.00
5040	Employee Group Health Insurance	\$ 775,696.00	\$ 988,693.00	\$ 838,900.00
5050	Retiree Group Health Insurance	\$ 113,257.00	\$ 120,000.00	\$ 110,000.00
5060	Workers' Compensation Insurance	\$ 526,497.00	\$ 539,064.00	\$ 641,168.00
TOTAL		\$ 10,655,481.00	\$ 10,443,673.00	\$ 10,433,051.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 6000 Services & Supplies
 FUNCTION: Summary of Services & Supplies

ACCOUNT DESCRIPTION

Summary of Services & Supplies

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6020	Clothing & Personal Protective Clothing	\$ 87,396.00	\$ 71,500.00	\$ 71,500.00
6050	Household Expense	\$ 22,836.00	\$ 24,250.00	\$ 26,500.00
6060	Insurance	\$ 140,321.00	\$ 151,903.00	\$ 151,903.00
6080	Maintenance - Equipment	\$ 305,035.00	\$ 406,500.00	\$ 481,500.00
6090	Maintenance - Building & Improvements	\$ 51,044.00	\$ 35,000.00	\$ 50,000.00
6100	Medical Supplies	\$ 96,438.00	\$ 201,182.00	\$ 201,182.00
6110	Memberships	\$ 12,627.00	\$ 12,180.00	\$ 12,180.00
6120	Travel and Other Services & Supplies	\$ 18,684.00	\$ 16,500.00	\$ 21,500.00
6130	Office Expense	\$ 8,865.00	\$ 18,000.00	\$ 21,000.00
6140	Professional & Specialized Services	\$ 1,030,368.00	\$ 1,082,598.00	\$ 1,048,529.00
6150	Publications & Legal Notices	\$ 175.00	\$ 2,100.00	\$ 2,100.00
6160	Rents & Leases - Equipment	\$ 7,895.00	\$ 21,650.00	\$ 21,650.00
6190	Training Public Education and Prevention	\$ 45,348.00	\$ 61,000.00	\$ 61,000.00
6200	Transportation (Fuel and Oil)	\$ 144,513.00	\$ 125,000.00	\$ 155,000.00
6210	Utilities	\$ 165,973.00	\$ 161,748.00	\$ 161,748.00
6310	Special Assessment Costs and Reimbursements	\$ 71,962.00	\$ 82,505.00	\$ 82,505.00
TOTAL		\$ 2,209,480.00	\$ 2,473,616.00	\$ 2,569,797.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND: 7000 Capital Expenditures
 FUNCTION: Summary of Capital Expenditures

ACCOUNT DESCRIPTION

Summary of Capital Expenditures

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7040	Capital Improvement Projects	\$ 172,532.00	\$ 336,060.00	\$ 336,060.00
7800	Capital Equipment	\$ 126,106.00	\$ 256,492.00	\$ 256,492.00
TOTAL		\$ 298,638.00	\$ 592,552.00	\$ 592,552.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
FUND:
FUNCTION: Total Estimated Revenue

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
(Annual Recurring and Special Revenue)**

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
	AFG Grants (1)	\$ -	\$ -	\$ -
	Development Fees - Restricted funds	\$ 12,809.00	\$ 30,000.00	\$ 30,000.00
	Interest County and WestAmerica	\$ 15,717.00	\$ 22,500.00	\$ 22,500.00
	Donations	\$ -	\$ -	\$ -
	Miscellaneous Reimbursements	\$ 32,808.00	\$ 85,000.00	\$ 145,000.00
	Workers Compensation Reimbursements	\$ 12,793.00		
	Strike Team Personnel	\$ 674,790.00	\$ -	\$ 183,504.00
	Strike Team Vehicle	\$ -	\$ -	\$ -
	Fire Investigator Reimbursement	\$ 185,150.00	\$ 165,000.00	\$ 175,937.00
	Fire Recovery Auto	\$ 29,506.00	\$ 45,000.00	\$ 40,000.00
	AMR	\$ 38,778.00	\$ 25,000.00	\$ 48,000.00
	Cell Tower CCTM1 LLC	\$ 16,339.00	\$ 18,000.00	\$ 16,500.00
	First Responder Services	\$ -	\$ 20,000.00	\$ 20,000.00
	Prevention Revenue	\$ 224,386.00	\$ 140,000.00	\$ 190,000.00
	Admin Fees CEQA/Impact	\$ 90,262.00	\$ 25,000.00	\$ 40,000.00
	Other Revenue	\$ 1,200.00	\$ -	\$ -
	FHA in Lieu Tax Apportionment	\$ 1,158.00	\$ 1,000.00	\$ 1,100.00
	Other Taxes - RPTTF Residuals / Other	\$ 248,163.00	\$ 235,000.00	\$ 250,000.00
	Property Tax - Prior Unsecured	\$ 3,946.00	\$ 5,300.00	\$ 4,000.00
	Property Tax - Unitary	\$ 52,105.00	\$ 53,666.00	\$ 54,000.00
	Property Taxes - Secured	\$ 2,901,644.00	\$ 3,048,560.00	\$ 3,101,500.00
	Property Tax - Current unsecured	\$ 149,849.00	\$ 143,000.00	\$ 152,175.00
	Special Assessments	\$ 7,645,945.00	\$ 7,936,860.00	\$ 7,936,860.00
	Special Assessments PY	\$ -	\$ 25,000.00	\$ 25,000.00
	State Homeowners' property tax relief	\$ 26,350.00	\$ 27,000.00	\$ 26,350.00
	Supplemental Property Tax	\$ 71,219.00	\$ 40,000.00	\$ 55,000.00
	Co of Stanislaus RDA pass through	\$ 179,457.00	\$ 169,000.00	\$ 179,000.00
	CARES Act Funding - Stanislaus County	\$ -	\$ -	\$ -
	Proposition 172 Funding - County	\$ 772,373.00	\$ 752,524.00	\$ 766,507.00
	ARRPA Funding	\$ 474,889	\$ 450,000	\$ 474,889
	SAFER Grant - FEMA	\$ 521,566.00	\$ 534,822.00	\$ 534,822.00
	VFA Grant / Public Benefit Grant	\$ -	\$ -	\$ -
	TOTAL	\$ 14,383,202.00	\$ 13,997,232.00	\$14,472,644.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT:
 FUND:
 FUNCTION:

ACCOUNT DESCRIPTION

GRANTS

(Specific Grant

expenditures not incorporated into other expenditures)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
TOTAL		\$ -	\$ -	\$ -

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5010
FUND: 5000 Salaries & Benefits
FUNCTION Salaries & Wages

ACCOUNT DESCRIPTION

FUND SALARIES AND WAGES FOR ALL DISTRICT PERSONNEL, INCLUDING SPECIAL PAY (Haz Mat, Swiftwater, Bilingual), EDUCATION (For Having A Degree), MEDICAL WAIVER (Cash Instead Of Health Insurance), EVERBRIDGE (Hiplink), FLSA (Fair Labor Standards Act-56 Hour Employee), UNIFORM, PAYROLL TAX.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5010	Salaries & Wages Deputy Chief (1) Battalion Chiefs (4) Captains (15) Captains - Relief (3) Captain Training Officer (1) Engineers (15) Firefighters (15) Fire SAFER Positions (in numbers above) Fire Inspector (1) Part Time Fire Inspector - Full Time Admin. Assistant II / III (3)	\$ 4,075,048.00	\$ 4,682,882.00	\$ 4,410,000.00
5010	Retroactive Pay - Estimated	\$ -	\$ 82,494.00	\$ -
5011	Haz Mat Pay	\$ 3,008.00	\$ 3,000.00	\$ 3,000.00
5011-1	Swiftwater	\$ 24,222.00	\$ 23,000.00	\$ 23,000.00
5011-2	Bilingual	\$ 3,420.00	\$ 3,591.00	\$ 3,625.00
5011-3	Education Incentive	\$ 83,922.00	\$ 59,230.00	\$ 88,500.00
5012	Employee Medical Waiver	\$ 170,674.00	\$ 142,079.00	\$ 193,000.00
5015	Everbridge (formally Hiplink)	\$ 1,285.00	\$ 1,550.00	\$ 1,550.00
5016	FLSA	\$ 111,030.00	\$ 108,021.00	\$ 116,500.00
5017	Leave Time Buy-Back	\$ 230,946.00	\$ 271,920.00	\$ 271,920.00
5018	Uniform Allowance	\$ 56,607.00	\$ 56,250.00	\$ 56,250.00
5019	Payroll Tax Expense	\$ 94,600.00	\$ 94,997.00	\$ 105,000.00
TOTAL		\$ 4,854,762.00	\$ 5,529,014.00	\$ 5,272,345.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5020
 FUND: 5000 Salaries & Benefits
 FUNCTION: Overtime

ACCOUNT DESCRIPTION

COMPENSATION FOR OVERTIME (OT
 Coverage For Bereavement, Holiday, Incident, Sick, Training, Vacancy,
 Vacation, Workers' Compensation Leave)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5021	Overtime	\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00
TOTAL		\$ 1,840,113.00	\$ 1,200,000.00	\$ 1,650,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5030
 FUND: 5000 Salaries & Benefits
 FUNCTION: Retirement

ACCOUNT DESCRIPTION

TO FUND RETIREMENT EXPENSE FOR DISTRICT PERSONNEL. (Ongoing)
 CalPERS Retirement, Pension Obligation Bond, CalPERS UAL)

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5031	Retirement Expense	\$ 940,317.00	\$ 902,451.00	\$ 735,000.00
5033	Administrative Fee for Bond	\$ 1,450.00	\$ 1,250.00	\$ 1,250.00
5036	Side Fund Principal	\$ 428,200.00	\$ 381,100.00	\$ 381,100.00
5037	Side Fund Interest	\$ 27,525.00	\$ 448,392.00	\$ 448,392.00
5038	Cal PERS UAL August 1st	\$ 1,146,264.00	\$ 332,309.00	\$ 353,496.00
5039	GASB 68 reporting requirement	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
TOTAL		\$ 2,545,156.00	\$ 2,066,902.00	\$ 1,920,638.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5040
 FUND: 5000 Salaries & Benefits
 FUNCTION: Employee Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, VISION, DENTAL, LIFE, LTD AND WORKPLACE WELLNESS GROUP INSURANCE.
 (The District Provides To Each Employee And Their Dependents By MOU).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5041	Medical Insurance	\$ 607,645.00	\$ 814,193.00	\$ 670,000.00
5042	Vision Insurance	\$ 11,185.00	\$ 13,000.00	\$ 11,700.00
5043	Dental Insurance	\$ 68,528.00	\$ 72,000.00	\$ 71,000.00
5044	Life Insurance/AD&D	\$ 11,964.00	\$ 12,500.00	\$ 12,100.00
5045	Long Term Disability/Employee Assist. Program	\$ 16,174.00	\$ 15,000.00	\$ 14,000.00
5048	Central Valley Retiree Medical Trust	\$ 60,200.00	\$ 62,000.00	\$ 60,100.00
TOTAL		\$ 775,696.00	\$ 988,693.00	\$ 838,900.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5050
 FUND: 5000 Salaries & Benefits
 FUNCTION: Retiree Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, DENTAL AND VISION INSURANCE PROVIDED TO RETIREES OUT OF THEIR SICK LEAVE BALANCES
 UPON RETIREMENT.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5050	Retiree Group Medical Insurance	\$ 113,257.00	\$ 120,000.00	\$ 110,000.00
TOTAL		\$ 113,257.00	\$ 120,000.00	\$ 110,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 5060
 FUND: 5000 Salaries & Benefits
 FUNCTION: Workers' Compensation Insurance

ACCOUNT DESCRIPTION

FUND THE DISTRICT'S REQUIREMENTS OF STATE MANDATED WORKERS COMPENSATION INSURANCE.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
5061	Workers Compensation Insurance	\$ 526,497.00	\$ 539,064.00	\$ 641,168.00
TOTAL		\$ 526,497.00	\$ 539,064.00	\$ 641,168.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6020
 FUND: 6000 Services & Supplies
 FUNCTION: Clothing & Personal

ACCOUNT DESCRIPTION

PROVIDE REPLACEMENT, CLEANING, ALTERATIONS AND REPAIRS TO STRUCTURAL AND WILDLAND PROTECTIVE CLOTHING FOR EMPLOYEES AND INTERNS. ALSO PROVIDES REPLACEMENT OF UNIFORMS DAMAGED WHILE PERSONNEL ARE PERFORMING THEIR DUTIES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6021	Badges & Emblems	\$ 2,388.00	\$ 1,000.00	\$ 1,000.00
6022	Safety Clothing Career Personnel	\$ 79,324.00	\$ 70,000.00	\$ 70,000.00
6023	Replacement Clothing	\$ 5,684.00	\$ 500.00	\$ 500.00
TOTAL		\$ 87,396.00	\$ 71,500.00	\$ 71,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6050
 FUND: 6000 Services & Supplies
 FUNCTION: Household Expense

ACCOUNT DESCRIPTION

PROVIDE HOUSEHOLD ITEMS (Durable goods like plates, silverware, paper towel holder, hooks, screws, poster frame, door handle, drill bits, round shovel, broom, paint, garage door opener, air hose, battery charger, bedding), STATION SUPPLIES (Non-durable goods like cleaner, polish, shop towels, soap, oil, antifreeze, wash and wax, diesel exhaust fluid, roundup), STATION DELIVERED WATER, OXYGEN TANKS, FURNISHINGS (Refrigerators, recliners, dishwashers, garbage disposals).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6050	Household Expense	\$ 3,179.00	\$ 6,000.00	\$ 6,000.00
6051	Station Supplies	\$ 14,619.00	\$ 12,250.00	\$ 14,500.00
6052	Delivered Bottled Water	\$ 3,236.00	\$ 3,700.00	\$ 3,700.00
6053	Oxygen Service	\$ 237.00	\$ 1,000.00	\$ 1,000.00
6054	Furnishings & Supplies	\$ 1,565.00	\$ 1,300.00	\$ 1,300.00
TOTAL		\$ 22,836.00	\$ 24,250.00	\$ 26,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6060
 FUND: 6000 Services & Supplies
 FUNCTION: Insurance

ACCOUNT DESCRIPTION

PROVIDES FIDUCIARY LIABILITY INSURANCE FOR THE DISTRICT (This includes all property, equipment, buildings, vehicles and management liability).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6061	Fiduciary/Liability Insurance	\$ 140,321.00	\$ 151,903.00	\$ 151,903.00
TOTAL		\$ 140,321.00	\$ 151,903.00	\$ 151,903.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6080
 FUND: 6000 Services & Supplies
 FUNCTION: Equipment Purchase, Maintenance and Repair

ACCOUNT DESCRIPTION

PROVIDE VEHICLE MAINTENANCE AND REPAIR (Scheduled maintenance & repair for all District vehicles), **RADIO** (purchase repair of hand held radios), **SMALL ENGINE** (Purchase & repair of chainsaws, pumps and fans), **HANDLIGHT** (Purchase flashlights and batteries), **SCBA** (purchase of cylinders, compressors and flow tests), **ROPE RESCUE** (Purchase rope and connectors), **WATER RESCUE** (Purchase & repair Life jackets, boat, Evac systems), **CONFINED SPACE** (Purchase rescue kit, personal protective equipment, confined space camera, sensors and monitors), **HOSE** (Purchase fire hose and connectors), **FIREFIGHTING EQUIPMENT** (Purchase & repair of equipment used while fighting fires, axes, fire blankets, fuel bottles, backpacks, etc.), **NON-FIREFIGHTING EQUIPMENT** (Purchase & repair of all other equipment, lawn mower, blower, hand tools, bungee cord) **CLASS A FOAM** (Fire extinguisher recharge).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6081	Vehicle Maintenance & Repairs	\$ 255,478.00	\$ 220,000.00	\$ 295,000.00
6082	Radio Maintenance & Repairs	\$ 5,511.00	\$ 18,250.00	\$ 18,250.00
6083	Small Engine (Chainsaws, pumps, fans)	\$ 799.00	\$ 600.00	\$ 600.00
6084	Hand light RM & R	\$ -	\$ 1,500.00	\$ 1,500.00
6086	SCBA Equipment RM & R	\$ 12,939.00	\$ 17,150.00	\$ 17,150.00
6087	Rope Rescue Equipment RM & R	\$ -	\$ 1,000.00	\$ 1,000.00
6088	Water Rescue Equipment RM & R	\$ -	\$ 5,000.00	\$ 5,000.00
6089	Confined Space-Equipment RM & R	\$ -	\$ 1,000.00	\$ 1,000.00
6089-1	Hose Equipment RM & R	\$ 11,150.00	\$ 103,000.00	\$ 103,000.00
6089-2	Firefighting Equipment	\$ 5,012.00	\$ 25,000.00	\$ 25,000.00
6089-3	Non-Firefighting Equipment	\$ 6,889.00	\$ 10,000.00	\$ 10,000.00
6089-4	Class A Foam Replacement	\$ 7,257.00	\$ 4,000.00	\$ 4,000.00
TOTAL		\$ 305,035.00	\$ 406,500.00	\$ 481,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6090
 FUND: 6000 Services & Supplies
 FUNCTION: Maintenance - Buildings & Improvements

ACCOUNT DESCRIPTION

PROVIDE NON-CAPITAL MAINTENANCE REPAIR AND IMPROVEMENTS TO DISTRICT FACILITIES (heating & A/C maintenance, electrical, plumbing, paint, water filters, garage door openers, light bulbs).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6091	Maintenance - Buildings & Improvements	\$ 51,044.00	\$ 35,000.00	\$ 50,000.00
6090-20	Administration Offices			
6090-21	Station 21			
6090-22	Station 22			
6090-23	Station 23			
6090-24	Station 24			
6090-26	Station 26			
TOTAL		\$ 51,044.00	\$ 35,000.00	\$ 50,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6100
 FUND: 6000 Services & Supplies
 FUNCTION: Medical Supplies

ACCOUNT DESCRIPTION

PROVIDE MEDICAL SUPPLIES (General medical supplies for all stations), PARAMEDIC PROGRAM (Medical Director, Zoll RMS, narcotics), AED (Maintenance Certification from Physio Control).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6101	Medical Supplies	\$ 7,255.00	\$ 7,613.00	\$ 7,613.00
6102	Paramedic Program	\$ 72,992.00	\$ 171,000.00	\$ 171,000.00
6103	AED Maintenance Certification	\$ 15,478.00	\$ 15,482.00	\$ 15,482.00
6104	Masimo Certification	\$ 212.00	\$ 4,477.00	\$ 4,477.00
6105	Lucas Maintenance	\$ 501.00	\$ 2,610.00	\$ 2,610.00
TOTAL		\$ 96,438.00	\$ 201,182.00	\$ 201,182.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6110
 FUND: 6000 Services & Supplies
 FUNCTION: Memberships

ACCOUNT DESCRIPTION

PROVIDE MANDATORY MEMBERSHIPS TO PROFESSIONAL AND TRADE ORGANIZATIONS (Active Fire/Arson Investigation, International Association of Fire Chiefs, Emergency Medical Technician, California Special Districts Association).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6111	Memberships	\$ 12,627.00	\$ 12,180.00	\$ 12,180.00
TOTAL		\$ 12,627.00	\$ 12,180.00	\$ 12,180.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6120
 FUND: 6000 Services & Supplies
 FUNCTION: Travel, and Other Services and Supplies

ACCOUNT DESCRIPTION

PROVIDE FOR INFREQUENT OR MINOR EXPENDITURES WHICH ARE NOT CLASSIFIED IN ANY OTHER ACCOUNT, FOOD (For training or on duty personnel), BOARD MEETING ALLOWANCE, EXECUTIVE DEVELOPMENT (By Battalion chief & Deputy Chief contract).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6120-1	Other Expense	\$ 6,442.00	\$ -	\$ 2,000.00
6122	Food	\$ 1,444.00	\$ 1,000.00	\$ 4,000.00
6123	Jury & Witness Expense	\$ -	\$ -	\$ -
6124	Cellular Service	\$ 16.00	\$ -	\$ -
6125	Travel & Lodging	\$ 2,282.00	\$ 5,000.00	\$ 5,000.00
6127	Board Member Meeting Allowance	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
6128	Executive Development	\$ 500.00	\$ 2,500.00	\$ 2,500.00
TOTAL		\$ 18,684.00	\$ 16,500.00	\$ 21,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6130
 FUND: 6000 Services & Supplies
 FUNCTION: Office Expense

ACCOUNT DESCRIPTION

PROVIDE OFFICE-TYPE SUPPLIES, STATIONARY (Business cards, Shift Calendars), POSTAGE (Metered postage machine, other mailings), OFFICE SUPPLIES (Paper, file folders, pens, stamps, posters, storage), PRINTER SUPPLIES (Toner, ink jet cartridge), COMPUTER (Purchasing & repair of computers, computer parts, printers, and any related setup).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6131	Stationary & Business Cards	\$ 231.00	\$ 1,000.00	\$ 1,000.00
6132	Postage	\$ 546.00	\$ 3,500.00	\$ 1,000.00
6133	Office Supplies	\$ 4,109.00	\$ 5,000.00	\$ 5,000.00
6134	Printer Supplies	\$ 1,168.00	\$ 2,500.00	\$ 2,000.00
6135	Computer Replacement	\$ 2,811.00	\$ 6,000.00	\$ 12,000.00
TOTAL		\$ 8,865.00	\$ 18,000.00	\$ 21,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Mid-Year Budget

MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6140
 FUND: 6000 Services & Supplies
 FUNCTION: Professional & Specialized Services

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL SERVICES TO THE DISTRICT, AUDITING (Annual audit services), RECORD DESTRUCTION (Monthly shredding for office records), LEGAL (Attorney for the district), FIRERMS (Software annual usage), IT (Computer network support), PRE-EMPLOYMENT SCREENING (New employees background investigator), LADDER TESTING (Annual testing & repair), MEDICAL EXAMS (Annual physical), PERSONNEL RECRUITMENT (hotel, travel, other costs for recruitment), Tele Staff (Annual software usage), PAYCHEX (Annual software usage), SR911 (Dispatch services), STREAMLINE (Annual software usage).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6141	Accounting / Auditing Services/Supplemental	\$ 262,019.00	\$ 80,000.00	\$ 130,000.00
6142	Records Destruction Service	\$ 748.00	\$ 1,100.00	\$ 1,100.00
6143	Legal	\$ 226,691.00	\$ 185,000.00	\$ 185,000.00
6144	Bio-Key (Sunpro FireRMS)	\$ 3,080.00	\$ 7,000.00	\$ 7,000.00
6145	IT Services Contract	\$ 89,885.00	\$ 100,000.00	\$ 100,000.00
6147	Pre-Employment Screening	\$ 30,305.00	\$ 25,000.00	\$ 25,000.00
6148	Ladder Testing	\$ 2,039.00	\$ 3,000.00	\$ 3,000.00
6149	Medical Exams	\$ 1,564.00	\$ 20,000.00	\$ 5,000.00
6149-3	Personnel Recruitment	\$ 1,182.00	\$ 1,000.00	\$ 1,500.00
6149-4	TeleStaff/Voxeo (Annual Contract)	\$ 6,169.00	\$ 19,080.00	\$ 19,080.00
6149-5	Paychex (Annual Contract)	\$ 18,876.00	\$ 15,225.00	\$ 15,225.00
6149-6	Consulting Services	\$ 31,963.00	\$ 10,000.00	\$ 10,000.00
6149-7	SR 911 Dispatch Services	\$ 149,473.00	\$ 161,262.00	\$ 163,820.00
6149-8	Streamline Automation	\$ 8,407.00	\$ 11,200.00	\$ 11,200.00
6XXX	Modesto Services Contract	\$ 197,967.00	\$ 443,731.00	\$ 371,604.00
TOTAL		\$ 1,030,368.00	\$ 1,082,598.00	\$ 1,048,529.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6150
 FUND: 6000 Services & Supplies
 FUNCTION: Publications & Legal Notices

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL PUBLICATIONS, AND LEGALLY-REQUIRED NOTICES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6151	Prevention Publications	\$ 175.00	\$ 500.00	\$ 500.00
6152	Publications & Legal Notices	\$ -	\$ 1,600.00	\$ 1,600.00
TOTAL		\$ 175.00	\$ 2,100.00	\$ 2,100.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6160
 FUND: 6000 Services & Supplies
 FUNCTION: Equipment & Facilities

ACCOUNT DESCRIPTION

PROVIDE FOR FACILITIES & EQUIPMENT SERVICES, ALARM (Annual alarm at Administration offices), COPIER (quarterly usage) SOFTWARE (Monthly licensing), STATION 25 (Quarterly lease).

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6162	Alarm System Station HQ	\$ 1,618.00	\$ 1,500.00	\$ 1,500.00
6164	Copier HQ	\$ 2,376.00	\$ 2,000.00	\$ 2,000.00
6165	Postage Meter	\$ 626.00	\$ 750.00	\$ 750.00
6166	Computer Software Licensing	\$ -	\$ 10,000.00	\$ 10,000.00
6167	Station 25 Lease (Formerly 6171)	\$ 2,585.00	\$ 2,400.00	\$ 2,400.00
6170/80	Rents & Leases - Buildings / Small Tools	\$ 690.00	\$ 5,000.00	\$ 5,000.00
TOTAL		\$ 7,895.00	\$ 21,650.00	\$ 21,650.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Mid-Year Budget
MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6190
FUND: 6000 Services & Supplies
FUNCTION: Training Public Education and Prevention

ACCOUNT DESCRIPTION

PROVIDE TRAINING (Education, materials, equipment, supplies), SEMINARS (Firehouse world, Fred Pryor seminars), INTERN (Pay for training or special events), EXPLORER, PREVENTION (Postage to mail plans), LIFE JACKETS, FITNESS EQUIPMENT MAINTENANCE.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6191	Training Program	\$ 11,066.00	\$ 10,000.00	\$ 10,000.00
6192	Workshops & Seminars	\$ -	\$ 3,000.00	\$ 3,000.00
6193	Intern Program	\$ -	\$ 500.00	\$ 500.00
6193-1	Explorer program	\$ 12,807.00	\$ 1,000.00	\$ 1,000.00
6194	Education Reimbursement Incentive	\$ -	\$ 20,000.00	\$ 20,000.00
6195	Prevention Education Program	\$ (650.00)	\$ 3,000.00	\$ 3,000.00
6195-1	Prevention Expenses	\$ 21,212.00	\$ 17,500.00	\$ 17,500.00
6197	Life Jacket Program	\$ -	\$ 500.00	\$ 500.00
6198	CPR Program	\$ -	\$ 2,000.00	\$ 2,000.00
6199-3	Fitness Equipment Maintenance	\$ 913.00	\$ 3,500.00	\$ 3,500.00
TOTAL		\$ 45,348.00	\$ 61,000.00	\$ 61,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6200
 FUND: 6000 Services & Supplies
 FUNCTION: Fuel and Oil

ACCOUNT DESCRIPTION

PROVIDE FOR THE COST OF FUEL AND OIL FOR ALL DISTRICT VEHICLES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6201	Fuel & Oil	\$ 144,513.00	\$ 125,000.00	\$ 155,000.00
TOTAL		\$ 144,513.00	\$ 125,000.00	\$ 155,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6210
 FUND: 6000 Services & Supplies
 FUNCTION: Utilities

ACCOUNT DESCRIPTION

PROVIDE ELECTRICITY, NATURAL GAS, WATER, SEWER, GARBAGE, PEST CONTROL SERVICES, STATION COMMUNICATIONS FOR ALL DISTRICT FACILITIES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6220	Administration Offices	\$ 89,587.00	\$ 85,000.00	\$ 85,000.00
6221	Station 21			
6222	Station 22			
6223	Station 23			
6224	Station 24			
6226	Station 26			
6219-2	Cable Services	\$ 1,415.00	\$ 4,400.00	\$ 4,400.00
6219-3	MDC, T-1, Cell Phones	\$ 55,956.00	\$ 45,000.00	\$ 62,340.00
6219-4	VOIP Phones	\$ 9,007.00	\$ 17,340.00	-
6219-6	Wireless (internet)	\$ 10,008.00	\$ 10,008.00	\$ 10,008.00
TOTAL		\$ 165,973.00	\$ 161,748.00	\$ 161,748.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 6310
 FUND: 6000 Services & Supplies
 FUNCTIO Special Assessment & Property Tax

ACCOUNT DESCRIPTION

PROVIDE REIMBURSEMENT TO PROPERTY OWNERS THAT HAVE BEEN OVERCHARGED THE SPECIAL ASSESSMENT RATE. TO PROVIDE FOR TAXES AND ASSESSMENTS LEVIED AGAINST THE DISTRICT, INCLUDING OUR OWN SPECIAL BENEFIT ASSESSMENT.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
6310-1	Special Assessment Reimbursement	\$ -	\$ 3,500.00	\$ 3,500.00
6311	Property Tax Administration Charge	\$ 45,941.00	\$ 50,750.00	\$ 50,750.00
6312	SCFPD Special Benefit Assessment	\$ -	\$ 3,045.00	\$ 3,045.00
6313	District Assessment - Wildan Financial	\$ 16,070.00	\$ 11,000.00	\$ 11,000.00
6314	GIS Software/Web-site (Cal CAD)	\$ 4,200.00	\$ 14,210.00	\$ 14,210.00
715X	Financial Service Charges / Interest Paid on LOC	\$ 5,751.00	\$ -	\$ -
TOTAL		\$ 71,962.00	\$ 82,505.00	\$ 82,505.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 7040-7060
 FUND: 294,817
 FUNCTION: Capital Improvement Projects

ACCOUNT DESCRIPTION

PROVIDE FOR DISTRICT CAPITAL EXPENDITURES.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7049	Station 24 Replacement (Bond payments)	\$ 170,061.00	\$ 171,060.00	\$ 171,060.00
7050	Capital Facilities Projects *	\$ 2,471.00	\$ 165,000.00	\$ 165,000.00
	<i>* Note - to the extent not used, will be funded into reserve for future use.</i>			
TOTAL		\$ 172,532.00	\$ 336,060.00	\$ 336,060.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Mid-Year Budget
 MID-YEAR BUDGET - FISCAL YEAR 2022-2023

ACCT: 7800
 FUND: 7000 Capital Expenditures
 FUNCTION: Equipment

ACCOUNT DESCRIPTION

PROVIDE FOR THE EXPENDITURES FOR THE ACQUISITION OF PHYSICAL PROPERTY OF A PERMANENT NATURE OTHER THAN LAND OR BUILDINGS. VALUE OF EQUIPMENT IS GREATER THAN \$5,000.00.

Sub-Acct	Summary	FY 2021-22 Final Results	FY 2022-23 Adopted Budget	FY 2022-23 Mid-Year Budget
7803	Apparatus / Vehicle Replacement - Debt Svc	\$ 124,758.00	\$ 106,250.00	\$ 106,250.00
7800	Equipment Purchases*	\$ 1,348.00	\$ 150,242.00	\$ 150,242.00
	<i>* Note - to the extent not used, will be funded into reserve for future use.</i>			
TOTAL		\$ 126,106.00	\$ 256,492.00	\$ 256,492.00