



Bridgeport Fire Protection District

FY 2024/2025 Adopted Budget





Description

The Bridgeport Fire Protection District is located in Bridgeport California and provides emergency services to approximately 593 square miles of land in its operations. The Bridgeport Fire Department (BPF) provides fire and life safety services to a full time population of 650 residents in addition to thousands of visitors annually. There are 2 fire stations that BPF operates which are staffed by approximately 18 volunteers throughout the year. In addition to its volunteers, the BPF has 3 stipend positions including the Fire Chief, the Assistant Fire Chief, and one Fiscal Officer.

Mission Statement

The Bridgeport Fire Protection District is dedicated to protecting the citizens, business owners, and visitors of the Bridgeport valley by providing quality emergency response.

Goals and Objectives

In order to provide the highest quality of fire protection and emergency services to both citizens and visitors of our area, the BPFDD has outlined the below goals for the Fiscal Year 24/25 budget. The budget contained in this document is designed to support these goals.

Goal 1

Ensure Safe and Rapid Response to Emergency Situations

In order to best respond to emergency situations, we must do so rapidly and safely. This means ensuring the operability of all vehicles in our fleet. This budget contains line items designed to address current shortcomings and urgent needs in our emergency vehicle fleet and the maintenance of existing vehicles.

Goal 2

Increase Department Participation by Volunteers

For the BPFDD to be the most effective it can be, it is crucial we increase department participation by our volunteer staff. This budget will aim to accomplish this by providing funds to increase the number of hands on trainings, address station functionality issues, and help to recognize those volunteers who wish to explore specialized areas of training that interest them and provide a direct benefit to the district.

Goal 3

Provide Effective Support at Fire and Life Safety Emergencies

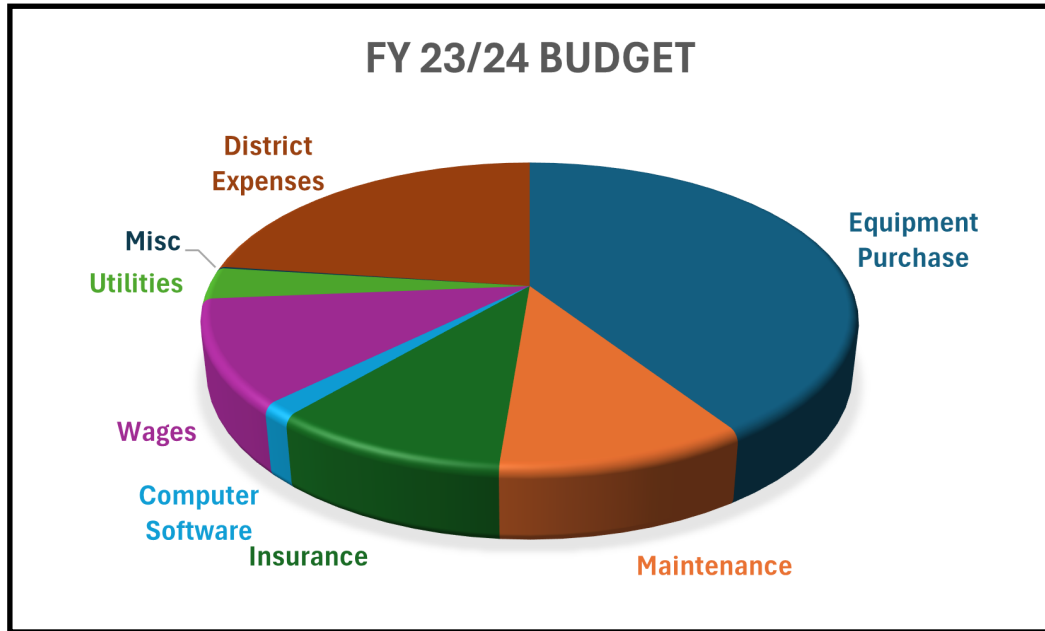
This budget is designed to support our departmental staff by increasing their current personal protective gear allotment, upgrading outdated and expired equipment, and by increasing the training to ensure the use safe usage of departmental gear.



FY 2023/2024 Financial Report

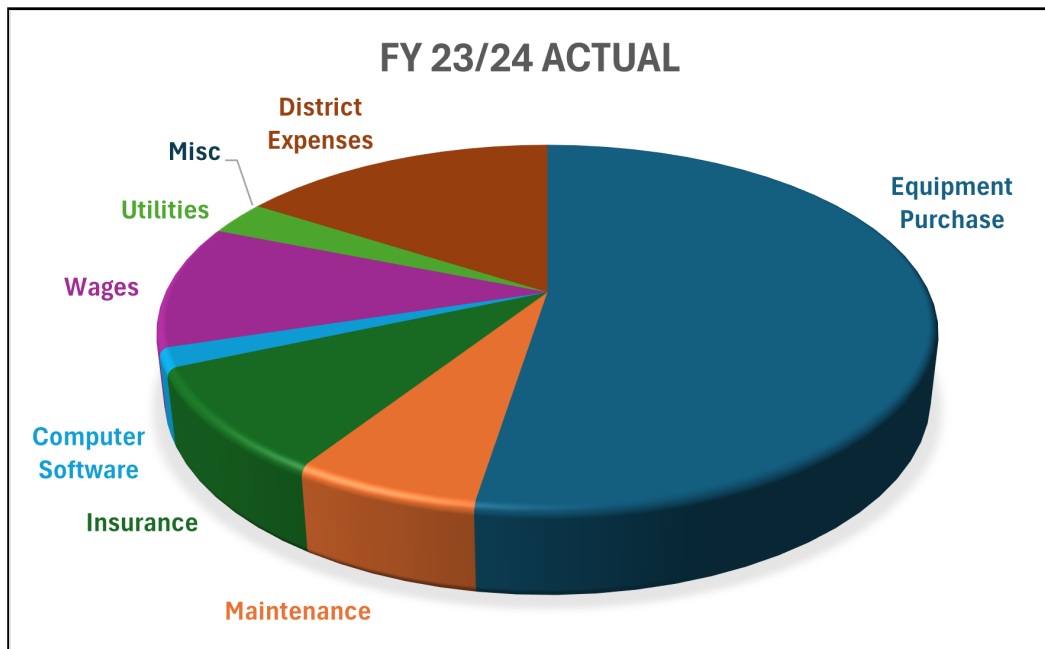
Fiscal Year 2023/2024 Budget

The FY 23/24 budget consisted of 8 categories of budgeted line items totaling \$321,000. The below table shows the relative size of each of the 8 categories.



Fiscal Year 2023/2024 Actual

Some categories in the FY 23/24 budget saw a lower actualized amount as compared to the budgeted allowance for these expenditures. This resulted in only a total of \$268,246.85 being spent compared to the \$321,000 that was budgeted. A comprehensive breakdown of all FY 23/24 spending by category can be found on the following page. The below table shows the actual spending for each category in relation to the other categories.

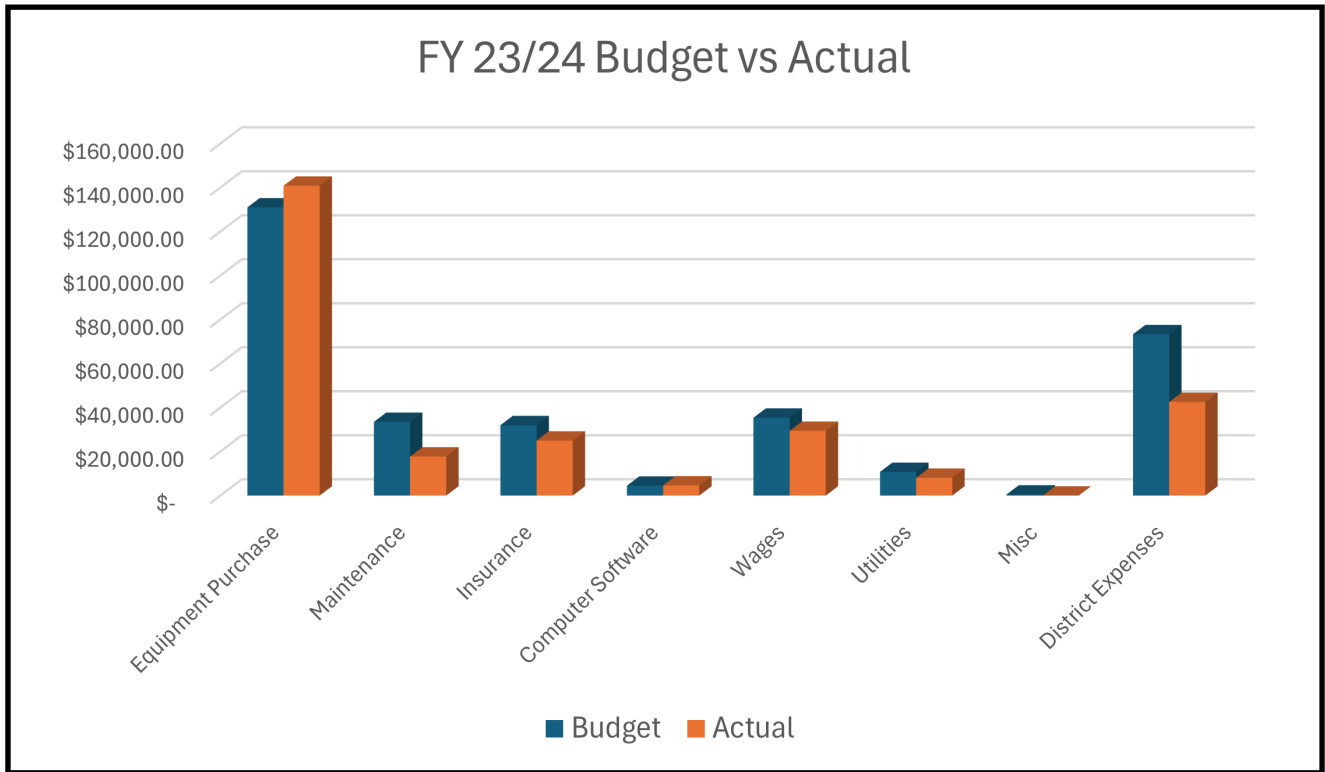


Fiscal Year 2023/2024 Budgeted Vs. Actual

Table A below illustrates the comparison of the budgeted amounts for each category compared to the actual spending in each category. Some categories, like wages, insurance, and utilities, remained at or just below their budgeted amount. These categories remain relatively constant over the years and are known stable operating costs for the Bridgeport Fire Protection District. One category, Equipment Purchase, was above the budget amount. This however is offset by a grant that added to our revenue specific to one of the items within that category, resulting in non grant spending being under the budgeted amount. All budgeted items within the FY 23/24 budget have been purchased with the exception of an audit, which will be rolled over to next years budget. The expenses listed in FY 23/24 budget are uncharacteristic of normal budget years and represent an above average budget.

Table B below shows the past 3 fiscal years revenues as compared to the expenditures during those same years. Our current end of year general fund balance is \$535,139.60.

Table A



Past 3 FYs Expenditures Vs. Revenue

Table B

	FY 21/22	FY 22/23	FY 23/24	3 Year Average
Expenditures	(\$62,847.43)	(\$105,801.00)	(\$639,403.60)	(\$269,350.68)
Revenue	\$244,471.66	\$230,676.15	\$303,337.79	\$259,495.20
Net	\$181,624.23	\$124,875.15	(\$336,065.81)	\$113,863.44
EOY Account Balance	\$760,769.57	\$864,396.59	\$535,139.60	

Fiscal Year 2023/2024 Budget Review

The FY 2023/2024 budget was developed into 8 categories; Equipment Purchase, Maintenance, Insurance, Software, Wages, Utilities, Miscellaneous and District Expenses. Each of these categories is further broken down by line items that will provide additional information as to what expenses were actualized.

Below is a review of all budgetary spending for the Fiscal Year 2023/2024 up until 5/31/24 when the data was gathered.

Equipment Purchase

	FY 23/24 Budget	FY 23/24 Actual	Difference
SCBA Bottles	\$ 7000.00	\$ 6,752.35	\$ 247.65
SCBA Packs	\$ 500.00	\$ 74.86	\$ 425.14
Helmets	\$ 0	\$ 0	\$ 0
Grant Match Funds	\$ 0	\$ 0	\$ 0
Fire Truck Purchase	\$ 80,000.00	\$ 91,954.81	\$ (11,954.81)
Hose	\$ 5,000.00	\$ 4,848.32	\$ 151.68
Structure Gloves	\$ 3,000.00	\$ 2,100.00	\$ 900.00
Wildland Turnouts	\$ 25,000.00	\$ 24,947.23	\$ 552.77
Structure Boots	\$ 10,000.00	\$ 10,163.10	\$ (163.10)
Total	\$ 131,000.00	\$ 140,840.67	\$ (9,840.67)

Maintenance

	FY 23/24 Budget	FY 23/24 Actual	Difference
Mask Fit Test	\$ 0	\$ 0	\$ 0
SCBA Hydro	\$ 0	\$ 0	\$ 0
Vehicle/Pump	\$ 12,000.00	\$ 5,801.79	\$ 6,198.21
Maintenance	\$ 1,000.00	\$ 0	\$ 1,000.00
Radio Equipment	\$ 0	\$ 0	\$ 0
Hydrant Repair	\$ 1,500.00	\$ 1,541.72	\$ (41.72)
Hydrant Maintenance	\$ 19,000.00	\$ 10,395.06	\$ 8,604.94
Misc Equipment	\$ 33,500.00	\$ 17,738.57	\$ 15,761.43
Total	\$ 33,500.00	\$ 17,738.57	\$ 15,761.43

Insurance

	FY 22/23 Budget	FY 22/23 Actual	Difference
UIS Insurance	\$ 17,000.00	\$ 15,709.91	\$ 1,290.09
FASIS	\$ 15,000.00	\$ 9,277.00	\$ 5,723.00
Total	\$ 32,000.00	\$ 24,986.91	\$ 7,013.09

Software

	FY 23/24 Budget	FY 23/24 Actual	Difference
QuickBooks	\$ 1,000.00	\$ 457.50	\$ 542.50
ESO	\$ 0	\$ 0	\$ 0
E-Dispatch	\$ 1,000.00	\$ 792.00	\$ 208.00
Website	\$ 900.00	\$ 990.00	\$ (90.00)
Lexipol	\$ 1,600.00	\$ 2,367.40	\$ (767.40)
Total	\$ 4,500.00	\$ 4,606.90	\$ (106.90)

Utilities

	FY 23/24 Budget	FY 23/24 Actual	Difference
Electricity	\$ 3,500.00	\$ 3,731.03	\$ (231.03)
Propane	\$ 5,500.00	\$ 3,557.34	\$ 1,942.66
Phone / Fax	\$ 1,200.00	\$ 405.22	\$ 794.78
Trash	\$ 550.00	\$ 394.77	\$ 155.23
Total	\$ 10,750.00	\$ 8,088.36	\$ 2,661.64

Miscellaneous

	FY 23/24 Budget	FY 23/24 Actual	Difference
Magazines	\$ 0	\$ 0	\$ 0
Visa Tax	\$ 0	\$ 0	\$ 0
SAM	\$ 0	\$ 0	\$ 0
USDA	\$ 500.00	\$ 0	\$ 500.00
Total	\$ 500.00	\$ 0	\$ 500.00

Wages

	FY 23/24 Budget	FY 23/24 Actual	Difference
Meeting Stipends	\$ 2,800.00	\$ 2,230.00	\$ 570.00
Yearly Payroll	\$ 32,600.00	\$ 27,196.91	\$ 5,403.09
Total	\$ 35,400.00	\$ 29,426.91	\$ 5,973.09

District Expenses

	FY 23/24 Budget		FY 23/24 Actual		Difference
Training, Travel,					
Meals	\$ 6,500.00	\$	5,800.24	\$	699.76
Fuel	\$ 5,500.00	\$	3,908.30	\$	1,591.70
Licenses / Certs	\$ 500.00	\$	565.50	\$	(65.50)
Medical Supplies	\$ 0	\$	0	\$	0
Safety Supplies	\$ 6,000.00	\$	5,893.18	\$	106.82
Cleaning Supplies	\$ 1,500.00	\$	1,055.93	\$	444.07
Office Supplies	\$ 4,000.00	\$	3,678.04	\$	321.96
Building Maintenance	\$ 10,000.00	\$	7,731.80	\$	2,268.20
Tax / Admin fees	\$ 7,000.00	\$	7,422.25	\$	(422.25)
Holiday Gifts/Party	\$ 6,350.00	\$	6,503.29	\$	(153.29)
Audit	\$ 26,000.00	\$	0	\$	26,000.00
Total	\$ 73,350.00	\$	42,588.53	\$	30,791.47

Fiscal Year 2023/2024 Budget Summary

The FY 2023/2024 saw increases to equipment purchases, PPE purchases, and administrative functions compared to previous years. In the FY 2023/2024 cycle all equipment outlined in the budget was purchased resulting in 100% NFPA compliance for the Bridgeport Fire Protection District for the first time since 1948. Despite these purchases the actualized spending was still \$52,753.15 below the budgeted amount. This spending is further offset by the \$56,864.00 in grants and donations that the district took in during this fiscal year. A summary of each categories spending can be found in the table below.

Summary

	FY 23/24 Budget		FY 23/24 Actual		Difference
Equipment Purchase\$	131,000.00	\$	140,840.67	\$	(9,840.67)
Maintenance\$	33,500.00	\$	17,738.57	\$	15,761.43
Insurance\$	32,000.00	\$	24,986.91	\$	7,013.09
Utilities\$	10,750.00	\$	8,088.36	\$	2,661.64
Wages\$	35,400.00	\$	29,426.91	\$	5,973.09
Computer Software\$	4,500.00	\$	4,606.90	\$	(106.90)
Miscellaneous\$	500.00	\$	0	\$	500.00
District Expenses\$	73,350.00	\$	42,558.53	\$	30,791.47
Total	\$ 321,000.00	\$	268,246.85	\$	52,753.15



FY 2024/2025 Budget

Fiscal Year 2024/2025 Budget

The FY 2024/2025 budget is sectioned in line with previous years budgets into 8 categories; Equipment Purchase, Maintenance, Insurance, Software, Wages, Utilities, Miscellaneous and District Expenses. Each of these categories is further broken down by line items that denote what the budget will be spent on. Below are the tables of line items for each of the categories.

Equipment Purchase			
	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
Misc. Equipment	\$ 22,500.00	\$ 19,000.00	\$ 10,395.06
SCBA Packs	\$ 500.00	\$ 500.00	\$ 74.86
UTV	\$ 25,000.00	\$ 0	\$ 0
Extrication	\$ 33,500.00	\$ 0	\$ 0
Rope Rescue	\$ 5,000.00	\$ 0	\$ 0
Hose	\$ 9,000.00	\$ 5,000.00	\$ 4,848.32
Total	\$ 95,500.00	\$ 131,000.00	\$ 140,840.67

Maintenance			
	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
Mask Fit Test	\$ 0	\$ 0	\$ 0
SCBA Hydro	\$ 0	\$ 0	\$ 0
Vehicle/Pump Maintenance	\$ 10,000.00	\$ 12,000.00	\$ 5,801.79
Hydrant Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,541.72
Total	\$ 11,500.00	\$ 33,500.00	\$ 17,738.57

Insurance			
	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
UIS Insurance	\$ 17,000.00	\$ 17,000.00	\$ 15,709.91
FASIS	\$ 12,000.00	\$ 15,000.00	\$ 5,723.00
Total	\$ 29,000.00	\$ 32,000.00	\$ 24,986.91

Software

	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
QuickBooks	\$ 2,000.00	\$ 1,000.00	\$ 457.50
First Due	\$ 7,100.00	\$ 0	\$ 0
Website	\$ 1,080.00	\$ 900.00	\$ 990.00
Lexipol	\$ 2,000.00	\$ 1,600.00	\$ 1,600.00
Total	\$ 12,180.00	\$ 4,500.00	\$ 4,606.90

Utilities

	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
Electricity	\$ 4,500.00	\$ 3,500.00	\$ 3,731.03
Propane	\$ 5,000.00	\$ 5,500.00	\$ 3,557.34
Phone / Fax	\$ 200.00	\$ 1,200.00	\$ 405.22
Trash	\$ 550.00	\$ 550.00	\$ 394.77
Total	\$ 10,250.00	\$ 10,750.00	\$ 8,088.36

Miscellaneous

	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
USDA	\$ 500.00	\$ 500.00	\$ 0
Total	\$ 500.00	\$ 500.00	\$ 0

Wages

	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 Actual
Meeting Stipends	\$ 10,000.00	\$ 2,800.00	\$ 2,230.00
Yearly Payroll	\$ 32,500.00	\$ 32,600.00	\$ 27,196.91
Total	\$ 42,500.00	\$ 35,400.00	\$ 29,426.91

District Expenses

	FY 24/25 Budget		FY 23/24 Budget		FY 23/24 Actual
Training, Travel,					
Meals	\$ 6,000.00	\$	6,500.00	\$	5,800.24
Fuel	\$ 5,000.00	\$	5,500.00	\$	3,908.30
Licenses / Certs	\$ 1,000.00	\$	500.00	\$	565.50
Medical Supplies	\$ 5,000.00	\$	0	\$	0
Safety Supplies	\$ 2,000.00	\$	6,000.00	\$	5,893.18
Cleaning Supplies	\$ 1,000.00	\$	1,500.00	\$	1,055.93
Office Supplies	\$ 1,000.00	\$	4,000.00	\$	3,678.04
Building Maintenance	\$ 14,000.00	\$	10,000.00	\$	7,731.80
Tax / Admin fees	\$ 12,000.00	\$	7,000.00	\$	7,422.25
Holiday Gifts/Party	\$ 7,500.00	\$	6,350.00	\$	6,503.29
Station Painting	\$ 18,000.00		0		0
Audit	\$ 22,000.00	\$	26,000.00	\$	0
Total	\$ 94,500.00	\$	73,350.00	\$	42,558.53

Fiscal Year 2024/2025 Adopted Budget Summary

The FY 2024/2025 budget sees decreases in most categories due to a decrease in large equipment purchase requirements. Many categories like utilities and insurance remain relatively stable year over year. Some categories, like district expenses, see an increase, however the budget overall is \$25,070.00 lower than last years adopted budget. A summary of the budgets categories can be found below.

Summary

	FY 24/25 Budget		FY 23/24 Budget		FY 23/24 Actual
Equipment Purchase\$	95,500.00	\$	131,000.00	\$	140,840.67
Maintenance\$	11,500.00	\$	33,500.00	\$	17,738.57
Insurance\$	29,000.00	\$	32,000.00	\$	24,986.91
Utilities\$	10,250.00	\$	10,750.00	\$	8,088.36
Wages\$	42,500.00	\$	35,400.00	\$	29,426.91
Computer Software\$	12,180.00	\$	4,500.00	\$	4,606.90
Miscellaneous\$	500.00	\$	500.00	\$	0
District Expenses\$	94,500.00	\$	73,350.00	\$	42,558.53
Total	\$ 295,930.00	\$	321,000.00	\$	268,246.85

Revenues

The Bridgeport Fire Protection District receives revenues from a few different sources. These sources include property tax allocations, direct mono county payments for services, fire mitigation fees on new buildings, grants, and donations. The below table shows the total payments received this year for these categories, as well as the anticipated totals for next year. It should be noted that these amounts are not guaranteed to the District, and are subject to change due to factors outside of our control.

Projected Revenue Effects				
		FY 23/24 Revenues	FY 24/25 Low Projected	FY 24/25 High Projected
Tax Revenue	\$	214,189.28	\$	215,000.00
Mono County Payments	\$	9,000.00	\$	9,000.00
Fire Mitigation Fees	\$	2,363.04	\$	0
Interest Accruals	\$	12,895.28	\$	9,500.00
Grants	\$	25,200.00	\$	15,000.00
Donations	\$	31,664.91	\$	35,000.00
Totals	\$	295,312.23	\$	263,500.00
			\$	230,000.00
			\$	30,000.00
			\$	2,363.04
			\$	10,000.00
			\$	35,000.00
			\$	30,000.00
			\$	337,363.04