



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** May 20, 2026  
**To:** Board Directors  
**Attn:** Brad Richter  
President  
**From:** Fire District Staff  
**Subject:** Preliminary Budget for FY 26/27

### **BOARD OF DIRECTOR'S BRIEFING PAPER**

#### **ISSUE:**

Staff is asking the Board of Directors to review and approve the Preliminary Budget for Fiscal Year 2026/2027.

#### **BACKGROUND:**

Each year Staff develops a budget describing the anticipated revenue and estimated expenses for the District. This year the Budget Committee has reached an agreement that the Preliminary Budget is ready for approval by the Board of Directors.

#### **DISCUSSION:**

Fiscal Year 2026/2027 Preliminary Budget provides for a balanced budget where revenue exceeds expenses.

**ALTERNATIVES:**

Adjust the presented budget as needed and vote today to approve.

The board can also table the item, provide direction to staff and staff can make updates as needed and then bring the item back in June.

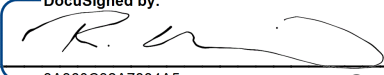
**IMPACTS** *(Consider potential consequences related to each of the following areas of concern for proposed alternatives):*

- Fiscal – It is necessary for the District to pass a budget for the new fiscal year to continue daily operations.
- Operational – An approved budget will allow field operations to continue without any interruption.
- Legal – The Board of Directors is legally obligated to pass a Budget by August of each year. The District is also obligated to file an approved budget with the County of Fresno in August of 2026.
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

**RECOMMENDATION:**

It is recommended by Staff that the District Board of Director's approves the Preliminary Budget as presented. It is also recommended that any Board Member makes a motion to approve the Preliminary Budget for Fiscal Year 2026/2027 and accept the Preliminary Budget for the new fiscal year.

**APPROVED:**

DocuSigned by:  
  
3A99C32A788416  
\_\_\_\_\_  
**Ryan Michaels, Division Chief**

5/15/2026  
\_\_\_\_\_  
**Date**

# **FRESNO COUNTY FIRE PROTECTION DISTRICT**

***FY 2026/2027***



## **PRELIMINARY BUDGET**

Presented on: 5/20/26

## BUDGET NARRATIVE

### Goals and Highlights:

- Balanced budget.
- Maintains current daily staffing and operational levels.
- Provides for facility capital improvement projects.
- Provides for the purchase of capital equipment: fire engines, command/inspector vehicles, and grant projects.
- Identifies specific restricted allocated balances for various capital improvement projects.
- Identifies cash carry forward balance. Cash utilized to pay bills during first five months of the fiscal year prior to Teeter payments being received.
- Provides staff with the tools necessary to develop District Response Time Goals as per the Strategic Plan.
- Provides staff with the tools necessary to develop strategies to maintain the District's ISO rating.
- Work with government agencies to explore all avenues of funding to improve fire protection services.

**REVENUE PROJECTIONS**

<b>3000 Property Tax Revenue</b>		\$27,429,025
<b>3100 Property Assessments (MNTA &amp; CFD)</b>		\$383,150
<b>3380 Interest Income</b>		\$675,000
<b>4969 Transition Fees</b>		\$324,160
<b>Grant Revenue</b>		\$342,000
4977 Volunteer Fire Assistance	\$19,000	
4979 Community Development Block Grants	\$25,000	
4986 Department of Homeland Security (DHS)	\$248,000	
4988 Air Pollution Control District (APCD)	\$0	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
4992 CAL FIRE Fuel Reduction Grant FY22	\$50,000	
<b>Fire Prevention</b>		\$457,070
5001 Fire Report Fees	\$500	
5002 Firework Permit Fees	\$28,000	
5003 Cost Recovery Fees	\$500	
5004 Protection/Planning Fees	\$425,000	
5005 Jury & Witness Fees	\$3,070	
<b>Services-Other Agencies</b>		\$8,287,929
5039 Fire Protection Contracts	\$4,428,390	
5039-13 Fresno County MOU	\$3,859,539	
<b>Services-Energy Facilities</b>		
5040 Contracts		\$5,474,000
<b>Training Center</b>		\$471,500
5101 Training Services	\$12,500	
5102 FCC Reimbursement	\$459,000	
<b>5150 Shop Services</b>		\$130,000
<b>Other Income</b>		\$385,400
5206 Rents	\$14,000	
5207 Assistance By Hire	\$200,000	
5208 Office of Emergency Services	\$50,000	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$5,000	
5213 CAL FIRE	\$26,400	
5214 Rebates	\$15,000	
5215 Refunds	\$21,000	
5216 Donations	\$2,500	
5219 Returned Check Charges	\$1,500	
5232, State of CA Funds	\$0	
<b>TOTAL PROJECTED REVENUE</b>		<b>\$44,359,234</b>

<b>EXPENDITURE PROJECTIONS</b>
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**Contractual Specialized Services**

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$34,707,178
7294-02 Fresno City Fire Agreement	\$96,215
7294-05 Merced County Fire Agreement	\$12,500
7294-06 Firebaugh City Fire Agreement	\$25,000

**8002 Fresno County MOU Volunteer Company Support**

0507-01 Hume Lake (HLVFD)	\$10,000		\$70,000
0507-02 Mountain Valley (MVFD)	\$10,000		
0507-03 Pine Ridge (PRVFD)	\$10,000		
0507-04 Huntington Lake (HLVFD)	\$10,000		
0507-05 Big Creek (BCVFD)	\$10,000		
0507-06 Other MOU Agency Repair Services	\$20,000		

**8100 Other Agency Graphics/Service**

8100-01 Graphics Services	26000		\$81,000
8100-02 Other Agency Repairs/Services	55000		

**Repairs and Maintenance**

7202 Maintenance - General (Minor) Equipment		\$10,000
7203 Maintenance - Communications (Radio Equipment)		\$15,000
7204-01 Maintenance - Vehicle (Automotive)		\$800,000
7204-02 Vehicle Striping		\$0
7204-03 Vehicle Refurbishment		\$30,000
7204-04 Diesel Exhaust Fluids		\$7,000
7205 Maintenance - Auto Defibrillator		\$1,500
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine		\$60,000
7220 Maintenance- Structure/Improvements/Grounds Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.		\$140,000

**Labor and Related Costs**

		\$2,025,000
6200-01 PCF/Boards Members	\$34,000	
6200-02 Payroll Management (SCH C)	\$1,500	
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$273,000	
6200-04 IT Administrator	\$108,000	
6200-05 Benefits	\$230,000	
6200-06 Unemployment Payments	\$5,500	
6200-09 PCF Heavy Equipment Operators	\$0	
6200-11 Uniforms-PCF/Sch C	\$22,000	
6200-12 District Clerical Staff	\$120,000	
6200-13 Heavy Equipment Mechanic	\$395,000	
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$150,000	
6200-16 Administration Officer	\$126,000	
6200-17 Fleet Services Technician (Graphics)	\$92,000	
6200-20 Administrative Analyst	\$80,000	
6200-21 Automotive Technician	\$88,000	
6200-22 Staff Accountant	\$70,000	
6200-23 Facilites Project Manager	\$126,000	
6220 Payroll Tax Expense	\$104,000	

**Travel and Transportation**

7413 Transportation - Travel		\$19,500
7413-01 Transportation/Travel Claim	\$15,000	
7413-02 Transportation Mileage	\$3,500	
7413-03 Historical Engine	\$1,000	

7414 Fuel		\$621,500
7414-01 Gasoline	\$120,000	
7414-02 Diesel	\$500,000	
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$0	
7414-04 BOE Diesel Fuel Taxes	\$1,500	
<b>Firefighting Clothing/Equipment</b>		
7025-01 PPE Clothing		\$260,000
7025-02 Personal Safety Equipment Inspection/Repairs		\$75,000
7025-03 Personal Safety Supplies		\$20,000
7025-04 Firefighting Foam		\$28,000
7025-05 Ballestic/MCI Gear and Supplies		\$45,000
<b>Legal and Professional</b>		
7295 Professional & Specialized Services		\$155,000
7295-03 Professional Technical	\$70,000	
7295-04 Professional Services, Legal	\$65,000	
7295-05 Professional Services, Special Projects	\$20,000	
7300 District Legal Fees - General		\$165,000
<b>General Utilities</b>		\$429,000
7430-01 Electrical	\$280,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$47,000	
7430-05 Water Service	\$40,000	
<b>7034 Insurance, All Types</b>		\$648,171
7075-01 Workers Compensation	\$98,171	
7075-02 General Liability	\$550,000	
<b>Communications</b>		
7040-01 Telephone Services		\$30,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$130,000
7040-04 Wireless Internet		\$50,000
<b>Household Supplies &amp; Food</b>		
7055 Food (Fire Line Meals, Etc.)		\$20,000
7070 Household Expenses		\$41,500
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$6,500	
7070-03 Furniture & Linens	\$10,000	
7071 Household Services		\$48,500
7071-01 Towel Service	\$20,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$15,500	
7071-04 Janitorial Service	\$3,000	
<b>Special District Costs</b>		
6222 Tax Collection Billing Fee		\$52,000
7401 District Special Expenses		\$3,500
<b>Office Supplies and Postage</b>		
7265 Office Expenses		\$50,500
7265-01 Office Supplies	\$40,000	
7265-02 Postage	\$7,500	
7265-03 Computers & Supplies	\$3,000	
<b>Other</b>		
7250 Memberships & Subscriptions		\$25,000
7260 Miscellaneous Expenses		\$2,500
7270 Laser Engraver		\$29,000
7305 Secured Property Tax		\$200

7325 Publications & Legal Notices		\$5,000
Advertising bids, public meetings, etc.		
7340 Rents & Leases - Str/Imp/Grds/Equip.		\$2,500
Hydrant rentals (Bakman Water), mountaintop repeater sites, office machine & power tool rental		
7402 EMT recertification Fee per CCEMSA		\$1,000
7403 PIO Expenses		\$13,500
7405 Prevention Budget		\$229,200
7405-01 Training	\$5,000	
7405-02 Information/Education	\$18,000	
7405-03 Weed Abatement	\$3,200	
7405-04 LE Investigations	\$0	
7405-05 LE Incidents	\$0	
7405-06 Protection/Planning	\$52,000	
7405-07 Technical Services (Plan Review Contractor)	\$137,000	
7405-08 Office Space Lease	\$19,000	
7407 Lexipol		\$14,465
7408 Target Solutions/Check it		\$2,420
7409 Tablet Command		\$80,000
7531 Community Facilities District		\$2,200
7541 Website Administration		\$17,500
9002 Bank Charges		\$7,500
<b>7235 Medical And Oxygen Supplies</b>		<b>\$124,000</b>
7235-01 Supplies, Medical	\$120,000	
7235-02 Oxygen	\$4,000	
<b>Training - General</b>		
7251 Conferences,Seminars, Training for staff		\$10,000
7404 Training Budget		\$130,000
7385 Small Tools And Lawn Equipment		\$20,000
<b>Total Agreements, Services &amp; Supplies</b>		<b>\$41,689,049</b>
<b>Capital Equipment</b>		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$852,000
0401-01 Fire Apparatus	\$622,000	
0401-02 Pickups/Cars/SUV	\$230,000	
8600 Lease-purchase		\$1,600,000
0402 Fire Fighting Equipment - Other		\$400,000
0402-01 SCBA		\$180,000
0402-02 Air Monitors		\$11,000
0402-03 TIC		\$26,500
0403 Fire Hose		\$63,000
0404 Nozzles		\$15,000
0405 Communications Equipment		\$108,000
0406 Computer Equipment and Software		\$85,000
0407 Furniture/Appliances/Misc Equip		\$60,000
0408-01 Technical Rescue Program		\$55,000
0408-02 Water Rescue Program		\$18,000
0409 Ladder Testing		\$15,000
0413 Exercise Equipment		\$50,000
0417 Data Analytics Program		\$44,000
0418 Staffing Software Project		\$45,000
0419 Mobile Computer/AVL Program		\$70,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$10,000

**Capital Facilities**

0505 Training Center		\$350,000
0506 Station/Facilities Capital Improvements		\$770,000
0506-01 Station Improvement Projects	\$770,000	
0510 New Station 72 Project		\$20,000
0511-01 Admin/Training Offices		\$5,000,000
0512 New Station 92 Project		\$6,000,000
0513 Station 95 Project		\$3,000,000

**Grant Matching Dollars**

0411 Volunteer Fire Assistance		\$40,000
0416-01 Community Development Block Grants		\$0
0410 FEMA, Assistance for Firefighters		\$0
0423-02 DHS FY25		\$124,062
0423-03 DHS FY26		\$124,000
0426 CAL FIRE Fuel reduction FY22		\$50,000

**Total Capital Equipment And Facilities**

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<b>TOTAL PROJECTED EXPENDITURES</b>		<b>\$19,195,562</b>
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		<b>\$60,884,611</b>
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<b>SUMMARY</b>
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New Station 72 Project Carry Over Funds		\$20,000
Carry over funds		\$17,100,000
<b>REVENUE PROJECTION</b>		<b>\$44,359,234</b>
<b>Total Available Funds</b>		<b>\$61,479,234</b>

Expenditure Projections:

CAL FIRE Schedule A Agreement		\$34,707,178
Labor and Related Costs		\$2,025,000
Operating Expense		\$4,956,871
Total Capital Equipment And Facilities		\$19,195,562
<b>TOTAL EXPENDITURE PROJECTION</b>		<b>\$60,884,611</b>

<b>Projected Net Fund Balance Forward - June 30, 2027</b>	<b>+</b>	<b>\$594,623</b>
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**Fund Balance Pass Through into Assigned or Restricted Accounts**

Transition Agreement Fund		\$137,392
CFD Zone 1A Fund		\$89,354
CFD Zone 1B Fund		\$93,495
CFD Zone 2A Fund		\$35,961
CFD Zone 2B Fund		\$26,948

<b>Total Pass Through to Restricted Funds</b>		<b>\$383,150</b>
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<b>Projected Fund Balance Minus Pass Through* - June 30, 2027</b>		<b>\$211,473</b>
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\*Net fund balance is an Assigned Fund, Operating Cash.

<b>FUND BALANCE PROJECTIONS</b>
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**Assigned/Committed/Restricted Funds As of May 1, 2026:**

**Assigned Funds:**

	\$0
Hydrant Maint. Systems	\$2,789
Special Revenue Funds	\$89,963
PrePays (Non-Spendable)	\$14,652

**Unassigned Funds:**

\$14,739,446

**Committed Funds:**

Capital Equipment:	\$4,470,319
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**Restricted Funds:**

Zone A (CSA #44, Monte Verde)	\$0
CFD Zone 1A (Millerton Area, Brick&Mortar) <b>EXP 2028</b>	\$0
CFD Zone 1B (Millerton Area, Personnel Services)	\$615,572
CFD Zone 2A (General District Area, Brick & Mortar) <b>EXP 2028</b>	\$348,421
CFD Zone 2B (General District Area, Personnel Services)	\$203,375

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<b>Audited Total Fund Balance as of July 1, 2025</b>	<b>\$20,484,537</b>
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Projected 25/26 Carry forward (Estimate from 25/26 Summary page) for June 30, 2026	\$18,769,016
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Projected 26/27 Carry forward (Estimate) for June 30, 2027 (See Summary)	\$211,473
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Less Revenue Brought Forward As Carry Over (Top of Summary)	-\$17,120,000
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<b>Projected Total Fund Balance as of May 1, 2026</b>	<b>\$ 22,345,026</b>
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Appendix A-Schedule A

		No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 91.49%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 55.55%	Total EDWC & Benefits	Total Annual Salary	
Parlier	Station 71	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Millerton	Station 72	2	Captain	TMR	24	\$7,707	\$184,968	\$169,227	\$354,195	\$7,707	\$2,838	\$1,576	\$105,940	\$460,135
		1	Captain	FCFPD	12	\$7,707	\$92,484	\$84,614	\$177,098	\$7,707	\$2,838	\$1,576	\$52,970	\$230,068
		5	Engineer	TMR	60	\$6,376	\$382,560	\$350,004	\$732,564	\$6,376	\$2,348	\$1,304	\$219,110	\$951,674
		1	Engineer	FCFPD	12	\$6,376	\$76,512	\$70,001	\$146,513	\$6,376	\$2,348	\$1,304	\$43,822	\$190,335
Morgan Canyon	Station 74	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Del Rey	Station 82	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
Dozer 43	Staffing	2	HFEO	24	\$7,707	\$184,968	\$169,227	\$354,195	\$7,707	\$2,838	\$1,576	\$105,940	\$460,135	
Selma	Station 83	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Sanger HQ	Station 84	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Clovis	Station 85	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
Clovis Lakes	Station 86	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
South Fresno	Ladder 87	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
Easton	Station 89	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Caruthers	Station 90	3	Captain Medic	36	\$8,092	\$291,312	\$266,521	\$557,833	\$8,092	\$2,980	\$1,655	\$166,848	\$724,681	
		3	Engineer Medic	36	\$6,695	\$241,020	\$220,509	\$461,529	\$6,695	\$2,465	\$1,369	\$138,044	\$599,573	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Cantua Creek	Station 92	0	Captain	0	\$7,707	\$0	\$0	\$0	\$7,707	\$2,838	\$1,576	\$0	\$0	
		0	Engineer	0	\$6,376	\$0	\$0	\$0	\$6,376	\$2,348	\$1,304	\$0	\$0	
Huron	Station 93	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Harris Ranch	Station 94	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Tranquility	Station 95	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Mendota	Station 96	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		6	Engineer	72	\$6,376	\$459,072	\$420,005	\$879,077	\$6,376	\$2,348	\$1,304	\$262,932	\$1,142,009	
Total Count		119		1428	\$5,769	\$0	\$0	\$0	\$5,769	\$1,995	\$1,108	\$0	\$0	
		119												

**Appendix A-Schedule A**

**Command/Support**

Deputy Chief w/ DIFF	1	Deputy Chief	12	\$16,366	\$196,392	\$179,679	\$376,071	\$0	\$0	\$0	\$0	\$376,071
Division Chief	1	Division Chief	12	\$15,593	\$187,116	\$171,192	\$358,308	\$1	\$0	\$0	\$1	\$358,308
Battalion Chief	4	Batt. Chief	48	\$8,908	\$427,584	\$391,197	\$818,781	\$8,908	\$3,116	\$1,731	\$232,653	\$1,051,434
Fire Prev Officer	1	Captain	12	\$7,707	\$92,484	\$84,614	\$177,098	\$7,707	\$2,838	\$1,576	\$52,970	\$230,068
Training Officer	1	Captain	12	\$7,707	\$92,484	\$84,614	\$177,098	\$7,707	\$2,838	\$1,576	\$52,970	\$230,068
ALS EMS		Captain		\$8,092	\$0	\$0	\$0	\$8,092	\$2,980	\$1,655	\$0	\$0
			<b>SBR MISC</b>	<b>77.98%</b>		<b>SBR HFEO</b>	<b>77.98%</b>					
Equip Mgr.	1	FEM	6	24 hour coverage non fire season						\$373		\$2,238
Equip Mechanic	0	HEM	0	\$6,805		\$5,307						\$0
District Finance Analyst	1	SSA	12	\$6,093		\$4,751						\$130,132
Research Data Analyst I	1	GIS	12	\$8,083		\$6,303						\$172,633
Clerical HQ	0	OFF TEC	0	\$3,968		\$3,094						\$0
Clerical Training Bureau	0	OFF TEC	0	\$3,968		\$3,094						\$0
Personnel	1	Senior Pers Specialist	12	\$6,890		\$5,373						\$147,154
Comm. Op.	7.00	Comm. Op.	84	\$5,432		\$3,440						\$745,255
						<b>COM OP SBR</b>	<b>63.33%</b>					
Overtime				\$3,500,000		<b>1.45% SBR</b>						\$3,550,750
SUBTOTAL PERSONNEL SERVICES											<u>31,574,443</u>	



Summary of Changes	Prelim Budget FY 26/27			Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	FY 26/27 Prelim	V2 FY 25/26 AMD FINAL	Difference	FY 25/26 AMD FINAL	FY 25/26 FINAL	Difference	FY 25/26 FINAL	FY 25/26 Prelim	Difference	FY 25/26 Prelim	FY 24/25 And Final	Difference
<b>Revenue Projections</b>												
<b>3000 property tax revenue</b>												
3005 RDA ABX1 26 Property Tax			\$0			\$0			\$0			\$0
3006 Redevel Tax Incmntl Reimbursement			\$0			\$0			\$0			\$0
3007 Supplemental - Prior Unsecured				\$2,246	\$0							
3008 Prior Secured Supplemental	\$45,000	\$66,595	(\$21,595)			\$0			\$0			\$0
3009 Suppl-Current Unsecured	\$5,000	\$9,239	(\$4,239)			\$0			\$0			\$0
3010 Current Secured	\$25,518,210	\$24,775,000	\$743,210			\$0			\$0	\$24,221,000	\$23,515,537	\$705,463
3011 Supplemental-Current Secured	\$400,000	\$388,000	\$12,000			\$0			\$0	\$453,215	\$440,015	\$13,200
3013 Suppl-Current Unsecured Prior			\$0			\$0			\$0			\$0
3015 Current Unsecured	\$1,266,900	\$1,230,000	\$36,900			\$0			\$0	\$1,126,462	\$1,048,586	\$77,876
3017 Unsecured Prior Year			\$0			\$0			\$0		\$0	\$0
3025 Unsecured Prior	\$30,000	\$46,247	(\$16,247)			\$0			\$0		\$0	\$0
3030 Penalties & Costs-Delq Taxes	\$10,000	\$21,532	(\$11,532)	\$9,361	\$1,000	\$8,361			\$0		\$0	\$0
3365 Homeowners Property Tax Relief			\$0			\$0			\$0			\$0
4369 Federal In Lieu Housing			\$0			\$0			\$0			\$0
5804 Other tax Revenue			\$0	\$1,715	\$962	\$753			\$0			\$0
<b>3100 Property Assessments (MNTA &amp; CFD)</b>												
Millerton/New Town Fire Assessment			\$0			\$0	\$137,391	\$121,362	\$16,029			\$0
CFD Zone 1A (Millerton Area, Infrastructure)			\$0			\$0			\$0	\$88,857	\$34,632	\$54,225
CFD Zone 1B (Millerton Area, Staffing)			\$0			\$0			\$0	\$98,450	\$71,380	\$27,070
CFD Zone 2A (General District Area, Infrastructure)			\$0			\$0			\$0	\$37,867	\$30,866	\$7,001
CFD Zone 2B (General District, Staffing)			\$0			\$0			\$0	\$28,376	\$13,621	\$14,755
3380 Interest Income	\$675,000	\$585,000	\$90,000			\$0	\$400,000	\$240,000	\$160,000			\$0
<b>4969 Transition Fees</b>												
4969-01 Fresno			\$0			\$0			\$0			\$0
4969-02 Clovis			\$0	\$289,378	\$209,274	\$80,104			\$0	\$209,274	\$205,171	\$4,103
4969-03 Selma			\$0			\$0			\$0	\$21,845	\$21,417	\$428
4969-04 Reedley			\$0			\$0			\$0	\$5,773	\$5,660	\$113
4969-07 Firebaugh			\$0			\$0			\$0	\$2,609	\$2,558	\$51
4969-10 Kingsburg			\$0			\$0			\$0	\$4,555	\$4,755	(\$200)
<b>Grant Revenue</b>												
4977 Volunteer Fire Assistance	\$19,000	\$18,087	\$913	\$18,000	\$20,000	(\$2,000)			\$0			\$0
4979 Community Development Block Grants	\$25,000	\$396,368	(\$371,368)			\$0			\$0			\$0
4986 Department of Homeland Security (DHS)	\$248,000	\$136,825	\$111,175			\$0	\$241,887	\$229,114	\$12,773	\$229,114	\$124,218	\$104,896
4988 Air Pollution Control District (APCD)			\$0	\$0	\$54,577	(\$54,577)			\$0			\$0
4992 CAL FIRE Fuel Reduction Grant FY22	\$50,000	\$355,000	(\$305,000)			\$0	\$455,000	\$328,385	\$126,615	\$328,385	\$0	\$328,385
<b>Fire Prevention</b>												
5001 Fire Report Fees			\$0			\$0			\$0			\$0
5002 Firework Permit Fees			\$0			\$0	\$28,000	\$25,000	\$3,000			\$0
5003 Cost Recovery Fees			\$0			\$0			\$0			\$0
5004 Protection/Planning Fees			\$0			\$0	\$425,000	\$415,000	\$10,000	\$415,000	\$405,000	\$10,000
5005 Jury and Witness Fees			\$0			\$0			\$0			\$0
<b>5039 Fire Protection Contracts</b>												
5039-01 Mendota			\$0			\$0			\$0			\$0
5039-02 Parlier	\$865,945	\$848,966	\$16,979			\$0			\$0	\$848,966	\$832,320	\$16,646
5039-03 Fowler			\$0			\$0			\$0	\$1,038,523	\$941,787	\$96,736
5039-04 Table Mtn			\$0			\$0			\$0	\$1,713,540	\$1,497,986	\$215,554
5039-05 Orange Cove			\$0			\$0			\$0	\$13,999	\$13,509	\$490
5039-06 Bald Mtn			\$0			\$0			\$0	\$2,697	\$990	\$1,707
5039-07 Shaver Lake			\$0			\$0			\$0	\$7,316	\$13,990	(\$6,674)
5039-08 Auberry			\$0			\$0			\$0	\$11,911	\$12,709	(\$798)
5039-11 Kingsburg			\$0			\$0			\$0	\$0	\$217,283	(\$217,283)
5039-12 Riverdale			\$0			\$0			\$0	\$7,135	\$6,176	\$959
5039-13 Fresno County MOU	\$3,859,539	\$4,823,077	(\$963,538)			\$0			\$0	\$4,823,077	\$5,787,331	(\$964,254)
5039-14 Selma			\$0			\$0	\$57,302	\$62,521	(\$5,219)	\$62,521	\$38,506	\$24,015
5039-15 Big Sandy			\$0			\$0			\$0			\$0
5039-16 Coalinga			\$0			\$0	\$55,190	\$74,606	(\$19,416)	\$74,606	\$47,312	\$27,294
5039-17 Reedley			\$0			\$0			\$0	\$32,496	\$0	\$32,496
5039-18 NCFPD			\$0			\$0			\$0	\$188,178	\$0	\$188,178
<b>Service to Energy Facilities</b>												
5040-01 Midway	\$60,000	\$180,540	(\$120,540)			\$0			\$0	\$180,540	\$0	\$180,540
5040-02 Panoche	\$29,000	\$84,960	(\$55,960)			\$0			\$0	\$84,960	\$0	\$84,960
5040-03 Darden 1	\$3,200,000	\$15,000,000	(\$11,800,000)	\$15,000,000		\$15,000,000			\$0		\$0	\$0
5040-04 Heartland 1	\$900,000	\$0	\$900,000			\$0			\$0			\$0
5040-05 EDP	\$100,000	\$0	\$100,000			\$0			\$0			\$0
5040-06 San Luis West	\$555,000	\$0	\$555,000			\$0			\$0			\$0
5040-07 Rosemary	\$630,000	\$0	\$630,000			\$0			\$0			\$0
<b>Training Center</b>												
5101 Training Services			\$0	\$8,000	\$5,000	\$3,000			\$0	\$5,000	\$9,000	(\$4,000)
5102 FCC Reimbursement			\$0			\$0			\$0			\$0
<b>Shop Services</b>												
5150-01 Shop Repairs			\$0			\$0			\$0			\$0
5150-02 Shop Graphics			\$0			\$0			\$0			\$0
<b>Other income</b>												
5206 Rents			\$0			\$0			\$0	\$0	\$10,000	(\$10,000)
5207 Assistance By Hire	\$200,000	\$1,250,000	(\$1,050,000)	\$1,350,000	\$200,000	\$1,150,000			\$0	\$200,000	\$2,900,000	(\$2,700,000)
5208 Office of Emergency Services	\$50,000	\$370,000	(\$320,000)	\$341,000	\$162,000	\$179,000	\$162,000	\$45,000	\$117,000	\$45,000	\$263,722	(\$218,722)
5209 First Responder Fees/Med. Aid			\$0			\$0			\$0			\$0
5210 Other Sales			\$0			\$0			\$0			\$0
5211 Miscellaneous	\$5,000	\$1,033,000	(\$1,028,000)			\$0	\$1,033,000	\$2,000	\$1,031,000			\$0
5213 CAL FIRE			\$0	\$26,400	\$84,000	(\$57,600)			\$0	\$84,000	\$53,000	\$31,000
5214 Rebates			\$0			\$0			\$0			\$0
5215 Refunds			\$0			\$0			\$0			\$0
5216 Donations			\$0			\$0			\$0			\$0
5219 Returned Check Charges			\$0			\$0			\$0			\$0
5232 State of CA	\$0	\$5,000,000	(\$5,000,000)	\$5,000,000	\$0	\$5,000,000			\$0			\$0

**Expenditure Projections**

<b>Contractual Specialized Services</b>														
7294-01 CAL FIRE Schedule A Agreement					-								-	
7294-02 Fresno City Fire Agreement					-								-	
7294-05 Merced County Fire Agreement					-								-	
7294-06 Firebaugh City Fire Agreement					-								-	
<b>8002 Fresno County MOU Vol Co Support</b>														
0507-01 Hume Lake (HLVFD)					-								-	
0507-02 Mountain Valley (MVFD)					-								-	
0507-03 Pine Ridge (PRVFD)					-								-	
0507-04 Huntington Lake (HLVFD)					-								-	
0507-05 Big Creek (BCVFD)					-								-	
0507-06 Other MOU Agency Repair Services					-								-	
8100-01 Other Agency Repair Services					-								-	
<b>Repairs and Maintenance</b>														
7202 Maintenance - General (Minor) Equipment					-								-	
7203 Maintenance - Comms (Radio Equipment)					-								-	
7204-01 Maintenance - Vehicle (Automotive)					-	\$800,000	\$700,000	(100,000)					-	
7204-02 Vehicle Striping					-								-	
7204-03 Vehicle Refurbishment					-								-	
7204-04 Diesel Exhaust Fluids					-							\$7,000	\$4,000	(3,000)
7205 Maintenance - Auto Defibrillator					-								-	
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$60,000	\$50,000	(10,000)		-							\$50,000	\$30,000	(20,000)
7220 Maintenance- Structure/Grounds					-								-	
<b>Labor and Related Costs</b>														
6200-01 PCF/Boards Members					-	\$34,000	\$15,000	(19,000)					-	
6200-02 Schedule C HR Software					-								-	
6200-03 Fire Inspectors (3 Inspectors/1 Senior)					-	\$273,000	\$260,000	(13,000)					-	
6200-04 IT Administrator					-	\$108,000	\$95,000	(13,000)					-	
6200-05 Benefits	\$230,000	\$220,000	(10,000)		-								-	
6200-06 Unemployment Payments	\$5,500	\$5,000	(500)		-								-	
6200-09 PCF Heavy Equipment Operators					-								-	
6200-11 Uniforms-PCF/Sch C	\$22,000	\$19,000	(3,000)		-	\$19,000	\$17,000	(2,000)					-	
6200-12 District Clerical Staff	\$120,000	\$60,000	(60,000)		-	\$60,000	\$100,000	40,000				\$65,000	\$107,000	42,000
6200-13 Heavy Equipment Mechanic					-	\$395,000	\$363,000	(32,000)					-	
6200-15 Equipment Services Assistants					-	\$150,000	\$125,000	(25,000)				\$125,000	\$120,000	(5,000)
6200-16 Administration Officer					-								-	
6200-17 Fleet Services Technician (Graphics)					-								-	
6200-18 Special Projects Analyst					-								-	
6200-20 Administrative Analyst					-	\$80,000	\$72,000	(8,000)					-	
6200-21 Automotive Technician					-	\$88,000	\$60,000	(28,000)				\$70,000	\$0	-
6200-22 Staff Accountant	\$70,000	\$0			-								-	
6200-23 Facility Project Manager	\$126,000	\$0			-								-	
6220 Payroll Tax Expense					-	\$104,000	\$93,000	(11,000)					-	
<b>Travel and Transportation</b>														
7413-01 Transportation/Travel Claim					-							\$15,000	\$30,000	15,000
7413-02 Transportation Mileage					-								-	
7413-03 Historical Engine					-								-	
7414 Fuel					-								-	
7414-01 Gasoline	\$120,000	\$112,000	(8,000)		-								-	
7414-02 Diesel	\$500,000	\$405,000	(95,000)		-								-	
7414-03 Red Dyed Diesel (Dozer & Tractors)					-							\$0	\$8,500	8,500
7414-04 BOE Diesel Fuel Taxes					-							\$1,500	\$5,000	3,500
<b>Firefighting Clothing/Equipment</b>														
7025-01 PPE Clothing					-								-	
7025-02 PPE Inspection/Repairs					-							\$75,000	\$200,000	125,000
7025-03 Personal Safety Supplies					-							\$20,000	\$15,000	(5,000)
7025-04 Firefighting Foam					-								-	
7025-05 Ballestic/MCI	\$45,000	\$0	(45,000)		-								-	
<b>Legal and Professional</b>														
7295-03 Professional Technical					-	\$70,000	\$50,000	(20,000)					-	
7295-04 Professional Services, Legal					-	\$47,000	\$7,000	(40,000)					-	
7295-05 Professional Services, Accounting					-								-	
7300 District Legal Fees - General					-	\$160,000	\$100,000	(60,000)				\$100,000	\$80,000	(20,000)
<b>General Utilities</b>														
7430-01 Electrical					-								-	
7430-02 Natural Gas					-								-	
7430-03 Propane					-								-	
7430-04 Waste Collection					-	\$47,000	\$42,000	(5,000)					-	
7430-05 Water Service					-	\$40,000	\$37,000	(3,000)					-	
<b>7034 Insurance, All Types</b>														
7075-01 Workers Compensation					-	\$77,000	\$110,000	33,000					-	
7075-02 General Liability	\$550,000	\$537,367	(12,633)		-							\$537,367	\$520,567	(16,800)
<b>Communications</b>														
7040-01 Telephone Services					-	\$30,000	\$50,000	20,000					-	
7040-02 Long Distance Fees					-								-	
7040-03 Cellular Services					-	\$130,000	\$115,000	(15,000)				\$115,000	\$110,000	(5,000)
7040-04 Wireless Internet					-								-	
<b>Household Supplies &amp; Food</b>														
7055 Food (Fire Line Meals, Etc.)					-								-	
7070 Household Expenses					-								-	
7070-01 Cleaning Supplies					-								-	
7070-02 Small Appliance/Kitchen Goods					-								-	
7070-03 Furniture & Linens					-								-	
7071 Household Services					-								-	
7071-01 Towel Service					-	\$20,000	\$18,500	(1,500)					-	
7071-02 Pest Control Service					-								-	
7071-03 Bottled Water Service					-	\$15,500	\$13,500	(2,000)					-	
7071-04 Janitorial Service					-							\$3,000	\$2,700	(300)
<b>Special District Costs</b>														
6222 Tax Collection Billing Fee					-								-	
7401 District Special Expenses					-								-	

**Expenditure Projections Continued**

Office Supplies and Postage									
7265 Office Expenses									
7265-01 Office Supplies				\$40,000	\$55,000	15,000			
7265-02 Postage									
7265-03 Computers & Supplies									
Other Expenses									
7250 Memberships & Subscriptions				\$23,000	\$18,500	(4,500)	\$18,500	\$17,000	(1,500)
7260 Miscellaneous Expenses									
7270 Laser Engraver	\$29,000	\$7,000	(22,000)						
7305 Secured Property Tax								\$7,000	\$2,500 (4,500)
7325 Publications & Legal Notices				\$5,000	\$3,000	(2,000)		\$3,000	\$2,000 (1,000)
7340 Rents & Leases - Str/Imp/Grds/Equip.									
7402 EMT recertification Fee per CCEMSA									
7403 PIO Expenses	\$13,500	\$34,000	20,500	\$34,000	\$22,000	(12,000)		\$22,000	\$10,000 (12,000)
7405-01 Training									
7405-02 Information/Education	\$18,000	\$11,500	(6,500)	\$11,500	\$2,500	(9,000)			
7405-03 Weed Abatement				\$3,200	\$3,000	(200)			
7405-04 LE Investigations				\$0	\$2,000	2,000			
7405-05 LE Incidents				\$0	\$1,600	1,600			
7405-06 Protection/Planning	\$52,000	\$12,000	(40,000)						
7405-07 Technical Services (Plan Review Contractor)									
7405-08 Office Space Lease				\$19,000	\$16,800	(2,200)			
7407 Lexipol				\$14,465	\$13,581	(884)			
7408 Target Solutions/Check it									
7409 Tablet Command				\$80,000	\$173,000	93,000		\$173,000	\$85,000 (88,000)
7531 Community Facilities District				\$2,200	\$2,000	(200)			
7541 Website Administration				\$17,500	\$17,000	(500)	\$17,000	\$12,000	(5,000)
9002 Bank Charges									
7235 Medical And Oxygen Supplies									
7235-01 Supplies, Medical	\$120,000	\$55,000	(65,000)					\$55,000	\$35,000 (20,000)
7235-02 Oxygen				\$4,000	\$3,500	(500)			
Training - General									
7251 Conferences, Seminars, Training for staff				\$10,000	\$7,500	(2,500)			
7404 Training Budget	\$130,000	\$110,000	(20,000)						
7385 Small Tools And Supplies				\$20,000	\$10,500	(9,500)			
Capital Equipment									
0401-01 FIRE APPARATUS							\$622,000	\$600,000	(22,000)
0401-02 Pickups/Cars/SUVs	\$230,000	\$0	(230,000)					\$600,000	\$810,000 210,000
8600 Lease-purchase (8 Engines)	\$1,600,000	\$388,872	(1,211,128)					\$0	\$360,000 360,000
0402 Fire Fighting Equipment	\$400,000	\$90,000	(310,000)					\$388,872	\$0 (388,872)
0402-01 SCBA	\$180,000	\$150,000	(30,000)	\$150,000	\$140,000	(10,000)		\$90,000	\$126,000 36,000
0402-02 Air Monitors	\$11,000	\$22,000	11,000					\$140,000	\$153,000 13,000
0402-03 TIC	\$26,500	\$26,000	(500)	\$26,000	\$25,000	(1,000)			
0403 Fire Hose	\$63,000	\$80,000	17,000						
0404 Nozzles	\$15,000	\$6,000	(9,000)	\$6,000	\$5,000	(1,000)		\$5,000	\$7,500 2,500
0405 Communications Equipment	\$108,000	\$100,000	(8,000)				\$100,000	\$80,000	(20,000)
0406 Computer Equipment and Software	\$85,000	\$95,000	10,000				\$95,000	\$60,000	(35,000)
0407 Furniture/Appliances/Misc Equip									
0408-01 Technical Rescue Program	\$55,000	\$37,000	(18,000)						
0408-02 Water Rescue Program	\$18,000	\$16,000	(2,000)					\$16,000	\$20,000 4,000
0409 Ladder Testing								\$15,000	\$17,500 2,500
0413 Exercise Equipment	\$50,000	\$40,000	(10,000)						
0417 Data Analytics Program	\$44,000	\$52,800	8,800	\$52,800	\$12,000	(40,800)			
0418 Staffing Software Project								\$45,000	\$78,000 33,000
0419 Mobile Computer/AVL Program				\$70,000	\$60,000	(10,000)		\$60,000	\$113,000 53,000
0422 Automotive Shop Equipment									
0424 Collective Data, Fleet Services Program									
Capital Facilities									
0505 Training Center								\$350,000	\$10,000 (340,000)
0506-01 Station Improvement Projects				\$770,000	\$700,000	(70,000)		\$700,000	\$600,000 (100,000)
0510 New Station 72 Project	\$20,000	\$3,125,000	3,105,000	\$3,200,000	\$3,700,000	500,000		\$4,316,185	\$5,700,000 1,383,815
0511-01 Admin/Training Offices	\$5,000,000	\$215,000							
0512 Station 92 Project	\$6,000,000	\$276,000							
513 Station 95 Project	\$3,000,000	\$200,000	(2,800,000)	\$200,000	\$0	(200,000)			
Other Agency Services									
8100-01 Graphics Services									
8100-02 Other Agency Repairs/Services									
Grant Matching Dollars									
0411 Volunteer Fire Assistants	\$40,000	\$36,000	(4,000)	\$36,000	\$40,000	4,000			
0416 Community Development Block Grants				\$264,112	\$240,000	(24,112)		\$240,000	\$0 (240,000)
0410 FEMA, Assistance for Firefighters									
0423-01 DHS FY24	\$0	\$136,825	136,825					\$117,825	\$124,218 6,393
0423-02 DHS FY25	\$124,062	\$0	(124,062)					\$111,289	(11,289)
0423-03 DHS FY26	\$124,000	\$0							
0426 CAL FIRE Fuel Reduction Grant FY22	\$55,000	\$355,000					\$455,000	\$328,385	\$328,385 \$0