



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** February 14, 2024  
**To:** Board Directors  
**Attn:** John Arabian  
President  
**From:** Fire District Staff  
**Subject:** Amended Final Budget for FY 23/24

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

#### **ISSUE:**

Staff is asking the Board of Directors to review and approve the Amended Final Budget for Fiscal Year 2023/2024.

#### **BACKGROUND:**

Each year Staff develops a budget describing the anticipated revenue and estimated expenses for the District. An Amended Budget is created to better account for trends based on some actuals and more current projections. The Budget is then approved by the Budget Subcommittee and brought forward the the Board of Directors for approval.

#### **DISCUSSION:**

Fiscal Year 2023/2024 Amended Final Budget provides for a balanced budget where revenue exceeds expenses and has been approved to bring forward by the Budget Subcommittee.

**ALTERNATIVES:**

There are no recommended alternatives.


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

- Fiscal – It is necessary for the District to amend the budget for the current fiscal year to continue daily operations and maintain a balanced budget based on more current trends/projections and any actuals that have been established.
- Operational – An approved budget will allow field operations to continue without any interruption.
- Legal – No known impacts
- 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 Amended Final Budget as presented. It is also recommended that any Board Member makes a motion to approve the Amended Final Budget for Fiscal Year 2023/2024 and accept the Amended Budget for the current fiscal year.

**APPROVED:**

DocuSigned by:  
  
3A360C32A7884A5  
\_\_\_\_\_  
**Ryan Michaels, Division Chief**

2/14/2024

\_\_\_\_\_  
**Date**

# **FRESNO COUNTY FIRE PROTECTION DISTRICT**

***FY 2023/2024***



## **Amended Final Budget**

Presented on: 2/21/24

## BUDGET NARRATIVE

### Goals and Highlights:

- Balanced budget, revenue exceeds expenses.
- 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.

<b>REVENUE PROJECTIONS</b>
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<b>3000 Property Tax Revenue</b>		\$23,915,446
<b>3100 Property Assessments (MNTA &amp; CFD)</b>		\$268,159
<b>3380 Interest Income</b>		\$252,000
<b>4969 Transition Fees</b>		\$160,292
<b>Grant Revenue</b>		\$207,882
4977 Volunteer Fire Assistance	\$19,976	
4979 Community Development Block Grants	\$0	
4986 Department of Homeland Security (DHS)	\$124,756	
4988 Air Pollution Control District (APCD)	\$63,150	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
<b>Fire Prevention</b>		\$434,350
5001 Fire Report Fees	\$2,100	
5002 Firework Permit Fees	\$25,000	
5003 Cost Recovery Fees	\$12,000	
5004 Protection/Planning Fees	\$395,000	
5005 Jury & Witness Fees	\$250	
<b>Services-Other Agencies</b>		\$5,658,795
5039 Fire Protection Contracts	\$3,906,510	
5039-13 Fresno County MOU	\$1,752,285	
<b>Training Center</b>		\$468,000
5101 Training Services	\$9,000	
5102 FCC Reimbursement	\$459,000	
<b>5150 Shop Services</b>		\$195,000
<b>Other Income</b>		\$968,359
5206 Rents	\$14,229	
5207 Assistance By Hire	\$300,000	
5208 Office of Emergency Services	\$572,130	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$2,000	
5214 Rebates	\$15,000	
5215 Refunds	\$11,000	
5216 Donations	\$2,500	
5219 Returned Check Charges	\$1,500	

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

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$25,103,139
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	
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	

**8100-01 Other Agency Repair Services**

\$50,000

**Repairs and Maintenance**

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$700,000
7204-02 Vehicle Striping	\$0
7204-03 Vehicle Refurbishment	\$10,000
7204-04 Diesel Exhaust Fluids	\$4,000
7205 Maintenance - Auto Defibrillator	\$1,500
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$35,000
7220 Maintenance- Structure/Improvements/Grounds	\$140,000

Painting, repairing and minor  
modification of buildings, heating  
systems, water and fuel systems.

\$1,546,729

**Labor and Related Costs**

6200-01 PCF/Boards Members	\$15,000
6200-02 Schedule C HR Software	\$20,000
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$255,000
6200-04 IT Administrator	\$95,000
6200-05 Benefits	\$210,000
6200-06 Unemployment Payments	\$5,000
6200-09 PCF Heavy Equipment Operators	\$0
6200-11 Uniforms-PCF/Sch C	\$17,000
6200-12 District Clerical Staff	\$138,000
6200-13 Heavy Equipment Mechanic	\$300,000
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$120,000
6200-16 Administration Officer	\$120,000
6200-17 Fleet Services Technician (Graphics)	\$92,000
6200-18 Special Projects Analyst	\$729
6200-20 Administrative Analyst	\$66,000
6220 Payroll Tax Expense	\$93,000

**Travel and Transportation**

7413 Transportation - Travel		\$27,000
7413-01 Transportation/Travel Claim	\$25,000	
7413-02 Transportation Mileage	\$1,000	
7413-03 Historical Engine	\$1,000	
7414 Fuel		\$543,600
7414-01 Gasoline	\$50,000	
7414-02 Diesel	\$480,000	
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500	

7414-03 BOE Diesel Fuel Taxes	\$5,100	
<b>Firefighting Clothing/Equipment</b>		
7025-01 PPE Clothing		\$170,000
7025-02 Personal Safety Equipment Inspection/Repairs		\$100,000
7025-03 Personal Safety Supplies		\$3,500
7025-04 Firefighting Foam		\$35,000
<b>Legal and Professional</b>		
7295 Professional & Specialized Services		\$66,000
7295-03 Professional Technical	\$61,000	
7295-04 Professional Services, Legal	\$5,000	
7295-05 Professional Services, Special Projects	\$20,000	
7300 District Legal Fees - General		\$80,000
<b>General Utilities</b>		\$338,000
7430-01 Electrical	\$200,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$42,000	
7430-05 Water Service	\$34,000	
<b>7034 Insurance, All Types</b>		\$501,739
7075-01 Workers Compensation	\$100,000	
7075-02 General Liability	\$401,739	
<b>Communications</b>		
7040-01 Telephone Services		\$40,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$100,000
7040-04 Wireless Internet		\$50,000
<b>Household Supplies &amp; Food</b>		
7055 Food (Fire Line Meals, Etc.)		\$24,000
7070 Household Expenses		\$35,000
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$5,000	
7070-03 Furniture & Linens	\$5,000	
7071 Household Services		\$42,200
7071-01 Towel Service	\$16,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$13,500	
7071-04 Janitorial Service	\$2,700	
<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		\$61,000
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$3,000	
7265-03 Computers & Supplies	\$3,000	
<b>Other</b>		
7250 Memberships & Subscriptions		\$17,000
7260 Miscellaneous Expenses		\$2,500
7305 Secured Property Tax		\$200
7325 Publications & Legal Notices		\$2,000
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		\$7,000
7405 Prevention Budget		\$179,900
7405-01 Training	\$5,000	
7405-02 Information/Education	\$2,500	
7405-03 Weed Abatement	\$3,000	
7405-04 LE Investigations	\$2,000	
7405-05 LE Incidents	\$1,600	
7405-06 Protection/Planning	\$12,000	
7405-07 Technical Services (Plan Review Contractor)	\$137,000	
7405-08 Office Space Lease	\$16,800	
7407 Lexipol		\$12,813
7408 Target Solutions/Check it		\$2,420
7409 Tablet Command		\$40,000
7531 Community Facilities District		\$2,000
7541 Website Administration		\$10,000
9002 Bank Charges		\$10,000
<b>7235 Medical And Oxygen Supplies</b>		\$18,500
7235-01 Supplies, Medical	\$15,000	
7235-02 Oxygen	\$3,500	
<b>Training - General</b>		
7251 Conferences, Seminars, Training for staff		\$7,500
7404 Training Budget		\$65,000
7385 Small Tools And Supplies		\$10,500
Wrenches, screwdrivers, hammers, etc. for engines and stations		
<b>Total Agreements, Services &amp; Supplies</b>		<b>\$30,482,955</b>
<b>Capital Equipment</b>		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$860,000
0401-01 Fire Engine (Type1) 1 Vehicle	\$750,000	
0401-02 Command Vehicles 1 Vehicle	\$110,000	
0401-03 Capital Outlay - Engines (Type 3)	\$0	
8600 Lease-purchase (1 Truck & 1 Engine)		\$358,476
0402 Fire Fighting Equipment		\$117,000
0402-01 SCBA		\$123,000
0402-02 Air Monitors		\$10,000
0402-03 TIC		\$18,000
0403 Fire Hose		\$65,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$80,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$70,000
0408 Technical Rescue Program		\$20,000
0409 Ladder Testing		\$12,000
0413 Exercise Equipment		\$15,000
0417 Data Analytics Program		\$18,000
0418 Staffing Software Project		\$34,000
0419 Mobile Computer/AVL Program		\$60,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$12,600
<b>Capital Facilities</b>		
0505 Training Center	\$10,000	
0506 Station/Facilities Capital Improvements		\$900,000
0506-01 Station Improvement Projects	\$500,000	



0506-03 Station 74 Improvement Project		
0506-05 Parlier Station Improvements	\$400,000	
0510 New Station 72 Project		\$1,577,479
<b>Grant Matching Dollars</b>		
0411 Volunteer Fire Assistance		\$40,000
0416 Community Development Block Grants		\$0
0410 FEMA, Assistance for Firefighters		\$0
0423 Department of Homeland Security		\$124,756
<b>Total Capital Equipment And Facilities</b>		<b>\$4,592,811</b>
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<b>TOTAL PROJECTED EXPENDITURES</b>		<b>\$35,075,766</b>

<b>SUMMARY</b>
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New Station 72 Project Carry Over Funds	\$1,577,479
5232 Hurtado - State of CA Carry Over Funds	\$1,350,000

<b>REVENUE PROJECTION</b>	<b>\$32,528,283</b>
<b>Total Available Funds</b>	<b>\$35,455,762</b>

Expenditure Projections:

CAL FIRE Schedule A Agreement	\$25,103,139
Labor and Related Costs	\$1,546,729
Operating Expense	\$3,833,087
Total Capital Equipment And Facilities	\$4,592,811

<b>TOTAL EXPENDITURE PROJECTION</b>	<b>\$35,075,766</b>
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<b>Projected Net Fund Balance Forward - June 30, 2023</b>	<b>+</b>	<b>\$379,996</b>
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**Fund Balance Pass Through into Assigned or Restricted Accounts**

Transition Agreement Fund	\$160,292
CFD Zone 1A Fund	\$30,712
CFD Zone 1B Fund	\$57,367
CFD Zone 2A Fund	\$25,897
CFD Zone 2B Fund	\$10,485

<b>Total Pass Through to Restricted Funds</b>	<b>\$284,753</b>
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<b>Projected Fund Balance Minus Pass Through* - June 30, 2023</b>	<b>\$95,243</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 June 30, 2022:**

**Assigned Funds:**

Operating Cash:		
Cash Balance Carry Forward		\$2,381,881
Cash balance needed to pay first six months of fiscal year expenditures. Initial tax revenue teeter payment is not received until late December.		
Transition Agreement Fund (Station Relocation)		\$1,693,633
Hydrant Maint. Systems		\$2,590
Special Revenue Funds		\$47,068
PrePays (Non-Spendable)		\$10,509

**Committed Funds:**

Capital Equipment:		
a. Communications Equipment	\$257,291	
b. Fire Equipment	\$348,717	
c. Mobile Equipment Replacement	\$786,430	
Training Center Fund		\$4
Capital Facilities		\$4,404,104

**Restricted Funds:**

Zone A (CSA #44, Monte Verde)		\$249,902
CFD Zone 1A (Millerton Area, Brick&Mortar)		\$256,841
CFD Zone 1B (Millerton Area, Personnel Services)		\$337,842
CFD Zone 2A (General District Area, Brick & Mortar)		\$230,379
CFD Zone 2B (General District Area, Personnel Services)		\$135,471

<b>Audited Total Fund Balance as of July 1, 2022</b>	<b>\$11,142,662</b>
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<b>Audited 21/22 Carry forward June 30, 2022 (See Appendix B)</b>	<b>\$0</b>
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<b>Projected 22/23 Carry forward (Estimate) June 30, 2023 (See Appendix C)</b>	<b>\$722,684</b>
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<b>Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Summary)</b>	<b>\$379,996</b>
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<b>Projected Total Fund Balance as of July 1, 2023</b>	<b>\$ 12,245,342</b>
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Appendix A-Schedule A

		No.	Class.		Months	Monthly Salary	Annual Salary	Benefits Salary 93.93%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 57.98%	Total EDWC & Benefits	Total Annual Salary
Millerton	Station 72	3	Captain	TMR	36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974
		1	Captain	FCFPD	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
		4	Engineer	TMR	48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
		1	Engineer	FCFPD	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
Clovis	Station 85	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
South Fresno	Ladder 87	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer		48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
Relief	72/85/87	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		1	Engineer		12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
Clovis Lakes	Station 86	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer		48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
		2	Engineer	FC MOU	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Morgan Canyon	Station 74	2	Captain	FC MOU	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	FF11	FC MOU	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Sanger HQ	Station 84	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	86/74/84	2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Del Rey	Station 82	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
		2	Engineer	FC MOU	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Dozer 43	Staffing	2	HFE0	FC MOU	24	\$6,486	\$155,664	\$146,215	\$301,879	\$6,486	\$3,490	\$2,024	\$132,341	\$434,220
Parlier	Station 71	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Selma	Station 83	2	Captain		24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	Engineer		24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
		2	FF 11		24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	82/71/83	3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
South Fresno	Squad 87	3	Engineer		36	\$5,464	\$196,704	\$184,764	\$381,468	\$5,464	\$2,940	\$1,705	\$167,232	\$548,700
		1	FF 11		12	\$4,883	\$58,596	\$55,039	\$113,635	\$4,883	\$2,628	\$1,524	\$49,817	\$163,452

Appendix A-Schedule A

Caruthers	Station 90	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer	48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
Easton	Station 89	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		1	Engineer	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	S87/90/89	1	Captain	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
		2	Engineer	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Harris Ranch	Station 94	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		1	Engineer	12	\$5,464	\$65,568	\$61,588	\$127,156	\$5,464	\$2,940	\$1,705	\$55,744	\$182,900
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Huron	Station 93	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Tranquility	Station 95	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		2	FF 11	24	\$4,883	\$117,192	\$110,078	\$227,270	\$4,883	\$2,628	\$1,524	\$99,633	\$326,903
Relief	93/94/95	2	Engineer	24	\$5,464	\$131,136	\$123,176	\$254,312	\$5,464	\$2,940	\$1,705	\$111,488	\$365,800
Mendota	Station 96	2	Captain	24	\$6,353	\$152,472	\$143,217	\$295,689	\$6,353	\$3,419	\$1,982	\$129,627	\$425,316
		4	Engineer	48	\$5,464	\$262,272	\$246,352	\$508,624	\$5,464	\$2,940	\$1,705	\$222,976	\$731,600
Total Count		105											

**Command/Support**

Division Chief	1	Div. Chief	12	\$15,413	\$184,956	\$173,729	\$358,685	\$0	\$0	\$0	\$0	\$358,685
Battalion Chief	4	Batt. Chief	48	\$7,405	\$355,440	\$333,865	\$689,305	\$7,405	\$3,985	\$2,311	\$302,184	\$991,489
Fire Prev Officer	1	Captain	12	\$6,353	\$76,236	\$71,608	\$147,844	\$6,353	\$3,419	\$1,982	\$64,813	\$212,658
Training Officer	3	Captain	36	\$6,353	\$228,708	\$214,825	\$443,533	\$6,353	\$3,419	\$1,982	\$194,440	\$637,974

				<b>SBR MISC</b>	<b>82.09%</b>		<b>SBR HFEO</b>	<b>66.88%</b>					
Equip Mgr.	1	FEM	6	24 hour coverage non fire season						\$373		\$2,238	
Equip Mechanic	0	HEM	0	\$6,805		\$4,551						\$0	
District Finance Analyst	1	SSA	12	\$5,744		\$4,715						\$125,511	
Research Data Analyst I	1	GIS	12	\$7,042		\$5,781						\$153,873	
Clerical	HQ	OFF TEC	0	\$3,968		\$3,257						\$0	
Clerical	Training Bureau	OFF TEC	0	\$3,968		\$3,257						\$0	
Personnel	1	Senior Pers Specialist	12	\$5,938		\$4,875						\$129,750	
Comm. Op.	6.00	Comm. Op.	72	\$5,468		\$3,679						\$658,575	
Overtime				\$2,400,000			<b>COM OP SBR</b>	<b>67.28%</b>					
							1.45%	SBR				\$2,434,800	
SUBTOTAL PERSONNEL SERVICES												25,650,480	



Appendix B - Audit Actuals Year End

END of FY 21/22 Projection VS Actual		
<b><u>REVENUE:</u></b>		
	<b><u>Predicted Budget</u></b> 8/8/2022	<b><u>Audit Accuals</u></b> 8/30/2022
Actual Revenue	\$32,581,164	\$32,907,287
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. ( <b>Interest</b> , Fleet Services, Protection Planning, etc)	\$126,779	\$0
Projected Subtotal AR	\$126,779	\$0
<b>Projected Total Revenue:</b>	<b>\$32,707,943</b>	<b>\$32,907,287</b>
<b><u>Expenses:</u></b>		
Actual Expenses	\$19,607,196	\$30,565,218
Fire Engines, Lease Purchase Payment:	\$358,475	\$358,475
Adjusted Actual Expense to Date:	\$19,965,671	\$30,923,693
Estimated Accounts Payable (bills remaining to be paid):		
CAL FIRE Schedule A	\$10,670,650	\$0
Service Contracts		
Mobile Equipment		
Grants	\$0	\$0
Misc.	\$329,000	\$0
Projected Subtotal AP:	\$10,999,650	\$0
<b>Projected Total Expenses:</b>	<b>\$30,965,321</b>	<b>\$30,923,693</b>
<b><u>Projected End of Fiscal Year Net Balance +/-:</u></b>	<b>\$1,742,622</b>	<b>\$1,983,594</b>

Appendix C - Prior Year End

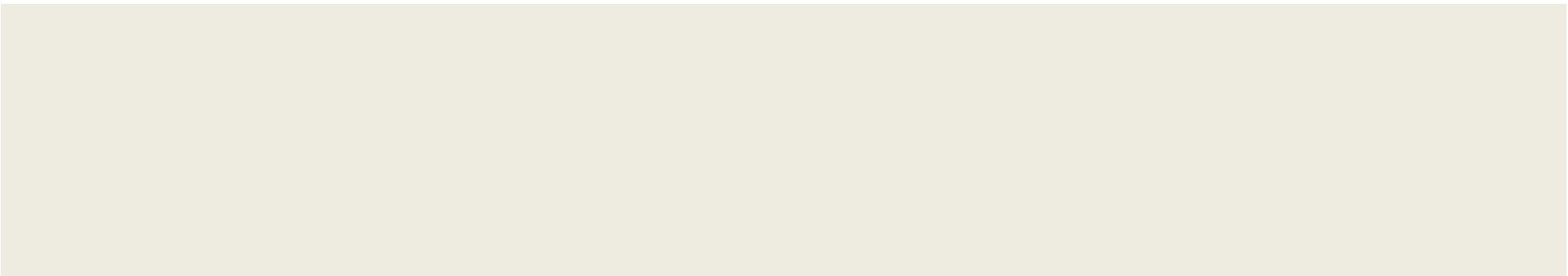
END of FY 22/23 Projection		
<b><u>REVENUE:</u></b>		
	<b><u>Amended Final Budget</u></b> 3/17/2023	<b><u>Projections</u></b> 8/30/2023
Actual Revenue	\$33,608,893	\$34,518,341
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. ( <b>Interest</b> , Fleet Services, Protection Planning, etc)	\$0	\$19,996
Projected Subtotal AR	\$0	\$19,996
<b>Projected Total Revenue:</b>	<b>\$33,608,893</b>	<b>\$34,538,337</b>
<b><u>Expenses:</u></b>		
Actual Expenses	\$32,512,984	\$26,054,646
Fire Engines, Lease Purchase Payment:	\$358,476	\$358,475
Adjusted Actual Expense to Date:	\$32,871,460	\$26,413,121
Estimated Accounts Payable (bills remaining to be paid):		
Tax Collection Billing Fee		\$52,000
CAL FIRE Schedule A		\$5,952,253
Service Contracts		\$48,110
Projected Subtotal AP:	\$0	\$6,052,363
<b>Projected Total Expenses:</b>	<b>\$32,871,460</b>	<b>\$32,465,484</b>
<b><u>Projected End of Fiscal Year Net Balance +/-:</u></b>	<b>\$737,433</b>	<b>\$2,072,853</b>



Summary of Changes	Amended Final Budget FY 23/24			Final Budget FY 23/24		
	FY 23/24 FINAL	FY 23/24 Amended	Difference	FY 23/24 PRELIM	FY 23/24 FINAL	Difference
<b>Revenue Projections</b>						
<b>3000 property tax revenue</b>						
3005 RDA ABX1 26 Property Tax			-	\$78,280	\$67,643	(10,637)
3006 Redev Tax Incrmntl Reimbrsmnt			-	\$1,554	\$3,500	1,946
3008 Prior Secured Supplemental			-	\$23,559	\$31,000	7,441
3009 Suppl-Current Unsecured			-	\$3,631	\$2,900	(731)
3010 Current Secured			-	\$21,680,505	\$22,296,000	615,495
3011 Supplemental-Current Secured			-	\$440,681	\$366,578	(74,104)
3013 Suppl-Current Unsecured Prior			-	\$1,929	\$8,910	6,981
3015 Current Unsecured			-	\$917,337	\$970,013	52,676
3017 Unsecured Prior Year			-	\$30,628	\$0	(30,628)
3025 Unsecured Prior			-	\$12,434	\$15,940	3,506
3030 Penalties & Costs-Deliq Taxes			-	\$6,697	\$15,000	8,303
3365 Homeowners Property Tax Relief			-	\$147,626	\$135,000	(12,626)
4369 Federal In Lieu Housing			-	\$3,539	\$2,000	(1,539)
5804 Other tax Revenue			-	\$0	\$962	962
<b>3100 Property Assesments (MNTA &amp; CFD)</b>						
Millerton/New Town Fire Assessment	\$121,362	\$143,698				
CFD Zone 1A (Millerton Area, Infrastructure)			-	\$30,625	\$30,712	87
CFD Zone 1B (Millerton Area, Staffing)			-	\$55,494	\$57,367	1,873
CFD Zone 2A (General District Area, Infrastructure)			-	\$25,133	\$25,897	764
CFD Zone 2B (General District, Staffing)			-	\$12,349	\$10,485	(1,864)
3380 Interest Income			-	\$2,000	\$0	(2,000)
<b>4969 Transistion Fees</b>						
4969-01 Fresno			-			-
4969-02 Clovis			-			-
4969-03 Selma			-			-
4969-04 Reedley			-	\$4,470	\$5,528	1,058
4969-07 Firebaugh			-			-
4969-10 Kingsburg			-			-
<b>Grant Revenue</b>						

4977 Volunteer Fire Assistance			-			-
4979 Community Development Block Grants			-			-
4986 Department of Homeland Security (DHS)			-			-
4988 Air Pollution Control District (APCD)	\$60,000	\$63,150	3,150			-
<b>Fire Prevention</b>						
5001 Fire Report Fees	\$1,300	\$2,100	800	\$750	\$1,300	550
5002 Firework Permit Fees			-			-
5003 Cost Recovery Fees			-			-
5004 Protection/Planning Fees			-			-
5005 Jury and Witness Fees			-			-
<b>5039 Fire Protection Contracts</b>						
5039-01 Mendota			-			-
5039-02 Parlier			-			-
5039-03 Fowler			-			-
5039-04 Table Mtn			-			-
5039-05 Orange Cove	\$12,321	\$13,154	833			-
5039-06 Bald Mtn			-			-
5039-07 Shaver Lake			-			-
5039-08 Auberry			-			-
5039-11 Kingsburg	\$178,744	\$178,767	23			-
5039-12 Riverdale			-			-
5039-13 Fresno County MOU			-			-
5039-14 Selma			-			-
5039-15 Big Sandy			-	\$0	\$9,800	9,800
<b>Training Center</b>						
5101 Training Services	\$20,000	\$9,000	(11,000)	\$80,000	\$20,000	(60,000)
5102 FCC Reimbursement			-			-
<b>Shop Services</b>						
5150-01 Shop Repairs	\$45,000	\$75,000	30,000			-
5150-02 Shop Graphics	\$75,000	\$120,000	45,000			-
<b>Other Income</b>						
5206 Rents			-			-
5207 Assistance By Hire			-	\$200,000	\$300,000	100,000
5208 Office of Emergency Services	\$415,000	\$572,130	157,130	\$0	\$415,000	415,000

5209 First Responder Fees/Med. Aid			-			-
5210 Other Sales			-			-
5211 Miscellaneous			-			-
5214 Rebates			-			-
5215 Refunds			-			-
5216 Donations			-	\$5,000	\$2,500	(2,500)
5219 Returned Check Charges			-			-
5232 Hurtado - State of CA Funds			-			-
			225,936			1,029,814



<b>Expenditure Projections</b>						
<b>Contractual Specialized Services</b>						
7294-01 CAL FIRE Schedule A Agreement	\$25,069,518	\$25,103,139	33,621	\$24,164,249	\$25,069,518	905,269
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	\$35,000	\$50,000	15,000	\$30,000	\$35,000	5,000
<b>Repairs and Maintenance</b>						
7202 Maintenance - General (Minor) Equipment			-			-
7203 Maintenance - Comms (Radio Equipment)			-			-
7204-01 Maintenance - Vehicle (Automotive)	\$600,000	\$700,000	100,000			-
7204-02 Vehicle Striping			-			-
7204-03 Vehicle Refurbishment	\$30,000	\$10,000	(20,000)			-
7204-04 Diesel Exhaust Fluids			-			-
7205 Maintenance - Auto Defibrillator			-			-
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine			-			-
7220 Maintenance- Structure/Grounds			-			-
<b>Labor and Related Costs</b>						
6200-01 PCF/Boards Members	\$38,000	\$15,000	(23,000)			-
6200-02 Schedule C HR Software			-			-
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$246,000	\$255,000	9,000			-
6200-04 IT Administrator			-	\$90,000	\$95,000	5,000
6200-05 Benefits	\$145,000	\$210,000	65,000	\$130,000	\$145,000	15,000
6200-06 Unemployment Payments			-			-
6200-09 PCF Heavy Equipment Operators			-			-
6200-11 Uniforms-PCF/Sch C	\$14,000	\$17,000	3,000			-
6200-12 District Clerical Staff	\$133,000	\$138,000	5,000			-
6200-13 Heavy Equipment Mechanic			-			-
6200-15 Equipment Services Assistants	\$105,000	\$120,000	15,000			-
6200-16 Administration Officer			-			-
6200-17 Fleet Services Technician (Graphics)			-			-
6200-18 Special Projects Analyst	\$0	\$729	729			-
6200-20 Administrative Analyst			-			-
6220 Payroll Tax Expense	\$70,000	\$93,000	23,000			-
<b>Travel and Transportation</b>						
7413 Transportation - Travel			-			-
7413-01 Transportation/Travel Claim			-			-
7413-02 Transportation Mileage			-			-
7413-03 Historical Engine			-			-
7414 Fuel			-			-

7414-01 Gasoline	\$80,000	\$50,000	(30,000)			-
7414-02 Diesel	\$375,000	\$480,000	105,000			-
7414-03 Red Dyed Diesel (Dozer & Tractors)			-			-
7414-03 BOE Diesel Fuel Taxes	\$3,000	\$5,100	2,100			-
<b>Firefighting Clothing/Equipment</b>						
7025-01 PPE Clothing	\$100,000	\$170,000	70,000			-
7025-02 PPE Inspection/Repairs			-			-
7025-03 Personal Safety Supplies	\$25,000	\$3,500	(21,500)			-
7025-04 Firefighting Foam			-			-
<b>Legal and Professional</b>						
7295 Professional & Specialized Services			-			-
7295-03 Professional Technical			-			-
7295-04 Professional Services, Legal			-			-
7295-05 Professional Services, Accounting			-			-
7300 District Legal Fees - General			-			-
<b>General Utilities</b>						
7430-01 Electrical	\$150,000	\$200,000	50,000			-
7430-02 Natural Gas			-			-
7430-03 Propane			-			-
7430-04 Waste Collection	\$38,000	\$42,000	4,000			-
7430-05 Water Service			-			-
<b>7034 Insurance, All Types</b>						
7075-01 Workers Compensation	\$80,000	\$100,000	20,000			-
7075-02 General Liability			-	\$400,000	\$401,739	1,739
<b>Communications</b>						
7040-01 Telephone Services	\$30,000	\$40,000	10,000			-
7040-02 Long Distance Fees			-			-
7040-03 Cellular Services			-			-
7040-04 Wireless Internet	\$45,000	\$50,000	5,000			-
<b>Household Supplies &amp; Food</b>						
7055 Food (Fire Line Meals, Etc.)	\$15,000	\$24,000	9,000			-
7070 Household Expenses			-			-
7070-01 Cleaning Supplies			-			-
7070-02 Small Appliance/Kitchen Goods			-			-

7070-03 Furniture & Linens			-			-
7071 Household Services			-			-
7071-01 Towel Service	\$13,500	\$16,000	2,500			-
7071-02 Pest Control Service			-			-
7071-03 Bottled Water Service			-			-
7071-04 Janitorial Service			-			-
<b>Special District Costs</b>						
6222 Tax Collection Billing Fee			-			-
7401 District Special Expenses			-			-
<b>Office Supplies and Postage</b>						
7265 Office Expenses			-			-
7265-01 Office Supplies			-			-
7265-02 Postage			-			-
7265-03 Computers & Supplies			-			-
<b>Other Expenses</b>						
7250 Memberships & Subscriptions			-			-
7260 Miscellaneous Expenses			-			-
7305 Secured Property Tax			-			-
7325 Publications & Legal Notices			-			-
7340 Rents & Leases - Str/Imp/Grds/Equip.			-			-
7402 EMT recertification Fee per CCEMSA			-			-
7403 PIO Expenses			-			-
7405 Prevention Budget			-			-
7405-01 Training			-			-
7405-02 Information/Education			-			-
7405-03 Weed Abatement			-			-
7405-04 LE Investigations			-			-
7405-05 LE Incidents			-			-
7405-06 Protection/Planning			-			-
7405-07 Technical Services (Plan Review Contractor)	\$130,000	\$137,000	7,000	\$115,000	\$130,000	15,000
7405-08 Office Space Lease			-			-
7407 Lexipol			-	\$12,338	\$12,813	475
7408 Target Solutions/Check it			-			-
7409 Tablet Command			-			-

7531 Community Facilities District			-			-
7541 Website Administration			-			-
9002 Bank Charges	\$18,000	\$10,000	(8,000)			-
<b>7235 Medical And Oxygen Supplies</b>						
7235-01 Supplies, Medical			-			-
7235-02 Oxygen			-			-
<b>Training - General</b>						
7251 Conferences, Seminars, Training for staff	\$5,000	\$7,500	2,500			-
7404 Training Budget			-			-
7385 Small Tools And Supplies	\$7,500	\$10,500	3,000			-
<b>Capital Equipment</b>						
0401 Capital Equipment: Fire Engs & Support Vehs			-			-
0401-01 Fire Engine (Type1)			-			-
0401-02 Command Vehicles			-			-
0401-03 Capital Outlay - Engines (Type 3)	\$30,000	\$0	(30,000)			-
8600 Lease-purchase (1 Truck & 1 Engine)			-			-
0402 Fire Fighting Equipment			-	\$65,000	\$117,000	52,000
0402-01 SCBA			-			-
0402-02 TIC			-			-
0402-03 Air Monitors			-			-
0402-04 Small Engine	\$3,000	\$0	(3,000)			-
0403 Fire Hose			-			-
0404 Nozzles			-			-
0405 Communications Equipment	\$45,000	\$80,000	35,000			-
0406 Computer Equipment and Software			-			-
0407 Furniture/Appliances/Misc Equip	\$45,000	\$70,000	25,000			-
0408 Technical Rescue Program			-			-
0409 Ladder Testing			-			-
0413 Exercise Equipment			-	\$12,500	\$15,000	2,500
0417 Data Analytics Program			-			-
0418 Staffing Software Project			-			-
0419 Mobile Computer/AVL Program			-			-
0422 Automotive Shop Equipment			-			-
0424 Collective Data, Fleet Services Program			-			-

<b>Capital Facilities</b>						
0505 Training Center			-			-
0506 Station/Facilities Capital Improvements			-			-
0506-01 Station Improvement Projects	\$470,000	\$500,000	30,000			-
0506-03 Station 74 Improvement Project			-			-
0506-05 Parlier Station Improvements	\$600,000	\$400,000	(200,000)			-
510 New Station 72 Project			-	\$7,100	\$1,577,479	1,570,379
<b>Grant Matching Dollars</b>						
0411 Volunteer Fire Assistance			-			-
0416 Community Development Block Grants			-			-
0410 FEMA, Assistance for Firefighters			-			-
0423 Department of Homeland Security			-			-
0425 Air Pollution Control District (APCD)	\$60,000	\$0	(60,000)			-
508 OES, Power Resiliency Grant (station generators)			-			-
			253,950			2,572,362