



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** February 18, 2026

**To:** Board Directors

**Attn:** Brad Richter  
President

**From:** Fire District Staff

**Subject:** Amended Final Budget for FY 25/26

### **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 2025/2026.

#### **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 to the Board of Directors for approval.

#### **DISCUSSION:**

Fiscal Year 2025/2026 Amended Final Budget provides for a balanced budget where revenue exceeds expenses and has been approved to bring forward by the Budget Subcommittee.

#### **ALTERNATIVES:**

The Board of Directors can direct staff to make adjustments as appropriate to the draft document prior to approval in today's meeting.

The Board of Directors can also table the item and require a follow up meeting with the Budget subcommittee to ensure larger adjustments to the budget can be made with direct board member oversight. The new proposed budget will be presented at the following meeting.

**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 makes a motion to approve the Amended Final Budget as presented for Fiscal Year 2025/2026.

**APPROVED:**

DocuSigned by:  
  
3A7D9C22A7804F  
**Ryan Michaels, Division Chief**

2/13/2026  
\_\_\_\_\_  
**Date**

# **FRESNO COUNTY FIRE PROTECTION DISTRICT**

***FY 2025/2026***



## **AMENDED FINAL BUDGET**

Presented on: 2/18/26

## 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>		\$26,116,998
<b>3100 Property Assessments (MNTA &amp; CFD)</b>		\$383,150
<b>3380 Interest Income</b>		\$400,000
<b>4969 Transition Fees</b>		\$324,160
<b>Grant Revenue</b>		\$1,055,255
4977 Volunteer Fire Assistance	\$18,000	
4979 Community Development Block Grants	\$421,368	
4986 Department of Homeland Security (DHS)	\$260,887	
4988 Air Pollution Control District (APCD)	\$0	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
4992 CAL FIRE Fuel Reduction Grant FY22	\$355,000	
<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>		\$9,234,984
5039 Fire Protection Contracts	\$4,411,907	
5039-13 Fresno County MOU	\$4,823,077	
<b>Services-Energy Facilities</b>		
5040 Contracts		\$15,265,500
<b>Training Center</b>		\$467,000
5101 Training Services	\$8,000	
5102 FCC Reimbursement	\$459,000	
<b>5150 Shop Services</b>		\$130,000
<b>Other Income</b>		\$7,847,514
5206 Rents	\$7,114	
5207 Assistance By Hire	\$1,350,000	
5208 Office of Emergency Services	\$341,000	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$1,033,000	
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	\$5,000,000	
<b>TOTAL PROJECTED REVENUE</b>		<b>\$61,681,631</b>

## EXPENDITURE PROJECTIONS

### Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$28,318,257
7294-02 Fresno City Fire Agreement	\$96,215
7294-05 Merced County Fire Agreement	\$12,500
7294-06 Firebaugh City Fire Agreement	\$25,000
<b>8002 Fresno County MOU Volunteer Company Support</b>	<b>\$70,000</b>

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

<b>8100 Other Agency Graphics/Service</b>	<b>\$81,000</b>
8100-01 Graphics Services	26000
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	\$50,000
7220 Maintenance- Structure/Improvements/Grounds	\$140,000
Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	

<b>Labor and Related Costs</b>	<b>\$1,755,500</b>
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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	\$220,000
6200-06 Unemployment Payments	\$5,000
6200-09 PCF Heavy Equipment Operators	\$0
6200-11 Uniforms-PCF/Sch C	\$19,000
6200-12 District Clerical Staff	\$60,000
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
6220 Payroll Tax Expense	\$104,000

<b>Travel and Transportation</b>		
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		\$518,500
7414-01 Gasoline	\$112,000	
7414-02 Diesel	\$405,000	
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
<b>Legal and Professional</b>		
7295 Professional & Specialized Services		\$147,000
7295-03 Professional Technical	\$80,000	
7295-04 Professional Services, Legal	\$47,000	
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>		
		\$614,367
7075-01 Workers Compensation	\$77,000	
7075-02 General Liability	\$537,367	
<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	

**Other**

7250 Memberships & Subscriptions		\$23,000
7260 Miscellaneous Expenses		\$2,500
7270 Laser Engraver		\$7,000
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		\$34,000
7405 Prevention Budget		\$187,700
7405-01 Training	\$5,000	
7405-02 Information/Education	\$11,500	
7405-03 Weed Abatement	\$3,200	
7405-04 LE Investigations	\$0	
7405-05 LE Incidents	\$0	
7405-06 Protection/Planning	\$12,000	
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>\$59,000</b>
7235-01 Supplies, Medical	\$55,000	
7235-02 Oxygen	\$4,000	
<b>Training - General</b>		
7251 Conferences,Seminars, Training for staff		\$10,000
7404 Training Budget		\$65,000
7385 Small Tools And Supplies		\$20,000
Wrenches, screwdrivers, hammers, etc. for engines and stations		
<b>Total Agreements, Services &amp; Supplies</b>		<b>\$34,655,824</b>

**Capital Equipment**

0401 Capital Equipment: Fire Engines & Support Vehicles		\$622,000
0401-01 Fire Apparatus	\$622,000	
0401-02 Pickups/Cars/SUV	\$0	
8600 Lease-purchase (2 Engines)		\$388,872
0402 Fire Fighting Equipment - Other		\$90,000
0402-01 SCBA		\$150,000
0402-02 Air Monitors		\$22,000
0402-03 TIC		\$26,000
0403 Fire Hose		\$80,000
0404 Nozzles		\$6,000
0405 Communications Equipment		\$100,000
0406 Computer Equipment and Software		\$95,000
0407 Furniture/Appliances/Misc Equip		\$60,000
0408-01 Technical Rescue Program		\$37,000
0408-02 Water Rescue Program		\$16,000
0409 Ladder Testing		\$15,000

**Continued Capital Equipment**

0413 Exercise Equipment	\$40,000
0417 Data Analytics Program	\$52,800
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	\$700,000
0506-01 Station Improvement Projects	\$700,000
0510 New Station 72 Project	\$3,200,000
0511-01 Admin/Training Offices	\$250,000
0512 New Station 92 Project	\$250,000

**Grant Matching Dollars**

0411 Volunteer Fire Assistance	\$36,000
0416-01 Community Development Block Grants	\$264,112
0410 FEMA, Assistance for Firefighters	\$0
0423-01 DHS FY24	\$136,825
0423-02 DHS FY25	\$124,062
0426 CAL FIRE Fuel reduction FY22	\$355,000

**Total Capital Equipment And Facilities**

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<b>TOTAL PROJECTED EXPENDITURES</b>	<b>\$7,601,671</b>
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<b>\$42,257,495</b>
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<b>SUMMARY</b>
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New Station 72 Project Carry Over Funds	\$3,200,000
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Carry over funds	\$0
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<b>REVENUE PROJECTION</b>	<b>\$61,681,631</b>
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<b>Total Available Funds</b>	<b>\$64,881,631</b>
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Expenditure Projections:

CAL FIRE Schedule A Agreement	\$28,318,257
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Labor and Related Costs	\$1,755,500
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Operating Expense	\$4,582,067
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Total Capital Equipment And Facilities	\$7,601,671
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<b>TOTAL EXPENDITURE PROJECTION</b>	<b>\$42,257,495</b>
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<b>Projected Net Fund Balance Forward - June 30, 2025</b>	<b>+</b>	<b>\$22,624,136</b>
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**Fund Balance Pass Through into Assigned or Restricted Accounts**

Transition Agreement Fund	\$137,392
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CFD Zone 1A Fund	\$89,354
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CFD Zone 1B Fund	\$93,495
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CFD Zone 2A Fund	\$35,961
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CFD Zone 2B Fund	\$26,948
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<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, 2025</b>	<b>\$22,240,986</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 FEB 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) June 30, 2026 (See Summary)	\$22,240,986
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Less Revenue Brought Forward As Carry Over (Top of Summary)	-\$2,399,029
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*(\$800,971 CFD Z1A and CSA 44 funds used to offset 3.2M spent)*

<b>Projected Total Fund Balance as of FEB 1, 2026</b>	<b>\$ 40,326,494</b>
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Appendix A-Schedule A

	No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary	Total Salary	EDWC Salary	EDWC Monthly	Benefits EDWC	Total EDWC &	Total Annual
						91.49%	& Benefits			55.55%	Benefits	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	2	\$7,707	\$15,414	\$14,102	\$29,516	\$7,707	\$2,838	\$1,576	\$8,828	\$38,345
	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	6	\$7,707	\$46,242	\$42,307	\$88,549	\$7,707	\$2,838	\$1,576	\$26,485	\$115,034
	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	28	\$7,707	\$215,796	\$197,432	\$413,228	\$7,707	\$2,838	\$1,576	\$123,597	\$536,824
	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
South Fresno Squad 87	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	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203
	6	Engineer	48	\$6,376	\$306,048	\$280,003	\$586,051	\$6,376	\$2,348	\$1,304	\$175,288	\$761,339
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	48	\$6,376	\$306,048	\$280,003	\$586,051	\$6,376	\$2,348	\$1,304	\$175,288	\$761,339
Pass FF2	15	FF 11	180	\$5,769	\$1,038,420	\$950,050	\$1,988,470	\$5,769	\$1,995	\$1,108	\$558,580	\$2,547,051
Total Count	128		1260									
105												
<b>Command/Support</b>												
Division Chief	2	ASST. Chief	24	\$15,826	\$379,824	\$347,501	\$727,325	\$0	\$0	\$0	\$0	\$727,325
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
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	\$4,939		\$3,128						\$677,617
Overtime				\$3,500,000								\$3,550,750
						COM OP SBR 63.33%						
						1.45% SBR						
SUBTOTAL PERSONNEL SERVICES												31,040,937



Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<b>3000 property tax revenue</b>									
3005 RDA ABX1 26 Property Tax			\$0			\$0			\$0
3006 Redev Tax Incrmntl Reimbursement			\$0			\$0			\$0
3007 Supplemental - Prior Unsecured	\$2,246	\$0							
3008 Prior Secured Supplemental			\$0			\$0			\$0
3009 Suppl-Current Unsecured			\$0			\$0			\$0
3010 Current Secured			\$0			\$0	\$24,221,000	\$23,515,537	\$705,463
3011 Supplemental-Current Secured			\$0			\$0	\$453,215	\$440,015	\$13,200
3013 Suppl-Current Unsecured Prior			\$0			\$0			\$0
3015 Current Unsecured			\$0			\$0	\$1,126,462	\$1,048,586	\$77,876
3017 Unsecured Prior Year			\$0			\$0		\$0	\$0
3025 Unsecured Prior			\$0			\$0			\$0
3030 Penalties & Costs-Deliq Taxes	\$9,361	\$1,000	\$8,361			\$0		\$0	\$0
3365 Homeowners Property Tax Relief			\$0			\$0			\$0
4369 Federal In Lieu Housing			\$0			\$0			\$0
5804 Other tax Revenue	\$1,715	\$962	\$753			\$0			\$0
<b>3100 Property Assessments (MNTA &amp; CFD)</b>									
Millerton/New Town Fire Assessment			\$0	\$137,391	\$121,362	\$16,029			\$0
CFD Zone 1A (Millerton Area, Infrastructure)			\$0			\$0	\$88,857	\$34,632	\$54,225
CFD Zone 1B (Millerton Area, Staffing)			\$0			\$0	\$98,450	\$71,380	\$27,070
CFD Zone 2A (General District Area, Infrastructure)			\$0			\$0	\$37,867	\$30,866	\$7,001
CFD Zone 2B (General District, Staffing)			\$0			\$0	\$28,376	\$13,621	\$14,755
3380 Interest Income			\$0	\$400,000	\$240,000	\$160,000			\$0
<b>4969 Transition Fees</b>									
4969-01 Fresno			\$0			\$0			\$0
4969-02 Clovis	\$289,378	\$209,274	\$80,104			\$0	\$209,274	\$205,171	\$4,103
4969-03 Selma			\$0			\$0	\$21,845	\$21,417	\$428
4969-04 Reedley			\$0			\$0	\$5,773	\$5,660	\$113
4969-07 Firebaugh			\$0			\$0	\$2,609	\$2,558	\$51
4969-10 Kingsburg			\$0			\$0	\$4,555	\$4,755	(\$200)
<b>Grant Revenue</b>									
4977 Volunteer Fire Assistance	\$18,000	\$20,000	(\$2,000)			\$0			\$0
4979 Community Development Block Grants			\$0			\$0			\$0
4986 Department of Homeland Security (DHS)			\$0	\$241,887	\$229,114	\$12,773	\$229,114	\$124,218	\$104,896
4988 Air Pollution Control District (APCD)	\$0	\$54,577	(\$54,577)			\$0			\$0
4992 CAL FIRE Fuel Reduction Grant FY22			\$0	\$455,000	\$328,385	\$126,615	\$328,385	\$0	\$328,385
<b>Fire Prevention</b>									
5001 Fire Report Fees			\$0			\$0			\$0
5002 Firework Permit Fees			\$0	\$28,000	\$25,000	\$3,000			\$0
5003 Cost Recovery Fees			\$0			\$0			\$0
5004 Protection/Planning Fees			\$0	\$425,000	\$415,000	\$10,000	\$415,000	\$405,000	\$10,000
5005 Jury and Witness Fees			\$0			\$0			\$0

Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<b>5039 Fire Protection Contracts</b>									
5039-01 Mendota			\$0			\$0			\$0
5039-02 Parlier			\$0			\$0	\$848,966	\$832,320	\$16,646
5039-03 Fowler			\$0			\$0	\$1,038,523	\$941,787	\$96,736
5039-04 Table Mtn			\$0			\$0	\$1,713,540	\$1,497,986	\$215,554
5039-05 Orange Cove			\$0			\$0	\$13,999	\$13,509	\$490
5039-06 Bald Mtn			\$0			\$0	\$2,697	\$990	\$1,707
5039-07 Shaver Lake			\$0			\$0	\$7,316	\$13,990	(\$6,674)
5039-08 Auberry			\$0			\$0	\$11,911	\$12,709	(\$798)
5039-11 Kingsburg			\$0			\$0	\$0	\$217,283	(\$217,283)
5039-12 Riverdale			\$0			\$0	\$7,135	\$6,176	\$959
5039-13 Fresno County MOU			\$0			\$0	\$4,823,077	\$5,787,331	(\$964,254)
5039-14 Selma			\$0	\$57,302	\$62,521	(\$5,219)	\$62,521	\$38,506	\$24,015
5039-15 Big Sandy			\$0			\$0			\$0
5039-16 Coalinga			\$0	\$55,190	\$74,606	(\$19,416)	\$74,606	\$47,312	\$27,294
5039-17 Reedley			\$0			\$0	\$32,496	\$0	\$32,496
5039-18 NCFPD			\$0			\$0	\$188,178	\$0	\$188,178
<b>Service to Energy Facilities</b>									
5040-01 Midway			\$0			\$0	\$180,540	\$0	\$180,540
5040-02 Panoche			\$0			\$0	\$84,960	\$0	\$84,960
5040-03 Darden 1	\$15,000,000		\$15,000,000			\$0		\$0	\$0
<b>Training Center</b>									
5101 Training Services	\$8,000	\$5,000	\$3,000			\$0	\$5,000	\$9,000	(\$4,000)
5102 FCC Reimbursement			\$0			\$0			\$0
<b>Shop Services</b>									
5150-01 Shop Repairs			\$0			\$0			\$0
5150-02 Shop Graphics			\$0			\$0			\$0
<b>Other Income</b>									
5206 Rents			\$0			\$0	\$0	\$10,000	(\$10,000)
5207 Assistance By Hire	\$1,350,000	\$200,000	\$1,150,000			\$0	\$200,000	\$2,900,000	(\$2,700,000)
5208 Office of Emergency Services	\$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
5210 Other Sales			\$0			\$0			\$0
5211 Miscellaneous			\$0	\$1,033,000	\$2,000	\$1,031,000			\$0
5213 CAL FIRE	\$26,400	\$84,000	(\$57,600)			\$0	\$84,000	\$53,000	\$31,000
5214 Rebates			\$0			\$0			\$0
5215 Refunds			\$0			\$0			\$0
5216 Donations			\$0			\$0			\$0
5219 Returned Check Charges			\$0			\$0			\$0
5232 State of CA	\$5,000,000	\$0	\$5,000,000			\$0			\$0

Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<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			-			-	\$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			-			-			-
6200-06 Unemployment Payments			-			-			-
6200-09 PCF Heavy Equipment Operators			-			-			-
6200-11 Uniforms-PCF/Sch C	\$19,000	\$17,000	(2,000)			-			-
6200-12 District Clerical Staff	\$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	
6220 Payroll Tax Expense	\$104,000	\$93,000	(11,000)			-			-

Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<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			-			-			-
7414-02 Diesel			-			-			-
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			-			-			-
<b>Legal and Professional</b>									
7295-03 Professional Technical	\$80,000	\$50,000	(30,000)			-			-
7295-04 Professional Services, Legal	\$47,000	\$7,000	(40,000)			-			-
7295-05 Professional Services, Accounting			-			-			-
7300 District Legal Fees - General	\$165,000	\$100,000	(65,000)			-	\$100,000	\$80,000	(20,000)
<b>General Utilities</b>									
7430-01 Electrical			-			-			-
7430-02 Natural Gas			-			-			-
7430-03 Propane			-			-			-
<b>General Utilities Continued</b>									
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			-			-	\$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)

Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<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	\$40,000	\$55,000	15,000			-			-
7265-02 Postage			-			-			-
7265-03 Computers & Supplies			-			-			-
<b>Other Expenses</b>									
7250 Memberships & Subscriptions	\$23,000	\$18,500	(4,500)	\$18,500	\$17,000	(1,500)			-
7260 Miscellaneous Expenses			-			-			-
7270 Laser Engraver			-			-	\$7,000	\$2,500	(4,500)
7305 Secured Property Tax			-			-			-
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	\$34,000	\$22,000	(12,000)			-	\$22,000	\$10,000	(12,000)
7405 Prevention Budget			-			-			-
7405-01 Training			-			-			-
7405-02 Information/Education	\$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			-			-			-
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			-			-			-
<b>7235 Medical And Oxygen Supplies</b>									
7235-01 Supplies, Medical			-			-	\$55,000	\$35,000	(20,000)
7235-02 Oxygen	\$4,000	\$3,500	(500)			-			-
<b>Training - General</b>									
7251 Conferences, Seminars, Training for staff	\$10,000	\$7,500	(2,500)			-			-
7404 Training Budget			-			-			-
7385 Small Tools And Supplies	\$20,000	\$10,500	(9,500)			-			-

Summary of Changes	Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	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 Amd Final	Difference
<b>Revenue Projections</b>									
<b>Capital Equipment</b>									
0401-01 FIRE APPARATUS			-	\$622,000	\$600,000	(22,000)	\$600,000	\$810,000	210,000
0401-02 Pickups/Cars/SUVs			-			-	\$0	\$360,000	360,000
8600 Lease-purchase (2 Engine)			-			-	\$388,872	\$0	(388,872)
0402 Fire Fighting Equipment			-			-	\$90,000	\$126,000	36,000
0402-01 SCBA	\$150,000	\$140,000	(10,000)			-	\$140,000	\$153,000	13,000
0402-02 Air Monitors			-			-			-
0402-03 TIC	\$26,000	\$25,000	(1,000)			-			-
0403 Fire Hose			-			-			-
0404 Nozzles	\$6,000	\$5,000	(1,000)			-	\$5,000	\$7,500	2,500
0405 Communications Equipment			-	\$100,000	\$80,000	(20,000)	\$90,000	\$80,000	(10,000)
0406 Computer Equipment and Software			-	\$95,000	\$60,000	(35,000)			-
0407 Furniture/Appliances/Misc Equip			-			-			-
0408-01 Technical Rescue Program			-			-			-
0408-02 Water Rescue Program			-			-	\$16,000	\$20,000	4,000
0409 Ladder Testing			-			-	\$15,000	\$17,500	2,500
0413 Exercise Equipment			-			-			-
0417 Data Analytics Program	\$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			-			-			-
<b>Capital Facilities</b>									
0505 Training Center			-			-	\$350,000	\$10,000	(340,000)
0506-01 Station Improvement Projects			-			-	\$700,000	\$600,000	(100,000)
0510 New Station 72 Project	\$3,200,000	\$3,700,000	500,000			-	\$4,316,185	\$5,700,000	1,383,815
<b>Other Agency Services</b>									
8100-01 Graphics Services			-			-			-
8100-02 Other Agency Repairs/Services			-			-			-
<b>Grant Matching Dollars</b>									
0411 Volunteer Fire Assistance	\$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	\$136,825	\$177,825	41,000			-	\$117,825	\$124,218	6,393
0423-02 DHS FY25			-			-	\$111,289		(111,289)
0426 CAL FIRE Fuel Reduction Grant FY22	\$355,000	\$455,000		\$455,000	\$328,385		\$328,385	\$0	