

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

3000 Property Tax Revenue		\$27,429,025
3100 Property Assessments (MNTA & CFD)		\$383,150
3380 Interest Income		\$675,000
4969 Transition Fees		\$324,160
Grant Revenue		\$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	
Fire Prevention		\$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	
Services-Other Agencies		\$8,287,929
5039 Fire Protection Contracts	\$4,428,390	
5039-13 Fresno County MOU	\$3,859,539	
Services-Energy Facilities		
5040 Contracts		\$5,474,000
Training Center		\$471,500
5101 Training Services	\$12,500	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$130,000
Other Income		\$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	
TOTAL PROJECTED REVENUE		\$44,359,234

EXPENDITURE PROJECTIONS

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	\$70,000

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 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	\$140,000
Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	

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 Facilities 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	
Firefighting Clothing/Equipment		
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
Legal and Professional		
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
General Utilities		\$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	
7034 Insurance, All Types		\$648,171
7075-01 Workers Compensation	\$98,171	
7075-02 General Liability	\$550,000	
Communications		
7040-01 Telephone Services		\$30,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$130,000
7040-04 Wireless Internet		\$50,000
Household Supplies & Food		
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	
Special District Costs		
6222 Tax Collection Billing Fee		\$52,000
7401 District Special Expenses		\$3,500
Office Supplies and Postage		
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		\$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
7235 Medical And Oxygen Supplies		\$124,000
7235-01 Supplies, Medical	\$120,000	
7235-02 Oxygen	\$4,000	
Training - General		
7251 Conferences,Seminars, Training for staff		\$10,000
7404 Training Budget		\$130,000
7385 Small Tools And Lawn Equipment		\$20,000
Total Agreements, Services & Supplies		\$41,689,049
Capital Equipment		
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

TOTAL PROJECTED EXPENDITURES	\$19,195,562
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\$60,884,611

SUMMARY

New Station 72 Project Carry Over Funds	\$20,000
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Carry over funds	\$17,100,000
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REVENUE PROJECTION	\$44,359,234
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Total Available Funds	\$61,479,234
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Expenditure Projections:

CAL FIRE Schedule A Agreement	\$34,707,178
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Labor and Related Costs	\$2,025,000
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Operating Expense	\$4,956,871
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Total Capital Equipment And Facilities	\$19,195,562
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TOTAL EXPENDITURE PROJECTION	\$60,884,611
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Projected Net Fund Balance Forward - June 30, 2027	+	\$594,623
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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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Total Pass Through to Restricted Funds	\$383,150
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Projected Fund Balance Minus Pass Through* - June 30, 2027	\$211,473
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*Net fund balance is an Assigned Fund, Operating Cash.

FUND BALANCE PROJECTIONS

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

<u>Unassigned Funds:</u>	\$14,739,446
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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) EXP 2028	\$0
CFD Zone 1B (Millerton Area, Personnel Services)	\$615,572
CFD Zone 2A (General District Area, Brick & Mortar) EXP 2028	\$348,421
CFD Zone 2B (General District Area, Personnel Services)	\$203,375

Audited Total Fund Balance as of July 1, 2025	\$20,484,537
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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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Projected Total Fund Balance as of May 1, 2026	\$ 22,345,026
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Appendix A-Schedule A

						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
	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 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
		0			0	\$5,769	\$0	\$0	\$0	\$5,769	\$1,995	\$1,108	\$0	\$0
Total Count		119			1428									
		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
SBR MISC 77.98%				SBR HFEO 77.98%								
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
				COM OP SBR 63.33%								
Overtime				\$3,500,000	1.45%	SBR						\$3,550,750
SUBTOTAL PERSONNEL SERVICES												31,574,443

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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
Revenue Projections												
3000 property tax revenue												
3005 RDA ABX1 26 Property Tax			\$0			\$0			\$0			\$0
3006 Redev 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-Deliq 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
3100 Property Assessments (MNTA & CFD)												
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
4969 Transition Fees												
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)
Grant Revenue												
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
Fire Prevention												
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
5039 Fire Protection Contracts												
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	\$941,707	\$96,816
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
Service to Energy Facilities												
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									
5040-05 EDP	\$100,000	\$0	\$100,000									
5040-06 San Luis West	\$555,000	\$0	\$555,000									
5040-07 Rosemary	\$630,000	\$0	\$630,000									
Training Center												
5101 Training Services			\$0	\$8,000	\$5,000	\$3,000			\$0	\$5,000	\$9,000	(\$4,000)
5102 FCC Reimbursement			\$0			\$0			\$0			\$0
Shop Services												
5150-01 Shop Repairs			\$0			\$0			\$0			\$0
5150-02 Shop Graphics			\$0			\$0			\$0			\$0
Other Income												
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

Contractual Specialized Services									
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			-			-			-
8002 Fresno County MOU Vol Co Support									
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			-			-			-
Repairs and Maintenance									
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			-			-			-
Labor and Related Costs									
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)			-
Travel and Transportation									
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
Firefighting Clothing/Equipment									
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)			-			-
Legal and Professional									
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)
General Utilities									
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)			-
7034 Insurance, All Types									
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)
Communications									
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			-			-			-
Household Supplies & Food									
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)
Special District Costs									
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)			-				\$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	\$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)	\$600,000	\$810,000	210,000
0401-02 Pickups/Cars/SUVs	\$230,000	\$0	(230,000)			-				\$0	\$360,000	360,000
8600 Lease-purchase (8 Engines)	\$1,600,000	\$388,872	(1,211,128)			-				\$388,872	\$0	(388,872)
0402 Fire Fighting Equipment	\$400,000	\$90,000	(310,000)			-				\$90,000	\$126,000	36,000
0402-01 SCBA	\$180,000	\$150,000	(30,000)	\$150,000	\$140,000	(10,000)				\$140,000	\$153,000	13,000
0402-02 Air Monitors	\$11,000	\$22,000	11,000			-						-
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)	\$90,000	\$80,000	(10,000)
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 Assistance	\$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	