



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 09/16/26

To: Board Directors

Attn: Brad Richter
President

From: Fire District Staff

Subject: Final Budget for FY 26/27

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

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

BACKGROUND:

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

DISCUSSION:

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

ALTERNATIVES:

Make recommendations during the meeting and allow staff to adjust the budget at that point and approve the budget with the changes listed.

OR

Make recommendations for staff to research things and adjust the budget and hold a special meeting to approve the budget prior to the legally established deadlines of October 1 2026.

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

- ☒ Fiscal – It is necessary for the District to pass a budget for the new fiscal year in order to continue daily operations.
- ☒ Operational – An approved budget will allow field operations to continue without any interruption.
- ☒ Legal – The Board of Directors is legally obligated to pass a budget by October of each year. The District is also obligated to file an approved budget with the County of Fresno in October 2026.
- ☐ Labor - NA
- ☐ Sociopolitical - NA
- ☐ Policy –NA
- ☐ Health and safety - NA
- ☐ Environmental - NA
- ☐ Interagency - NA

RECOMMENDATION:

It is recommended by Staff that the District Board of Director's approve the Final Budget for Fiscal Year 2026/2027 and accept the Final Budget for the current fiscal year as presented.

APPROVED:

DocuSigned by:

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Ryan Michaels, Division Chief

9/10/2026

Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2026/2027



FINAL BUDGET

Presented on: 9/16/26

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		\$27,949,172
3100 Property Assessments (MNTA & CFD)		\$422,456
3380 Interest Income		\$850,000
4969 Transition Fees		\$305,364
Grant Revenue		\$580,662
4977 Volunteer Fire Assistance	\$19,000	
4979 Community Development Block Grants	\$25,000	
4986 Department of Homeland Security (DHS)	\$398,000	
4988 Air Pollution Control District (APCD)	\$88,662	
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		\$12,349,891
5039 Fire Protection Contracts	\$5,490,298	
5039-13 Fresno County MOU	\$6,859,593	
Services-Energy Facilities		
5040 Contracts		\$6,530,000
Training Center		\$562,500
5101 Training Services	\$12,500	
5102 FCC Reimbursement	\$550,000	
5150 Shop Services		\$130,000
Other Income		\$785,400
5206 Rents	\$14,000	
5207 Assistance By Hire	\$600,000	
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		\$50,922,515

EXPENDITURE PROJECTIONS

Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$36,129,551
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	\$87,000
8100-02 Other Agency Repairs/Services	55000	
8100-03 MOU Overhead (Non Labor)	6000	

Repairs and Maintenance

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$900,000
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

		\$2,743,600
6200-01 PCF/Boards Members	\$75,000	
6200-02 Payroll Management (SCH C)	\$1,500	
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$273,000	
6200-04 IT Administrator II	\$108,000	
6200-05 Benefits	\$230,000	
6200-06 Unemployment Payments	\$5,500	
6200-07 GIS I	\$60,000	
6200-09 PCF Heavy Equipment Operators	\$0	
6200-11 Uniforms-PCF/Sch C	\$70,000	
6200-12 District Clerical Staff	\$155,000	
6200-13 Heavy Equipment Mechanic	\$395,000	
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$172,000	
6200-16 Administration Officer	\$126,000	
6200-17 Fleet Services Technician (Graphics)	\$92,000	
6200-20 Administrative Analyst	\$217,000	
6200-21 Automotive Technician	\$88,000	
6200-22 Staff Accountant	\$70,000	
6200-23 Facilities Project Manager	\$126,000	
6200-24 Heavy Equipment Mechanic II	\$150,000	
6200-25 Public Education Specialist I	\$95,000	
6200-26 Fire Marshal	\$85,000	
6200-28 IT Administrator I	\$45,600	
6220 Payroll Tax Expense	\$104,000	

Travel and Transportation

7413 Transportation - Travel		\$22,500
7413-01 Transportation/Travel Claim	\$15,000	
7413-02 Transportation Mileage	\$3,500	
7413-03 Historical Engine	\$4,000	
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 Ballistic/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

7075-01 Workers Compensation	\$98,171	\$648,171
7075-02 General Liability	\$550,000	

Communications

7040-01 Telephone Services		\$33,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$150,000
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		\$49,500
7071-01 Towel Service	\$20,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$16,500	
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		\$26,000
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		\$234,200
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		\$2,589
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		\$43,969,192

Capital Equipment

0401 Capital Equipment: Fire Engines & Support Vehicles		\$1,877,000
0401-01 Fire Apparatus	\$622,000	
0401-02 Pickups/Cars/SUV	\$1,255,000	
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		\$225,000
0407 Furniture/Appliances/Misc. Equip		\$108,000
0408-01 Technical Rescue Program		\$58,000
0408-02 Water Rescue Program		\$18,000
0409 Ladder Testing		\$15,000
0413 Exercise Equipment		\$80,000

Capital Equipment Continued

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	\$570,000
0506-01 Station Improvement Projects	\$570,000
0510 New Station 72 Project	\$20,000
0511-01 Admin/Training Offices	\$5,000,000
0512 New Station 92 Project	\$1,500,000
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
0423-04 DHS FY24	\$25,000
0423-05 DHS FY25	\$244,062
0423-06 DHS FY26	\$124,062
0426 CAL FIRE Fuel reduction FY22	\$50,000

Total Capital Equipment And Facilities	\$15,886,624
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TOTAL PROJECTED EXPENDITURES	\$59,855,816
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SUMMARY

New Station 72 Project Carry Over Funds	\$20,000
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Carry over funds	\$9,500,000
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REVENUE PROJECTION	\$50,922,515
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Total Available Funds	\$60,442,515
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Expenditure Projections:

CAL FIRE Schedule A Agreement	\$36,129,551
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Labor and Related Costs	\$2,743,600
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Operating Expense	\$5,096,040
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Total Capital Equipment And Facilities	\$15,886,624
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TOTAL EXPENDITURE PROJECTION	\$59,855,816
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Projected Net Fund Balance Forward - June 30, 2027	+	\$586,699
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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	\$100,560
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CFD Zone 1B Fund	\$113,861
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CFD Zone 2A Fund	\$47,005
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CFD Zone 2B Fund	\$33,774
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Total Pass Through to Restricted Funds	\$432,592
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Projected Fund Balance Minus Pass Through* - June 30, 2027	\$154,107
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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)	\$154,107
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Less Revenue Brought Forward As Carry Over (Top of Summary)	-\$9,500,000
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Projected Total Fund Balance as of Sept 1, 2026	\$ 29,907,660
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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
Fowler	Station 88	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
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

Appendix A-Schedule A

	No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 91.49%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 55.55%	Total EDWC & Benefits	Total Annual Salary
	0		0	\$5,769	\$0	\$0	\$0	\$5,769	\$1,995	\$1,108	\$0	\$0
Total Count	125		1500									
	125											
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	2	Division Chief	19	\$15,593	\$296,267	\$271,055	\$567,322	\$1	\$0	\$0	\$1	\$567,322
Battalion Chief	5	Batt. Chief	55	\$8,908	\$489,940	\$448,246	\$938,186	\$8,908	\$3,116	\$1,731	\$266,582	\$1,204,768
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	3	Captain	26	\$7,707	\$200,382	\$183,329	\$383,711	\$7,707	\$2,838	\$1,576	\$114,768	\$498,480
ALS EMS	1	Captain	7	\$8,092	\$56,644	\$51,824	\$108,468	\$8,092	\$2,980	\$1,655	\$32,443	\$140,910
			SBR MISC 77.98%			SBR HFEO 77.98%						
Equip Mgr.	1	FEM	6	24 hour coverage non fire season						\$373		\$2,238
Equipment Mgr	1	FEM	12	\$8,000		\$6,238						\$170,861
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
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												33,778,181

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Summary of Changes	FINAL Budget FY 26/27		
	FY 26/27 Final	FY 26/27 Prelim	Difference
Revenue Projections			
3000 property tax revenue			
3005 RDA ABX1 26 Property Tax			\$0
3006 Redev Tax Incrmntl Reimbursement			\$0
3007 Supplemental - Prior Unsecured			\$0
3008 Prior Secured Supplemental			\$0
3009 Suppl-Current Unsecured			\$0
3010 Current Secured	\$25,998,085	\$25,518,250	\$479,835
3011 Supplemental-Current Secured	\$468,250	\$400,000	\$68,250
3013 Suppl-Current Unsecured Prior	\$1,238,962	\$1,266,900	(\$27,938)
3015 Current Unsecured			\$0
3017 Unsecured Prior Year			\$0
3025 Unsecured Prior			\$0
3030 Penalties & Costs-Deliq Taxes			\$0
3365 Homeowners Property Tax Relief			\$0
4369 Federal In Lieu Housing			\$0
5804 Other tax Revenue			\$0
3100 Property Assessments (MNTA & CFD)			
Millerton/New Town Fire Assessment			\$0
CFD Zone 1A (Millerton Area, Infrastructure)	\$100,560	\$89,354	\$11,206
CFD Zone 1B (Millerton Area, Staffing)	\$113,861	\$93,495	\$20,366
CFD Zone 2A (General District Area, Infrastructure)	\$47,005	\$35,961	\$11,044
CFD Zone 2B (General District, Staffing)	\$33,774	\$26,948	\$6,826
3380 Interest Income	\$850,000	\$675,000	\$175,000
4969 Transition Fees			
4969-01 Fresno			\$0
4969-02 Clovis	\$270,192	\$289,378	(\$19,186)
4969-03 Selma	\$21,417	\$21,845	(\$428)
4969-04 Reedley	\$5,639	\$5,528	\$111
4969-07 Firebaugh	\$2,559	\$2,509	\$50
4969-10 Kingsburg	\$5,557	\$4,555	\$1,002
Grant Revenue			
4977 Volunteer Fire Assistance			\$0
4979 Community Development Block Grants			\$0
4986 Department of Homeland Security (DHS)			\$0
4988 Air Pollution Control District (APCD)			\$0
4992 CAL FIRE Fuel Reduction Grant FY22			\$0
Fire Prevention			
5001 Fire Report Fees			\$0
5002 Firework Permit Fees			\$0
5003 Cost Recovery Fees			\$0
5004 Protection/Planning Fees			\$0
5005 Jury and Witness Fees			\$0
5039 Fire Protection Contracts			
5039-01 Mendota	\$465,620	\$434,440	\$31,180
5039-02 Parlier			\$0
5039-03 Fowler			\$0
5039-04 Table Mtn	\$1,626,202	\$1,713,540	(\$87,338)
5039-05 Orange Cove	\$14,777	\$13,955	\$822
5039-06 Bald Mtn	\$2,507	\$2,697	(\$190)
5039-07 Shaver Lake	\$7,873	\$7,316	\$557
5039-08 Auberry	\$12,285	\$11,911	\$374
5039-09 Laton	\$7,028	\$0	\$7,028
5039-11 Kingsburg	\$0	\$0	\$0
5039-12 Riverdale	\$6,640	\$7,135	(\$495)
5039-13 Fresno County MOU	\$6,859,539	\$3,859,539	\$3,000,000
5039-14 Selma	\$59,397	\$55,732	\$3,665
5039-15 Big Sandy			\$0
5039-16 Coalinga	\$32,601	\$32,000	\$601
5039-17 Reedley			\$0
5039-18 NCFPD	\$178,790	\$188,178	(\$9,388)
Service to Energy Facilities			
5040-01 Midway			\$0
5040-02 Panoche			\$0
5040-03 Darden 1			\$0
5040-04 Heartland 1			\$0
5040-05 EDP			\$0
5040-06 San Luis West			\$0
5040-07 Rosemary			\$0
5040-08 Heartland 2	\$831,000	\$0	\$831,000
5040-09 Orleans	\$225,000	\$0	\$225,000

Summary of Changes	FINAL Budget FY 26/27		
	FY 26/27 Final	FY 26/27 Prelim	Difference
Revenue Projections Continues			
Training Center			
5101 Training Services			\$0
5102 FCC Reimbursement	\$550,000	\$459,000	\$91,000
Shop Services			
5150-01 Shop Repairs			\$0
5150-02 Shop Graphics			\$0
Other Income			
5206 Rents			\$0
5207 Assistance By Hire	\$600,000	\$200,000	\$400,000
5208 Office of Emergency Services			\$0
5209 First Responder Fees/Med. Aid			\$0
5210 Other Sales			\$0
5211 Miscellaneous			\$0
5213 CAL FIRE			\$0
5214 Rebates			\$0
5215 Refunds			\$0
5216 Donations			\$0
5219 Returned Check Charges			\$0
5232 State of CA			\$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 Graphics Services			
8100-02 Other Agency Repairs/Services			
8100-03 MOU Overhead (Non Labor)	\$6,000	\$0	(6,000)
Repairs and Maintenance			
7202 Maintenance - General (Minor) Equipment			-
7203 Maintenance - Comms (Radio Equipment)			-
7204-01 Maintenance - Vehicle (Automotive)	\$900,000	\$800,000	(100,000)
7204-02 Vehicle Striping			-
7204-03 Vehicle Refurbishment			-
7204-04 Diesel Exhaust Fluids			-
7205 Maintenance - Auto Defibrillator			-
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine			-
7220 Maintenance- Structure/Grounds			-
Labor and Related Costs			
6200-01 PCF/Boards Members	\$75,000	\$34,000	(41,000)
6200-02 Schedule C HR Software			-
6200-03 Fire Inspectors (3 Inspectors/1 Senior)			-
6200-04 IT Administrator			-
6200-05 Benefits			-
6200-06 Unemployment Payments			-
6200-09 PCF Heavy Equipment Operators			-
6200-11 Uniforms-PCF/Sch C	\$70,000	\$22,000	(48,000)
6200-12 District Clerical Staff	\$180,000	\$120,000	(60,000)
6200-13 Heavy Equipment Mechanic			-
6200-15 Equipment Services Assistants	\$172,000	\$150,000	(22,000)
6200-16 Administration Officer			-
6200-17 Fleet Services Technician (Graphics)			-
6200-18 Special Projects Analyst			-
6200-20 Administrative Analyst	\$217,000	\$80,000	(137,000)
6200-21 Automotive Technician			-
6200-22 Staff Accountant			-
6200-23 Facility Project Manager			-
6200-24 Heavy Equipment Mechanic II	\$150,000	\$0	(150,000)
6200-25 Public Education Specialist I	\$95,000	\$0	(95,000)
6200-26 Fire Marshal	\$85,000	\$0	(85,000)
6200-27 GIS I	\$60,000	\$0	(60,000)

Summary of Changes	FINAL Budget FY 26/27		
	FY 26/27 Final	FY 26/27 Prelim	Difference
Expenditure Projections Continued			
Labor and Related Costs			
6200-28 IT Administrator I	\$45,600	\$0	(45,600)
6220 Payroll Tax Expense			-
Travel and Transportation			
7413-01 Transportation/Travel Claim			-
7413-02 Transportation Mileage			-
7413-03 Historical Engine	\$4,000	\$1,000	(3,000)
7414 Fuel			-
7414-01 Gasoline			-
7414-02 Diesel			-
7414-03 Red Dyed Diesel (Dozer & Tractors)			-
7414-04 BOE Diesel Fuel Taxes			-
Firefighting Clothing/Equipment			
7025-01 PPE Clothing			-
7025-02 PPE Inspection/Repairs			-
7025-03 Personal Safety Supplies			-
7025-04 Firefighting Foam			-
7025-05 Ballestic/MCI			-
Legal and Professional			
7295-03 Professional Technical			-
7295-04 Professional Services, Legal			-
7295-05 Professional Services, Accounting			-
7300 District Legal Fees - General			-
General Utilities			
7430-01 Electrical			-
7430-02 Natural Gas			-
7430-03 Propane			-
7430-04 Waste Collection			-
7430-05 Water Service			-
7034 Insurance, All Types			
7075-01 Workers Compensation			-
7075-02 General Liability			-
Communications			
7040-01 Telephone Services	\$33,000	\$30,000	(3,000)
7040-02 Long Distance Fees			-
7040-03 Cellular Services	\$150,000	\$130,000	(20,000)
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			-
7071-02 Pest Control Service			-
7071-03 Bottled Water Service	\$16,500	\$15,500	-\$1,000
7071-04 Janitorial Service			-
Special District Costs			
6222 Tax Collection Billing Fee			-
7401 District Special Expenses			-
Office Supplies and Postage			
7265 Office Expenses			-
7265-01 Office Supplies			-
7265-02 Postage			-
7265-03 Computers & Supplies			-
Other Expenses			
7250 Memberships & Subscriptions	\$26,000	\$25,000	(1,000)
7260 Miscellaneous Expenses			-
7270 Laser Engraver			-
7305 Secured Property Tax			-
7325 Publications & Legal Notices			-
7340 Rents & Leases - Str/lmp/Grds/Equip.			-
7402 EMT recertification Fee per CCEMSA			-
7403 PIO Expenses			-
7405-01 Training			-
7405-02 Information/Education			-
7405-03 Weed Abatement			-
7405-04 LE Investigations			-
7405-05 LE Incidents			-

Summary of Changes		FINAL Budget FY 26/27		
		FY 26/27 Final	FY 26/27 Prelim	Difference
Expenditure Projections Continued				
Other Expenses				
7405-06 Protection/Planning				-
7405-07 Technical Services (Plan Review Contractor)				-
7405-08 Office Space Lease				-
7407 Lexipol				-
7408 Target Solutions/Check it	\$2,589	\$2,420		(169)
7409 Tablet Command				-
7531 Community Facilities District				-
7541 Website Administration				-
9002 Bank Charges				-
7235 Medical And Oxygen Supplies				
7235-01 Supplies, Medical				-
7235-02 Oxygen				-
Training - General				
7251 Conferences, Seminars, Training for staff				-
7404 Training Budget				-
7385 Small Tools And Supplies				-
Capital Equipment				
0401-01 FIRE APPARATUS				-
0401-02 Pickups/Cars/SUVs	\$1,255,000	\$230,000		(1,025,000)
8600 Lease-purchase (8 Engines)				-
0402 Fire Fighting Equipment				-
0402-01 SCBA				-
0402-02 Air Monitors				-
0402-03 TIC				-
0403 Fire Hose				-
0404 Nozzles				-
0405 Communications Equipment				-
0406 Computer Equipment and Software	\$225,000	\$85,000		(140,000)
0407 Furniture/Appliances/Misc Equip	\$108,000	\$65,000		(43,000)
0408-01 Technical Rescue Program	\$58,000	\$55,000		(3,000)
0408-02 Water Rescue Program				-
0409 Ladder Testing				-
0413 Exercise Equipment	\$80,000	\$50,000		(30,000)
0417 Data Analytics Program				-
0418 Staffing Software Project				-
0419 Mobile Computer/AVL Program				-
0422 Automotive Shop Equipment				-
0424 Collective Data, Fleet Services Program				-
Capital Facilities				
0505 Training Center				-
0506-01 Station Improvement Projects	\$570,000	\$770,000		200,000
0510 New Station 72 Project				-
0511-01 Admin/Training Offices				-
0512 Station 92 Project	\$1,500,000	\$6,000,000		4,500,000
513 Station 95 Project				-
Other Agency Services				
8100-01 Graphics Services				-
8100-02 Other Agency Repairs/Services				-
Grant Matching Dollars				
0411 Volunteer Fire Assistance				-
0416 Community Development Block Grants				-
0410 FEMA, Assistance for Firefighters				-
0423-04 DHS FY24	\$25,000			(25,000)
0423-05 DHS FY25	\$244,062	\$124,062		(120,000)
0423-06 DHS FY26	\$124,062			(124,062)
0426 CAL FIRE Fuel Reduction Grant FY22				-