



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: May 20, 2026

To: Board Directors

Attn: Brad Richter
President

From: Fire District Staff

Subject: Amended Final Budget Version 2 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. This budget was approved in February, however a formatting error was located and an updated version of the budget was needed to ensure transparency, accuracy and accountability.

ALTERNATIVES:

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

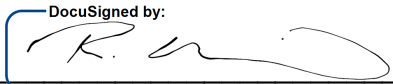
IMPACTS *(Consider potential consequences related to each of the following areas of concern for proposed alternatives):*

- 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 version 2 of the Amended Final Budget as presented for Fiscal Year 2025/2026.

APPROVED:

DocuSigned by:

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Ryan Michaels, Division Chief

5/15/2026

Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2025/2026



AMENDED FINAL BUDGET V2

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		\$26,691,395
3100 Property Assessments (MNTA & CFD)		\$383,150
3380 Interest Income		\$585,000
4969 Transition Fees		\$324,160
Grant Revenue		\$906,280
4977 Volunteer Fire Assistance	\$18,087	
4979 Community Development Block Grants	\$396,368	
4986 Department of Homeland Security (DHS)	\$136,825	
4988 Air Pollution Control District (APCD)	\$0	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
4992 CAL FIRE Fuel Reduction Grant FY22	\$355,000	
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		\$9,203,688
5039 Fire Protection Contracts	\$4,380,611	
5039-13 Fresno County MOU	\$4,823,077	
Services-Energy Facilities		
5040 Contracts		\$15,265,500
Training Center		\$471,500
5101 Training Services	\$12,500	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$130,000
Other Income		\$7,783,400
5206 Rents	\$14,000	
5207 Assistance By Hire	\$1,250,000	
5208 Office of Emergency Services	\$370,000	
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	
TOTAL PROJECTED REVENUE		\$62,201,143

EXPENDITURE PROJECTIONS

Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$29,772,600
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	\$50,000
7220 Maintenance- Structure/Improvements/Grounds Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	\$140,000

Labor and Related Costs

		\$1,755,500
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	

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		\$518,500
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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	
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
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		\$635,538
7075-01 Workers Compensation	\$98,171	
7075-02 General Liability	\$537,367	
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		\$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
Other Continued		
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
7235 Medical And Oxygen Supplies		\$59,000
7235-01 Supplies, Medical	\$55,000	
7235-02 Oxygen	\$4,000	
Training - General		
7251 Conferences,Seminars, Training for staff		\$10,000
7404 Training Budget		\$110,000
7385 Small Tools And Supplies		\$20,000
Wrenches, screwdrivers, hammers, etc. for engines and stations		
Total Agreements, Services & Supplies		\$36,186,338
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
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 \$770,000

0506-01 Station Improvement Projects \$770,000

0510 New Station 72 Project \$3,125,000

0511-01 Admin/Training Offices \$215,000

0512 New Station 92 Project \$276,000

0513 Station 95 Project \$200,000

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 \$0

0426 CAL FIRE Fuel reduction FY22 \$355,000

Total Capital Equipment And Facilities

TOTAL PROJECTED EXPENDITURES \$7,663,609

\$43,849,947

SUMMARY

New Station 72 Project Carry Over Funds	\$3,125,000
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Carry over funds	\$0
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REVENUE PROJECTION	\$62,201,143
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Total Available Funds	\$65,326,143
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Expenditure Projections:

CAL FIRE Schedule A Agreement	\$29,772,600
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Labor and Related Costs	\$1,755,500
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Operating Expense	\$4,658,238
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Total Capital Equipment And Facilities	\$7,663,609
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TOTAL EXPENDITURE PROJECTION	\$43,849,947
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Projected Net Fund Balance Forward - June 30, 2026	+	\$21,476,195
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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, 2026	\$21,093,045
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*Net fund balance is an Assigned Fund, Operating Cash.

FUND BALANCE PROJECTIONS

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) 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) June 30, 2026 (See Summary)	\$21,093,045
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Less Revenue Brought Forward As Carry Over (Top of Summary)	-\$2,324,029
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(\$800,971 CFD Z1A and CSA 44 funds used to offset 3.2M spent)

Projected Total Fund Balance as of FEB 1, 2026	\$ 39,253,553
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Appendix A-Schedule A

		No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 91.49%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 55.55%	Total EDWC & Benefits	Total Annual Salary	
Parlier	Station 71	3	Captain	36	\$7,707	\$277,452	\$253,841	\$531,293	\$7,707	\$2,838	\$1,576	\$158,910	\$690,203	
		3	Engineer	36	\$6,376	\$229,536	\$210,002	\$439,538	\$6,376	\$2,348	\$1,304	\$131,466	\$571,005	
Millerton	Station 72	2	Captain	TMR	24	\$7,707	\$184,968	\$169,227	\$354,195	\$7,707	\$2,838	\$1,576	\$105,940	\$460,135
		1	Captain	FCFPD	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	134			1332									
		111												

Summary of Changes	V2 Amended Final Budget FY 25/26			Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	V2 FY 25/26 AMD FINAL	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 Amd Final	Difference
Revenue Projections												
3000 property tax revenue												
3005 RDA ABX1 26 Property Tax	\$39,028	\$70,000	(\$30,972)			\$0			\$0			\$0
3006 Redevel Tax Incrmtl Reimbursement	\$3,800	\$4,500	(\$700)			\$0			\$0			\$0
3007 Supplemental - Prior Unsecured	\$3,128	\$2,246	\$2,246	\$2,246	\$0	\$0			\$0			\$0
3008 Prior Secured Supplemental	\$66,595	\$31,000	\$35,595			\$0			\$0			\$0
3009 Suppl-Current Unsecured	\$9,239	\$3,000	\$6,239			\$0			\$0			\$0
3010 Current Secured	\$24,775,000	\$24,221,000	\$554,000			\$0			\$0	\$24,221,000	\$23,515,537	\$705,463
3011 Supplemental-Current Secured	\$388,000	\$453,215	(\$65,215)			\$0			\$0	\$453,215	\$440,015	\$13,200
3013 Suppl-Current Unsecured Prior	\$1,957	\$1,500	\$457			\$0			\$0			\$0
3015 Current Unsecured	\$1,230,000	\$1,126,462	\$103,538			\$0			\$0	\$1,126,462	\$1,048,586	\$77,876
3017 Unsecured Prior Year	\$35,000	\$49,000	(\$14,000)			\$0			\$0		\$0	\$0
3025 Unsecured Prior	\$46,247	\$12,000	\$34,247			\$0			\$0		\$0	\$0
3030 Penalties & Costs-Deliq Taxes	\$21,532	\$9,361	\$12,171	\$9,361	\$1,000	\$8,361			\$0		\$0	\$0
3032 Prior Tax Sales Taxes	\$907	\$0	\$907			\$0			\$0			\$0
3365 Homeowners Property Tax Relief	\$70,000	\$130,000	(\$60,000)			\$0			\$0			\$0
4369 Federal In Lieu Housing	\$0	\$2,000	(\$2,000)			\$0			\$0			\$0
5804 Other tax Revenue	\$962	\$1,714	(\$752)	\$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	\$575,000	\$400,000	\$175,000			\$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			\$0	\$18,000	\$20,000	(\$2,000)			\$0			\$0
4979 Community Development Block Grants	\$396,368	\$421,368	(\$25,000)			\$0			\$0			\$0
4986 Department of Homeland Security (DHS)	\$136,825	\$260,887	(\$124,062)			\$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			\$0			\$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			\$0			\$0			\$0	\$848,966	\$832,320	\$16,646
5039-03 Fowler			\$0			\$0			\$0	\$1,038,523	\$941,787	\$96,736
5039-04 Table Mtn			\$0			\$0			\$0	\$1,713,540	\$1,497,986	\$215,554
5039-05 Orange Cove			\$0			\$0			\$0	\$13,999	\$13,509	\$490
5039-06 Bald Mtn			\$0			\$0			\$0	\$2,697	\$990	\$1,707
5039-07 Shaver Lake			\$0			\$0			\$0	\$7,316	\$13,990	(\$6,674)
5039-08 Auberry			\$0			\$0			\$0	\$11,911	\$12,709	(\$798)
5039-11 Kingsburg			\$0			\$0			\$0	\$0	\$217,283	(\$217,283)
5039-12 Riverdale			\$0			\$0			\$0	\$7,135	\$6,176	\$959
5039-13 Fresno County MOU			\$0			\$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	\$1,200	\$32,496	(\$31,296)			\$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			\$0			\$0			\$0	\$180,540	\$0	\$180,540
5040-02 Panoche			\$0			\$0			\$0	\$84,960	\$0	\$84,960
5040-03 Darden 1			\$0	\$15,000,000		\$15,000,000			\$0		\$0	\$0
Training Center												
5101 Training Services	\$12,500	\$8,000	\$4,500	\$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	\$14,000	\$7,114	\$6,886			\$0			\$0	\$0	\$10,000	(\$10,000)
5207 Assistance By Hire	\$1,250,000	\$1,350,000	(\$100,000)	\$1,350,000	\$200,000	\$1,150,000			\$0	\$200,000	\$2,900,000	(\$2,700,000)
5208 Office of Emergency Services	\$370,000	\$341,000	\$29,000	\$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			\$0			\$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	\$0	\$5,000,000			\$0			\$0

Summary of Changes	V2 Amended Final Budget FY 25/26			Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26		
	V2 FY 25/26 AMD FINAL	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 Amd Final	Difference
Revenue Projections												
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 Stripping			-			-			-			-
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			-			-			-			-
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			-			-			-			-
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)			-			-
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			-			-			-			-
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			-
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			-			-			-			-
Legal and Professional												
7295-03 Professional Technical			-	\$70,000	\$50,000	(20,000)			-			-
7295-04 Professional Services, Legal	\$65,000	\$47,000	(18,000)	\$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	\$98,171	\$77,000	(21,171)	\$77,000	\$110,000	33,000			-			-
7075-02 General Liability			-			-			-	\$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)			-			-

Summary of Changes	V2 Amended Final Budget FY 25/26			Amended Final Budget FY 25/26			FINAL Budget FY 25/26			Prelim Budget FY 25/26			
	V2 FY 25/26 AMD FINAL	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 Amd Final	Difference	
Revenue Projections													
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	\$25,000	\$23,000	(2,000)	\$23,000	\$18,500	(4,500)	\$18,500	\$17,000	(1,500)				-
7260 Miscellaneous Expenses			-			-			-		\$7,000	\$2,500	(4,500)
7270 Laser Engraver			-			-			-				-
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			-			-			-				-
7235 Medical And Oxygen Supplies													
7235-01 Supplies, Medical			-			-			-		\$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	\$110,000	\$65,000	(45,000)			-			-				-
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			-			-			-	\$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			-			-			-				-
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	\$3,125,000	\$3,200,000	75,000	\$3,200,000	\$3,700,000	500,000			-	\$4,316,185	\$5,700,000	1,383,815	
0511-01 Admin/Training Offices	\$215,000	\$250,000							-				-
0512 Station 92 Project	\$276,000	\$250,000							-				-
513 Station 95 Project			-	\$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			-	\$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			-			-			-	\$117,825	\$124,218	6,393	
0423-02 DHS FY25	\$0	\$124,062	124,062						-	\$111,289		(111,289)	
0426 CAL FIRE Fuel Reduction Grant FY22			-			-	\$455,000	\$328,385	(126,615)	\$328,385	\$0	(328,385)	