



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: February 19, 2025
To: Board Directors
Attn: John Arabian
President
From: Fire District Staff
Subject: Amended Final Budget for FY 24/25

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 2024/2025.

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 2024/2025 Amended Final Budget provides for a balanced budget where revenue exceeds expenses and has been approved to bring forward by the Budget Subcommittee.

ALTERNATIVES:

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

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


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

- Fiscal – It is necessary for the District to amend the budget for the current fiscal year to continue daily operations and maintain a balanced budget based on more current trends/projections and any actuals that have been established.
- Operational – An approved budget will allow field operations to continue without any interruption.
- Legal – No known impacts
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

RECOMMENDATION:

It is recommended by Staff that the District Board of Director's makes a motion to approve the Amended Final Budget as presented for Fiscal Year 2024/2025.

APPROVED:

DocuSigned by:

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Ryan Michaels, Division Chief

2/6/2025

Date

FRESNO COUNTY FIRE PROTECTION DISTRICT

FY 2024/2025



Amended Final Budget

Presented on: 2/19/25

BUDGET NARRATIVE

Goals and Highlights:

- Balanced budget, revenue exceeds expenses.
- Maintains current daily staffing and operational levels.
- Provides for facility capital improvement projects.
- Provides for the purchase of capital equipment: fire engines, command/inspector vehicles, and grant projects.
- Identifies specific restricted allocated balances for various capital improvement projects.
- Identifies cash carry forward balance. Cash utilized to pay bills during first five months of the fiscal year prior to Teeter payments being received.
- Provides staff with the tools necessary to develop District Response Time Goals as per the Strategic Plan.
- Provides staff with the tools necessary to develop strategies to maintain the District's ISO rating.
- Work with government agencies to explore all avenues of funding to improve fire protection services.

REVENUE PROJECTIONS

3000 Property Tax Revenue		\$25,309,130
3100 Property Assessments (MNTA & CFD)		\$271,861
3380 Interest Income		\$240,000
4969 Transition Fees		\$239,561
Grant Revenue		\$418,468
4977 Volunteer Fire Assistance	\$18,383	
4979 Community Development Block Grants	\$178,631	
4986 Department of Homeland Security (DHS)	\$124,218	
4988 Air Pollution Control District (APCD)	\$97,236	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
Fire Prevention		\$434,070
5001 Fire Report Fees	\$500	
5002 Firework Permit Fees	\$25,000	
5003 Cost Recovery Fees	\$500	
5004 Protection/Planning Fees	\$405,000	
5005 Jury & Witness Fees	\$3,070	
Services-Other Agencies		\$9,825,628
5039 Fire Protection Contracts	\$4,038,297	
5039-13 Fresno County MOU	\$5,787,331	
Training Center		\$468,000
5101 Training Services	\$9,000	
5102 FCC Reimbursement	\$459,000	
5150 Shop Services		\$165,000
Other Income		\$3,318,722
5206 Rents	\$10,000	
5207 Assistance By Hire	\$2,900,000	
5208 Office of Emergency Services	\$263,722	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$2,000	
5213 CAL FIRE	\$53,000	
5214 Rebates	\$15,000	
5215 Refunds	\$21,000	
5216 Donations	\$2,500	
5219 Returned Check Charges	\$1,500	

EXPENDITURE PROJECTIONS

Contractual Specialized Services

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$25,746,100
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)	\$700,000
7204-02 Vehicle Striping	\$0
7204-03 Vehicle Refurbishment	\$30,000
7204-04 Diesel Exhaust Fluids	\$4,000
7205 Maintenance - Auto Defibrillator	\$1,500
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$30,000
7220 Maintenance- Structure/Improvements/Grounds Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.	\$140,000

Labor and Related Costs

			\$1,586,500
6200-01 PCF/Boards Members	\$15,000		
6200-02 Payroll Management (SCH C)	\$1,500		
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$260,000		
6200-04 IT Administrator	\$95,000		
6200-05 Benefits	\$220,000		
6200-06 Unemployment Payments	\$5,000		
6200-09 PCF Heavy Equipment Operators	\$0		
6200-11 Uniforms-PCF/Sch C	\$17,000		
6200-12 District Clerical Staff	\$107,000		
6200-13 Heavy Equipment Mechanic	\$363,000		
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$120,000		
6200-16 Administration Officer	\$126,000		
6200-17 Fleet Services Technician (Graphics)	\$92,000		
6200-20 Administrative Analyst	\$72,000		
6220 Payroll Tax Expense	\$93,000		

Travel and Transportation

7413 Transportation - Travel			\$34,500
7413-01 Transportation/Travel Claim	\$30,000		
7413-02 Transportation Mileage	\$3,500		
7413-03 Historical Engine	\$1,000		
7414 Fuel			\$530,600
7414-01 Gasoline	\$112,000		
7414-02 Diesel	\$405,000		

7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500	
7414-04 BOE Diesel Fuel Taxes	\$5,100	
Firefighting Clothing/Equipment		
7025-01 PPE Clothing		\$260,000
7025-02 Personal Safety Equipment Inspection/Repairs		\$200,000
7025-03 Personal Safety Supplies		\$15,000
7025-04 Firefighting Foam		\$28,000
Legal and Professional		
7295 Professional & Specialized Services		\$57,000
7295-03 Professional Technical	\$50,000	
7295-04 Professional Services, Legal	\$7,000	
7295-05 Professional Services, Special Projects	\$20,000	
7300 District Legal Fees - General		\$80,000
General Utilities		\$421,000
7430-01 Electrical	\$280,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$42,000	
7430-05 Water Service	\$37,000	
7034 Insurance, All Types		\$630,567
7075-01 Workers Compensation	\$110,000	
7075-02 General Liability	\$520,567	
Communications		
7040-01 Telephone Services		\$40,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$110,000
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		\$44,700
7071-01 Towel Service	\$18,500	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$13,500	
7071-04 Janitorial Service	\$2,700	
Special District Costs		
6222 Tax Collection Billing Fee		\$52,000
7401 District Special Expenses		\$3,500
Office Supplies and Postage		
7265 Office Expenses		\$65,500
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$7,500	
7265-03 Computers & Supplies	\$3,000	
Other		
7250 Memberships & Subscriptions		\$17,000
7260 Miscellaneous Expenses		\$2,500
7270 Laser Engraver		\$2,500
7305 Secured Property Tax		\$200
7325 Publications & Legal Notices		\$2,000
Advertising bids, public meetings, etc.		
7340 Rents & Leases - Str/Imp/Grds/Equip.		\$2,500
Hydrant rentals (Bakman Water), mountaintop repeater sites,		

office machine & power tool rental		
7402 EMT recertification Fee per CCEMSA		\$1,000
7403 PIO Expenses		\$10,000
7405 Prevention Budget		\$179,900
7405-01 Training	\$5,000	
7405-02 Information/Education	\$2,500	
7405-03 Weed Abatement	\$3,000	
7405-04 LE Investigations	\$2,000	
7405-05 LE Incidents	\$1,600	
7405-06 Protection/Planning	\$12,000	
7405-07 Technical Services (Plan Review Contractor)	\$137,000	
7405-08 Office Space Lease	\$16,800	
7407 Lexipol		\$13,581
7408 Target Solutions/Check it		\$2,420
7409 Tablet Command		\$85,000
7531 Community Facilities District		\$2,000
7541 Website Administration		\$10,000
9002 Bank Charges		\$7,500
7235 Medical And Oxygen Supplies		\$38,500
7235-01 Supplies, Medical	\$35,000	
7235-02 Oxygen	\$3,500	
Training - General		
7251 Conferences, Seminars, Training for staff		\$7,500
7404 Training Budget		\$65,000
7385 Small Tools And Supplies		\$10,500
Wrenches, screwdrivers, hammers, etc. for engines and stations		
Total Agreements, Services & Supplies		\$31,691,783
Capital Equipment		
0401 Capital Equipment: Fire Engines & Support Vehicles		\$1,170,000
0401-01 Fire Engine (Type1) 1 Vehicle	\$810,000	
0401-02 Command Vehicles 1 Vehicle	\$360,000	
0401-03 Capital Outlay - Engines (Type 3)	\$0	
8600 Lease-purchase (1 Truck & 1 Engine)		\$0
0402 Fire Fighting Equipment		\$126,000
0402-01 SCBA		\$153,000
0402-02 Air Monitors		\$22,000
0402-03 TIC		\$25,000
0403 Fire Hose		\$80,000
0404 Nozzles		\$7,500
0405 Communications Equipment		\$80,000
0406 Computer Equipment and Software		\$60,000
0407 Furniture/Appliances/Misc Equip		\$60,000
0408 Technical Rescue Program		\$61,000
0409 Ladder Testing		\$17,500
0413 Exercise Equipment		\$40,000
0417 Data Analytics Program		\$12,000
0418 Staffing Software Project		\$78,000
0419 Mobile Computer/AVL Program		\$143,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$10,000
Capital Facilities		
0505 Training Center	\$10,000	

0506 Station/Facilities Capital Improvements		\$600,000
0506-01 Station Improvement Projects	\$600,000	
0510 New Station 72 Project		\$5,700,000
Grant Matching Dollars		
0411 Volunteer Fire Assistance		\$40,000
0416-01 Community Development Block Grants		\$279,000
0410 FEMA, Assistance for Firefighters		\$0
0423-01 DHS Vehicle or Equipment		\$124,218
0423-02 DHS Communciations		\$0
Total Capital Equipment And Facilities		\$8,898,218
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TOTAL PROJECTED EXPENDITURES		\$40,590,001

SUMMARY

New Station 72 Project Carry Over Funds	\$5,700,000
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REVENUE PROJECTION	\$40,690,440
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Total Available Funds	\$46,390,440
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Expenditure Projections:

CAL FIRE Schedule A Agreement	\$25,746,100
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Labor and Related Costs	\$1,586,500
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Operating Expense	\$4,359,183
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Total Capital Equipment And Facilities	\$8,898,218
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TOTAL EXPENDITURE PROJECTION	\$40,590,001
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Projected Net Fund Balance Forward - June 30, 2025	+	\$5,800,439
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Fund Balance Pass Through into Assigned or Restricted Accounts

Transition Agreement Fund	\$239,561
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CFD Zone 1A Fund	\$34,632
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CFD Zone 1B Fund	\$71,380
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CFD Zone 2A Fund	\$30,866
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CFD Zone 2B Fund	\$13,621
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Total Pass Through to Restricted Funds	\$390,060
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Projected Fund Balance Minus Pass Through* - June 30, 2025	\$5,410,379
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*Net fund balance is an Assigned Fund, Operating Cash.

FUND BALANCE PROJECTIONS

Assigned/Committed/Restricted Funds As of June 30, 2023:

Assigned Funds:

Operating Cash:	
Cash Balance Carry Forward	\$2,746,396
Cash balance needed to pay first six months of fiscal year expenditures. Initial tax revenue teeter payment is not received until late December.	
Transition Agreement Fund (Station Relocation)	\$2,127,602
Hydrant Maint. Systems	\$2,709
Special Revenue Funds	\$70,037
PrePays (Non-Spendable)	\$1,400

Committed Funds:

Capital Equipment:		\$1,392,438
a. Communications Equipment	\$257,291	
b. Fire Equipment	\$348,717	
c. Mobile Equipment Replacement	\$786,430	
Revenue Carry Over Fund		
Training Center Fund		\$4
Capital Facilities		\$4,404,104

Restricted Funds:

Zone A (CSA #44, Monte Verde)	\$261,367
CFD Zone 1A (Millerton Area, Brick&Mortar)	\$338,472
CFD Zone 1B (Millerton Area, Personnel Services)	\$501,711
CFD Zone 2A (General District Area, Brick & Mortar)	\$301,416
CFD Zone 2B (General District Area, Personnel Services)	\$169,601

Audited Total Fund Balance as of July 1, 2023	\$12,317,257
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Audited 22/23 Carry forward June 30, 2023 (See Appendix B)	\$2,076,551
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Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Appendix C)	\$2,990,660
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Projected 24/25 Carry forward (Estimate) June 30, 2025 (See Summary)	\$5,800,439
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Less Revenue Brought Forward As Carry Over (Top of Summary Previous FYs)	-\$2,927,479
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Less Revenue Brought Forward As Carry Over (Top of Summary)	-\$5,700,000
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Projected Total Fund Balance as of July 1, 2023	\$ 14,557,428
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Appendix A-Schedule A

		No.	Class.	Months	Monthly Salary	Annual Salary	Benefits Salary 76.23%	Total Salary & Benefits	EDWC Salary	EDWC Monthly	Benefits EDWC 39.31%	Total EDWC & Benefits	Total Annual Salary	
Millerton	Station 72	2	Captain	TMR	16	\$7,431	\$118,896	\$90,634	\$209,530	\$7,431	\$2,736	\$1,076	\$60,988	\$270,518
		2	Captain	TMR	8	\$6,353	\$50,824	\$38,743	\$89,567	\$6,353	\$3,419	\$1,344	\$38,103	\$127,670
		1	Captain	FCFPD	8	\$7,431	\$59,448	\$45,317	\$104,765	\$7,431	\$2,736	\$1,076	\$30,494	\$135,259
		1	Captain	FCFPD	4	\$6,353	\$25,412	\$19,372	\$44,784	\$6,353	\$3,419	\$1,344	\$19,051	\$63,835
		5	Engineer	TMR	40	\$6,391	\$255,640	\$194,874	\$450,514	\$6,391	\$2,353	\$925	\$131,131	\$581,645
		5	Engineer	TMR	20	\$5,464	\$109,280	\$83,304	\$192,584	\$5,464	\$2,940	\$1,156	\$81,927	\$274,511
		1	Engineer	FCFPD	8	\$6,391	\$51,128	\$38,975	\$90,103	\$6,391	\$2,353	\$925	\$26,226	\$116,329
		1	Engineer	FCFPD	4	\$5,464	\$21,856	\$16,661	\$38,517	\$5,464	\$2,940	\$1,156	\$16,385	\$54,902
Clovis	Station 85	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		6	Engineer		48	\$6,391	\$306,768	\$233,849	\$540,617	\$6,391	\$2,353	\$925	\$157,357	\$697,974
		6	Engineer		24	\$5,464	\$131,136	\$99,965	\$231,101	\$5,464	\$2,940	\$1,156	\$98,312	\$329,413
South Fresno	Ladder 87	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		6	Engineer		48	\$6,391	\$306,768	\$233,849	\$540,617	\$6,391	\$2,353	\$925	\$157,357	\$697,974
		6	Engineer		24	\$5,464	\$131,136	\$99,965	\$231,101	\$5,464	\$2,940	\$1,156	\$98,312	\$329,413
Clovis Lakes	Station 86	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		6	Engineer		48	\$6,391	\$306,768	\$233,849	\$540,617	\$6,391	\$2,353	\$925	\$157,357	\$697,974
		6	Engineer		24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
Morgan Canyon	Station 74	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer		24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer		12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Sanger HQ	Station 84	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer		24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer		12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Del Rey	Station 82	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		6	Engineer		48	\$6,391	\$306,768	\$233,849	\$540,617	\$6,391	\$2,353	\$925	\$157,357	\$697,974
		6	Engineer		24	\$5,464	\$131,136	\$99,965	\$231,101	\$5,464	\$2,940	\$1,156	\$98,312	\$329,413
		0	Engineer		0	\$6,391	\$0	\$0	\$0	\$6,391	\$2,353	\$925	\$0	\$0
Dozer 43	Staffing	2	HFEO		16	\$7,431	\$118,896	\$90,634	\$209,530	\$7,431	\$2,736	\$1,076	\$60,988	\$270,518
		2	HFEO		8	\$6,353	\$50,824	\$38,743	\$89,567	\$6,353	\$3,419	\$1,344	\$38,103	\$127,670
Parlier	Station 71	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer		24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer		12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Selma	Station 83	3	Captain		24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain		12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer		24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer		12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
South Fresno	Squad 87	6	Engineer		48	\$6,391	\$306,768	\$233,849	\$540,617	\$6,391	\$2,353	\$925	\$157,357	\$697,974
		6	Engineer		24	\$5,464	\$131,136	\$99,965	\$231,101	\$5,464	\$2,940	\$1,156	\$98,312	\$329,413

Appendix A-Schedule A

Caruthers	Station 90	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Easton	Station 89	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Harris Ranch	Station 94	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Huron	Station 93	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Tranquility	Station 95	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Mendota	Station 96	3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
		3	Engineer	24	\$6,391	\$153,384	\$116,925	\$270,309	\$6,391	\$2,353	\$925	\$78,678	\$348,987
		3	Engineer	12	\$5,464	\$65,568	\$49,982	\$115,550	\$5,464	\$2,940	\$1,156	\$49,156	\$164,707
Pass FF2		19	FF 11	228	\$5,712	\$1,302,336	\$992,771	\$2,295,107	\$5,712	\$2,103	\$827	\$668,034	\$2,963,140
Total Count		245		1356									
		113											
Command/Support													
Division Chief		2	Div. Chief	24	\$15,413	\$369,912	\$281,984	\$651,896	\$0	\$0	\$0	\$0	\$651,896
Battalion Chief		7	Batt. Chief	56	\$8,662	\$485,072	\$369,770	\$854,842	\$8,662	\$3,189	\$1,254	\$248,818	\$1,103,660
Battalion Chief		7	Batt. Chief	28	\$7,405	\$207,340	\$158,055	\$365,395	\$7,405	\$3,985	\$1,567	\$155,442	\$520,837
Fire Prev Officer		1	Captain	8	\$7,431	\$59,448	\$45,317	\$104,765	\$7,431	\$2,736	\$1,076	\$30,494	\$135,259
Fire Prev Officer		1	Captain	4	\$6,353	\$25,412	\$19,372	\$44,784	\$6,353	\$3,419	\$1,344	\$19,051	\$63,835
Training Officer		3	Captain	24	\$7,431	\$178,344	\$135,952	\$314,296	\$7,431	\$2,736	\$1,076	\$91,482	\$405,777
Training Officer		3	Captain	12	\$6,353	\$76,236	\$58,115	\$134,351	\$6,353	\$3,419	\$1,344	\$57,154	\$191,505
			SBR MISC	77.12%		SBR HFEO	66.88%						
Equip Mgr.		1	FEM	6	24 hour coverage non fire season						\$373	\$2,238	
Equip Mechanic		0	HEM	0	\$6,805		\$4,551						\$0
District Finance Analyst		1	SSA	12	\$5,744		\$4,430						\$122,085
Research Data Analyst I		1	GIS	12	\$7,042		\$5,431						\$149,673
Clerical	HQ	0	OFF TEC	0	\$3,968		\$3,060						\$0
Clerical	Training Bureau	0	OFF TEC	0	\$3,968		\$3,060						\$0
Personnel		1	Senior Pers Specialist	12	\$5,938		\$4,579						\$126,209
Comm. Op.		6.00	Comm. Op.	72	\$5,468		\$3,529						\$647,748
						COM OP SBR	64.53%						
Overtime					\$3,500,000		1.45% SBR						\$3,550,750
SUBTOTAL PERSONNEL SERVICES												31,312,860	

Appendix A-Schedule A

		Monthly Salary	Annual Salary	Salary 76.23%	Salary & Benefits	EDWC Salary	EDWC Monthly	EDWC 39.31%	EDWC & Benefits	Annual Salary
Salary Cost Avoidance due to Open Position:	PM									
	Div. Chief	6	\$15,413	\$92,478	\$70,496	\$162,974	\$0	\$0	\$0	\$162,974
	BC - 66	24	\$8,662	\$207,888	\$158,473	\$366,361	\$8,662	\$3,189	\$1,254	\$472,997
	BC	13	\$7,405	\$96,265	\$73,383	\$169,648	\$7,405	\$3,985	\$1,567	\$241,817
	Comm Op.	29	\$5,468		\$3,529					\$260,899
	Captain - 66	121	\$7,431	\$899,151	\$685,423	\$1,584,574	\$7,431	\$2,736	\$1,076	\$461,220
	Captain	76	\$6,353	\$482,828	\$368,060	\$850,888	\$6,353	\$3,419	\$1,344	\$361,974
	FF 11 - 66	14	\$5,712	\$79,968	\$60,960	\$140,928	\$5,712	\$2,103	\$827	\$41,020
	FF 11	8	\$4,883	\$39,064	\$29,778	\$68,842	\$4,883	\$2,628	\$1,033	\$29,286
	Engineer - 66	169	\$6,391	\$1,080,079	\$823,344	\$1,903,423	\$6,391	\$2,353	\$925	\$554,027
	Engineer	83	\$5,464	\$453,512	\$345,712	\$799,224	\$5,464	\$2,940	\$1,156	\$339,996

Total # of salary save EE months 543.00

Uniforms:	Safety	\$96,383
	HEM	0
	Subtotal	\$96,383
SBR		1.45%
	Total	\$97,780

Uniforms		\$97,780
Tools		\$0
Subtotal		\$8,371,869
Admin Rate:	0.00%	\$0
Total		\$8,371,869

Less Cost Avoidance: -\$8,371,869

Operating Expenses

Personal Care

Allowances Uniform	\$294,510	\$294,510
Benefits Applied to Uniform Allowance (POF employees only)	1.45%	\$4,270
Tool & Coverall Allowance (HEM)		\$3,074

SUBTOTAL OPERATING EXPENSES 301,854

TOTAL PERSONNEL AND OPERATING EXPENSES 23,242,845

ADMINISTRATIVE CHARGE 10.77% 2,503,254

TOTAL PERSONNEL SERVICES SCHEDULE A CONTRACT \$25,746,100

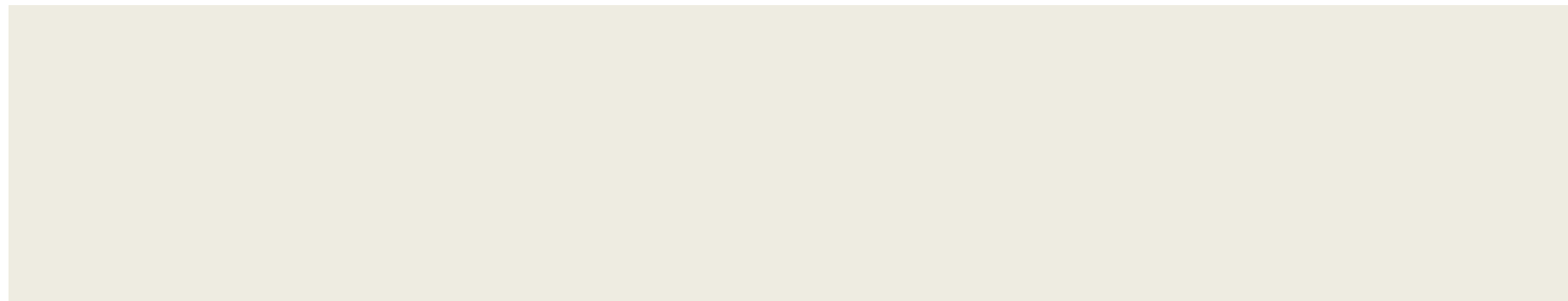
Appendix B - Audit Actuals Year End

END of FY 23/24 Projection VS Actual		
<u>REVENUE:</u>		
	<u>Predicted Budget</u> 3/15/2024	<u>Audit Accruals</u> 8/30/2024
Actual Revenue	\$32,528,282	\$33,631,770
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. (Interest , Fleet Services, Protection Planning, etc)	\$2,927,479	\$2,927,479
Projected Subtotal AR	\$2,927,479	\$2,927,479
Projected Total Revenue:	\$35,455,761	\$36,559,249
<u>Expenses:</u>		
Actual Expenses	\$34,807,290	\$33,612,801
Fire Engines, Lease Purchase Payment:	\$358,475	\$358,475
Adjusted Actual Expense to Date:	\$35,165,766	\$33,971,276
Estimated Accounts Payable (bills remaining to be paid):		
CAL FIRE Schedule A	\$0	\$0
Service Contracts		
Mobile Equipment		
Grants	\$0	\$0
Misc.	\$0	\$0
Projected Subtotal AP:	\$0	\$0
Projected Total Expenses:	\$35,165,766	\$33,971,276
<u>Projected End of Fiscal Year Net Balance +/-:</u>	\$289,995	\$2,587,973

Summary of Changes	Amended Final Budget FY 24/25			Final Budget FY 24/25		
	FY 24/25 Amend	FY 24/25 Final	Difference	FY 24/25 Prelim	FY 24/25 Final	Difference
Revenue Projections						
3000 property tax revenue						
3005 RDA ABX1 26 Property Tax			-	\$67,643	\$70,000	2,357
3006 Redev Tax Incrmntl Reimbrsmnt			-	\$3,500	\$4,500	1,000
3008 Prior Secured Supplemental			-			-
3009 Suppl-Current Unsecured			-	\$2,900	\$3,000	100
3010 Current Secured			-	\$22,964,880	\$23,515,537	550,657
3011 Supplemental-Current Secured			-	\$377,575	\$440,015	62,440
3013 Suppl-Current Unsecured Prior			-	\$8,910	\$1,500	(7,410)
3015 Current Unsecured			-			-
3017 Unsecured Prior Year	\$49,030	\$0	(49,030)	\$0		-
3025 Unsecured Prior			-	\$0	\$12,000	12,000
3030 Penalties & Costs-Deliq Taxes	\$1,000	\$0	(1,000)	\$5,000	\$0	(5,000)
3365 Homeowners Property Tax Relief			-	\$125,000	\$130,000	5,000
4369 Federal In Lieu Housing			-			-
5804 Other tax Revenue			-			-
3100 Property Assesments (MNTA & CFD)						
Millerton/New Town Fire Assessment			-			-
CFD Zone 1A (Millerton Area, Infrastructure)			-			-
CFD Zone 1B (Millerton Area, Staffing)			-			-
CFD Zone 2A (General District Area, Infrastructure)			-			-
CFD Zone 2B (General District, Staffing)			-			-
3380 Interest Income	\$240,000	\$200,000	(40,000)			-
4969 Transistion Fees						
4969-01 Fresno			-			-
4969-02 Clovis	\$205,171	\$129,128	(76,043)			-
4969-03 Selma			-			-
4969-04 Reedley			-			-
4969-07 Firebaugh			-			-
4969-10 Kingsburg			-			-
Grant Revenue						

4977 Volunteer Fire Assistance	\$18,383	\$19,827	1,444			-
4979 Community Development Block Grants	\$178,631	\$0	(178,631)			-
4986 Department of Homeland Security (DHS)			-			-
4988 Air Pollution Control District (APCD)	\$97,236	\$64,085	(33,151)			-
Fire Prevention						
5001 Fire Report Fees	\$500	\$1,000	500			-
5002 Firework Permit Fees			-			-
5003 Cost Recovery Fees	\$500	\$1,350	850			-
5004 Protection/Planning Fees	\$405,000	\$395,000	(10,000)			-
5005 Jury and Witness Fees	\$3,070	\$250	(2,820)			-
5039 Fire Protection Contracts						
5039-01 Mendota			-	\$315,669	\$415,669	100,000
5039-02 Parlier			-			-
5039-03 Fowler			-			-
5039-04 Table Mtn	\$1,980,065	\$1,973,365	(6,700)			-
5039-05 Orange Cove			-			-
5039-06 Bald Mtn			-			-
5039-07 Shaver Lake			-			-
5039-08 Auberry			-			-
5039-11 Kingsburg	\$217,283	\$216,678	(605)			-
5039-12 Riverdale			-			-
5039-13 Fresno County MOU	\$5,787,331	\$1,787,331	(4,000,000)	\$1,752,285	\$5,752,285	4,000,000
5039-14 Selma			-			-
5039-15 Big Sandy			-			-
5039-16 Coalinga			-	\$45,413	\$47,312	1,899
5039-17 Reedley			-			-
Training Center						
5101 Training Services			-			-
5102 FCC Reimbursement			-			-
Shop Services						
5150-01 Shop Repairs	\$55,000	\$50,000	(5,000)			-
5150-02 Shop Graphics	\$110,000	\$120,000	10,000			-
Other Income						
5206 Rents	\$10,000	\$0	(10,000)			-

5207 Assistance By Hire	\$2,900,000	\$200,000	(2,700,000)			-
5208 Office of Emergency Services	\$263,722	\$75,000	(188,722)			-
5209 First Responder Fees/Med. Aid			-			-
5210 Other Sales			-			-
5211 Miscellaneous			-			-
5213 CAL FIRE	\$53,000	\$31,000	(22,000)			-
5214 Rebates			-			-
5215 Refunds	\$21,000	\$11,000	(10,000)			-
5216 Donations			-			-
5219 Returned Check Charges			-			-



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)	\$700,000	\$650,000	(50,000)		-
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			-		-
6200-02 Schedule C HR Software	\$1,500	\$0	(1,500)		-
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$260,000	\$255,000	(5,000)		-
6200-04 IT Administrator			-		-
6200-05 Benefits	\$220,000	\$210,000	(10,000)		-
6200-06 Unemployment Payments			-		-
6200-09 PCF Heavy Equipment Operators			-		-
6200-11 Uniforms-PCF/Sch C			-		-
6200-12 District Clerical Staff	\$107,000	\$138,000	31,000		-
6200-13 Heavy Equipment Mechanic	\$363,000	\$300,000	(63,000)		-
6200-15 Equipment Services Assistants			-		-
6200-16 Administration Officer	\$126,000	\$120,000	(6,000)		-
6200-17 Fleet Services Technician (Graphics)			-		-
6200-18 Special Projects Analyst			-		-
6200-20 Administrative Analyst	\$72,000	\$66,000	(6,000)		-
6220 Payroll Tax Expense			-		-
Travel and Transportation					
7413-01 Transportation/Travel Claim			-		-
7413-02 Transportation Mileage	\$3,500	\$2,500	(1,000)		-
7413-03 Historical Engine			-		-

7414 Fuel			-			-
7414-01 Gasoline	\$112,000	\$80,000	(32,000)			-
7414-02 Diesel			-			-
7414-03 Red Dyed Diesel (Dozer & Tractors)			-			-
7414-04 BOE Diesel Fuel Taxes			-			-
Firefighting Clothing/Equipment						
7025-01 PPE Clothing			-	\$175,000	\$260,000	85,000
7025-02 PPE Inspection/Repairs			-	\$170,000	\$200,000	30,000
7025-03 Personal Safety Supplies			-	\$10,000	\$15,000	5,000
7025-04 Firefighting Foam	\$28,000	\$25,000	(3,000)			-
Legal and Professional						
7295-03 Professional Technical	\$50,000	\$101,000	51,000	\$61,000	\$101,000	40,000
7295-04 Professional Services, Legal	\$7,000	\$5,000	(2,000)			-
7295-05 Professional Services, Accounting			-			-
7300 District Legal Fees - General			-			-
General Utilities						
7430-01 Electrical	\$280,000	\$200,000	(80,000)			-
7430-02 Natural Gas			-			-
7430-03 Propane			-			-
7430-04 Waste Collection			-			-
7430-05 Water Service	\$37,000	\$34,000	(3,000)			-
7034 Insurance, All Types						
7075-01 Workers Compensation	\$110,000	\$100,000	(10,000)			-
7075-02 General Liability	\$520,567	\$515,567	(5,000)	\$483,000	\$515,567	32,567
Communications						
7040-01 Telephone Services			-			-
7040-02 Long Distance Fees			-			-
7040-03 Cellular Services			-	\$100,000	\$110,000	10,000
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	\$6,500	\$5,000	(1,500)			-

7070-03 Furniture & Linens			-		-
7071 Household Services			-		-
7071-01 Towel Service	\$18,500	\$16,000	(2,500)		-
7071-02 Pest Control Service			-		-
7071-03 Bottled Water Service			-		-
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			-		-
7260 Miscellaneous Expenses			-		-
7270 Laser Engraver			-		-
7305 Secured Property Tax			-		-
7325 Publications & Legal Notices			-		-
7340 Rents & Leases - Str/Imp/Grds/Equip.			-		-
7402 EMT recertification Fee per CCEMSA			-		-
7403 PIO Expenses			-		-
7405 Prevention Budget			-		-
7405-01 Training			-		-
7405-02 Information/Education			-		-
7405-03 Weed Abatement			-		-
7405-04 LE Investigations			-		-
7405-05 LE Incidents			-		-
7405-06 Protection/Planning			-		-
7405-07 Technical Services (Plan Review Contractor)			-		-
7405-08 Office Space Lease			-		-
7407 Lexipol	\$13,581	\$12,813	(768)		-
7408 Target Solutions/Check it			-		-

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 Engine (Type1)			-			-
0401-02 Command Vehicles			-	\$125,000	\$360,000	235,000
0401-03 Capital Outlay - Engines (Type 3)			-			-
8600 Lease-purchase (1 Truck & 1 Engine)			-			-
0402 Fire Fighting Equipment	\$126,000	\$93,000	(33,000)			-
0402-01 SCBA	\$153,000	\$157,000	4,000	\$115,000	\$157,000	42,000
0402-02 Air Monitors			-			-
0402-03 TIC			-			-
0403 Fire Hose			-			-
0404 Nozzles			-			-
0405 Communications Equipment			-	\$45,000	\$80,000	35,000
0406 Computer Equipment and Software			-			-
0407 Furniture/Appliances/Misc Equip			-			-
0408 Technical Rescue Program	\$61,000	\$45,000	(16,000)			-
0409 Ladder Testing	\$17,500	\$15,000	(2,500)			-
0413 Exercise Equipment			-			-
0417 Data Analytics Program			-			-
0418 Staffing Software Project	\$78,000	\$34,000	(44,000)			-
0419 Mobile Computer/AVL Program			-			-
0422 Automotive Shop Equipment			-			-
0424 Collective Data, Fleet Services Program	\$10,000	\$12,600	2,600			-
Capital Facilities						

0505 Training Center			-			-
0506-01 Station Improvement Projects			-	\$500,000	\$600,000	100,000
0506-03 Station 74 Improvement Project			-			-
0506-05 Parlier Station Improvements			-			-
0510 New Station 72 Project			-			-
Other Agency Services						
8100-01 Graphics Services	\$26,000		(26,000)			-
8100-02 Other Agency Repairs/Services	\$55,000		(55,000)			-
Grant Matching Dollars						
0411 Volunteer Fire Assistance			-			-
0416 Community Development Block Grants	\$279,000		(279,000)			-
0410 FEMA, Assistance for Firefighters			-			-
0423 Department of Homeland Security			-			-