

**FRESNO COUNTY FIRE PROTECTION DISTRICT**

***FY 2024/2025***



**Final Budget**

Presented on: 9/18/24

## 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.

<b>REVENUE PROJECTIONS</b>
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<b>3000 Property Tax Revenue</b>		\$25,259,100
<b>3100 Property Assessments (MNTA &amp; CFD)</b>		\$271,861
<b>3380 Interest Income</b>		\$200,000
<b>4969 Transition Fees</b>		\$163,518
<b>Grant Revenue</b>		\$178,279
4977 Volunteer Fire Assistance	\$19,976	
4979 Community Development Block Grants	\$0	
4986 Department of Homeland Security (DHS)	\$124,218	
4988 Air Pollution Control District (APCD)	\$34,085	
4987-04 FEMA, Assistance to Firefighters (AFG)	\$0	
<b>Fire Prevention</b>		\$422,600
5001 Fire Report Fees	\$1,000	
5002 Firework Permit Fees	\$25,000	
5003 Cost Recovery Fees	\$1,350	
5004 Protection/Planning Fees	\$395,000	
5005 Jury & Witness Fees	\$250	
<b>Services-Other Agencies</b>		\$10,213,676
5039 Fire Protection Contracts	\$4,513,676	
5039-13 Fresno County MOU	\$5,700,000	
<b>Training Center</b>		\$468,000
5101 Training Services	\$9,000	
5102 FCC Reimbursement	\$459,000	
<b>5150 Shop Services</b>		\$170,000
<b>Other Income</b>		\$388,000
5206 Rents	\$0	
5207 Assistance By Hire	\$200,000	
5208 Office of Emergency Services	\$75,000	
5209 First Responder Fees/Med. Aid	\$20,000	
5210 Other Sales	\$30,000	
5211 Miscellaneous	\$2,000	
5213 CAL FIRE	\$31,000	
5214 Rebates	\$15,000	
5215 Refunds	\$11,000	
5216 Donations	\$2,500	
5219 Returned Check Charges	\$1,500	

<b>EXPENDITURE PROJECTIONS</b>
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**Contractual Specialized Services**

7294-01 CAL FIRE Schedule A Agreement (See Appendix A)	\$26,895,627
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**

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	

**8100-01 Other Agency Repair Services**

\$50,000

**Repairs and Maintenance**

7202 Maintenance - General (Minor) Equipment	\$10,000
7203 Maintenance - Communications (Radio Equipment)	\$15,000
7204-01 Maintenance - Vehicle (Automotive)	\$650,000
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	\$140,000

Painting, repairing and minor modification of buildings, heating systems, water and fuel systems.

**Labor and Related Costs**

\$1,526,000

6200-01 PCF/Boards Members	\$15,000
6200-03 Fire Inspectors (3 Inspectors/1 Senior)	\$255,000
6200-04 IT Administrator	\$95,000
6200-05 Benefits	\$210,000
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	\$138,000
6200-13 Heavy Equipment Mechanic	\$300,000
6200-15 Equipment Services Assistants (Parts) & (Fire Equip.)	\$120,000
6200-16 Administration Officer	\$120,000
6200-17 Fleet Services Technician (Graphics)	\$92,000
6200-20 Administrative Analyst	\$66,000
6220 Payroll Tax Expense	\$93,000

**Travel and Transportation**

7413 Transportation - Travel		\$33,500
7413-01 Transportation/Travel Claim	\$30,000	
7413-02 Transportation Mileage	\$2,500	
7413-03 Historical Engine	\$1,000	

**7414 Fuel**

\$498,600

7414-01 Gasoline	\$80,000
7414-02 Diesel	\$405,000
7414-03 Red Dyed Diesel (Dozer & Tractors)	\$8,500
7414-03 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		\$25,000
<b>Legal and Professional</b>		
7295 Professional & Specialized Services		\$106,000
7295-03 Professional Technical	\$101,000	
7295-04 Professional Services, Legal	\$5,000	
7295-05 Professional Services, Special Projects	\$20,000	
7300 District Legal Fees - General		\$80,000
<b>General Utilities</b>		
		\$338,000
7430-01 Electrical	\$200,000	
7430-02 Natural Gas	\$32,000	
7430-03 Propane	\$30,000	
7430-04 Waste Collection	\$42,000	
7430-05 Water Service	\$34,000	
<b>7034 Insurance, All Types</b>		
		\$615,567
7075-01 Workers Compensation	\$100,000	
7075-02 General Liability	\$515,567	
<b>Communications</b>		
7040-01 Telephone Services		\$40,000
7040-02 Long Distance Fees		\$500
7040-03 Cellular Services		\$110,000
7040-04 Wireless Internet		\$50,000
<b>Household Supplies &amp; Food</b>		
7055 Food (Fire Line Meals, Etc.)		\$20,000
7070 Household Expenses		\$40,000
7070-01 Cleaning Supplies	\$25,000	
7070-02 Small Appliance/Kitchen Goods	\$5,000	
7070-03 Furniture & Linens	\$10,000	
7071 Household Services		\$42,200
7071-01 Towel Service	\$16,000	
7071-02 Pest Control Service	\$10,000	
7071-03 Bottled Water Service	\$13,500	
7071-04 Janitorial Service	\$2,700	
<b>Special District Costs</b>		
6222 Tax Collection Billing Fee		\$52,000
7401 District Special Expenses		\$3,500
<b>Office Supplies and Postage</b>		
7265 Office Expenses		\$65,500
7265-01 Office Supplies	\$55,000	
7265-02 Postage	\$7,500	
7265-03 Computers & Supplies	\$3,000	
<b>Other</b>		
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
<b>7235 Medical And Oxygen Supplies</b>		<b>\$38,500</b>
7235-01 Supplies, Medical	\$35,000	
7235-02 Oxygen	\$3,500	
<b>Training - General</b>		
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		
<b>Total Agreements, Services &amp; Supplies</b>		<b>\$32,610,810</b>
<b>Capital Equipment</b>		
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		\$93,000
0402-01 SCBA		\$157,000
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		\$45,000
0409 Ladder Testing		\$15,000
0413 Exercise Equipment		\$40,000
0417 Data Analytics Program		\$12,000
0418 Staffing Software Project		\$34,000
0419 Mobile Computer/AVL Program		\$143,000
0422 Automotive Shop Equipment		\$10,000
0424 Collective Data, Fleet Services Program		\$12,600
<b>Capital Facilities</b>		
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 Community Development Block Grants	\$0
0410 FEMA, Assistance for Firefighters	\$0
0423 Department of Homeland Security	\$124,218
<b>Total Capital Equipment And Facilities</b>	<b>\$8,530,318</b>

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<b>TOTAL PROJECTED EXPENDITURES</b>	<b>\$41,141,128</b>
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<b>SUMMARY</b>
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New Station 72 Project Carry Over Funds		\$5,700,000
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<b>REVENUE PROJECTION</b>		<b>\$37,735,034</b>
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<b>Total Available Funds</b>		<b>\$43,435,034</b>
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Expenditure Projections:

CAL FIRE Schedule A Agreement		\$26,895,627
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Labor and Related Costs		\$1,526,000
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Operating Expense		\$4,189,183
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Total Capital Equipment And Facilities		\$8,530,318
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<b>TOTAL EXPENDITURE PROJECTION</b>		<b>\$41,141,128</b>
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<b>Projected Net Fund Balance Forward - June 30, 2023</b>	<b>+</b>	<b>\$2,293,907</b>
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**Fund Balance Pass Through into Assigned or Restricted Accounts**

Transition Agreement Fund		\$163,518
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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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<b>Total Pass Through to Restricted Funds</b>		<b>\$314,017</b>
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<b>Projected Fund Balance Minus Pass Through* - June 30, 2023</b>		<b>\$1,979,890</b>
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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	\$2,151,820
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)	\$1,967,879
Hydrant Maint. Systems	\$2,638
Special Revenue Funds	\$76,304
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)	\$254,507
CFD Zone 1A (Millerton Area, Brick&Mortar)	\$291,473
CFD Zone 1B (Millerton Area, Personnel Services)	\$409,222
CFD Zone 2A (General District Area, Brick & Mortar)	\$261,245
CFD Zone 2B (General District Area, Personnel Services)	\$149,092

<b>Audited Total Fund Balance as of July 1, 2023</b>	<b>\$11,362,126</b>
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<b>Audited 22/23 Carry forward June 30, 2023 (See Appendix B)</b>	<b>\$1,901,929</b>
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<b>Projected 23/24 Carry forward (Estimate) June 30, 2024 (See Appendix C)</b>	<b>\$2,990,660</b>
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<b>Projected 24/25 Carry forward (Estimate) June 30, 2025 (See Summary)</b>	<b>\$2,293,907</b>
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<b>Less Revenue Brought Forward As Carry Over (Top of Summary)</b>	<b>\$5,700,000</b>
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<b>Projected Total Fund Balance as of July 1, 2023</b>	<b>\$ 12,848,622</b>
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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											
<b>Command/Support</b>													
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
			<b>SBR MISC</b>	<b>77.12%</b>			<b>SBR HFEO</b>	<b>66.88%</b>					
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
							<b>COM OP SBR</b>	<b>64.53%</b>					
Overtime					\$3,500,000		<b>1.45%</b>	SBR					\$3,550,750
<b>SUBTOTAL PERSONNEL SERVICES</b>												<b>31,312,860</b>	

**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									
	4	\$15,413	\$61,652	\$46,997	\$108,649	\$0	\$0	\$0	\$0	\$108,649
	24	\$8,662	\$207,888	\$158,473	\$366,361	\$8,662	\$3,189	\$1,254	\$106,636	\$472,997
	13	\$7,405	\$96,265	\$73,383	\$169,648	\$7,405	\$3,985	\$1,567	\$72,170	\$241,817
	21	\$5,468		\$3,529						\$188,927
	120	\$7,431	\$891,720	\$679,758	\$1,571,478	\$7,431	\$2,736	\$1,076	\$457,408	\$2,028,886
	74	\$6,353	\$470,122	\$358,374	\$828,496	\$6,353	\$3,419	\$1,344	\$352,449	\$1,180,945
	31	\$5,712	\$177,072	\$134,982	\$312,054	\$5,712	\$2,103	\$827	\$90,829	\$402,883
	6	\$4,883	\$29,298	\$22,334	\$51,632	\$4,883	\$2,628	\$1,033	\$21,965	\$73,596
	126	\$6,391	\$805,266	\$613,854	\$1,419,120	\$6,391	\$2,353	\$925	\$413,061	\$1,832,182
	83	\$5,464	\$453,512	\$345,712	\$799,224	\$5,464	\$2,940	\$1,156	\$339,996	\$1,139,221

Total # of salary save EE months 502.00

Uniforms:	Safety	\$89,105
	HEM	0
	Subtotal	\$89,105
SBR		1.45%
	Total	\$90,397

Uniforms		\$90,397
Tools		\$0
Subtotal		\$7,760,500
Admin Rate:	0.00%	\$0
Total		\$7,760,500

Less Cost Avoidance: -\$7,760,500

**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 23,854,214

ADMINISTRATIVE CHARGE 12.75% 3,041,412

**TOTAL PERSONNEL SERVICES SCHEDULE A CONTRACT \$26,895,627**

END of FY 22/23 Projection VS Actual		
<b><u>REVENUE:</u></b>		
	<b><u>Predicted Budget</u></b> 3/15/2023	<b><u>Audit Accuals</u></b> 8/30/2023
Actual Revenue	\$30,858,893	\$32,067,782
Remaining Tax Revenue	\$0	\$0
Service Contracts	\$0	\$0
Misc. ( <b>Interest</b> , Fleet Services, Protection Planning, etc)	\$2,750,000	\$2,765,990
Projected Subtotal AR	\$2,750,000	\$2,765,990
<b>Projected Total Revenue:</b>	<b>\$33,608,893</b>	<b>\$34,833,772</b>
<b><u>Expenses:</u></b>		
Actual Expenses	\$24,432,779	\$24,850,460
Fire Engines, Lease Purchase Payment:	\$358,475	\$358,475
Adjusted Actual Expense to Date:	\$32,880,959	\$32,496,464
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
<b>Projected Total Expenses:</b>	<b>\$32,880,959</b>	<b>\$32,496,464</b>
<b><u>Projected End of Fiscal Year Net Balance +/-:</u></b>	<b>\$727,934</b>	<b>\$2,337,308</b>

Appendix C - Prior Year End

END of FY 23/24 Projection		
<b><u>REVENUE:</u></b>		
	<u>Amended Final Budget</u> 3/17/2024	<u>Projections</u> 6/1/2024
Actual Revenue	\$32,528,283	\$33,368,282
Remaining Revenue & Grants	\$0	\$63,150
Service Contracts	\$0	\$14,229
Misc. ( <b>Interest</b> , Fleet Services, Protection Planning, etc)	\$2,927,479	\$2,927,479
Projected Subtotal AR	\$2,927,479	\$3,004,858
<b>Projected Total Revenue:</b>	<b>\$35,455,762</b>	<b>\$36,373,140</b>
<b><u>Expenses:</u></b>		
Actual Expenses	\$34,717,290	\$27,114,612
Fire Engines, Lease Purchase Payment:	\$358,476	\$358,475
Adjusted Actual Expense to Date:	\$35,075,766	\$27,473,087
Estimated Accounts Payable (bills remaining to be paid):		
Tax Collection Billing Fee		\$52,000
CAL FIRE Schedule A		\$5,857,393
Service Contracts		\$0
Projected Subtotal AP:	\$0	\$5,909,393
<b>Projected Total Expenses:</b>	<b>\$35,075,766</b>	<b>\$33,382,480</b>
<b><u>Projected End of Fiscal Year Net Balance +/-:</u></b>	<b>\$379,996</b>	<b>\$2,990,660</b>

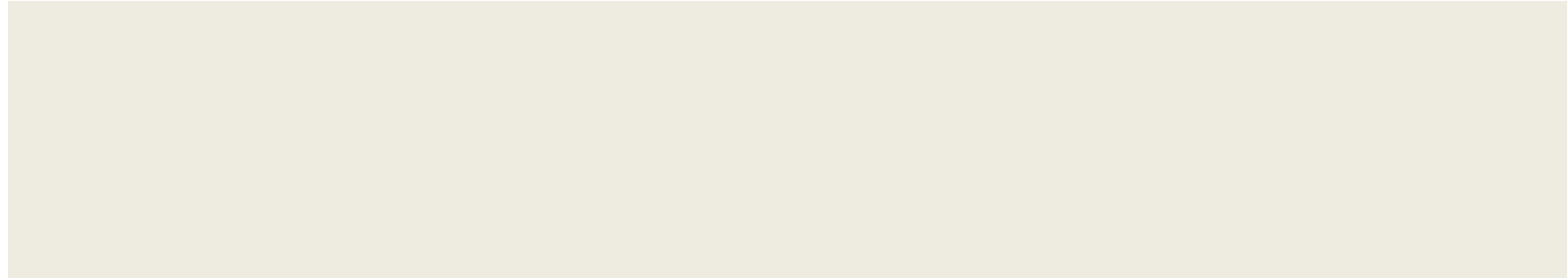
Summary of Changes	Final Budget FY 24/25			Preliminary Budget FY 24/25		
	FY 24/25 Prelim	FY 24/25 Final	Difference	FY 23/24 Amended	FY 24/25 Prelim	Difference
<b>Revenue Projections</b>						
<b>3000 property tax revenue</b>						
3005 RDA ABX1 26 Property Tax	\$67,643	\$70,000	2,357			-
3006 Redev 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	\$22,296,000	\$22,964,880	668,880
3011 Supplemental-Current Secured	\$377,575	\$440,015	62,440	\$366,578	\$377,575	10,997
3013 Suppl-Current Unsecured Prior	\$8,910	\$1,500	(7,410)			-
3015 Current Unsecured			-	\$970,013	\$1,048,586	78,573
3017 Unsecured Prior Year	\$0		-			-
3025 Unsecured Prior	\$0	\$12,000	12,000	\$15,940	\$0	(15,940)
3030 Penalties & Costs-Deliq Taxes	\$5,000	\$0	(5,000)	\$15,000	\$0	(15,000)
3365 Homeowners Property Tax Relief	\$125,000	\$130,000	5,000	\$135,000	\$125,000	(10,000)
4369 Federal In Lieu Housing			-			-
5804 Other tax Revenue			-			-
<b>3100 Property Assesments (MNTA &amp; CFD)</b>						
Millerton/New Town Fire Assessment			-	\$143,698	\$121,362	(22,336)
CFD Zone 1A (Millerton Area, Infrastructure)			-	\$30,712	\$34,632	3,920
CFD Zone 1B (Millerton Area, Staffing)			-	\$57,367	\$71,380	14,013
CFD Zone 2A (General District Area, Infrastructure)			-	\$25,897	\$30,866	4,969
CFD Zone 2B (General District, Staffing)			-	\$10,485	\$13,621	3,136
3380 Interest Income			-	\$252,000	\$200,000	(52,000)
<b>4969 Transistion Fees</b>						
4969-01 Fresno			-			-
4969-02 Clovis			-	\$126,596	\$129,128	2,532
4969-03 Selma			-	\$20,997	\$21,417	420
4969-04 Reedley			-	\$5,528	\$5,660	132
4969-07 Firebaugh			-	\$2,509	\$2,558	49
4969-10 Kingsburg			-	\$4,662	\$4,755	93
<b>Grant Revenue</b>						

4977 Volunteer Fire Assistance			-			-
4979 Community Development Block Grants			-			-
4986 Department of Homeland Security (DHS)			-	\$124,756	\$124,218	(538)
4988 Air Pollution Control District (APCD)			-	\$63,150	\$34,085	(29,065)
<b>Fire Prevention</b>						
5001 Fire Report Fees			-	\$2,100	\$1,000	(1,100)
5002 Firework Permit Fees			-			-
5003 Cost Recovery Fees			-	\$12,000	\$1,350	(10,650)
5004 Protection/Planning Fees			-			-
5005 Jury and Witness Fees			-			-
<b>5039 Fire Protection Contracts</b>						
5039-01 Mendota	\$315,669	\$415,669	100,000	\$317,622	\$315,669	(1,953)
5039-02 Parlier			-	\$816,000	\$832,320	16,320
5039-03 Fowler			-	\$807,956	\$941,787	133,831
5039-04 Table Mtn			-	\$1,694,143	\$1,973,365	279,222
5039-05 Orange Cove			-	\$13,154	\$13,509	355
5039-06 Bald Mtn			-	\$976	\$990	14
5039-07 Shaver Lake			-	\$12,572	\$13,990	1,418
5039-08 Auberry			-	\$12,512	\$12,709	197
5039-11 Kingsburg			-	\$178,767	\$216,878	38,111
5039-12 Riverdale			-	\$6,137	\$6,176	39
5039-13 Fresno County MOU	\$1,752,285	\$5,752,285	4,000,000	\$1,752,285	\$1,787,331	35,046
5039-14 Selma			-	\$36,870	\$38,506	1,636
5039-15 Big Sandy			-	\$9,800	\$0	(9,800)
5039-16 Coalinga	\$45,413	\$47,312	1,899	\$0	\$45,413	45,413
5039-17 Reedley			-	\$0	\$60	60
<b>Training Center</b>						
5101 Training Services			-			-
5102 FCC Reimbursement			-			-
<b>Shop Services</b>						
5150-01 Shop Repairs			-	\$75,000	\$50,000	(25,000)
5150-02 Shop Graphics			-			-
<b>Other Income</b>						
5206 Rents			-			-



5207 Assistance By Hire			-	\$300,000	\$200,000	(100,000)
5208 Office of Emergency Services			-	\$572,130	\$75,000	(497,130)
5209 First Responder Fees/Med. Aid			-			-
5210 Other Sales			-			-
5211 Miscellaneous			-			-
5213 CAL FIRE			-	\$0	\$31,000	31,000
5214 Rebates			-			-
5215 Refunds			-			-
5216 Donations			-			-
5219 Returned Check Charges			-			-

579,863



<b>Expenditure Projections</b>						
<b>Contractual Specialized Services</b>						
7294-01 CAL FIRE Schedule A Agreement			-	\$25,103,139	\$24,614,750	(488,389)
7294-02 Fresno City Fire Agreement			-			-
7294-05 Merced County Fire Agreement			-			-
7294-06 Firebaugh City Fire Agreement			-			-
<b>8002 Fresno County MOU Vol Co Support</b>						
0507-01 Hume Lake (HLVFD)			-			-
0507-02 Mountain Valley (MVFD)			-			-

0507-03 Pine Ridge (PRVFD)			-			-
0507-04 Huntington Lake (HLVFD)			-			-
0507-05 Big Creek (BCVFD)			-			-
0507-06 Other MOU Agency Repair Services			-			-
8100-01 Other Agency Repair Services			-			-
<b>Repairs and Maintenance</b>						
7202 Maintenance - General (Minor) Equipment			-			-
7203 Maintenance - Comms (Radio Equipment)			-			-
7204-01 Maintenance - Vehicle (Automotive)			-	\$700,000	\$650,000	(50,000)
7204-02 Vehicle Striping			-			-
7204-03 Vehicle Refurbishment			-	\$10,000	\$30,000	20,000
7204-04 Diesel Exhaust Fluids			-			-
7205 Maintenance - Auto Defibrillator			-			-
7206 Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine			-	\$35,000	\$30,000	(5,000)
7220 Maintenance- Structure/Grounds			-			-
<b>Labor and Related Costs</b>						
6200-01 PCF/Boards Members			-			-
6200-02 Schedule C HR Software			-	\$20,000	\$0	(20,000)
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			-			-
6200-12 District Clerical Staff			-			-
6200-13 Heavy Equipment Mechanic			-			-
6200-15 Equipment Services Assistants			-			-
6200-16 Administration Officer			-			-
6200-17 Fleet Services Technician (Graphics)			-			-
6200-18 Special Projects Analyst			-	\$729	\$0	(729)
6200-20 Administrative Analyst			-			-
6220 Payroll Tax Expense			-			-
<b>Travel and Transportation</b>						
7413-01 Transportation/Travel Claim			-	\$25,000	\$30,000	5,000
7413-02 Transportation Mileage			-	\$1,000	\$2,500	1,500
7413-03 Historical Engine			-			-

7414 Fuel			-			-
7414-01 Gasoline			-	\$50,000	\$80,000	30,000
7414-02 Diesel			-	\$480,000	\$405,000	(75,000)
7414-03 Red Dyed Diesel (Dozer & Tractors)			-			-
7414-03 BOE Diesel Fuel Taxes			-			-
<b>Firefighting Clothing/Equipment</b>						
7025-01 PPE Clothing	\$175,000	\$260,000	85,000	\$170,000	\$175,000	5,000
7025-02 PPE Inspection/Repairs	\$170,000	\$200,000	30,000	\$100,000	\$170,000	70,000
7025-03 Personal Safety Supplies	\$10,000	\$15,000	5,000	\$3,500	\$10,000	6,500
7025-04 Firefighting Foam			-	\$35,000	\$25,000	(10,000)
<b>Legal and Professional</b>						
7295-03 Professional Technical	\$61,000	\$101,000	40,000			-
7295-04 Professional Services, Legal			-			-
7295-05 Professional Services, Accounting			-			-
7300 District Legal Fees - General			-			-
<b>General Utilities</b>						
7430-01 Electrical			-			-
7430-02 Natural Gas			-			-
7430-03 Propane			-			-
7430-04 Waste Collection			-			-
7430-05 Water Service			-			-
<b>7034 Insurance, All Types</b>						
7075-01 Workers Compensation			-			-
7075-02 General Liability	\$483,000	\$515,567	32,567	\$401,739	\$483,000	81,261
<b>Communications</b>						
7040-01 Telephone Services			-			-
7040-02 Long Distance Fees			-			-
7040-03 Cellular Services	\$100,000	\$110,000	10,000			-
7040-04 Wireless Internet			-			-
<b>Household Supplies &amp; Food</b>						
7055 Food (Fire Line Meals, Etc.)			-	\$24,000	\$20,000	(4,000)
7070 Household Expenses			-			-
7070-01 Cleaning Supplies			-			-
7070-02 Small Appliance/Kitchen Goods			-			-

7070-03 Furniture & Linens			-	\$5,000	\$10,000	5,000
7071 Household Services			-			-
7071-01 Towel Service			-			-
7071-02 Pest Control Service			-			-
7071-03 Bottled Water Service			-			-
7071-04 Janitorial Service			-			-
<b>Special District Costs</b>						
6222 Tax Collection Billing Fee			-			-
7401 District Special Expenses			-			-
<b>Office Supplies and Postage</b>						
7265 Office Expenses			-			-
7265-01 Office Supplies			-			-
7265-02 Postage			-	\$3,000	\$7,500	4,500
7265-03 Computers & Supplies			-			-
<b>Other Expenses</b>						
7250 Memberships & Subscriptions			-			-
7260 Miscellaneous Expenses			-			-
7270 Laser Engraver			-	\$0	\$2,500	
7305 Secured Property Tax			-			-
7325 Publications & Legal Notices			-			-
7340 Rents & Leases - Str/Imp/Grds/Equip.			-			-
7402 EMT recertification Fee per CCEMSA			-			-
7403 PIO Expenses			-	\$7,000	\$10,000	3,000
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			-			-
7408 Target Solutions/Check it			-			-

7409 Tablet Command			-	\$40,000	\$85,000	45,000
7531 Community Facilities District			-			-
7541 Website Administration			-			-
9002 Bank Charges			-	\$10,000	\$7,500	(2,500)
<b>7235 Medical And Oxygen Supplies</b>						
7235-01 Supplies, Medical			-	\$15,000	\$35,000	20,000
7235-02 Oxygen			-			-
<b>Training - General</b>						
7251 Conferences, Seminars, Training for staff			-			-
7404 Training Budget			-			-
7385 Small Tools And Supplies			-			-
<b>Capital Equipment</b>						
0401-01 Fire Engine (Type1)			-	\$750,000	\$810,000	60,000
0401-02 Command Vehicles	\$125,000	\$360,000	235,000	\$110,000	\$125,000	15,000
0401-03 Capital Outlay - Engines (Type 3)			-			-
8600 Lease-purchase (1 Truck & 1 Engine)			-	\$358,476	\$0	(358,476)
0402 Fire Fighting Equipment			-	\$117,000	\$93,000	(24,000)
0402-01 SCBA	\$115,000	\$157,000	42,000	\$123,000	\$115,000	(8,000)
0402-02 Air Monitors			-	\$10,000	\$22,000	12,000
0402-03 TIC			-	\$18,000	\$25,000	7,000
0403 Fire Hose			-	\$65,000	\$80,000	15,000
0404 Nozzles			-			-
0405 Communications Equipment	\$45,000	\$80,000	35,000	\$80,000	\$45,000	(35,000)
0406 Computer Equipment and Software			-			-
0407 Furniture/Appliances/Misc Equip			-	\$70,000	\$60,000	(10,000)
0408 Technical Rescue Program			-	\$20,000	\$45,000	25,000
0409 Ladder Testing			-	\$12,000	\$15,000	3,000
0413 Exercise Equipment			-	\$15,000	\$40,000	25,000
0417 Data Analytics Program			-	\$18,000	\$12,000	(6,000)
0418 Staffing Software Project			-			-
0419 Mobile Computer/AVL Program			-	\$60,000	\$143,000	83,000
0422 Automotive Shop Equipment			-			-
0424 Collective Data, Fleet Services Program			-			-
<b>Capital Facilities</b>						

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			-			-
510 New Station 72 Project			-	\$1,577,479	\$5,700,000	4,122,521
<b>Grant Matching Dollars</b>						
0411 Volunteer Fire Assistance			-			-
0416 Community Development Block Grants			-			-
0410 FEMA, Assistance for Firefighters			-			-
0423 Department of Homeland Security			-	\$124,756	\$124,218	(538)

3,566,650