NORTH CENTRAL FIRE PROTECTION DISTRICT
MEETING AGENDA

August 27, 2026
4:30 p.m.
15850 W. Kearney Blvd., Kerman, CA 93630

1. OPENING CEREMONIES

A. Call to Order

B. Roll Call

C. Invocation

D. Flag Salute

2. AGENDA APPROVAL

3. PUBLIC COMMENTS/PRESENTATIONS

This portion of the meeting is reserved for members of the public to address the Board on items of interest not on the agenda and within the Board's subject-matter jurisdiction. Speakers are limited to five minutes. It is requested that no comments be made on agenda items during this period. Members of the public wishing to address the Board on items on the agenda should notify the Chair when that Agenda item is called, and the Chair will recognize your discussion at that time. It should be noted the Board is prohibited by law from taking any action on matters discussed that are not on the agenda.

A. Introduction of Senior Accountant/Auditor – Ivan Calderon

4. CONSENT ITEMS

Matters listed under the Consent Calendar are routine and will be enacted by one motion and vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Board Member may request an item be removed from the Consent Items, which will be considered separately.

A. Minutes – July 23, 2026

B. Disbursement List – July 2026

C. Monthly Financial Reports

1. Fresno County: Cash Balances – All Funds
2. Budget Variance Report: YTD Expenses Compared to Budget
3. Revenue and Reimbursement Report

D. Ratification of Administration Weed Abatement Correction

Recommendation: Board approve and ratify staff's correction to Exhibit A of Resolution 26-04 Authorizing the Assessment of Public Nuisances that constitute a Fire Hazard and Assessing the Cost of Removal to the 2026-2027 Fresno County Tax Roll

E. Resolution 26-06 Authorizing the Disposition of Excess Property

Recommendation: Board approve Resolution 26-06 Authorizing the Disposition of Excess Property

F. Resolution 26-07 Adopting Amendment to the Fiscal Year 25-26 Adopted Budget

Recommendation: Board approve Resolution 26-07 Adopting Amendment to the Fiscal Year 25-26 Adopted Budget

4. PUBLIC HEARINGS

A. Weed Abatement Public Hearing

Recommendation: Board conduct weed abatement public hearing.

5. ACTION ITEMS

A. 2026-2027 Fiscal Year Final Budget

Recommendation: Board adopt the 2025-2026 Final Budget as presented.

6. FIRE CHIEF REPORT

A. Fire Incident/Fire Prevention Report

B. Operational Update

7. BOARD MEMBER COMMENTS/REPORTS/ANNOUNCEMENTS

8. CLOSED SESSION

None

9. ADJOURNMENT

ADA Compliance and Reasonable Accommodation. In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the District at 559-878-4550. Notification provided at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the meeting. Pursuant to the ADA, the meeting room is accessible to the physically disabled.

Public Inquiries. If you wish to request time on an upcoming Board Agenda to present a particular item or matter to the Board, you may contact the District by 5:00 p.m., seven business days before the scheduled Board meeting, to do so. If the matter is within the Board's jurisdiction and the Board has neither acted on it nor considered it at a recent meeting, the District may place it on the agenda. Agenda items will be available for review 72 hours prior to the meeting at 15850 W. Kearney Blvd., Kerman, CA 93630 or www.northcentralfire.org.

AGENDA POSTING CERTIFICATION

I, Amanda Souza, Secretary for North Central Fire Protection District, do hereby declare under penalty of perjury that I caused the above agenda to be posted at North Central Fire Station at 15850 W. Kearney Blvd., Kerman, CA 93630 and on the website at www. https://www.northcentralfire.org.

Date: August 21, 2026 /s/ Amanda Souza, Secretary

NORTH CENTRAL FIRE PROTECTION DISTRICT
MEETING MINUTES
July 23, 2026
4:30 p.m.
15850 W. Kearney Blvd., Kerman, CA 93630

1. **OPENING CEREMONIES**

   A. Call to Order – **4:35 p.m.**
   B. Roll Call – **All present**
   C. Invocation – **Pastor Bryan Arabian**
   D. Flag Salute – **Chief Carey**

2. **AGENDA APPROVAL**

   Motion made by Director Nonini, seconded by Director Foglio; Voting Aye: Director Golden, Director Nonini, Director Foglio, Director Souza, Chair Abrahamian.

3. **PUBLIC COMMENTS/PRESENTATIONS**

   A. Kerman Police Department – Lt. Barcoma and Officer Clark

4. **CONSENT ITEMS**

   Item 4. E pulled

   Motion to approve Consent items excluding Item 4. E, made by Director Golden, seconded by Director Nonini; Voting Aye: Director Golden, Director Nonini, Director Foglio, Director Souza, Chair Abrahamian.

   Motion to approve Item 4. E, made by Director Golden, seconded by Director Folio; Voting Aye: Director Golden, Director Nonini, Director Foglio, Director Souza, Chair Abrahamian.

   Minutes – June 25, 2026

   A. Disbursement List – June 2026

   B. Monthly Financial Reports

      1. Fresno County: Cash Balances – All Funds
      2. Budget Variance Report: YTD Expenses Compared to Budget
      3. Revenue and Reimbursement Report

C. 2026 Biennial Notice for Conflict of Interest Code

Recommendation: Adopt Resolution No 26-03 Amending its Conflict of Interest Code.

D. Resolution No. 26-04 to Add Weed Abatement Charges to the 2026-2027 Fiscal Year Tax Roll

Recommendation: Adopt Resolution No. 26-04 to add weed abatement charges to the 2026-2027 Fresno County Tax Roll.

5. **PUBLIC HEARINGS**

Opened PH at 4:43 p.m., heard report, no public comments or questions; Closed PH at 4:45 p.m.

A. Weed Abatement Public Hearing and Notices

Recommendation: Board conduct weed abatement public hearing.

6. **ACTION ITEMS**

A. Resolution No. 26-05 Amendment to Resolution No. 25-11 Related to the Salary Scale

Motion made by Director Nonini to change the salary schedule for HR and GM only, using the 60% spread; Program Manager remains the same. Seconded by Director Golden; Voting Aye: Director Golden, Director Nonini, Director Foglio, Director Souza, Chair Abrahamian.

Recommendation: Board adopt Resolution No. 26-05 Related to the Salary Scale

7. **FIRE CHIEF REPORT**

A. Fire Incident/Fire Prevention Report

B. Operational Update

8. **BOARD MEMBER COMMENTS/REPORTS/ANNOUNCEMENTS**

9. **CLOSED SESSION - None**

10. **ADJOURNMENT**

Motion to adjourn by Director Foglio, seconded by Director Nonini; Voting Aye: Director Nonini, Director Golden, Director Foglio, Director Souza, Chair Abrahamian.

Adjourned 5:42 p.m.

MINUTES CERTIFICATION

I, Amanda Souza, Secretary for North Central Fire Protection District, do hereby declare under penalty of perjury that the above Minutes are a true depiction of all actions taken at the Board meeting held on the first date above written at North Central Fire Protection District, 15850 W. Kearney Boulevard, Kerman, CA 93630.

Date: ____________ ___________________________

Amanda Souza, Secretary

North Central Fire Protection District
Disbursement List
July 1, 2026

Item 4. B

Date	Num	Name	Memo	Amount
07/01/2026	13590	Banc of America	FCERA Debt Service Payment	179,724.24
07/07/2026	1094		Navia FSA 7/7/26	406.01
07/07/2026	E-pay	United States Treasury	Taxes QB Tracking # 1873769118 Q	57.40
07/08/2026		QuickBooks Payroll Service	07/07/2026	346.30
07/09/2026	13595	AllStar Fire Equipment, Inc.	Apparatus Equipment	6,817.91
07/09/2026	13596	Employee	Employee Uniform Reimbursement	415.54
07/09/2026	13597	Employee	Employee Uniform Reimbursement	460.72
07/09/2026	13598	Auto Envy Inc.	Apparatus Maintenance	46.04
07/09/2026	13599	Employee	Employee Uniform Reimbursement	412.80
07/09/2026	13600	Employee	Uniform Reimbursement	470.08
07/09/2026	13601	Barrios Site Services, Inc.	Portable Restroom Service	100.00
07/09/2026	13602	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13603	Employee	Employee Uniform Reimbursement	533.79
07/09/2026	13604	Employee	Financial Consulting	3,315.00
07/09/2026	13605	Employee	Employee Travel Reimbursement	523.00
07/09/2026	13606	City of Fresno - Utilities	Utilities: Water	96.91
07/09/2026	13607	Cook's, Inc.	Radio Maintenance	7,319.61
07/09/2026	13608	Employee	Uniform Reimbursment	225.33
07/09/2026	13609	Employee	Employee Uniform Reimbursement	526.09
07/09/2026	13610	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13611	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13612	Employee	Employee Uniform Reimbursement	888.33
07/09/2026	13613	Employee	Employee Uniform Reimbursement	406.14
07/09/2026	13614	Employee	Uniform Reimbursement	220.88
07/09/2026	13615	Fire Specialties	Fire Investigations	543.40
07/09/2026	13616	Employee	Employee Uniform Reimbursement	299.02
07/09/2026	13617	Employee	Employee Uniform Reimbursement	465.87
07/09/2026	13618	Hartford	019886580001	2,920.83
07/09/2026	13619	Iron Cross Tractor Services LLC	Weed Abatement - Cleanup	850.00
07/09/2026	13620	Employee	Employee Uniform Reimbursement	428.55
07/09/2026	13621	Employee	Employee Uniform Reimbursement	543.13
07/09/2026	13622	Employee	Employee Reimbursement	321.77
07/09/2026	13623	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13624	Employee	Board Health Ins. Reimb. July	980.13
07/09/2026	13625	Employee	Employee Uniform Reimbursement	519.90
07/09/2026	13626	Employee	Employee Uniform Reimbursement	480.35
07/09/2026	13627	Mayson Ace Hardware	Station Maintenance	84.49
07/09/2026	13628	Employee	Board Health Ins. Reimb July	1,030.17
07/09/2026	13629	Employee	Board Health Ins. Reimb July	239.69
07/09/2026	13630	Mid Valley Disposal 3	Utilities	583.69
07/09/2026	13631	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13632	Employee	Employee Uniform Reimbursement	524.50
07/09/2026	13633	Employee	Employee Uniform Reimbursement	313.00
07/09/2026	13634	Orkin, LLC	Pest Control Services	71.00
07/09/2026	13635	Employee	Uniform Reimbursement	215.51
07/09/2026	13636	Real-Time, Inc.	Computer Support/Maintenance	1,968.00

North Central Fire Protection District
Disbursement List
July 1, 2026

Date	Num	Name	Memo	Amount
07/09/2026	13637	Employee	Employee Uniform Reimbursement	189.88
07/09/2026	13638	Rotary Club of Kerman	Membership Dues	708.00
07/09/2026	13639	Employee	Board Health Ins. Reimb. July	980.13
07/09/2026	13640	Employee	Employee Reimbursement	209.00
07/09/2026	13641	SDRMA	Annual Workers Comp Premium	708,038.19
07/09/2026	13642	Sebastian	Phone & Long Distance Service	54.18
07/09/2026	13643	Selman & Company LLC	Life Insurance	306.37
07/09/2026	13644	Sierra Data Management & Stora	Storage of Scanned Documents	106.79
07/09/2026	13645	Sierra HR Partners, Inc.	HR Consultant	125.00
07/09/2026	13646	Sierra Lock	Station Locks and Security	1,020.65
07/09/2026	13647	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13648	Employee	Employee Uniform Reimbursement	550.00
07/09/2026	13649	Employee	Employee Uniform Reimbursement	380.64
07/09/2026	13650	Employee	Employee Uniform Reimbursement	136.21
07/09/2026	13651	U.S. Bank Cal-Card	Credit Card Payment	17,465.12
07/09/2026	13652	U.S. Bank Voyager Fleet Systems	Voyager Card Fuel Purchases	5,637.40
07/09/2026	13653	Vestis	Linen Service	506.72
07/09/2026	13654	Employee	Employee Uniform Reimbursement	355.96
07/09/2026		QuickBooks Payroll Service	07/08/2026	1.75
07/10/2026		NCPFA, LOCAL 5260	Union Dues	2,990.00
07/13/2026	E-pay	EDD	698-1613-0 QB Tracking # -3716941	19,864.06
07/13/2026	E-pay	United States Treasury	Taxes QB Tracking # -371340178 QI	44,278.06
07/14/2026		QuickBooks Payroll Service	07/13/2026	237,644.60
07/15/2026	13655	Employee	Replacement Check for 7/15/26 Pa	234.66
07/15/2026		QuickBooks Payroll Service	07/14/2026	1.75
07/16/2026	13656	AT&T Mobility	Phone & Long Distance Service	2,988.63
07/16/2026	13657	Baker Manock & Jensen	Legal Service	5,842.90
07/16/2026	13658	City of Kerman	Utilities: Water	859.16
07/16/2026	13659	County of Fresno - POB	POB Payment	25,021.22
07/16/2026	13660	John Hancock USA	Plan Contribution - 457	3,911.08
07/16/2026	13661	John Nipp	Station 54 Rent	3,600.00
07/16/2026	13662	Johns Demolition and Cleaning Se	Weed Abatement WO - 2026-122	2,270.00
07/16/2026	13663	Loperena Antenna Sites	Owens Mountain Antenna Site Leas	12,526.78
07/16/2026	13664	Mid Valley	Utilities: Trash Disposal	113.30
07/16/2026	13665	Mid Valley (2)	Dumpster Rental	196.52
07/16/2026	13666	ODP Business Solutions	Office Supplies	403.39
07/16/2026	13667	Orkin, LLC	Pest Control Services	124.00
07/16/2026	13668	PG&E	Utilities	19,409.45
07/16/2026	13669	Postal Annex +	Shipping Cost	53.06
07/16/2026	13670	Simple Therapy, Inc	Health Insurance July	112.48
07/16/2026	13671	United Health Care Ins.	Prior Board Member Insurance	690.00
07/16/2026		NCPFA, LOCAL 5260	Union Dues	2,990.00
07/23/2026	13672	Amazon Capital Services	AVDJPA2DKF1WA	910.59
07/23/2026	13673	Baker Manock & Jensen	Legal Service	3,147.35
07/23/2026	13674	Beary Good Heating and Cooling	HVAC	1,010.00
07/23/2026	13675	Biola CSD	Utilities: Water	561.41

North Central Fire Protection District
Disbursement List
July 1, 2026

Date	Num	Name	Memo	Amount
07/23/2026	13676	Blue Shield of California	Insurance	25,378.37
07/23/2026	13677	CivicPlus, LLC	Web Maintenance	738.50
07/23/2026	13678	Comcast	Internet & Phone Services	410.29
07/23/2026	13679	Comcast Business	Internet & Phone Services	1,700.26
07/23/2026	13680	Dunn - Edwards Corporation	Station Maint.	139.21
07/23/2026	13681	Employee	Uniform Reimbursement	550.00
07/23/2026	13682	Faustino Lopez	Lawn & Garden Service	690.00
07/23/2026	13683	Fire Apparatus Solutions	Apparatus Repairs	28,998.96
07/23/2026	13684	Fire Specialties	Fire Investigations	877.02
07/23/2026	13685	Guardian	Benefits	7,296.72
07/23/2026	13686	Igoe Administrative Services	Cobra Billing Service June	35.21
07/23/2026	13687	Iron Cross Tractor Services LLC	Weed Abadement	6,850.00
07/23/2026	13688	Kaiser Foundation Health Plan, IN	2026 Insurance Consolidated Billing	18,936.98
07/23/2026	13689	L.N. Curtis, Inc.	Apparatus	3,454.49
07/23/2026	13690	Mac's Equipment	Part for Apparatus	731.96
07/23/2026	13691	Metro Uniform	Employee Uniforms	463.14
07/23/2026	13692	Nimbus Bright Online	Social Media Agreement	550.00
07/23/2026	13693	Orkin, LLC	Pest Control Services	163.00
07/23/2026	13694	PG&E	Utilities	4,060.32
07/23/2026	13695	Primo Brands	Station Water	499.68
07/23/2026	13696	Employee	Uniform Reimbursement	550.00
07/23/2026	13697	Robert V. Jensen	Fuel	7,760.80
07/23/2026	13698	U.S. Bank PARS	Pension Plan Contributions	62,908.26
07/23/2026	13699	Valvoline INC	Vehicle Maintenance	513.26
07/23/2026	13700	Vestis	Linen Service	1,042.45
07/23/2026	13701	Willdan Financial Services	Development Impact Fee Nexus Stu	2,740.00
07/27/2026	13656	EDD	698-1613-0	350.75
07/27/2026	E-pay	EDD	698-1613-0 QB Tracking # 1224917	113.83
07/30/2026	E-pay	EDD	698-1613-0 QB Tracking # 1593546	21,265.73
07/30/2026	E-pay	United States Treasury	Taxes QB Tracking # 1593613822	46,560.36
07/30/2026	E-pay	United States Treasury	Taxes QB Tracking # 1595154822	57.36
07/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/29	252,011.37
07/31/2026	13702	Employee	Final Paycheck	3,792.45
07/31/2026	13703	AT&T	Phone & Long Distance Service	67.29
07/31/2026	13704	BK Technologies Inc.	SH531	140,325.28
07/31/2026	13705	Cook's, Inc.	Radio Maintenance	11,638.09
07/31/2026	13706	Dunn - Edwards Corporation	Station Maint.	359.25
07/31/2026	13707	Fire Apparatus Solutions	Apparatus Repairs	6,515.33
07/31/2026	13708	Fire Specialties	Fire Investigations	2,899.36
07/31/2026	13709	Iron Cross Tractor Services LLC	Weed Abatement - Cleanup	850.00
07/31/2026	13710	John Hancock USA	Plan Contribution - 457	9,966.49
07/31/2026	13711	Johns Demolition and Cleaning Se	Weed Abatement WO - 2026-082	4,958.00
07/31/2026	13712	L.N. Curtis, Inc.	Apparatus	114.86
07/31/2026	13713	Mayson Ace Hardware	Station Maintenance	56.49
07/31/2026	13714	Occupational Health Centers	Health/Wellness	1,177.00
07/31/2026	13715	ODP Business Solutions	Office Supplies	118.22

North Central Fire Protection District
Disbursement List
July 1, 2026

Date	Num	Name	Memo	Amount
07/31/2026	13716	Orkin, LLC	Pest Control Services	63.00
07/31/2026	13717	PG&E	Utilities	2,822.81
07/31/2026	13718	Robert V. Jensen	Fuel	3,552.71
07/31/2026	13719	Slumberger	Station Supplies & Maintenance	81.92
07/31/2026	13720	Standard Insurance Company	Life & LTD Insurance	2,039.32
07/31/2026	13721	U.S. Bank PARS	Pension Plan Contributions	62,928.26
07/31/2026	13722	Ubeo West, LLC	Maintenance	497.93
07/31/2026	13723	Valley Farm Supply, Inc.	Station Supplies, Station Maintenar	284.31
07/31/2026	13724	Verizon	Toughbooks Data Plan	646.17
07/31/2026	13725	Verizon Wireless	Cell Phone - Operations	17.95
07/31/2026	13726	Vestis	Linen Service	1,249.14
07/31/2026	13727	Vincent Communications, Inc.	Radio Communications	1,684.45
07/31/2026	13728	Employee	Final Paycheck	2,493.82
07/31/2026	13729	Employee	Final Paycheck	2,951.67
07/31/2026	E-pay	EDD	698-1613-0 QB Tracking # 1658539	175.53
07/31/2026	E-pay	United States Treasury	Taxes QB Tracking # 1658567822	396.66
07/31/2026		QuickBooks Payroll Service	07/30/2026	800.57
07/31/2026		QuickBooks Payroll Service	07/30/2026	346.32
			Total	**2,112,790.49**

NORTH CENTRAL FIRE PROTECTION DISTRICT
FUND CASH BALANCES

FUND CASH BALANCES	GENERAL	CAPITAL EQUIPMENT	BUILDING	EMS	SICK LEAVE	RESERVE FUND	RISK CONTINGENCY	TOTAL OF ALL FUNDS
FUND CLASS #	10000	20000	41400	41410	41420	41430	41440	
Beg Balance 7/01/2026	$ 5,821,700.98	$ 3,382,231.54	$555,731.73	$ 752,312.90	$ 38,960.96	$ 386,407.34	$ 135,317.80	$ 11,072,663.25
Ending Balance 7/31/2026	$ 4,720,364.53	$ 3,382,910.11	$555,909.66	$ 764,209.55	$ 38,969.06	$ 386,487.68	$ 135,345.94	$ 9,984,196.53

NORTH CENTRAL FIRE PROTECTION DISTRICT
SERVICES, SUPPLIES AND MAINTENANCE
BUDGET - TO - ACTUAL
JULY 2026 - JUNE 2027

Item 4. C 2

Services, Supplies and Maintenance	Fiscal Year 2026 - 2027 Budget	New FY	July	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
Pension Obligation Bonds	$ 300,300	$ -	$ 25,021.22	$ 25,021.22	8.3%	$275,278.78	91.7%
Property, Auto & Liability Insurance	307,900	$ -	0.00	0.00	0.0%	307,900.00	100.0%
Personal Protective Equipment	140,000	$ -	5,511.20	5,511.20	3.9%	134,488.80	96.1%
Health, Fitness and Safety	27,000	$ -	0.00	0.00	0.0%	27,000.00	100.0%
Fire Prevention	78,000	$ -	6,389.74	6,389.74	8.2%	71,610.26	91.8%
Communications	169,900	$ -	11,187.91	11,187.91	6.6%	158,712.09	93.4%
Food	6,000	$ -	868.00	868.00	14.5%	5,132.00	85.5%
Apparatus Maintenance	435,000	$ -	55,928.28	55,928.28	12.9%	379,071.72	87.1%
Apparatus Tools, Equipment & Hose	73,700	$ -	13,388.35	13,388.35	18.2%	60,311.65	81.8%
Equipment Maintenance	15,800	$ -	331.94	331.94	2.1%	15,468.06	97.9%
SCBA Masks & Maintenance	58,200	$ -	5,019.14	5,019.14	8.6%	53,180.86	91.4%
Computers & Office Equipment	142,900	$ -	3,537.23	3,537.23	2.5%	139,362.77	97.5%
Facility Maintenance	197,000	$ -	11,298.81	11,298.81	5.7%	185,701.19	94.3%
Station Supplies	51,000	$ -	5,087.70	5,087.70	10.0%	45,912.30	90.0%
Fuel	185,000	$ -	17,813.75	17,813.75	9.6%	167,186.25	90.4%
Utilities	146,000	$ -	11,834.67	11,834.67	8.1%	134,165.33	91.9%
Training	106,100	$ -	755.35	755.35	0.7%	105,344.65	99.3%
Travel Expenses	29,500	$ -	0.00	0.00	0.0%	29,500.00	100.0%
Membership Dues & Subscriptions	20,400	$ -	1,903.87	1,903.87	9.3%	18,496.13	90.7%
Professional Services	317,400	$ -	22,175.11	22,175.11	7.0%	295,224.89	93.0%
Dispatch Service Contract	190,000	$ -	0.00	0.00	0.0%	190,000.00	100.0%
Office Supplies and Postage	29,700	$ -	1,487.60	1,487.60	5.0%	28,212.40	95.0%
Station 54 Lease	46,700	$ -	3,600.00	3,600.00	7.7%	43,100.00	92.3%
Totals	$ 3,073,500	$ -	$ 203,139.87	$ 203,139.87	6.6%	$ 2,870,360.13	93.4%

1st month of fiscal year - average = 8.3%

NORTH CENTRAL FIRE PROTECTION DISTRICT
WAGES, BENEFITS, POB AND FUND EXPENDITURES
BUDGET - TO - ACTUAL
JULY 2025 - JUNE 2026

Wages, Benefits and POB	Fiscal Year 2025 - 2026 Budget	New FY	June	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
Current Board Wages and Benefits	$ 60,500		$ 3,605.12	$ 3,605.12	6.0%	$ 56,894.88	94.0%
Prior Board Member Benefits	7,500		690.00	690.00	9.2%	6,810.00	90.8%
Surviving Spouse Benefits	10,200		1,123.78	1,123.78	11.0%	9,076.22	89.0%
Employee Wages and Benefits	11,333,900		1,522,720.85	1,522,720.85	13.4%	9,811,179.15	86.6%
Total Wages and Benefits	$ 11,412,100	$ -	$ 1,528,139.75	$ 1,528,139.75	13.4%	$9,883,960.25	86.6%
Fund Expenditures per Budget							
NCFPD Microwave Upgrades	$ 50,000		$ -	0.00	0.0%	$ 50,000.00	100.0%
Misc Capital Improvement Projects	100,000		$ -	0.00	0.0%	100,000.00	100.0%
NCFPD Radio Upgrades	660,000		$ 151,963.37	151,963.37	0.0%	508,036.63	
Apparatus Lease Payments	359,500		$ 179,724.24	179,724.24	50.0%	179,775.76	50.0%
Preliminary Land Studies	350,000		$ -	0.00	0.0%	350,000.00	100.0%
Vehicle Acquistions	440,000		$ -	0.00	0.0%	440,000.00	100.0%
Total Fund Expenditures	$ 1,959,500	$ -	$ 331,687.61	$ 331,687.61	16.9%	$ 1,627,812.39	83.1%

NORTH CENTRAL FIRE PROTECTION DISTRICT
REVENUE AND REIMBURSEMENTS
BUDGET - TO - ACTUAL
JULY 2025 - JUNE 2026

Item 4. C 3

Revenue	Fiscal Year 2026 - 2027 Budget	New FY	July	YTD Total	% of Budget Received	Budget Remaining	%
Property Taxes	$ 13,775,000		$ -	$ -	0%	$ 13,775,000.00	100%
Interest (County Investment Pool)	170,800		0.00	0.00	0%	170,800.00	100%
Fees, Permits, Plan Checks & Cost Recovery	139,000		9,723.43	9,723.43	7%	129,276.57	93%
Ambulance Station Lease	20,900		0.00	0.00	0%	20,900.00	100%
Tower Rental	33,400		0.00	0.00	0%	33,400.00	100%
FCC ISA/Training Reimbursement	253,500		0.00	0.00	0%	253,500.00	100%
Reimbursement for Priority One Calls	18,000		0.00	0.00	0%	18,000.00	100%
Miscellaneous Income	6,500		1,828.31	1,828.31	28%	4,671.69	-72%
Revenue Totals	$ 14,417,100	$ -	$ 11,551.74	$ 11,551.74	0.08%	$ 14,405,548.26	99.9%
Reimburseable Items							
SHSGP and OES Grant Reimbursements	$ 45,000		$ -	$ -	0%	$ 45,000.00	100%
Strike Team Reimbursements	225,000		0.00	0.00	0%	225,000.00	100%
FEMA AFG Grant Reimbursements	50,900		0.00	0.00	0%	50,900.00	100%
Reimbursement Totals	$ 320,900	$ -	$ -	$ -	0.00%	$ 320,900.00	100%

NORTH CENTRAL FIRE PROTECTION DISTRICT
Board of Directors: Ken Abrahamian • Michael Foglio
Michael Golden • Rusty Nonini • Amanda Souza
Fire Chief: Kevin Carey

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 878-4550 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Marci Reyes, General Manager

DATE: August 27, 2026

SUBJECT: Ratification of Administration Weed Abatement Correction

At the July 23, 2026, meeting, the Board adopted Resolution No. 26-04 authorizing the assessment of costs associated with the abatement of public nuisances that constitute a fire hazard and directing that the approved assessments be placed on the 2026-2027 Fresno County Tax Roll.

Following the adoption of the resolution, staff identified an administrative error in Exhibit A regarding an Assessor's Parcel Number and an assessment amount.

Staff corrected Exhibit A, which is attached for the Board's review and ratification. The correction is administrative in nature and does not alter the Board's underlying authorization for the weed abatement assessment.

Recommended Action:

Board approve and ratify staff's correction to Exhibit A of Resolution No. 26-04, Authorizing the Assessment of Public Nuisances that Constitute a Fire Hazard and Assessing the Cost of Removal to the 2026-2027 Fresno County Tax Roll.

Exhibit A

RESOLUTION NO. 26-04

APN	PROPERTY OWNER	ASSESSMENT	ADMIN FEE	TOTAL
434 16~~1~~2 12	Harmon Erik Trustee (2025)	$ 910.00	$ 125.00	$ 1,035.00
511 021 10	ZIL-CJV Rental Company 2 LLC	$ 2,744.00	$ 125.00	$ 2,869.00
449 122 32	Sandoval Jess R & Hope R	$ 1,951.00	$ 125.00	$ 2,076.00
511 021 08	Grantor Fresno Clovis Investments LLC	$ 1,050.00	$ 125.00	$ 1,175.00
025 080 68S	Rosas Luis Ernesto & Genesis Lopez	$ 850.00	$ 125.00	$ 975.00
025 350 24S	Centers for Living Inc	$ 1,003.00	$ 125.00	$ 1,128.00
025 350 27S	Centers for Living Inc	$ 1,003.00	$ 125.00	$ 1,128.00
025 350 27S	Centers for Living Inc (2025)	$ 500.00	$ 125.00	$ 625.00
016 091 46	SODI Makhon S & Amarjit K TRS	$ 1,003.00	$ 125.00	$ 1,128.00
020 261 37S	Ortiz Priscilla Marie	$ 2,270.00	$ 125.00	$ 2,395.00
312 150 32S	Bandoni Gianna V Trustee	$ 2,270.00	$ 125.00	$ 2,395.00
504 040 81S	Mander Kulwinder	$ 2,270.00	$ 125.00	$ 2,395.00
025 080 68S	Rosas Luis Ernesto & Genesis Lopez	$ 850.00	$ 125.00	$ 975.00
512 150 01	West Fresno Holdings LLC	$ 1,050.00	$ 125.00	$ 1,175.00
020 052 01S	DLM Partners	$ 5,800.00	$ 125.00	$ 5,925.00
016-450-83	Macias Ranch Biola LLC	~~$2,270.00~~ $ 850.00	$ 125.00	~~$2,395.00~~ $ 975.00
	TOTAL ASSIGNMENTS	~~$ 27,794.00~~ $ 26,374.00	$ 2,000.00	~~$ 29,794.00~~ $ 28,374.00

NORTH CENTRAL FIRE PROTECTION DISTRICT
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www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Marci Reyes, General Manager

DATE: August 27, 2026

SUBJECT: Resolution 26-06 Authorizing the Disposition of Excess Property

---

District staff has identified surplus items for sale, donation, or disposal.

Resolution No. 26-06 designates certain items as surplus and authorizes District staff to dispose of them.

The list of surplus property is listed as Exhibit A of the resolution.

Recommended Action: Board adopt Resolution No. 26-06, declaring the listed items surplus and authorizing District staff to dispose of the property in a manner consistent with State law, this resolution, and the District's best interest.

RESOLUTION NO. 26-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF NORTH CENTRAL FIRE PROTECTION DISTRICT AUTHORIZING THE DISPOSITION OF EXCESS PROPERTY

WHEREAS, the North Central Fire Protection District (the "District"), a California fire protection district, owns the excess property described in Exhibit A; and

WHEREAS, Health and Safety Code section 13861 governs fire protection Districts disposal of assets and states that "A district shall have and may exercise all rights and powers, expressed or implied, necessary to carry out the district's purposes," including the power to "acquire any property" and to "dispose of the property for the benefit of the district; and

WHEREAS, the excess property is not needed for any purposes of the District; and

WHEREAS, the District desires to sell, donate, or dispose of the property and retain any revenues from such sale in the District's General Fund; and

WHEREAS, the District's Board delegates to its staff any reasonable means of selling, donating, or disposing of such property.

NOW, THEREFORE, BE IT RESOLVED by the North Central Fire Protection District Board of Directors:

1. Declares the excess property described in Exhibit A no longer needed for the purposes of the District.

2. Releases all District's rights, title, and interest in the property.

3. Authorizes District staff to dispose of the property in a manner consistent with State law, this resolution, and in the District's best interest.

PASSED and ADOPTED at a regular meeting of the Board of Directors of the North Central Fire Protection District, held this 27th day of August 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

[Attestation on separate page.]

The foregoing resolution is hereby approved.

Board Chair

____
Ken Abrahamian

ATTEST:

____
Amanda Souza
Board Secretary

Exhibit A

Resolution 26-06

Quantity	Item
12	1.75” Structure Hose
1	2.25” Structure Hose
5	2” Structure Hose
1	2.5” Structure Hose
10	1.5” Structure Hose
3	1.75” Structure Hose, 50’ each
1	50' 2.5" Structure Hose
2	25”, 2.5” Structure Hose

NORTH CENTRAL FIRE PROTECTION DISTRICT
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MEMORANDUM

TO: North Central Board of Directors

FROM: Marci Reyes, General Manager

DATE: August 27, 2026

SUBJECT: Resolution 26-07 Adopting Amendment to the Fiscal Year 25-26 Adopted Budget

---

During Fiscal Year 2025-26, the District realized $332,000 in additional revenue from property taxes, interest earnings, and one-time grants. Staff recommends using these additional revenues, along with an appropriation adjustment from Account 5350 - Personal Protective Equipment, to fund the acquisition of 40 BK radios in Account 5410 – Communications and a one-time assessment from FRMS, the District's prior health benefit provider, in Account 5200 – Health Insurance Medical.

The proposed revenue and expenditure adjustments are detailed in Resolution No. 26-07, attached for the Board's consideration and adoption. Adoption of the resolution will amend the Fiscal Year 2025-26 Adopted Budget to reflect the additional revenues and corresponding appropriations.

Recommended Action:

Board adopt Resolution No. 26-07, amending the Fiscal Year 2025-26 Adopted Budget to recognize additional revenues and make corresponding appropriation adjustments.

Exhibit "A"

RESOLUTION NO. 26-07

A RESOLUTION OF THE NORTH CENTRAL FIRE PROTECTION DISTRICT ADOPTING AMENDMENT TO THE FISCAL YEAR 2025-26 ADOPTED BUDGET

The Board of Directors (Board) of the North Central Fire Protection District (District) resolves, finds, and determines as follows:

During the 2025-26 Fiscal Year, the District realized $332,000 in additional property taxes, interest earnings, and one-time grant revenues. Staff is recommending these revenues, along with an appropriation adjustment to Acct 5350 – Personal Protective Equipment, be used to adjust appropriations and fund the acquisition of 40 BK radios from Account 5410 Communications and the one-time assessment from FRMS, the prior health benefit provider, in Account 5200 – Health Insurance Medical, as outlined below:

Account Line Item		Amount		Amended Line Item Amount
4100 – Current Secured Tax	$	170,000	$	11,105,000
4110 – Current Unsecured Tax		30,000		550,000
4130 – Current Secured Supplemental		28,000		203,000
4200 – FEMA Grant		39,000		64,000
4240 – State Homeland Security Grant		40,000		60,000
4300 – Interest		25,000		184,300
Total		**332,000**		
5200 – Health Insurance Medical		212,000		1,062,000
5350 – Personal Protective Equipment		(92,000)		141,500
5410 - Communications		212,000		332,300
Total		**332,000**		

WHEREAS, the Board has considered the proposed amendments to the adopted final budget for the 2025-26 Fiscal Year and desires to approve the proposed budget amendment.

NOW THEREFORE BE IT RESOLVED by the Board:

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the North Central Fire Protection District held this 27th day of August 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

The foregoing resolution is hereby approved.

Board Chairperson

____
Ken Abrahamian

ATTEST:

____
Amanda Souza
Board Secretary

NORTH CENTRAL FIRE PROTECTION DISTRICT
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MEMORANDUM

TO: North Central Board of Directors

FROM: Marci Reyes, General Manager

DATE: August 27, 2026

SUBJECT: 2026-2027 Fiscal Year Final Budget

The 2026-2027 Final Budget has been prepared for the Board's review and adoption.

The following is a summary of the changes from the estimated amounts included in the Proposed Budget adopted by the Board on June 25, 2026, and the Final Budget presented tonight.

Page 1 - Summary

2025-26 Actuals

For the 2025-2026 fiscal year, total operating revenue was $14,559,148 which was approximately $76,600 higher than initially estimated in June.

Total operating expenditures were $14,127,289, which was approximately $3,900 higher than initial estimates from June.

Operating Net Revenue

$331,859, after the $100,000 Annual Contribution to the Capital Fund. Staff is recommending allocating additional net revenues as follows:

$200,000 – Capital Fund
$ 50,000 – Reserve Fund

2026-27 Final Budget

Revenues for the 2026-2027 Final Budget remain unchanged from $14,632,100 included in the proposed budget.

Expenditures for the 2026-2027 fiscal year were decreased by $77,900. This change was the result of the actual premium renewal for property, auto and liability insurance being received which was less than anticipated. This brings the total operating expenditures to $14,407,700.

Operating Net Revenue

For 2026-2027, there is an estimated net operating revenue of $124,400 after the recommended capital contribution of $100,000.

Page 2 – Operating Revenue

FY 2025-2026 total projected operating revenues of $14,559,148 exceeded the adopted amended budget of $14,471,300 by $87,848.

For FY 2026-2027, property tax revenues are estimated to increase by 2.6%. There were no adjustments to the proposed operating revenue budget of $14,632,100.

Page 2a – Property Tax Growth – 6-Year Average 5.77%

This chart reflects the annual property tax growth experienced by the District for the six years between 2019-2020 and 2025-2026, resulting in an average growth of 5.77%. A more conservative increase of 2.6% was included for the Final budget.

Page 3 – District Obligations and Operating Expenditures

Total operating expenditures of $3,459,193 are $77,707 under the amended budget of $3,536,900.

As noted previously, the Property, Auto and Liability Insurance appropriations were reduced by $77,900 to reflect the actual premium for 2026-27. There are no other recommended changes from the proposed budget bringing the Total Operating Expenditures request to $2,995,600.

Page 4 – Wages and Benefits

Total adjusted wages and benefits costs are $10,668,096, which is $42,104 under the 2025-2026 amended budget of $10,710,200.

There is no change in the proposed 2026-2027 Wages and Benefits appropriations of $11,412,100.

Page 5 – Capital Equipment Fund

For 2025-2026, the following capital purchases, improvements, and projects were completed or are in progress:

- ✓ Microwave system upgrades - $284,338
- ✓ Burn Building modifications and landscaping at Station 55 $53,833
- ✓ CDBG Grant Awarded Water Tender - $331,704
- ✓ Annual lease payments - $280,292

Projects proposed for 2026-2027 include:

- ✓ Recommended capital funding for unanticipated capital projects that arise throughout the year to include a placeholder for possible replacement of Station 55 HVAC and improvements at the training tower pending further analysis - $100,000
- ✓ Further microwave system upgrades - $50,000
- ✓ Preliminary land studies, environment review, etc. - $350,000
- ✓ Apparatus lease payments approved in 2023-2024 - $359,500
- ✓ NC2/NC3 Radio Upgrades - $660,000
- ✓ Vehicle replacements to include Fire Chief, Battalion Chief and Division Chiefs - $440,000.

Page 6 – Building Fund

Projects completed in 2025-2026 include:

- ✓ Payment for weed abatement activities - $60,020

Projects proposed for 2026-2027 include

- ✓ Annual Weed Abatement activities - $50,000
- ✓ Miscellaneous building projects - $10,000

Page 7 – County Fund Balances

Ending total cash balances for all District funds for June 30, 2026, are $11,072,664, which is an increase of $1,322,187 from June 30, 2025.

Page 8 – Two-Year Projection

A two-year projection utilizing a 2.6% growth factor results in a net operating revenue of $124,200 after the Capital Fund contribution of $100,000 in the

2026-27 fiscal year and a net operating revenue of $130,235 in 2027-2028 after a capital fund contribution of $100,000.

Page 9 – Apparatus Replacement Schedule

For 2026-27, there were four acquisitions approved in the proposed budget. These vehicles, replacement vehicles for the Fire Chief, Battalion Chief and two Division Chiefs have been ordered and are anticipated to be placed in service in early 2027.

Page 10 – 20-Year Capital Equipment Fund Projection Schedule

The Apparatus/Capital Equipment Schedule has been updated to reflect equipment needs and estimated lease payments on apparatus through 2044.

The 2026-2027 Final Budget is attached as Exhibit A. Staff will return to the board in January with a mid-year status report for 2026-2027, which incorporates all actual activity for the first six months of the fiscal year.

Recommended Actions:

A. Approve an additional Capital Fund contribution of $200,000 and a Reserve Fund contribution of $50,000 from the Net Operating Revenue from the 2025-26 Budget.

B. Adopt the 2026-27 Final Budget as presented.

NORTH CENTRAL
FIRE PROTECTION DISTRICT

Final Budget

FY 2026 - 2027

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET

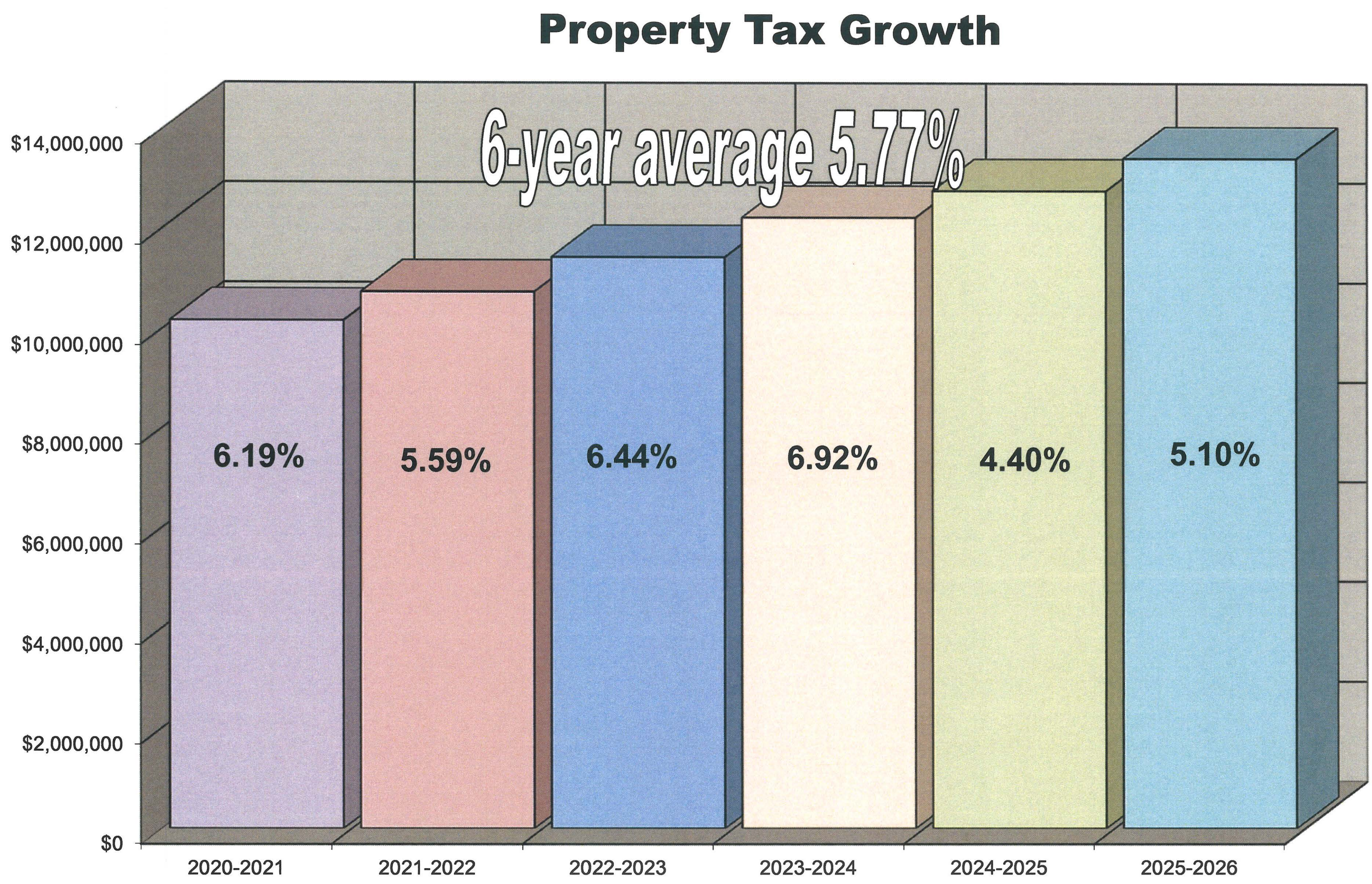
TABLE OF CONTENTS

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
SUMMARY

SUMMARY	2025-26 Actuals	2026-27 Final Budget	Variance from Actuals
Operating Revenue			
Property Tax Revenue	13,430,454	13,775,000	344,546
Other Revenue	1,128,694	857,100	-271,594
Total Operating Revenue	14,559,148	14,632,100	72,952
Operating Expenditures			
Wages and Benefits	10,668,096	11,412,100	744,003
Services and Supplies	2,632,894	2,505,300	-127,594
Dispatch Services	204,958	190,000	-14,958
Pension Obligation Bonds - FCERA	363,400	300,300	-63,100
FCERA Settlement Financing	208,781	0	-208,781
Apparatus Lease Purchase Payments	49,161	0	-49,161
Total Operating Expenditures	14,127,289	14,407,700	280,410
Annual Contribution to Capital Fund	100,000	100,000	0
Operating Net Revenue	331,859	124,400	-207,458

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
OPERATING REVENUE

Revenue	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Property Tax Revenue - General Fund					
Secured Property Taxes	11,341,300	11,356,336	15,036	11,661,700	305,364
Unsecured Property Taxes	580,000	590,185	10,185	602,200	12,015
Homeowners Relief	60,900	58,857	-2,043	58,800	-57
General Fund Totals	11,982,200	12,005,378	23,178	12,322,700	317,322
Property Tax Revenue - EMS Fund					
Secured Property Taxes	1,306,100	1,348,691	42,591	1,378,000	29,309
Unsecured Property Taxes	57,900	69,500	11,600	67,400	-2,100
Homeowners Relief	7,100	6,885	-215	6,900	15
EMS Fund Totals	1,371,100	1,425,076	53,976	1,452,300	27,224
Gross Property Tax Revenue	13,353,300	13,430,454	77,154	13,775,000	344,546
Net Property Tax Revenue	13,353,300	13,430,454	77,154	13,775,000	344,546
Other Revenue and Transfers					
Interest on Funds with County	221,300	228,537	7,237	170,800	-57,737
Miscellaneous Revenue	65,200	51,230	-13,970	6,500	-44,730
Payment for Priority One Calls	14,000	18,010	4,010	18,000	-10
Permits, Fees and Plan Reviews	129,400	137,844	8,444	139,000	1,156
American Ambulance Lease	20,900	20,866	-34	20,900	34
Tower Rental	33,200	36,068	2,868	33,400	-2,668
FCC and ROP Training Programs	234,100	262,349	28,249	253,500	-8,849
Strike Team Reimbursements	225,000	197,014	-27,986	195,000	-2,014
AFG, SHSGP and OES Grant Revenues	174,900	176,775	1,875	20,000	-156,775
Total Other Revenue	1,118,000	1,128,694	10,694	857,100	-271,594
Total Projected Operating Revenue	14,471,300	14,559,148	87,848	14,632,100	72,952


Property Tax Growth
6-year average 5.77%
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
6.19%
5.59%
6.44%
6.92%
4.40%
5.10%
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
DISTRICT OBLIGATIONS AND OPERATING EXPENSES

District Obligations and Operating Expenses	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Agreements, Debt, Prior Obligations					
County of Fresno - Dispatch Services	198,000	204,958	6,958	190,000	-14,958
FCERA Payment Financing	208,800	208,781	-19	0	-208,781
Apparatus Lease Purchase Payments	49,200	49,161	-39	0	-49,161
Pension Obligation Bonds	338,400	363,400	25,000	300,300	-63,100
Total Agreements, Debt & Obligations	794,400	826,299	31,899	490,300	-335,999
Operating Expenses					
Property, Auto and Liability Insurance	232,200	237,148	4,948	230,000	-7,148
Stn 54 Lease/Property Tax Collection	46,600	50,215	3,615	46,700	-3,515
Personal Protective Equipment (PPE)	141,500	122,134	-19,366	140,000	17,866
Communications	381,300	381,368	68	169,900	-211,468
Apparatus Maintenance	450,000	414,675	-35,325	435,000	20,325
Equipment Maintenance	22,000	14,413	-7,587	15,800	1,387
Computers & Office Equipment	162,900	140,668	-22,232	142,900	2,232
Facility Maintenance	208,000	183,449	-24,551	197,000	13,551
Station Supplies	58,900	50,754	-8,146	51,000	246
Bulk Fuel	137,000	148,849	11,849	185,000	36,151
Utilities	146,000	145,808	-192	146,000	192
Professional Services	313,200	345,528	32,328	317,400	-28,128
Membership Dues and Subscriptions	18,900	18,938	38	20,400	1,462
Travel Expenses	23,000	25,194	2,194	29,500	4,306
Training	117,800	56,733	-61,067	106,100	49,367
Health, Fitness and Safety	18,800	8,772	-10,028	27,000	18,228
Office Supplies	25,000	23,215	-1,785	29,700	6,485
Food	6,000	6,082	82	6,000	-82
Fire Prevention	100,000	102,256	2,256	78,000	-24,256
Apparatus Tools, Equipment & Hose	74,300	97,571	23,271	73,700	-23,871
SCBA Masks & Maintenance	59,100	59,125	25	58,200	-925
Total Services, Supplies & Maintenance	2,742,500	2,632,894	-109,606	2,505,300	-127,594
Total Operating Expenditures	3,536,900	3,459,193	-77,707	2,995,600	-463,593

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
WAGES AND BENEFITS

Wages and Benefits	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Wages and Benefits:					
Current Board Wages & Benefits	**60,700**	**50,554**	**-10,146**	**60,500**	**9,946**
Base Salaries	**6,131,000**	**6,106,333**	**-24,667**	**6,718,000**	**611,667**
Overtime	**1,800,000**	**1,854,116**	**54,116**	**1,875,700**	**21,584**
FLSA Overtime	**85,000**	**67,008**	**-17,992**	**88,000**	**20,992**
Holiday Pay	**65,000**	**53,948**	**-11,052**	**65,000**	**11,052**
Premium Pay	**17,000**	**85,415**	**68,415**	**75,000**	**-10,415**
Uniform Allowance	**49,000**	**54,260**	**5,260**	**74,400**	**20,140**
Health Insurance	**1,077,100**	**1,132,434**	**55,334**	**743,000**	**-389,434**
Pension	**803,100**	**781,957**	**-21,143**	**911,300**	**129,343**
457	**65,000**	**137,017**	**72,017**	**86,400**	**-50,617**
Workers Comp	**378,400**	**378,338**	**-62**	**708,100**	**329,762**
Payroll Taxes	**158,000**	**140,303**	**-17,697**	**161,200**	**20,897**
Prior Board Benefits	**7,200**	**7,445**	**245**	**7,500**	**55**
Surviving Spouse Benefits	**13,700**	**10,145**	**-3,555**	**10,200**	**55**
Total Wages & Benefits	**10,710,200**	**10,859,274**	**149,074**	**11,584,300**	**725,026**
Reimbursement for LC 4850	**0**	**-191,178**	**-191,178**	**-172,200**	**18,978**
	0	**-191,178**	**-191,178**	**-172,200**	**18,978**
Adjusted Wages & Benefits Totals	**10,710,200**	**10,668,096**	**-42,104**	**11,412,100**	**744,003**

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
CAPITAL EQUIPMENT FUND

Capital Equipment Fund	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Beginning Cash Balance	2,762,868	2,291,453	-471,415	3,382,233	1,090,779
Interest & Other Revenues from Fresno Co.	135,000	104,257	-30,743	108,000	3,743
2023 CDBG Grant Reimbursement	0	49,706	49,706	0	-49,706
Transfer To/Due from Operating Funds	100,000	1,052,794	952,794	100,000	-952,794
Sale of Apparatus & Capital Equipment	20,500	20,501	1	0	-20,501
Land Acquisition Reimbursement	2,600,000	0	-2,600,000	0	0
Development Impact Fees - City of Kerman	813,700	813,689	-11	15,000	-798,689
Subtotal before Expenditure Transfers	6,432,068	4,332,400	-2,099,657	3,605,233	-727,168
Miscellaneous Expenditures	100,000	53,833	-46,167	100,000	46,167
Microwave System Upgrades	0	284,338	284,338	50,000	
Off-Road WT (2023 CDBG Award)	350,500	331,704	-18,796	0	-331,704
Land Purchase Finance Payment	0	0	0	0	0
Preliminary Land Studies, etc	350,000	0	-350,000	350,000	350,000
Apparatus Lease Payments	359,500	280,292	-79,208	359,500	79,208
NC2 NC3 Radio Upgrade				660,000	660,000
Vehicle Acquisition				440,000	440,000
Total Transfers and Expenditures	1,160,000	950,168	-209,832	1,959,500	1,243,670
Estimated Ending Fund Balance	5,272,068	3,382,233	-1,889,825	1,645,733	-1,736,500
Net Change in Fund Balance	2,509,200	1,090,779	-1,418,410	-1,736,500	-2,827,279

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
BUILDING FUND

Building Fund	2025-2026 Adopted Budget	2025-26 Actuals	Variance from Adopted Budget	2026-27 Final Budget	Variance from Actuals
Beginning Cash Balance	381,936	381,936	0	555,732	173,796
Property Tax Revenue/Assessments	100,000	97,446	-2,554	50,000	-47,446
Interest from Fresno County	10,500	12,537	2,037	10,800	-1,737
Transfer from/Due To Operating Fund		123,833			
Subtotal before Transfers	492,436	615,751	-517	616,532	124,613
Expenditures					
Weed Abatement	85,000	60,020	-24,980	50,000	-10,020
Miscellaneous Expenditures	10,000	0	-10,000	10,000	10,000
			0	0	0
			0	0	0
Total Expenditures	95,000	60,020	-34,980	60,000	-20
Estimated Ending Fund Balance	397,436	555,732	34,463	556,532	800
Net Change in Fund Balance	15,500	173,796	34,463	800	-172,996

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
COUNTY FUND BALANCES

NORTH CENTRAL FIRE PROTECTION DISTRICT County Fund Balances			
Funds	**June 30, 2026**	**June 30, 2025**	**Variance**
General Fund	5,821,701	5,824,657	(2,956)
Capital - Equipment Fund	3,382,233	2,291,453	1,090,779
Building Fund	555,732	381,936	173,796
EMS Zone 1 Fund	752,313	708,858	43,455
SL/Vacation Buyout Fund	38,961	37,772	1,189
Reserve Fund	386,407	374,614	11,793
Contingency Fund	135,318	131,188	4,130
Total Balance for all Funds	**11,072,664**	**9,750,477**	**1,322,187**

NORTH CENTRAL FIRE PROTECTION DISTRICT
2026-2027 FINAL BUDGET
TWO-YEAR PROJECTION

	2025-2026 Actuals	2026-2027 Projections	2027-2028 Projections
Revenue			
Total Operating Revenue	14,559,148	14,632,100	15,012,535
Total Revenue	14,559,148	14,632,100	15,012,535
Expenditures			
Wages and Benefits	10,668,096	11,412,100	11,708,814
Services and Supplies	2,632,894	2,505,300	2,570,438
Agreements and Pension Obligation Bonds	826,299	490,300	503,048
Total Expenditures	14,127,289	14,407,700	14,782,300
Annual Contribution to Capital Fund	100,000	100,000	100,000
Operating Net Revenue	331,859	124,400	130,235

Growth Projections for 2027-28 = 2.6% Increase

NORTH CENTRAL FIRE DISTRICT
APPARATUS REPLACEMENT SCHEDULE

FY Approval to Order	Equipment Purchased	Estimated Cost	Estimated Annual Lease Payment
2026-2027	Fire Chief Vehicle	91,386	N/A
	BC Truck	116,125	N/A
	Division Chief Vehicle (OPS/Training)	91,386	N/A
	Division Chief Vehicle (PRV/Support Svcs)	91,386	N/A
2027-2028	Aerial Ladder Truck (Prior Board Approval)	2,300,000	299,000
2028-2029	Type I Fire Engine	1,027,204	133,537
2029-2030			
2030-2031	Type I Fire Engine	1,226,535	159,450
	Training Vehicle	92,674	N/A
2031-2032			
2032-2033			
2033-2034	BC Truck	119,609	N/A
	Patrol Rig	210,326	N/A
2034-2035	Water Tender	722,782	83,870
2035-2036	Type I Fire Engine	1,340,268	160,187
2036-2037	Staff Vehicle	36,529	N/A
	Maintenance Truck	98,318	N/A
	Water Tender	744,465	86,386
2037-2038	BC Truck	156,062	N/A
	Fire Chief Vehicle	122,816	N/A
2038-2039	Division Chief Vehicle	126,500	N/A
2039-2040	Type I Fire Engine	1,380,476	164,992
2039-2040			

NORTH CENTRAL FIRE PROTECTION DISTRICT
APPARATUS/CAPITAL EQUIPMENT SCHEDULE
FISCAL YEARS 2024 - 2044

Fiscal Year	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031	2031 - 2032	2032 - 2033	2033 - 2034
Beginning Balance	4,760,184	2,291,453	3,382,232	1,845,732	1,166,604	1,018,102	781,608	545,346	260,219	150,989
Interest Accrued & Other Revenues	131,269	153,963	108,000	55,372	34,998	30,543	23,448	16,360	7,807	4,530
DIF, Grants & Other Revenues	0	834,190	15,000	75,000	75,000	75,000	75,000	100,000	125,000	125,000
Transfer from/to General Fund	0	1,052,794	300,000	100,000	500,000	550,000	650,000	650,000	650,000	750,000
Capital Improvement Projects	0	-338,171	-810,000	-200,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000
Apparatus Lease Payments	0	-280,292	-359,500	-359,500	-658,500	-792,037	-792,037	-951,487	-792,037	-951,487
District Vehicle Purchases	0	-331,704	-440,000	0	0	0	-92,674	0	0	-329,935
Finance/Purchase Land for New Station	-2,600,000	0	0	0	0	0	0	0	0	0
Build New Station	0	0	-350,000	-350,000	0	0	0	0	0	0
Ending Balance	2,291,453	3,382,232	1,845,732	1,166,604	1,018,102	781,608	545,346	260,219	150,989	-350,903

Fiscal Year	2034 - 2035	2035 - 2036	2036 - 2037	2037 - 2038	2038 - 2039	2039 - 2040	2040 - 2041	2041 - 2042	2042 - 2043	2043 - 2044
Beginning Balance	-350,903	-178,418	65,373	21,443	-254,222	-86,779	345,725	626,211	1,074,562	1,536,364
Interest Accrued & Other Revenues	-10,527	-5,353	1,961	643	-7,627	-2,603	10,372	18,786	32,237	46,091
DIF, Grants & Other Revenues	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Transfer from/to General Fund	750,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital Improvement Projects	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000
Apparatus Lease Payments	-591,987	-675,857	-836,044	-922,430	-623,430	-489,893	-654,885	-495,435	-495,435	-495,435
District Vehicle Purchases	0	0	-134,847	-278,878	-126,500	0	0	0	0	0
Finance/Purchase Land for New Station	0	0	0	0	0	0	0	0	0	0
Build New Station	0	0	0	0	0	0	0	0	0	0
Ending Balance	-178,418	65,373	21,443	-254,222	-86,779	345,725	626,211	1,074,562	1,536,364	2,012,020

Interest Rate Assumption @ 3.0%

Inflation Rate Assumption @ 3%

July 2026

Total Calls
483

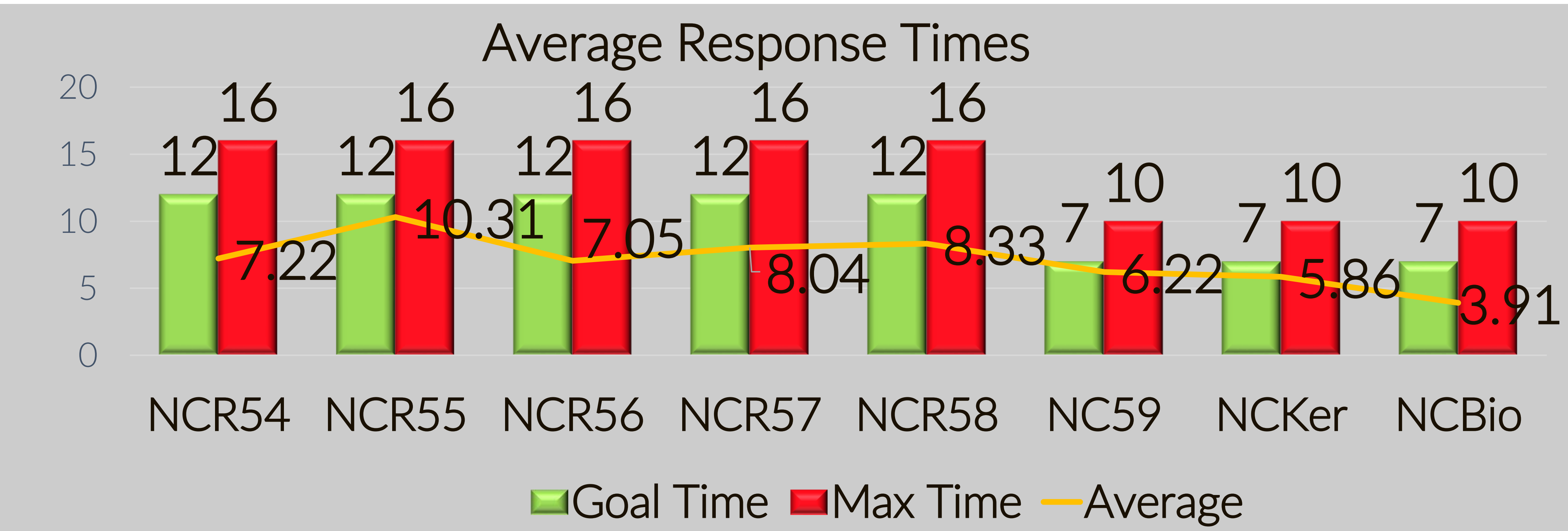
Fire/Other
11%

53 Fire Call Types

163 Other Types

EMS/Rescue
55%

267 EMS/Rescue Call Types



TOTAL FIRE SAVINGS

$5,536,000

TOTAL FIRE LOSS

$495,000