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PROTECTION DISTRICT

210 S. Academy Ave Sanger, California 93657 Telephone: (559) 493-4300 www.fresnocountyfire.org

Dustin Hail Fire Chief Fresno County Fire Protection District June 5, 2025

Drew Bohan Executive Director 715 P Street Sacramento, CA 95814

Dear Drew Bohan,

I am writing to request that item "B" and item "C" under Worker Safety-12 of the Darden Clean Energy Project Updated Staff Assessment released on 5/12/2025 be reconsidered after reviewing the accompanying information. Fresno County Fire Protection District consulted with the County of Fresno Assessors Office to verify IP Darden's statement regarding their portion of property taxes. The information provided by IP Darden was assumed and did not include any confirmed property tax numbers from the County of Fresno.

Fresno County Fire Protection District also requests that the original Funding methodology be added back into the staff assessment after reviewing the Funding Methodology Report for BESS and PV Projects (May 2025) completed by Capitol Public Finance Group, LLC.

We are committed to being a good partner with IP Darden. Our priority will always be to provide reliable, professional emergency response to the citizens of Fresno County including new and existing developments. Any development in underserved areas within Fresno County that doesn't enhance fire protection services is a reduction to the tax paying citizens and communities.

We appreciate the opportunity to provide further comment on this matter and ask that the CEC board place the well-being and protection of the citizens of Fresno County at the forefront of their decisions.

Sincerely,

Dustin Hail Fire Chief

Fresno County Fire Protection District



OFFICE OF THE ASSESSOR-RECORDER

Paul Dictos, CPA
Assessor-Recorder

June 5, 2025

Drew Bohan
Executive Director
California Energy commission
715 P Street
Sacramento, CA 95814

Dear Mr. Bohan -

I am writing to you regarding the valuation of the Darden Clean Energy Project (DCEP). According to information provided to the Fresno County Assessor's Office, the completed and assessed the DCEP is projected to generate approximately \$232 million in property taxes for the County over the first ten years, with \$45million allocated to the Fire Department.

For simplicity, assuming the annual tax amounts remain constant over the ten year period, this would equate to \$23.2 million per year for the County and \$4.5 million per year for the Fire Department.

Based on these figures, I derived the following assessed values using the provided tax rates:

	Taxes 1 year	Tax Rate	Calculation (taxes/tax rate)	Derived Value (assessed value)
County of Fresno	\$23,200,000	1.000%	\$23,200,000/.01	\$2,320,000,000.000
Fire Department	\$4,500,000	0.078%	\$4,500,000/.00078	\$5,769,230,769.23

The concern I wish to raise is the significant discrepancy of the derived values. While I understand that different tax rates apply to different entities, both tax amounts should ultimately be based on the same underlying assessed value.



OFFICE OF THE ASSESSOR-RECORDER

Paul Dictos, CPA
Assessor-Recorder

Without further information on how these taxes were calculated, I cannot determine which (if either) is accurate. Therefore, I believe this inconsistency warrants review.

Thank you for your time and consideration.

Yours truly,

Jo Ann Ebisuda Deputy Assessor



FUNDING METHODOLOGY FOR BESS AND PV PROJECTS

MAY 2025



Capitol Public Finance Group, LLC 2436 Professional Drive, Suite 300 Roseville, CA 95661 T (916) 641 2734 F (916) 921 2734 www.capitolpfg.com

TABLE OF CONTENTS

SECTION 1: BACKGROUND	1
SECTION 2: PV PROJECTS	2
SECTION 3: DISTRICT RESPONSE MAP	3
SECTION 4: NECESSARY PERSONNEL AND FACILITIES	7
SECTION 5: PV Project Cost Calculation	12
Section 6: Conclusion	13



SECTION 1: BACKGROUND

The Fresno County Fire Protection District ("District") has asked Capitol Public Finance Group to assist with confirming the Funding Methodology for addressing health and safety concerns for the construction and operation of solar photovoltaic (PV) and battery energy storage systems (BESS) facilities (together, "PV Projects").

The District provides fire prevention and suppression, emergency medical response, search and rescue and emergency dispatch services. The District service area encompasses approximately 4,213 square miles, extending from Kings and Tulare Counties on the South to Madera County on the North and from the coastal range on the West to the foothills of the Sierras on the East. District boundaries encompass unincorporated "islands" that are surrounded by the Cities of Clovis and Fresno. The communities of Huron and San Joaquin are included within the District and the cities of Mendota, Fowler and Parlier contract with the District for District Services.

The bulk of existing and proposed PV Projects exist in the western part of Fresno County. The west side of Fresno County requires additional resources to respond to fire, rescue, and emergency medical services to the proposed PV Projects in an appropriate response time while maintaining the current level of service to existing towns and energy facilities. District stations on the western side of the County are presently staffed and equipped to handle emergency responses to the growing population of communities on the west side of the County including Mendota, Tranquility, San Joaquin, Coalinga, and others.

The District's resources in the western portion of the County require enhancement to maintain and provide the current level of service to existing communities and to the proposed PV Projects. New and expanded fire stations, personnel, water tenders, engines and other capital and operating costs have been identified by the District to adequately serve the proposed PV Projects.

This report supports the Funding Methodology approved by the District Board on April 2, 2025. The Funding Methodology allocates the estimated amount of costs needed to serve the estimated buildout of PV Projects in the District's boundaries to the megawatts produced/stored by type of project. The Funding Methodology is based on the industry standard 4-hour megawatt system and may be converted in a fractional amount as needed. The District has the flexibility to alter the list of needs and costs shown in this report as conditions change. If the overall development of PV Projects is greater or lesser than estimated, the amount of personnel and capital costs will adjust proportionally.

1



SECTION 2: PV PROJECTS

The following table includes the current known list of proposed PV Projects in the District. There is an estimated 11,058 of BESS megawatts and 17,275 of Solar megawatts. The bulk of existing and proposed solar PV Projects exist or are planned in the western part of Fresno County served by the District.

TABLE 1

Megawatts Produced by Project			
Project Name	BESS MW	Solar MW	
IP Darden	4,600	1,150	
San Luis West	30	125	
Sonrisa	184	200	
Luna Valley	200	200	
Heartland	300	300	
Cornucopia	300	300	
Key Storage	300	0	
Midway	30	0	
Panoche	14	0	
Rosemary	100	0	
VCIP	5,000	15,000	
Total Megawatts Produced 11,058 17,275			

Source: California Energy Commission



SECTION 3: DISTRICT RESPONSE MAP

As shown in *Figures 1 and 2*, the District's current fire engine and water tender response does not reach large areas of the western portion of the District where the majority of PV Projects exist or are planned. The future stations, apparatus and necessary personnel will provide adequate fire engine and water tender response times to the PV Projects as illustrated in *Figure 3*.



FIGURE 1

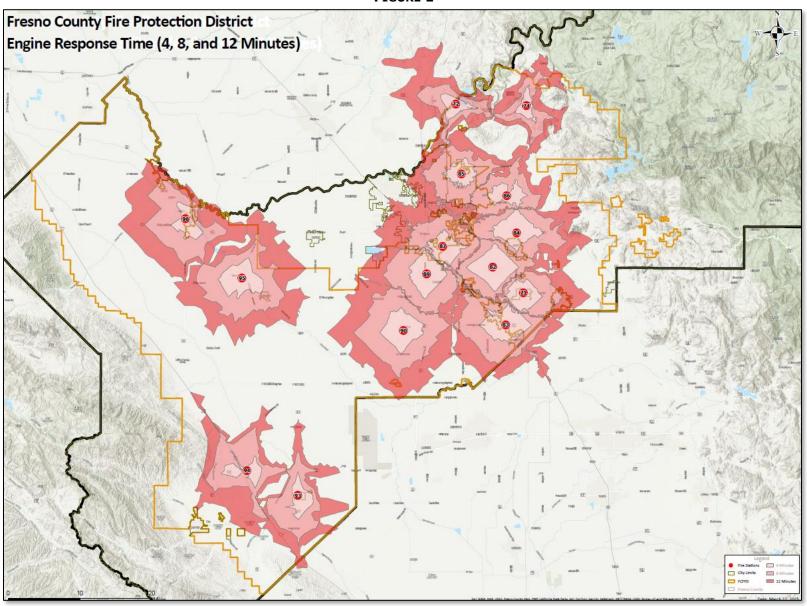




FIGURE 2

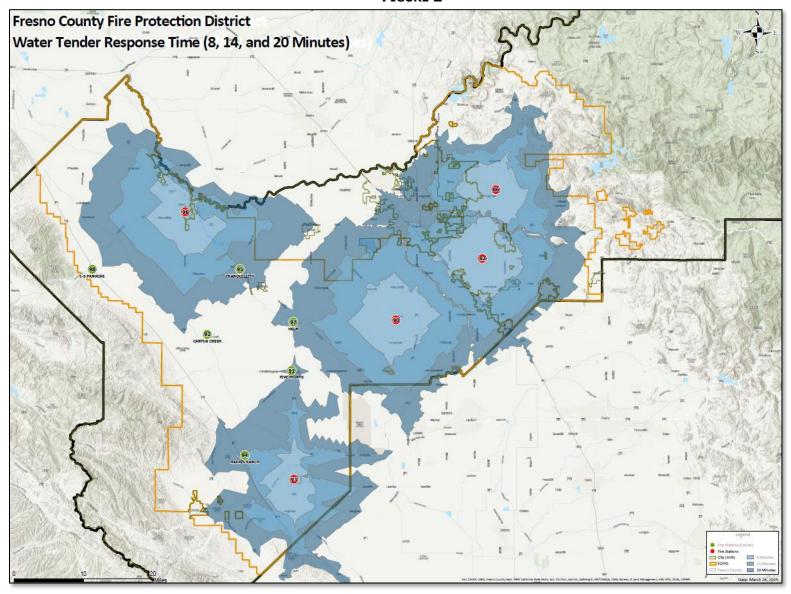
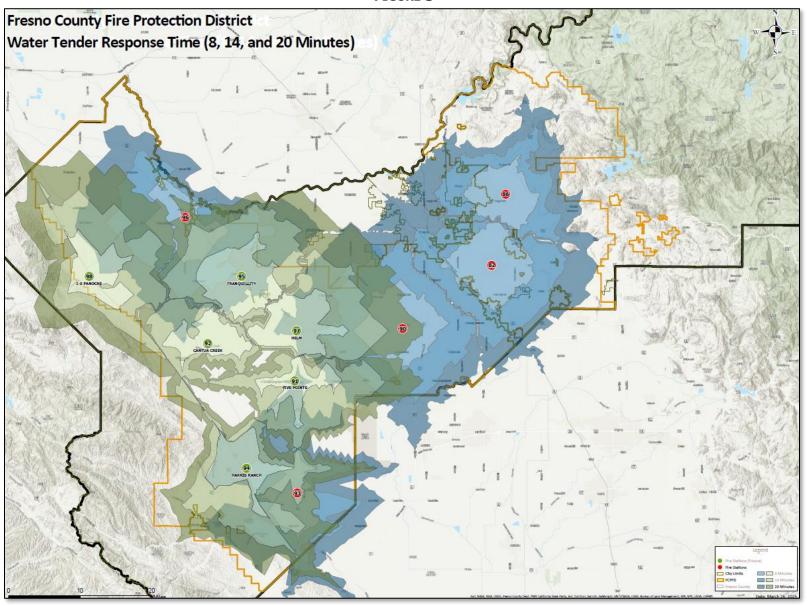




FIGURE 3





SECTION 4: NECESSARY PERSONNEL AND FACILITIES

The addition of PV Projects will result in a reduction of services to the communities served by the District without any enhancement of firefighting resources. With the addition of PV Projects, the west side of Fresno requires the resources to respond to fire, rescue, and emergency medical services of the existing towns and energy facilities in an appropriate time. Additional and expanded fire stations, personnel, water tenders and engines have been identified as needed by the District. The bulk of existing and proposed solar PV projects exist in the western part of Fresno County.

The District has determined that there is both a direct impact and a cumulative impact on emergency response capabilities of the District to respond to fire, rescue, and medical services emergencies posed by the operation of the solar PV projects.

The District has identified, based on several factors including project size, megawatts generated, additional energy projects built, and taking into account a consideration of response times and County General Plan recommendations, needed fire flow at such facilities and special hazards that are specific to the PV Projects, the additional personnel, capital facilities, equipment and apparatus to adequately serve the fire and emergency medical service demands of the existing and proposed PV Projects.

Table 2 below shows the annual Safety personnel needs in terms of position types, number and costs.

TABLE 2

Safety Personnel			
Туре	Number Needed	Total Annual Salary	
DC	2	\$717,333	
BC	4	\$1,047,500	
Comm Op.	4	\$262,464	
Captain	16	\$3,594,538	
Engineer	84	\$16,230,200	
Total Salary Costs		\$21,852,035	
Additional Costs Uniforms		\$19,525	
Overtime		\$4,860,000	
Total Additional Costs		\$4,879,525	
Subtotal Personnel Costs		\$26,731,560	
Admin Rate (10.77% Subtotal)		\$2,878,989	
Total Safety Personnel Costs		\$29,610,549	

7

Source: Fresno County Fire Protection District



 ${\it Table~3}$ below shows the annual Non-Safety personnel needs in terms of position types, number, costs and related costs.

TABLE 3

Non-Safety Personnel and Related Costs			
Personnel Type	Employees /Numbers Needed	First Year and Annual Cost	
Fire Inspectors	2	\$130,000	
IT Administrator	1	\$95,000	
District Clerical Staff	1	\$46,000	
Equipment Services Assistants (Parts) & (Fire Equip.)	1	\$60,000	
Administration Officer	1	\$126,000	
Administrative Analyst	1	\$72,000	
Construction Manager	1	\$160,000	
Heavy Equipment Mechanic	4	\$484,000	
Total Needed Personnel	12	\$1,173,000	
Personnel Benefits/Needs			
Benefits	13	\$270,769	
Unemployment Payments	13	\$6,154	
Uniforms-PCF/Sch C	20	\$13,600	
Payroll Tax Expense	13	\$114,462	
Workers Compensation	13	\$135,385	
Cellular Services		\$44,460	
Total Personnel Benefits/Needs		\$584,829	
Total Non-Safety Personnel and Related Costs		\$1,757,829	



Table 4 below shows the annual repairs and maintenance by type and costs.

TABLE 4

Repairs and Maintenance		
Туре	First Year and Annual Cost	
Maintenance - General (Minor) Equipment	\$2,668	
Maintenance - Communications (Radio Equipment)	\$4,000	
Maintenance - Vehicle (Automotive)	\$186,668	
Diesel Exhaust Fluids	\$1,067	
Maintenance - Auto Defibrillator	\$400	
Maintenance- SCBA/TIC/Air Monitor/Jaws/Small Engine	\$8,000	
Maintenance- Structure/Improvements/Grounds	\$37,333	
Fleet Services Technician (Graphics)	\$24,533	
Transportation/Travel Claim	\$8,000	
Transportation Mileage	\$933	
Gasoline	\$29,867	
Diesel	\$108,000	
Red Dyed Diesel (Dozer & Tractors)	\$2,267	
BOE Diesel Fuel Taxes	\$1,360	
Total Repairs and Maintenance	\$415,096	



Table 5 below shows the annual firefighting clothing and equipment by type and costs.

TABLE 5

Firefighting Supplies, Equipment and Services		
Туре	First Year and Annual Cost	
Supplies	\$83,990	
Equipment	\$416,752	
Services	\$681,364	
Total Supplies, Equipment & Services Costs	\$1,182,106	

 $\it Table~6$ below shows the first year and annual capital apparatus and equipment by number, type and costs.

TABLE 6

Capital Apparatus, Vehicles and Equipment				
Туре	Number Needed	First Year Cost	Annual Cost	
Apparatus and Vehicles				
Fire Engine (Type1)	4	\$4,680,000	\$576,000	
Water Tenders	8	\$5,600,000	\$544,000	
Command Vehicles	10	\$1,100,000	\$160,000	
Capital Outlay - Engines (Type 3)	8	\$5,600,000	\$544,000	
Ultility Truck	5	\$350,000	\$35,000	
HEM Vehicle	4	\$1,200,000	\$128,000	
HAZ MAT Command Vehicle	1	\$2,000,000	\$100,000	
Total Apparatus and Vehicles Costs	40	\$20,530,000	\$2,087,000	
Fire Familian and Conta		÷67.467	+262.667	
Fire Equipment Costs		\$67,467	\$262,667	
Total Capital Apparatus, Vehicles and Equipment Costs		\$20,597,467	\$2,349,667	

Source: Fresno County Fire Protection District



Table 7 below shows the first year and annual capital facilities by type and costs.

TABLE 7

Capital Facilities			
Туре	First Year Cost	Annual Cost	
Training Center	\$7,000,000	\$200,000	
Station/Facilities Capital Improvements	\$160,000	\$160,000	
Station Improvement Projects	\$160,000	\$160,000	
New Station 91 Project	\$12,000,000	\$305,000	
New Station 92 Project	\$12,000,000	\$305,000	
New Station 97 Project	\$12,000,000	\$305,000	
New Station 98 Project	\$12,000,000	\$305,000	
Station 93	\$4,000,000	\$70,000	
Station 94	\$4,000,000	\$70,000	
Station 95	\$4,000,000	\$70,000	
Station 96	\$4,000,000	\$70,000	
Total Capital Facilities	\$71,320,000	\$2,020,000	

The total additional personnel, capital facilities, equipment and apparatus to adequately serve the fire and emergency medical service demands of the existing and proposed PV Projects in the District, are summarized in *Table 8*.

TABLE 8

Summary of Future Needs Costs			
Туре	First Year Cost	Annual Cost	
Safety Personnel	\$29,610,549	\$31,091,077	
Non-Safety Personnel	\$1,757,829	\$1,757,829	
Repairs and Maintenance	\$415,096	\$415,096	
Supplies, Equipment & Services	\$1,182,106	\$1,182,106	
Capital Equipment	\$20,597,467	\$2,349,667	
Capital Facilities	\$71,320,000	\$2,020,000	
Total Future Needs Costs	\$124,883,047	\$39,202,009	

11

Source: Fresno County Fire Protection District



SECTION 5: PV PROJECT COST CALCULATION

To ensure the funding of personnel, new facilities, apparatus and equipment as well as an enhancement to existing facilities, we have allocated the identified personnel, capital facilities, equipment and apparatus with the proposed PV Projects. This results in a one-time initial payment and an adjustable annual cost on a per Mega Watt basis by Solar and BESS, for the PV Projects within the District's boundaries.

For the purpose of this analysis, we are estimating approximately 56% of the total costs are allocated to BESS megawatts due to the higher amount of fire fighting needs as compared to Solar megawatts. **Table 9** allocates the First Year Cost and Annual Cost, by BESS and Solar, with the estimated amounts of megawatts produced or stored by each type of PV Project.

TABLE 9

Cost per Megawatt				
Туре	First Year Cost	Annual Cost		
BESS Cost per Megawatt				
BESS Future Needs Allocated Costs	\$70,171,784	\$22,027,609		
BESS Projected Megawatts Produced	11,058	11,058		
BESS Future Needs Costs per Megawatt	\$6,346	\$1,992		
Photovoltaic Cost per Mega Watt				
Photovoltaic Future Needs Allocated Costs	\$54,711,263	\$17,174,400		
Photovoltaic Projected Megawatts Produced	17,275	17,275		
Photovoltaic Future Needs Costs per Megawatt	\$3,167	\$994		
Total Future Needs Costs per Megawatt	\$9,513	\$2,986		



SECTION 6: CONCLUSION

This report supports the Funding Methodology approved by the District Board on April 2, 2025. The addition of PV Projects will result in a reduction of service to the communities served by the District without an appropriate increase of firefighting resources. This report calculates the Funding Methodology based on the existing and proposed PV Projects and the personnel, new facilities, apparatus and equipment identified by the District needed to serve them. The purpose of the Funding Methodology to ensure that new PV Projects within the District pays its share of future personnel and capital costs, which are necessary to provide fire protection, fire suppression and other fire safety services adequate to accommodate these highly specialized projects.

