



Stanislaus Consolidated Fire Protection District

3324 Topeka Street
Riverbank, CA 95367

Phone: (209) 869-7470 Fax: (209) 869-7475

<http://www.scfpd.us>

AGENDA

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT FINANCE COMMITTEE MEETING

Date: Tuesday, May 13, 2025

Time: 10:00 AM

Place: Station 26 Meeting Room, 3318 Topeka Street in Riverbank, CA

COMMITTEE MEMBERS

Charles E Neal, Director
Brandon Rivers, Director
Clint Bray, Deputy Fire Chief

Andy Heath, Finance Consultant
Shawn Ehrenberg, L3399 Pres.
Brittney Withrow, Admin Assist III/Treasurer

1. CALL TO ORDER

- 1.1 Pledge of Allegiance
- 1.2 Roll Call

2. Approval of Agenda – *Discussion Items may be pulled from the agenda at this time by Chair.*

3. PUBLIC COMMENT PERIOD – *While the Stanislaus Consolidated Fire Protection District welcomes and encourages participation at the Committee meetings, it would be appreciated if you would limit your comments to three (3) minutes so that everyone may be heard. The general public, under Item 3 - Public Comment Period, may address matters not on the posted agenda. The Committee may consider adding the item to a future agenda for consideration. All District public meetings are conducted in accessible locations.*

4. DISCUSSION ITEMS

- 4.1 Preliminary Budget for FY 25-26

5. ADJOURNMENT

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk at (209) 869-7470. Notification 48 hours prior to meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



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AFFIDAVIT OF POSTING

I, Amanda McCormick, Admin Assistant III/Board Clerk of the Stanislaus Consolidated Fire Protection District Board of Directors, do hereby declare that the foregoing agenda for the May 13, 2025 at 10:00 AM meeting of the SCFPD Finance Committee will be posted at the administrative office of the Stanislaus Consolidated Fire Protection District at least 72 hours prior to the meeting date and will also be posted at each of the District stations.

Dated: 5/8/2025

Amanda McCormick /s/
Amanda McCormick, Admin Asst III/Board Clerk



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STAFF REPORT

TO: Members of the Finance Committee

FROM: Clint Bray, Fire Chief
Andy Heath, Financial Consultant

SUBJECT: FY 2025-26 Preliminary Budget

DATE: May 13, 2025

RECOMMENDATION:

It is recommended that the Finance Committee receive a presentation on the Preliminary Proposed Budget for the fiscal year beginning July 1, 2025 (FY 2025-26) and direct staff with any further updates prior to presentation of the Preliminary Budget to the full Board of Directors in June 2025.

DISCUSSION:

The Preliminary Proposed Budget for FY 2025-26 is presented herein. This preliminary budget encompasses anticipated revenues and expenditures for the period July 1, 2025 through June 30, 2026. The preliminary budget takes into account an array of expenditure recommendations posed by staff for one-time and ongoing District needs; program enhancements; and capital and deferred maintenance. The changes will be discussed as part of a presentation to the Finance Committee on May 13, 2025.

Anticipated revenues of \$15.12 million are offset by anticipated expenditures of \$15.51 million, leading to an expected use of reserves (decrease in fund balances) of approximately \$392,652. It should be mentioned that the recommended use of reserves is meant to serve as a budgetary “placeholder” related to the eventual multi-year spend-down of more than \$1.4 million in capital reserves built up over several years. This use of reserves along with high-level noted changes to revenues and expenditures for FY 2025-26 are referenced below (these recommended changes will be discussed in detail at the Finance Committee meeting).

Revenues:

| Account | Budget Amount | Description |
|------------------------|---------------|---|
| Interest Earnings | \$ 175,000 | - Represents an increase in interest earnings reflecting the District’s current cash position invested with the County Pool and continued higher rates of interest being earned |
| Secured Property Taxes | \$ 3,770,000 | - Represents anticipated 4% growth in secured valuation |

Members of the Finance Committee
FY 2025-26 Preliminary Proposed Budget
May 13, 2025
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Revenues, cont.

| Account | Budget Amount | Description |
|---------------------------------|----------------------|--|
| Special Assessment | \$8,936,379 | - Represents an anticipated 3% increase in district-wide special assessment and an increase to the base amount related to reclassification of certain parcels within the District boundaries. |
| Proposition 172 Funding | \$ 891,530 | - Represents an anticipated ongoing receipt of Proposition 172 Funding from Stanislaus County (assumed ongoing for all years of forecast). |
| RPTTF Residuals | \$ 300,000 | - Represents annual amounts of former redevelopment tax increment received by cities that is now characterized as property taxes due to the 2011 elimination of redevelopment agencies and winding down of former redevelopment affairs. |
| Fire Investigator Reimbursement | \$ 190,000 | - Represents overtime reimbursement related to fire investigator activities provided to the County of Stanislaus (this amount budgeted in line with historical collections). |

All other revenue sources anticipated for collection in the FY 2025-26 Preliminary Budget are recommended at the same “base” level based on FY 2024-25 collections. At this time, there are no grants expected to be received nor any strike team reimbursements. To the extent these types of revenues materialize, they will be added to the budget at that time.

Expenditures:

| Account | Budget Amount | Description |
|---|----------------------|--|
| 5010-5017 – Salaries (including incentive pays, employee medical waiver and leave time buyback) | \$ 6,383,854 | - Represents the estimated base salary costs for all positions (full-time and part-time) in the District for the entirety of the fiscal year (note: this amount includes a 5% wage increase effective July 1, 2025 and a nominal amount for anticipated step increases). |
| 5021 – Overtime | \$ 1,255,000 | - Overtime budgeted at the updated base amount of \$1,250,000 – also includes \$5,000 requested for training program overtime. Other overtime above base amount is likely offset by strike team reimbursements / vacancy savings. |
| 5036/5037 – CalPERS UAAL Bond Debt Service | \$ 829,589 | - The CalPERS UAAL Bond debt service payment represents a relatively fixed amount that will be paid annually until FY 2040-41. |

Members of Finance Committee
 FY 2025-26 Preliminary Proposed Budget
 May 13, 2025
 Page 3

Expenditures, cont.

| Account | Budget Amount | Description |
|---|----------------------|--|
| 5038 – CalPERS Unfunded Liability Cost | \$ 610,511 | - Represents new unfunded liability annual cost expected to continue to increase each of the next three years. |
| 5041 – Medical Insurance | \$ 908,440 | - Medical / Dental / Vision insurance costs to provide benefits to District employees. |
| 5061 – Worker’s Compensation | \$ 740,828 | - Slight increase assumed for Worker’s Compensation Insurance costs. |
| 6022 – Safety Clothing | \$ 85,000 | - Additional \$5,000 added to base amount for request related to PPE maintenance / repair. |
| 6051 – Station Supplies | \$ 20,000 | - Increase in base budget by \$1,730 to account for continued increasing costs to maintain / clean stations. |
| 6061 – Fiduciary / Liability Insurance | \$ 102,474 | - Slight increase assumed for Fiduciary / Liability Insurance costs. |
| 6081 – Vehicle Maintenance / Repairs | \$ 225,000 | - Vehicle Maintenance budget set back to base level – note: this amount is expected to decrease as new apparatus is purchased. |
| 6089 – SCBA Equipment | \$ 20,450 | - Increase in base budget by \$2,800 to account for continued increasing costs. |
| 6089-X – Firefighting Equipment - Special | \$ 5,000 | - Addition of \$5,000 for a requested Hurst / Holmatro Rescue Tool / Maintenance. |
| 6101 – Medical Supplies | \$ 20,000 | - Increase in medical supplies costs to purchase non-disposable items and items soon be expired. |
| 6XXX – Modesto Services Contract | \$ 413,870 | - Budgeted amount for FY 2025-26 includes contractual increase for fiscal year. |
| 6191 – Training Program | \$ 35,000 | - Base budget increased to include higher costs for training. |
| 6192 – Workshops & Seminars | \$ 4,750 | - Increase to base budget by \$1,750 to include new classes and workshops |

Expenditures, cont.

| Account | Budget Amount | Description |
|---|---------------|--|
| 7050 – Capital Facilities Projects | \$ 41,190 | - These funds are available for Capital Facilities Projects as approved by the Board (not specifically appropriated) – Note: this amount has been reduced from the typical base amount of \$165,000 to allow for the budgeting of certain capital items noted below (\$123,800) |
| 78XX – Capital / Outlay Purchases | \$ 123,810 | - The following capital and outlay are recommended: <ul style="list-style-type: none"> o Radios / Hand Mic Replacements - \$21,810 o Replacement Drone - \$5,000 o Boat Replacement - \$10,000 o Phoenix G-2 Alerting System - \$20,000 o Financial System 1-Time Implementation Costs - \$67,000 |
| 78XX – Apparatus / Vehicle Replacement (Debt Service) | \$ 134,072 | - The Apparatus / Vehicle Replacement appropriation includes \$134,072 set aside for the second of ten annual payments towards a new fire truck. |
| 78XX – Capital / Outlay Purchases | \$ 33,000 | - This amount is related to the estimated annual licensing cost to replace the District’s current financial system (Quickbooks). |
| 70XX – Equipment Purchases (Debt Service) | \$ 247,000 | - This amount represents one-half of an anticipated annual debt service payment to secure \$4 million in funding towards much-needed capital and apparatus. This amount would increase to \$494,000 for the next nine years (ten-year debt @ ~ 4%). |

It should be mentioned that the final two items (\$280,000) are recommended to be funded by the capital facilities and apparatus replacement reserve, which has a balance of \$1,415,916 as of June 30, 2024. This reserve is expected to be used for future capital / apparatus debt service payments until exhausted.

Given the recommended changes noted above, the FY 2025-26 Preliminary Proposed Budget Overview is shown on the following page.

Members of Finance Committee
FY 2025-26 Preliminary Proposed Budget
May 13, 2025
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| STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT | | | | |
|--|---|---------------------|------------------|--------------------|
| Final Budget | | | | |
| PRELIMINARY BUDGET - FISCAL YEAR 2025-26 | | | | |
| FUND: | | | | |
| FUNCTION: Budget Overview | | | | |
| ACCOUNT DESCRIPTION | | | | |
| Budget Overview | | | | |
| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| | Projected Recurring Revenues | \$ 15,415,750.00 | \$ 15,718,613.00 | \$ 15,120,780.00 |
| | Operational Expenditures | | | |
| 5000 | Salaries and Benefits | \$ 10,435,665.00 | \$ 11,436,702.00 | \$ 12,288,652.00 |
| 6000 | Services & Supplies | \$ 2,552,791.00 | \$ 2,704,628.00 | \$ 2,467,480.00 |
| | Total Operational Expenditures | \$ 12,988,456.00 | \$ 14,141,330.00 | \$ 14,756,132.00 |
| | Subtotal | \$ 2,427,294.00 | \$ 1,577,283.00 | \$ 364,648.00 |
| | Capital Budget (Restricted/Reserve funded) | | | |
| 7040 | Capital/Facility Improvement Projects | \$ 243,730.00 | \$ 335,059.00 | \$ 335,059.00 |
| 7800 | Capital Equipment | \$ 174,328.00 | \$ 175,242.00 | \$ 422,241.00 |
| | Total Capital | \$ 418,058.00 | \$ 510,301.00 | \$ 757,300.00 |
| 8100 | To or (From) Unallocated Reserve Funds | \$ 2,009,236.00 | \$ 1,066,982.00 | \$ (392,652.00) |
| | Total Expenditures | \$ 13,406,514.00 | \$ 14,651,631.00 | \$ 15,513,432.00 |
| ACTUAL / BUDGETED RESERVES | | | | |
| | | FY 2023-24 | FY 2024-25 | FY 2025-26 |
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| | Beginning Fund Balance | \$ 7,636,900.00 | \$ 9,357,514.00 | \$ 10,294,496.00 |
| | Net Surplus (Deficit) | \$ 2,009,236.00 | \$ 1,066,982.00 | \$ (392,652.00) |
| | Reduction for Current Year Dvlpmt Fees | \$ (288,622.00) | \$ (130,000.00) | \$ (65,000.00) |
| | Reduction for Capital Set-Aside | \$ - | \$ - | \$ - |
| | Ending Fund Balance | \$ 9,357,514.00 | \$ 10,294,496.00 | \$ 9,836,844.00 |

CONSIDERATIONS/ RECOMMENDATIONS:

Staff recommends the Finance Committee review, discuss, make any required adjustments; and provide direction to prepare the FY 2025-26 Preliminary Budget for Board of Directors consideration in June 2025.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION

Budget Overview

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|---|-----------------------------------|-------------------------------|----------------------------------|
| | Projected Recurring Revenues | \$ 15,415,750.00 | \$ 15,718,613.00 | \$ 15,120,780.00 |
| | Operational Expenditures | | | |
| 5000 | Salaries and Benefits | \$ 10,435,665.00 | \$ 11,436,702.00 | \$ 12,288,652.00 |
| 6000 | Services & Supplies | \$ 2,552,791.00 | \$ 2,704,628.00 | \$ 2,467,480.00 |
| | Total Operational Expenditures | \$ 12,988,456.00 | \$ 14,141,330.00 | \$ 14,756,132.00 |
| | Subtotal | \$ 2,427,294.00 | \$ 1,577,283.00 | \$ 364,648.00 |
| | Capital Budget (Restricted/Reserve funded) | | | |
| 7040 | Capital/Facility Improvement Projects | \$ 243,730.00 | \$ 335,059.00 | \$ 335,059.00 |
| 7800 | Capital Equipment | \$ 174,328.00 | \$ 175,242.00 | \$ 422,241.00 |
| | Total Capital | \$ 418,058.00 | \$ 510,301.00 | \$ 757,300.00 |
| 8100 | To or (From) Unallocated Reserve Funds | \$ 2,009,236.00 | \$ 1,066,982.00 | \$ (392,652.00) |
| | Total Expenditures | \$ 13,406,514.00 | \$ 14,651,631.00 | \$ 15,513,432.00 |

ACTUAL / BUDGETED RESERVES

| | | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--|---|-----------------------------------|-------------------------------|----------------------------------|
| | Beginning Fund Balance | \$ 7,636,900.00 | \$ 9,357,514.00 | \$ 10,294,496.00 |
| | Net Surplus (Deficit) | \$ 2,009,236.00 | \$ 1,066,982.00 | \$ (392,652.00) |
| | Reduction for Current Year Dvlpmt Fees | \$ (288,622.00) | \$ (130,000.00) | \$ (65,000.00) |
| | Reduction for Capital Set-Aside | \$ - | \$ - | \$ - |
| | Ending Fund Balance | \$ 9,357,514.00 | \$ 10,294,496.00 | \$ 9,836,844.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
FUND:
FUNCTION: Summary of Revenue Projections

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
(Annual Recurring and Special Revenue)**

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|-------------------|-----------------------------------|-------------------------------|----------------------------------|
| | Recurring Revenue | \$ 15,415,750.00 | \$ 15,718,613.00 | \$ 15,120,780.00 |
| TOTAL | | \$ 15,415,750.00 | \$ 15,718,613.00 | \$ 15,120,780.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
FUND:
FUNCTION: Summary of Major Budget Division Expenditures

ACCOUNT DESCRIPTION

Major Budget Division Expenditures And Capital Equipment

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|---------------------|-----------------------------------|-------------------------------|----------------------------------|
| 5000 | Salaries & Benefits | \$ 10,435,665.00 | \$ 11,436,702.00 | \$ 12,288,652.00 |
| 6000 | Services & Supplies | \$ 2,552,791.00 | \$ 2,704,628.00 | \$ 2,467,480.00 |
| 7000 | Capital Facilities | \$ 243,730.00 | \$ 335,059.00 | \$ 335,059.00 |
| 7800 | Capital Equipment | \$ 174,328.00 | \$ 175,242.00 | \$ 422,241.00 |
| TOTAL | | \$ 13,406,514.00 | \$ 14,651,631.00 | \$ 15,513,432.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
FUND: 5000 Salaries & Benefits
FUNCTION: Summary of Salaries & Benefits

ACCOUNT DESCRIPTION

Summary of Salaries, Overtime, Retirement, Health Insurance and Workers' Compensation Insurance

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--------------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 5010 | Salaries & Wages | \$ 5,499,343.00 | \$ 6,027,654.00 | \$ 6,551,617.00 |
| 5020 | Overtime | \$ 1,506,244.00 | \$ 1,534,835.00 | \$ 1,255,000.00 |
| 5030 | Retirement Expense | \$ 1,731,114.00 | \$ 1,996,155.00 | \$ 2,618,367.00 |
| 5040 | Employee Group Health Insurance | \$ 908,818.00 | \$ 1,065,299.00 | \$ 1,032,840.00 |
| 5050 | Retiree Group Health Insurance | \$ 137,180.00 | \$ 90,000.00 | \$ 90,000.00 |
| 5060 | Workers' Compensation Insurance | \$ 652,966.00 | \$ 722,759.00 | \$ 740,828.00 |
| TOTAL | | \$ 10,435,665.00 | \$ 11,436,702.00 | \$ 12,288,652.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:

FUND: 6000 Services & Supplies

FUNCTION: Summary of Services & Supplies

ACCOUNT DESCRIPTION

Summary of Services & Supplies

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|---|------------------------|------------------------|------------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6020 | Clothing & Personal Protective Clothing | \$ 126,824.00 | \$ 122,680.00 | \$ 86,500.00 |
| 6050 | Household Expense | \$ 31,091.00 | \$ 32,000.00 | \$ 34,113.00 |
| 6060 | Insurance | \$ 70,256.00 | \$ 100,465.00 | \$ 102,474.00 |
| 6080 | Maintenance - Equipment | \$ 475,953.00 | \$ 494,500.00 | \$ 426,795.00 |
| 6090 | Maintenance - Building & Improvements | \$ 63,210.00 | \$ 60,000.00 | \$ 60,900.00 |
| 6100 | Medical Supplies | \$ 325,662.00 | \$ 300,647.00 | \$ 149,947.00 |
| 6110 | Memberships | \$ 11,697.00 | \$ 12,500.00 | \$ 12,688.00 |
| 6120 | Travel and Other Services & Supplies | \$ 20,303.00 | \$ 22,500.00 | \$ 17,500.00 |
| 6130 | Office Expense | \$ 15,350.00 | \$ 15,400.00 | \$ 15,631.00 |
| 6140 | Professional & Specialized Services | \$ 912,062.00 | \$ 1,005,986.00 | \$ 988,129.00 |
| 6150 | Publications & Legal Notices | \$ 1,863.00 | \$ 2,100.00 | \$ 2,100.00 |
| 6160 | Rents & Leases - Equipment | \$ 28,716.00 | \$ 35,650.00 | \$ 62,650.00 |
| 6190 | Training Public Education and Prevention | \$ 68,298.00 | \$ 92,550.00 | \$ 95,750.00 |
| 6200 | Transportation (Fuel and Oil) | \$ 143,492.00 | \$ 140,000.00 | \$ 140,000.00 |
| 6210 | Utilities | \$ 171,930.00 | \$ 180,100.00 | \$ 183,702.00 |
| 6310 | Special Assessment Costs and Reimbursements | \$ 86,084.00 | \$ 87,550.00 | \$ 88,601.00 |
| TOTAL | | \$ 2,552,791.00 | \$ 2,704,628.00 | \$ 2,467,480.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
FUND: 7000 Capital Expenditures
FUNCTION: Summary of Capital Expenditures

ACCOUNT DESCRIPTION

Summary of Capital Expenditures

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|------------------------------|----------------------|----------------------|----------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 7040 | Capital Improvement Projects | \$ 243,730.00 | \$ 335,059.00 | \$ 335,059.00 |
| 7800 | Capital Equipment | \$ 174,328.00 | \$ 175,242.00 | \$ 422,241.00 |
| TOTAL | | \$ 418,058.00 | \$ 510,301.00 | \$ 757,300.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
FUND:
FUNCTION: Total Estimated Revenue

ACCOUNT DESCRIPTION

**Revenue Projections From All Sources
(Annual Recurring and Special Revenue)**

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|----------|--|-------------------------|-------------------------|------------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| | AFG Grants | \$ 330,487.00 | \$ 200,000.00 | \$ - |
| | Development Fees - Restricted funds | \$ 9,536.00 | \$ 30,000.00 | \$ 15,000.00 |
| | Interest County and WestAmerica | \$ 182,679.00 | \$ 150,000.00 | \$ 175,000.00 |
| | Donations | \$ 100.00 | \$ - | \$ - |
| | Miscellaneous / Work Comp Reimbursements | \$ 67,550.00 | \$ 50,000.00 | \$ 45,000.00 |
| | Miscellaneous Grants | \$ 65,213.00 | | |
| | Strike Team Personnel | \$ 108,491.00 | \$ 119,886.00 | \$ - |
| | Strike Team Vehicle | \$ - | \$ - | \$ - |
| | Fire Investigator Reimbursement | \$ 190,701.00 | \$ 190,000.00 | \$ 190,000.00 |
| | Fire Recovery Auto | \$ 26,403.00 | \$ 30,000.00 | \$ 30,000.00 |
| | AMR | \$ 49,682.00 | \$ 40,000.00 | \$ 40,000.00 |
| | Plan Reviews / Services | \$ 48,714.00 | \$ 45,000.00 | \$ 55,000.00 |
| | Cell Tower CCTM1 LLC | \$ 17,295.00 | \$ 16,500.00 | \$ 16,500.00 |
| | First Responder Services | \$ - | \$ 20,000.00 | \$ - |
| | Prevention Revenue | \$ 137,309.00 | \$ 125,000.00 | \$ 75,000.00 |
| | Admin Fees CEQA/Impact (Restricted) | \$ 279,086.00 | \$ 100,000.00 | \$ 50,000.00 |
| | Other Revenue | \$ 57,055.00 | \$ - | \$ - |
| | FHA in Lieu Tax Apportionment | \$ 1,100.00 | \$ 1,100.00 | \$ 1,100.00 |
| | Other Taxes - RPTTF Residuals / Other | \$ 339,214.00 | \$ 300,000.00 | \$ 300,000.00 |
| | Property Tax - Prior Unsecured | \$ 5,873.00 | \$ 4,000.00 | \$ 4,000.00 |
| | Property Tax - Unitary | \$ 62,248.00 | \$ 62,000.00 | \$ 65,770.00 |
| | Property Taxes - Secured | \$ 3,355,935.00 | \$ 3,600,000.00 | \$ 3,770,000.00 |
| | Property Tax - Current unsecured | \$ 176,155.00 | \$ 179,151.00 | \$ 179,151.00 |
| | Special Assessments | \$ 8,510,082.00 | \$ 9,283,096.00 | \$ 8,936,379.00 |
| | Special Assessments PY | \$ - | \$ 25,000.00 | \$ 25,000.00 |
| | State Homeowners' property tax relief | \$ 26,395.00 | \$ 26,350.00 | \$ 26,350.00 |
| | Supplemental Property Tax | \$ 106,965.00 | \$ 40,000.00 | \$ 40,000.00 |
| | Co of Stanislaus RDA pass through | \$ 191,320.00 | \$ 190,000.00 | \$ 190,000.00 |
| | CARES Act Funding - Stanislaus County | \$ - | \$ - | \$ - |
| | Proposition 172 Funding - County | \$ 823,321.00 | \$ 891,530.00 | \$ 891,530.00 |
| | ARPA Funding | \$ - | \$ - | \$ - |
| | SAFER Grant - FEMA | \$ 246,841.00 | \$ - | \$ - |
| | VFA Grant / Public Benefit Grant | \$ - | \$ - | \$ - |
| | TOTAL | \$ 15,415,750.00 | \$ 15,718,613.00 | \$15,120,780.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Final Budget
 PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT:
 FUND:
 FUNCTION:

ACCOUNT DESCRIPTION

GRANTS (Specific Grant expenditures not incorporated into other expenditures)

| | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--|---------|-----------------------------------|-------------------------------|----------------------------------|
| | | | | |
| | TOTAL | \$ - | \$ - | \$ - |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5010
 FUND: 5000 Salaries & Benefits
 FUNCTION: Salaries & Wages

ACCOUNT DESCRIPTION

FUND SALARIES AND WAGES FOR ALL DISTRICT PERSONNEL, INCLUDING SPECIAL PAY az Mat, Swiftwater, Bilingual), EDUCATION (For Having A Degree), MEDICAL WAIVER (Cash Instead Of Health Insurance), EVERBRIDGE (Hiplink), FLSA (Fair Labor Standards Act-56 Hour Employee), UNIFORM, PAYROLL TAX.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--------------|---|-----------------------------------|-------------------------------|----------------------------------|
| 5010 | Salaries & Wages Deputy Chief (1) Battalion Chiefs (4) Captains (15) Captains - Relief (3) Captain Training Officer (1) Engineers (15) Firefighters (15) Fire SAFER Positions (in numbers above) Fire Inspector (1) Part Time Fire Inspector - Full Time Admin. Assistant II / III (3) | \$ 4,667,188.00 | \$ 5,066,778.00 | \$ 5,550,657.00 |
| 5010 | Labor Placeholder | \$ - | \$ - | \$ - |
| 5011 | Haz Mat Pay | \$ 2,482.00 | \$ 2,000.00 | \$ 2,000.00 |
| 5011-1 | Swiftwater | \$ 22,073.00 | \$ 21,500.00 | \$ 21,500.00 |
| 5011-2 | Bilingual | \$ 1,093.00 | \$ 900.00 | \$ 900.00 |
| 5011-3 | Education Incentive | \$ 99,160.00 | \$ 95,956.00 | \$ 101,188.00 |
| 5012 | Employee Medical Waiver | \$ 228,096.00 | \$ 268,848.00 | \$ 285,420.00 |
| 5015 | Everbridge (formally Hiplink) | \$ 672.00 | \$ 1,250.00 | \$ 1,250.00 |
| 5016 | FLSA | \$ 112,925.00 | \$ 124,876.00 | \$ 133,233.00 |
| 5017 | Leave Time Buy-Back | \$ 192,131.00 | \$ 277,642.00 | \$ 287,706.00 |
| 5018 | Uniform Allowance | \$ 56,842.00 | \$ 57,049.00 | \$ 56,256.00 |
| 5019 | Payroll Tax Expense | \$ 116,681.00 | \$ 110,855.00 | \$ 111,507.00 |
| TOTAL | | \$ 5,499,343.00 | \$ 6,027,654.00 | \$ 6,551,617.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5020
FUND: 5000 Salaries & Benefits
FUNCTION: Overtime

ACCOUNT DESCRIPTION

(OT Coverage For Bereavement, Holiday, Incident, Sick, Training,

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|----------|-----------------------------------|-------------------------------|----------------------------------|
| 5021 | Overtime | \$ 1,506,244.00 | \$ 1,534,835.00 | \$ 1,255,000.00 |
| TOTAL | | \$ 1,506,244.00 | \$ 1,534,835.00 | \$ 1,255,000.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5030
FUND: 5000 Salaries & Benefits
FUNCTION: Retirement

ACCOUNT DESCRIPTION

TO FUND RETIREMENT EXPENSE FOR DISTRICT PERSONNEL. **(Ongoing**
CalPERS Retirement, Pension Obligation Bond, CalPERS UAL)

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|---|------------------------|------------------------|------------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 5031 | Retirement Expense | \$ 897,052.00 | \$ 867,583.00 | \$ 1,175,617.00 |
| 5033 | Administrative Fee for Bond | \$ 2,000.00 | \$ 1,250.00 | \$ 1,250.00 |
| 5036 | CalPERS Pension Bond Debt Service - Principal | \$ 530,000.00 | \$ 535,000.00 | \$ 540,000.00 |
| 5037 | CalPERS Pension Bond Debt Service - Interest | \$ 300,662.00 | \$ 296,276.00 | \$ 289,589.00 |
| 5038 | CalPERS UAL - Annual Amortization Payment | \$ - | \$ 294,646.00 | \$ 610,511.00 |
| 5039 | GASB 68 reporting requirement | \$ 1,400.00 | \$ 1,400.00 | \$ 1,400.00 |
| TOTAL | | \$ 1,731,114.00 | \$ 1,996,155.00 | \$ 2,618,367.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5040
 FUND: 5000 Salaries & Benefits
 FUNCTION: Employee Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, VISION, DENTAL, LIFE, LTD AND WORKPLACE WELLNESS GROUP INSURANCE.
 (The District Provides To Each Employee And Their Dependents By MOU).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|---|----------------------|------------------------|------------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 5041 | Medical Insurance | \$ 733,969.00 | \$ 829,799.00 | \$ 797,340.00 |
| 5042 | Vision Insurance | \$ 12,029.00 | \$ 12,000.00 | \$ 12,000.00 |
| 5043 | Dental Insurance | \$ 71,344.00 | \$ 73,000.00 | \$ 73,000.00 |
| 5044 | Life Insurance/AD&D | \$ 13,182.00 | \$ 12,100.00 | \$ 12,100.00 |
| 5045 | Long Term Disability/Employee Assist. Program | \$ 16,094.00 | \$ 14,000.00 | \$ 14,000.00 |
| 5048 | Central Valley Retiree Medical Trust | \$ 62,200.00 | \$ 124,400.00 | \$ 124,400.00 |
| TOTAL | | \$ 908,818.00 | \$ 1,065,299.00 | \$ 1,032,840.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5050
 FUND: 5000 Salaries & Benefits
 FUNCTION: Retiree Group Insurance

ACCOUNT DESCRIPTION

TO FUND MEDICAL, DENTAL AND VISION INSURANCE PROVIDED TO RETIREES OUT OF THEIR SICK LEAVE BALANCES UPON RETIREMENT.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|---------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 5050 | Retiree Group Medical Insurance | \$ 137,180.00 | \$ 90,000.00 | \$ 90,000.00 |
| TOTAL | | \$ 137,180.00 | \$ 90,000.00 | \$ 90,000.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 5060
 FUND: 5000 Salaries & Benefits
 FUNCTION: Workers' Compensation Insurance

ACCOUNT DESCRIPTION

FUND THE DISTRICT'S REQUIREMENTS OF STATE MANDATED WORKERS COMPENSATION INSURANCE.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|--------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 5061 | Workers Compensation Insurance | \$ 652,966.00 | \$ 722,759.00 | \$ 740,828.00 |
| TOTAL | | \$ 652,966.00 | \$ 722,759.00 | \$ 740,828.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6020
 FUND: 6000 Services & Supplies
 FUNCTION: Clothing & Personal

ACCOUNT DESCRIPTION

PROVIDE REPLACEMENT, CLEANING, ALTERATIONS AND REPAIRS TO STRUCTURAL AND WILDLAND PROTECTIVE CLOTHING FOR EMPLOYEES AND INTERNS. ALSO PROVIDES REPLACEMENT OF UNIFORMS DAMAGED WHILE PERSONNEL ARE PERFORMING THEIR DUTIES.

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|----------------------------------|----------------------|----------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6021 | Badges & Emblems | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 6022 | Safety Clothing Career Personnel | \$ 117,850.00 | \$ 121,180.00 | \$ 85,000.00 |
| 6023 | Replacement Clothing | \$ 2,185.00 | \$ 500.00 | \$ 500.00 |
| 6024 | Intern Safety Clothing | \$ 6,789.00 | \$ - | \$ - |
| TOTAL | | \$ 126,824.00 | \$ 122,680.00 | \$ 86,500.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6050
 FUND: 6000 Services & Supplies
 FUNCTION: Household Expense

ACCOUNT DESCRIPTION

PROVIDE HOUSEHOLD ITEMS (Durable goods like plates, silverware, paper towel holder, hooks, screws, poster frame, door handle, drill bits, round shovel, broom, paint, garage door opener, air hose, battery charger, bedding), STATION SUPPLIES (Non-durable goods like cleaner, polish, shop towels, soap, oil, antifreeze, wash and wax, diesel exhaust fluid, roundup), STATION DELIVERED WATER, OXYGEN TANKS, FURNISHINGS (Refrigerators, recliners, dishwashers, garbage disposals).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|-------------------------|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6050 | Household Expense | \$ 8,166.00 | \$ 6,500.00 | \$ 6,598.00 |
| 6051 | Station Supplies | \$ 16,452.00 | \$ 18,000.00 | \$ 20,000.00 |
| 6052 | Delivered Bottled Water | \$ 4,521.00 | \$ 3,700.00 | \$ 3,700.00 |
| 6053 | Oxygen Service | \$ 195.00 | \$ 1,000.00 | \$ 1,015.00 |
| 6054 | Furnishings & Supplies | \$ 1,757.00 | \$ 2,800.00 | \$ 2,800.00 |
| TOTAL | | \$ 31,091.00 | \$ 32,000.00 | \$ 34,113.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6060
 FUND: 6000 Services & Supplies
 FUNCTION: Insurance

ACCOUNT DESCRIPTION

PROVIDES FIDUCIARY LIABILITY INSURANCE FOR THE DISTRICT (This
 includes all property, equipment, buildings, vehicles and management liability).

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--------------|-------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 6061 | Fiduciary/Liability Insurance | \$ 70,256.00 | \$ 100,465.00 | \$ 102,474.00 |
| TOTAL | | \$ 70,256.00 | \$ 100,465.00 | \$ 102,474.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6080
 FUND: 6000 Services & Supplies
 FUNCTION: Equipment Purchase, Maintenance and Repair

ACCOUNT DESCRIPTION

PROVIDE VEHICLE MAINTENANCE AND REPAIR (Scheduled maintenance & repair for all District vehicles), RADIO (purchase repair of hand held radios), SMALL ENGINE (Purchase & repair of chainsaws, pumps and fans), HANDLIGHT (Purchase flashlights and batteries), SCBA (purchase of cylinders, compressors and flow tests), ROPE RESCUE (Purchase rope and connectors), WATER RESCUE (Purchase & repair Life jackets, boat, Evac systems), CONFINED SPACE (Purchase rescue kit, personal protective equipment, confined space camera, sensors and monitors), HOSE (Purchase fire hose and connectors), FIREFIGHTING EQUIPMENT (Purchase & repair of equipment used while fighting fires, axes, fire blankets, fuel bottles, backpacks, etc.), NON-FIREFIGHTING EQUIPMENT (Purchase & repair of all other equipment, lawn mower, blower, hand tools, bungee cord) CLASS A FOAM (Fire extinguisher recharge).

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|-----------------|--|---|---------------------------------------|--|
| 6081 | Vehicle Maintenance & Repairs | \$ 299,654.00 | \$ 295,000.00 | \$ 225,000.00 |
| 6082 | Radio Maintenance & Repairs | \$ 2,057.00 | \$ 18,000.00 | \$ 18,270.00 |
| 6083 | Small Engine (Chainsaws, pumps, fans) | \$ - | \$ 5,130.00 | \$ 1,850.00 |
| 6084 | Hand light RM & R | \$ - | \$ 1,500.00 | \$ 1,500.00 |
| 6086 | SCBA Equipment RM & R | \$ 16,654.00 | \$ 17,650.00 | \$ 20,450.00 |
| 6087 | Rope Rescue Equipment RM & R | \$ 1,824.00 | \$ 8,000.00 | \$ 5,500.00 |
| 6088 | Water Rescue Equipment RM & R | \$ 98.00 | \$ 20,000.00 | \$ 20,000.00 |
| 6089 | Confined Space-Equipment RM & R | \$ - | \$ 1,000.00 | \$ 2,225.00 |
| 6089-1 | Hose Equipment RM & R | \$ 80,714.00 | \$ 80,000.00 | \$ 80,000.00 |
| 6089-2 | Firefighting Equipment | \$ 59,269.00 | \$ 30,000.00 | \$ 30,000.00 |
| 6089-3 | Non-Firefighting Equipment | \$ 9,534.00 | \$ 10,000.00 | \$ 10,000.00 |
| 6089-4 | Class A Foam Replacement | \$ 6,149.00 | \$ 8,220.00 | \$ 6,500.00 |
| | Hurst / Holmatro Rescue Tool Maintenance | \$ - | \$ - | \$ 5,500.00 |
| TOTAL | | \$ 475,953.00 | \$ 494,500.00 | \$ 426,795.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6090
 FUND: 6000 Services & Supplies
 FUNCTION: Maintenance - Buildings & Improvements

ACCOUNT DESCRIPTION

PROVIDE NON-CAPITAL MAINTENANCE REPAIR AND IMPROVEMENTS TO DISTRICT FACILITIES (heating & A/C maintenance, electrical, plumbing, paint, water filters, garage door openers, light bulbs).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|--|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6091 | Maintenance - Buildings & Improvements | \$ 63,210.00 | \$ 60,000.00 | \$ 60,900.00 |
| 6090-20 | Administration Offices | | | |
| 6090-21 | Station 21 | | | |
| 6090-22 | Station 22 | | | |
| 6090-23 | Station 23 | | | |
| 6090-24 | Station 24 | | | |
| 6090-26 | Station 26 | | | |
| TOTAL | | \$ 63,210.00 | \$ 60,000.00 | \$ 60,900.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6100
 FUND: 6000 Services & Supplies
 FUNCTION: Medical Supplies

ACCOUNT DESCRIPTION

PROVIDE MEDICAL SUPPLIES (General medical supplies for all stations), PARAMEDIC PROGRAM (Medical Director, Zoll RMS, narcotics), AED (Maintenance Certification from Physio Control).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|-------------------------------|----------------------|----------------------|----------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6101 | Medical Supplies | \$ 13,350.00 | \$ 15,000.00 | \$ 20,000.00 |
| 6102 | Paramedic Program | \$ 294,756.00 | \$ 250,000.00 | \$ 100,000.00 |
| 6103 | AED Maintenance Certification | \$ 17,556.00 | \$ 27,700.00 | \$ 22,000.00 |
| 6104 | Masimo Certification | \$ - | \$ 4,386.00 | \$ 4,386.00 |
| 6105 | Lucas Maintenance | \$ - | \$ 3,561.00 | \$ 3,561.00 |
| TOTAL | | \$ 325,662.00 | \$ 300,647.00 | \$ 149,947.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6110
 FUND: 6000 Services & Supplies
 FUNCTION: Memberships

ACCOUNT DESCRIPTION

PROVIDE MANDATORY MEMBERSHIPS TO PROFESSIONAL AND TRADE ORGANIZATIONS (Active Fire/Arson Investigation, International Association of Fire Chiefs, Emergency Medical Technician, California Special Districts Association).

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|-------------|-----------------------------------|-------------------------------|----------------------------------|
| 6111 | Memberships | \$ 11,697.00 | \$ 12,500.00 | \$ 12,688.00 |
| TOTAL | | \$ 11,697.00 | \$ 12,500.00 | \$ 12,688.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6120
 FUND: 6000 Services & Supplies
 FUNCTION: Travel, and Other Services and Supplies

ACCOUNT DESCRIPTION

PROVIDE FOR INFREQUENT OR MINOR EXPENDITURES WHICH ARE NOT CLASSIFIED IN ANY OTHER ACCOUNT, FOOD (For training or on duty personnel), BOARD MEETING ALLOWANCE, EXECUTIVE DEVELOPMENT (By Battalion chief & Deputy Chief contract).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|--------------------------------|---------------------|-----------------|--------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6120-1 | Other Expense | \$ 8,277.00 | \$ - | \$ - |
| 6122 | Food | \$ 1,458.00 | \$ 2,000.00 | \$ 2,000.00 |
| 6123 | Jury & Witness Expense | \$ - | \$ - | \$ - |
| 6124 | Cellular Service | \$ 112.00 | \$ - | \$ - |
| 6125 | Travel & Lodging | \$ 4,872.00 | \$ 10,000.00 | \$ 5,000.00 |
| 6127 | Board Member Meeting Allowance | \$ 5,300.00 | \$ 8,000.00 | \$ 8,000.00 |
| 6128 | Executive Development | \$ 284.00 | \$ 2,500.00 | \$ 2,500.00 |
| TOTAL | | \$ 20,303.00 | \$ 22,500.00 | \$ 17,500.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6130
 FUND: 6000 Services & Supplies
 FUNCTION: Office Expense

ACCOUNT DESCRIPTION

PROVIDE OFFICE-TYPE SUPPLIES, STATIONARY (Business cards, Shift Calendars), POSTAGE (Metered postage machine, other mailings), OFFICE SUPPLIES (Paper, file folders, pens, stamps, posters, storage), PRINTER SUPPLIES (Toner, ink jet cartridge), COMPUTER (Purchasing & repair of computers, computer parts, printers, and any related setup).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|-----------------------------|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6131 | Stationary & Business Cards | \$ - | \$ 1,000.00 | \$ 1,015.00 |
| 6132 | Postage | \$ 404.00 | \$ 1,000.00 | \$ 1,015.00 |
| 6133 | Office Supplies | \$ 4,455.00 | \$ 5,150.00 | \$ 5,227.00 |
| 6134 | Printer Supplies | \$ 1,684.00 | \$ 2,050.00 | \$ 2,081.00 |
| 6135 | Computer Replacement | \$ 8,807.00 | \$ 6,200.00 | \$ 6,293.00 |
| TOTAL | | \$ 15,350.00 | \$ 15,400.00 | \$ 15,631.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6140
 FUND: 6000 Services & Supplies
 FUNCTION: Professional & Specialized Services

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL SERVICES TO THE DISTRICT, AUDITING (Annual audit services), RECORD DESTRUCTION (Monthly shredding for office records), LEGAL (Attorney for the district), FIRERMS (Software annual usage), IT (Computer network support), PRE-EMPLOYMENT SCREENING (New employees background investigator), LADDER TESTING (Annual testing & repair), MEDICAL EXAMS (Annual physical), PERSONNEL RECRUITMENT (hotel, travel, other costs for recruitment), Tele Staff (Annual software usage), PAYCHEX (Annual software usage), SR911 (Dispatch services), STREAMLINE (Annual software usage).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|---|----------------------|------------------------|----------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6141 | Accounting / Auditing Services/Supplemental | \$ 82,206.00 | \$ 100,000.00 | \$ 101,500.00 |
| 6142 | Records Destruction Service | \$ 701.00 | \$ 1,100.00 | \$ 1,100.00 |
| 6143 | Legal | \$ 37,640.00 | \$ 45,000.00 | \$ 45,900.00 |
| 6144 | Bio-Key (Sunpro FireRMS) | \$ 3,331.00 | \$ 7,000.00 | \$ 7,000.00 |
| 6145 | IT Services Contract | \$ 78,565.00 | \$ 113,500.00 | \$ 115,203.00 |
| 6147 | Pre-Employment Screening | \$ 17,462.00 | \$ 25,000.00 | \$ 25,000.00 |
| 6148 | Ladder Testing | \$ 2,723.00 | \$ 4,500.00 | \$ 4,500.00 |
| 6149 | Medical Exams | \$ 45,676.00 | \$ 50,000.00 | \$ 15,000.00 |
| 6149-3 | Personnel Recruitment | \$ 1,227.00 | \$ 1,000.00 | \$ 1,000.00 |
| 6149-4 | TeleStaff/Voxeo (Annual Contract) | \$ 16,423.00 | \$ 12,000.00 | \$ 12,000.00 |
| 6149-5 | Paychex (Annual Contract) | \$ 17,669.00 | \$ 15,700.00 | \$ 15,936.00 |
| 6149-6 | Consulting Services | \$ 14,600.00 | \$ 19,000.00 | \$ 19,000.00 |
| 6149-7 | SR 911 Dispatch Services | \$ 187,984.00 | \$ 196,000.00 | \$ 199,920.00 |
| 6149-8 | Streamline Automation | \$ 9,543.00 | \$ 11,200.00 | \$ 11,200.00 |
| 6XXX | Modesto Services Contract | \$ 396,312.00 | \$ 404,986.00 | \$ 413,870.00 |
| TOTAL | | \$ 912,062.00 | \$ 1,005,986.00 | \$ 988,129.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6150
 FUND: 6000 Services & Supplies
 FUNCTION: Publications & Legal Notices

ACCOUNT DESCRIPTION

PROVIDE PROFESSIONAL PUBLICATIONS, AND LEGALLY-REQUIRED NOTICES.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|--------------|------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| 6151 | Prevention Publications | \$ 643.00 | \$ 500.00 | \$ 500.00 |
| 6152 | Publications & Legal Notices | \$ 1,220.00 | \$ 1,600.00 | \$ 1,600.00 |
| TOTAL | | \$ 1,863.00 | \$ 2,100.00 | \$ 2,100.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6160
 FUND: 6000 Services & Supplies
 FUNCTION: Equipment & Facilities

ACCOUNT DESCRIPTION

PROVIDE FOR FACILITIES & EQUIPMENT SERVICES, ALARM (Annual alarm at Administration offices), COPIER (quarterly usage) SOFTWARE (Monthly licensing), STATION 25 (Quarterly lease).

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|--|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6162 | Alarm System Station HQ | \$ 578.00 | \$ 1,500.00 | \$ 1,500.00 |
| 6164 | Copier HQ | \$ 2,476.00 | \$ 2,000.00 | \$ 2,000.00 |
| 6165 | Postage Meter | \$ 353.00 | \$ 750.00 | \$ 750.00 |
| 6166 | Computer Software Licensing | \$ 13,815.00 | \$ 13,000.00 | \$ 13,000.00 |
| 6167 | Station 25 Lease (Formerly 6171) | \$ 2,400.00 | \$ 2,400.00 | \$ 2,400.00 |
| 6170/80 | Rents & Leases - Buildings / Small Tools | \$ 9,094.00 | \$ 16,000.00 | \$ 10,000.00 |
| | Financial System Licensing | \$ - | \$ - | \$ 33,000.00 |
| TOTAL | | \$ 28,716.00 | \$ 35,650.00 | \$ 62,650.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6190
 FUND: 6000 Services & Supplies
 FUNCTION: Training Public Education and Prevention

ACCOUNT DESCRIPTION

PROVIDE TRAINING (Education, materials, equipment, supplies), SEMINARS (Firehouse world, Fred Pryor seminars), INTERN (Pay for training or special events), EXPLORER, PREVENTION (Postage to mail plans), LIFE JACKETS, FITNESS EQUIPMENT MAINTENANCE.

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|-----------------------------------|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6191 | Training Program | \$ 17,309.00 | \$ 33,550.00 | \$ 35,000.00 |
| 6192 | Workshops & Seminars | \$ 1,000.00 | \$ 3,000.00 | \$ 4,750.00 |
| 6193 | Intern Program | \$ - | \$ 500.00 | \$ 500.00 |
| 6193-1 | Explorer program | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 6194 | Education Reimbursement Incentive | \$ 16,100.00 | \$ 20,000.00 | \$ 20,000.00 |
| 6195 | Prevention Education Program | \$ 3,527.00 | \$ 3,000.00 | \$ 3,000.00 |
| 6195-1 | Prevention Expenses | \$ 23,287.00 | \$ 22,500.00 | \$ 22,500.00 |
| 6197 | Life Jacket Program | \$ - | \$ 500.00 | \$ 500.00 |
| 6198 | CPR Program | \$ 5,970.00 | \$ 5,000.00 | \$ 5,000.00 |
| 6199-3 | Fitness Equipment Maintenance | \$ 1,105.00 | \$ 3,500.00 | \$ 3,500.00 |
| TOTAL | | \$ 68,298.00 | \$ 92,550.00 | \$ 95,750.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6200
FUND: 6000 Services & Supplies
FUNCTION: Fuel and Oil

ACCOUNT DESCRIPTION

PROVIDE FOR THE COST OF FUEL AND OIL FOR ALL DISTRICT VEHICLES.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|------------|-----------------------------------|-------------------------------|----------------------------------|
| 6201 | Fuel & Oil | \$ 143,492.00 | \$ 140,000.00 | \$ 140,000.00 |
| TOTAL | | \$ 143,492.00 | \$ 140,000.00 | \$ 140,000.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6210
 FUND: 6000 Services & Supplies
 FUNCTION: Utilities

ACCOUNT DESCRIPTION

PROVIDE ELECTRICITY, NATURAL GAS, WATER, SEWER, GARBAGE, PEST CONTROL SERVICES, STATION COMMUNICATIONS FOR ALL DISTRICT FACILITIES.

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|------------------------|----------------------|----------------------|----------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6220 | Administration Offices | \$ 95,861.00 | \$ 100,000.00 | \$ 102,000.00 |
| 6221 | Station 21 | | | |
| 6222 | Station 22 | | | |
| 6223 | Station 23 | | | |
| 6224 | Station 24 | | | |
| 6226 | Station 26 | | | |
| 6219-2 | Cable Services | \$ 1,048.00 | \$ 4,600.00 | \$ 4,692.00 |
| 6219-3 | MDC, T-1, Cell Phones | \$ 64,977.00 | \$ 65,000.00 | \$ 66,300.00 |
| 6219-4 | VOIP Phones | \$ - | \$ - | \$ - |
| 6219-6 | Wireless (internet) | \$ 10,044.00 | \$ 10,500.00 | \$ 10,710.00 |
| TOTAL | | \$ 171,930.00 | \$ 180,100.00 | \$ 183,702.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 6310
 FUND: 6000 Services & Supplies
 FUNCTIO Special Assessment & Property Tax

ACCOUNT DESCRIPTION

PROVIDE REIMBURSEMENT TO PROPERTY OWNERS THAT HAVE BEEN OVERCHARGED THE SPECIAL ASSESSMENT RATE. TO PROVIDE FOR TAXES AND ASSESSMENTS LEVIED AGAINST THE DISTRICT, INCLUDING OUR OWN SPECIAL BENEFIT ASSESSMENT.

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|--|---------------------|---------------------|---------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 6310-1 | Special Assessment Reimbursement | \$ - | \$ 3,500.00 | \$ 3,500.00 |
| 6311 | Property Tax Administration Charge | \$ 51,056.00 | \$ 52,300.00 | \$ 53,085.00 |
| 6312 | SCFPD Special Benefit Assessment | \$ 4,058.00 | \$ 3,150.00 | \$ 3,197.00 |
| 6313 | District Assessment - Wildan Financial | \$ 14,539.00 | \$ 14,000.00 | \$ 14,000.00 |
| 6314 | GIS Software/Web-site (Cal CAD) | \$ 13,740.00 | \$ 14,600.00 | \$ 14,819.00 |
| 715X | Financial Service Charges / Interest Paid on LOC | \$ 2,691.00 | \$ - | \$ - |
| 8999 | Prior Period Adjustment - Clear Erroneous Transactions | \$ - | \$ - | \$ - |
| TOTAL | | \$ 86,084.00 | \$ 87,550.00 | \$ 88,601.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 7040-7060
FUND: 294,817
FUNCTION: Capital Improvement Projects

ACCOUNT DESCRIPTION

PROVIDE FOR DISTRICT CAPITAL EXPENDITURES.

| Sub-Acct | Summary | FY 2023-24 | FY 2024-25 | FY 2025-26 |
|--------------|---|----------------------|----------------------|----------------------|
| | | Preliminary Results | Mid-Year Budget | Preliminary Budget |
| 7049 | Station 24 Replacement (Bond payments) | \$ 170,060.00 | \$ 170,059.00 | \$ 170,059.00 |
| 7050 | Capital Facilities Projects * | \$ 73,670.00 | \$ 165,000.00 | \$ 41,190.00 |
| | <i>* Note - to the extent not used, will be funded into reserve for future use.</i> | | | |
| | Radios / Hand Mic Replacements | \$ - | \$ - | \$ 21,810.00 |
| | Replacement Drone | \$ - | \$ - | \$ 5,000.00 |
| | Boat Replacement | \$ - | \$ - | \$ 10,000.00 |
| | Phoenix G-2 Alerting System | \$ - | \$ - | \$ 20,000.00 |
| | Fin. System 1-Time Implementation Costs | \$ - | \$ - | \$ 67,000.00 |
| TOTAL | | \$ 243,730.00 | \$ 335,059.00 | \$ 335,059.00 |

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

PRELIMINARY BUDGET - FISCAL YEAR 2025-26

ACCT: 7800
 FUND: 7000 Capital Expenditures
 FUNCTION: Equipment

ACCOUNT DESCRIPTION

PROVIDE FOR THE EXPENDITURES FOR THE ACQUISITION OF PHYSICAL PROPERTY OF A PERMANENT NATURE OTHER THAN LAND OR BUILDINGS. VALUE OF EQUIPMENT IS GREATER THAN \$5,000.00.

| Sub-Acct | Summary | FY 2023-24 Preliminary Results | FY 2024-25 Mid-Year Budget | FY 2025-26 Preliminary Budget |
|----------|---|-----------------------------------|-------------------------------|----------------------------------|
| 7803 | Apparatus / Vehicle Replacement - Debt Svc | \$ 170,412.00 | \$ 41,169.00 | \$ 41,169.00 |
| 70XX | Fire Truck Debt Service | \$ - | \$ 134,073.00 | \$ 134,072.00 |
| | Equipment Purchases* | \$ 3,916.00 | \$ - | \$ - |
| | Potential Debt Service - New \$4 mm Debt / 4% / 10-Years | \$ - | \$ - | \$ 247,000.00 |
| | * Note - to the extent not used, will be funded into reserve for future use. | | | |
| | TOTAL | \$ 174,328.00 | \$ 175,242.00 | \$ 422,241.00 |