



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: Wednesday, March 4, 2026

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
Zachary Swanson, 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 Review Mid-Year Budget Revisions 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 March 4, 2026 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: 2/26/2026

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



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STAFF REPORT

TO: Members of the Finance Committee

FROM: Clinton Bray, Fire Chief
By: Andy Heath, Financial Consultant

SUBJECT: FY 2025-26 Mid-Year Budget / Financial Forecast Review

DATE: March 4, 2026

RECOMMENDATION:

It is recommended that the Finance Committee receive a presentation on the Mid-Year Budget revisions for Fiscal Year 2025-26; and an overview of the District-wide Financial Forecast and direct staff with any further updates as necessary.

DISCUSSION:

Staff has completed a preliminary review of fiscal activity incurred over the first half of Fiscal Year 2025-26. As such, revenue and expenditures expected over the remaining half of the fiscal year have been updated based on activity-to-date and final audited results from the fiscal year ending June 30, 2025.

Staff has also completed a comprehensive update of the District-wide Financial Forecast, incorporating key changes since the Board last received the forecast during adoption of the Final Budget for FY 2025-26. These changes will be discussed in the ensuing memorandum and during a presentation to the Finance Committee on this item on March 4, 2026.

An overview of the FY 2024-25 audited actual fiscal activity and the updated Mid-Year 2025-26 estimated fiscal activity is noted in the Budget Overview below:

BUDGET OVERVIEW

Budget Overview				
Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	Projected Recurring Revenues	\$ 16,045,855.00	\$ 15,595,182.00	\$ 16,335,424.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 11,856,162.00	\$ 12,642,633.00	\$ 12,525,809.00
6000	Services & Supplies	\$ 2,572,477.00	\$ 2,467,480.00	\$ 2,490,778.00
	Total Operational Expenditures	\$ 14,428,639.00	\$ 15,110,113.00	\$ 15,016,587.00
	Subtotal	\$ 1,617,216.00	\$ 485,069.00	\$ 1,318,837.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 354,778.00	\$ 2,125,059.00	\$ 2,662,869.00
7800	Capital Equipment	\$ 134,073.00	\$ 330,241.00	\$ 175,241.00
	Total Capital	\$ 488,851.00	\$ 2,455,300.00	\$ 2,838,110.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,128,365.00	\$ (1,970,231.00)	\$ (1,519,273.00)
	Total Expenditures	\$ 14,917,490.00	\$ 17,565,413.00	\$ 17,854,697.00

As noted in the Budget Overview table above, the District ended Fiscal Year 2024-25 with a surplus of just Over \$1.1 million. Although the surplus is made up of many revenue- and expenditure-related components, it can be primarily attributed to the ongoing receipt of Proposition 172 funds shared between the County of Stanislaus and the District in the amount of \$891,530; the receipt of \$204,157 in Paramedic and CalFire Wildland Grant revenues to offset certain costs; interest earnings totaling \$295,539; and the receipt of \$134,088 in reimbursements related to worker's compensation claims.

The \$1.1 million surplus generated from last fiscal year results in the District having approximately \$10.34 million in General Fund reserves as of June 30, 2025. Of this amount, \$1,437,326 is specifically reserved for future apparatus replacement and deferred maintenance – all of which is budgeted for expenditure in FY 2025-26 and will be discussed below. These capital funds are reserved when they are not spent during a given fiscal year (in FY 2024-25, \$21,410 of unspent capital funding originally appropriated during the fiscal year was added to the capital reserve). Reserve levels as of June 30, 2025 and estimated ending fund balance for the current fiscal year are noted below:

ACTUAL / BUDGETED RESERVES				
		FY 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year Budget
	Beginning Fund Balance	\$ 9,357,514.00	\$ 10,339,162.00	\$ 10,339,162.00
	Net Surplus (Deficit)	\$ 1,128,365.00	\$ (1,970,231.00)	\$ (1,519,273.00)
	Reduction for Current Year Dvlpmt Fees	\$ (146,717.00)	\$ (65,000.00)	\$ (415,000.00)
	Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 10,339,162.00	\$ 8,303,931.00	\$ 8,404,889.00

MID-YEAR BUDGET / ESTIMATES

As noted in the Budget Overview table, it is anticipated that the District will receive \$16,335,424 in revenue and incur \$17,854,697 in expenditures; and ultimately use \$1,519,273 in reserves during Fiscal Year 2025-26. These amounts compare to the originally budgeted amounts as follows:

Comparison of current Budget-to-Actual performance:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 15,595,182	\$ 17,565,413
Estimated Amounts @ 06/30/26	\$ 16,335,424	\$ 17,854,697
Recommended Adjustment	\$ 740,242	\$ 289,284

As indicated above, it is anticipated that the District will need to adjust originally budgeted revenues upward by \$740,242 and expenditures upward by \$289,284.

In summary, the proposed net increase of \$740,242 in revenues is comprised of the following:

Revenue Type	Amount	Reason / Rationale
Interest Earnings	\$20,000	- Increase in interest earnings due to continued higher rates in the general market and continued high cash balances in district accounts
Strike Team Personnel	\$164,310	- Actual collections of Strike Team personnel / administrative / apparatus reimbursements based on District participation statewide
Worker's Compensation Reimbursements	\$55,000	- Actual and anticipated collections of Worker's Compensation 4850 reimbursements for employees on worker's compensation leave
Miscellaneous Grants	\$19,000	- Actual collection of a CalFire Wildland Gear Grant

Revenues, cont.

Revenue Type	Amount	Reason / Rationale
AMR Reimbursements / Collections	\$5,000	- Increase in collections from AMR reimbursements
Prevention Revenue	(\$70,000)	- Decrease in prevention revenues to correctly align budgeted amounts (see Plan Review / Services revenue)
Plan Review / Services Revenue	\$95,000	- Increase in plan review / services revenues to correctly align budgeted amounts; and update budget to reflect collections to date
Secured Property Taxes	\$50,000	- Increase in secured property taxes based on first payment received from County – anticipated annual secured growth rate = 4.9%
Unsecured Property Taxes	\$16,932	- Increase in unsecured property taxes based on actual collections to date
CEQA / Development Impact Fees (Restricted)	\$350,000	- Increase in collections of restricted CEQA / Development Fees based on collections to date (note: these revenues can only be used for specific purposes)
Other Revenues	\$35,000	- Increase in other revenues to account for miscellaneous reimbursements received to date

The proposed increase to expenditures of \$289,284 is comprised of the following:

Expenditure Type	Amount	Reason / Rationale
5010 – Salaries & Wages	(\$91,776)	- Anticipated decrease to Salaries & Wages due to vacant positions and ultimate filling of positions – some salary savings incurred to date
5015 – Hip Link	(\$1,250)	- Removal of Hip Link costs as nothing has been incurred to date
5017 – Leave Time Buyback	\$64,027	- Increase in Leave Time Buyback due to updating of anticipated costs expected by year-end
5018 – Uniform Allowance	(\$1,961)	- Decrease in Uniform Allowance costs due to updating of anticipated costs expected by year-end
5019 – Payroll Tax Expense	\$6,793	- Increase in Payroll Taxes due to higher levels of overtime
5021 - Overtime	\$284,887	- Increase in overtime due to actual expenditures incurred to date / participation in Strike Teams
5038 – CalPERS UAAL	(\$19,766)	- Decrease in CalPERS UAAL costs related to discount for paying annual UAAL cost in July
5033 – Administrative Fees / Bonds	\$2,200	- Increase in Administrative Fees due to CalPERS late fee charges for retired annuitant reporting / late payroll reporting
5039 – GASB 68 Reporting	(\$700)	- Reduction in costs associated with preparation of GASB 68 Reports (2 reports instead of 4)
5031 – Retirement Expense	\$6,992	- Increase in anticipated retirement costs due mix of employees participating in PEPRA vs. Classic programs and actuals-to-date

Expenditures, cont.

Expenditure Type	Amount	Reason / Rationale
5041 – Medical Insurance	\$1,626	- Increase in anticipated medical insurance costs due to true-up of costs and actual activity to date
5048 – Central Valley Retiree Medical Insurance	(\$1,000)	- Decrease in Central Valley Retiree Trust costs related to anticipated costs expected by year-end
5050 – Retiree Group Medical Insurance	\$24,888	- Increase in Retiree Group Medical Insurance based on payments made to date
5061 – Workers Compensation Insurance	(\$391,784)	- Reduction in Worker’s Compensation Insurance costs related to actual premium costs anticipated for FY 2025-26
6061 – Fiduciary / Liability Insurance	\$8,094	- Increase in Fiduciary / Liability Insurance based on increase in costs for FY 2025-26
6143 - Legal	\$24,100	- Increase in anticipated Legal costs based on costs incurred to date
6144 – Bio-Key	\$500	- Increase in Bio-Key costs based on costs incurred to date
6149-8 – Streamline Automation	\$1,118	- Increase in Streamline Automation costs based on costs incurred to date
6149-7 – Dispatch Services	(\$4,848)	- Decrease in Dispatch Services costs based on quarterly payments made to date
6165 – Postage Meter	(\$30)	- Reduction in postage costs based on anticipated payments for FY 2025-26
6XXX – Financial System Licensing	(\$1,632)	- Decrease in new annual Tyler Licensing costs based on actual costs paid during FY 2025-26
6201 – Fuel & Oil	(\$15,000)	- Decrease in fuel costs based on lower prices for gas/diesel
6311 – Property Tax Admin Charges	\$7,915	- Increase in Property Tax Administrative Charges based on actual costs incurred in prior year
6314 – GIS Software / Web-Site	\$3,081	- Increase in GIS Software charges based on actual payments to date
7050 – Capital / Outlay	\$537,810	- Increase in capital and outlay costs related to full cash payment for Type III Engine and Quint Ladder Truck (note: used capital reserves for these items)
70XX – Potential Debt Service	(\$155,000)	- Removal of costs for potential debt service payment due to paying cash for all outlay purchases anticipated for FY 2025-26

Staff requests that the Finance Committee consider the recommended changes to the FY 2025-26 noted above.

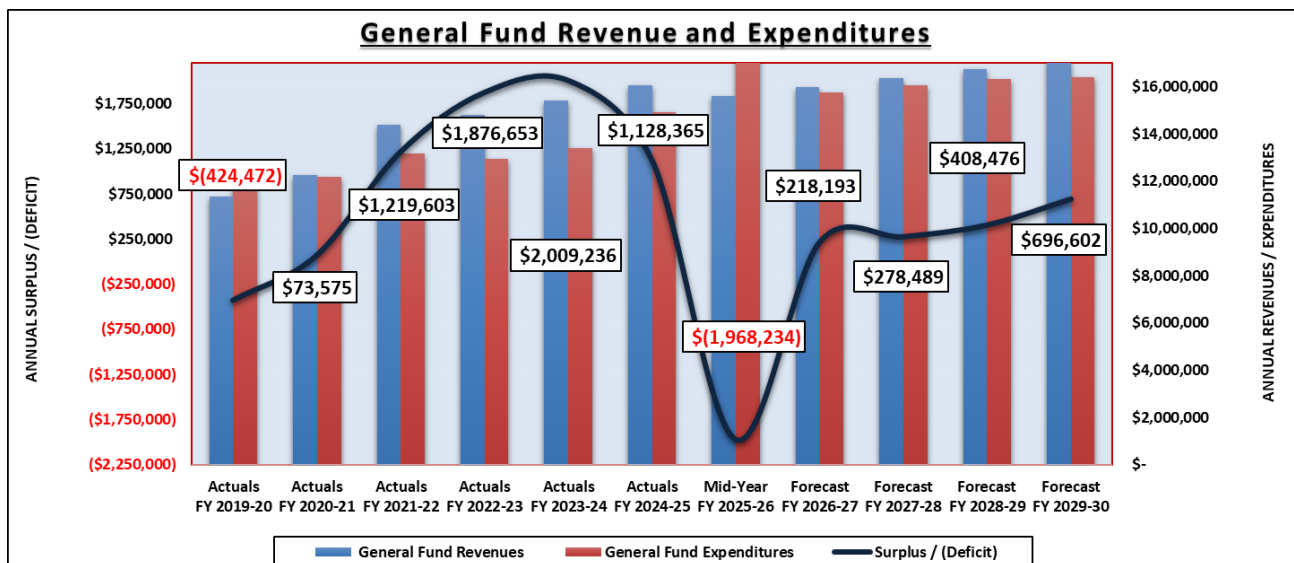
DISTRICT-WIDE FINANCIAL FORECAST UPDATE

As has been discussed during prior year budget and budget update presentations, staff has updated the District-wide Financial Forecast. The forecast is developed and updated to create a forward-looking, conservative baseline budgetary outlook for the District’s budget and related fund balance under a given set of revenue and expenditure growth assumptions. The forecast is built as a long-term “base-case” model which only focuses on ongoing revenues and expenditures (strips out one-time fiscal activity long-term).

The recommended updates to the FY 2025-26 budget are noted above and future (FY 2026-27 and beyond) anticipated amounts are updated in the forecast and include the following:

- Moderate revenue growth (Property Tax – 2.0%; Assessment – 3.0% for all future years)
- There are currently no negotiated salary increases built into the forecast as none have been approved by the Board
- Forecast includes 1% across-the-board labor inflator to account for step increases for each year in forecast
- Annual increases to CPI-based cost drivers (General / Fuel / Utilities / Legal / Insurance / Contracts) range from 1.5% - 2.0%
- Health costs increase by 2% for all years in forecast
- CalPERS costs built in consistent with August 2025 Actuarial Reports – CalPERS UAL expected to continue increasing for the next 3 years and then decrease slightly beginning in FY 2029-30 (all increases / decreases built into forecast)
- Ongoing capital funding of \$206,169 built in for each year beginning in FY 2026-27 (note: the District will exhaust all capital and outlay reserves available (\$1,437,326) towards the cash purchase of the Type III Engine and Quint Ladder Truck).
- All authorized / funded positions assumed filled – no vacant positions for every year in forecast

Given the assumptions and attributes built into the long-term forecast as noted above, the District can expect modest future surpluses over the next two years, followed by increasing surpluses starting in FY 2028-29 with the anticipated leveling / decreasing of the annual CalPERS UAAL payment. It should be mentioned that there are no labor contract increases built into the forecast beginning in FY 2026-27 and beyond as none have been negotiated at this point. The updated forecast is noted below:



Although modest surpluses are currently projected for all future years in the forecast, there are key elements to the forecast that could significantly impact future budgets, particularly salary increases to be negotiated and volatile CalPERS Unfunded Liability costs; along with revenue increases which have recently been higher-than-anticipated given continued development growth within the District’s boundaries. As noted in prior Board Meetings, it will be prudent to continue

to update the forecast as frequently as possible to assure the Board understands the most up-to-date fiscal framework under a given set of assumptions.

This forecast will be further discussed at the Finance Committee Meeting on March 4, 2026.

Finally, the District has successfully migrated from the outdated Quickbooks financial platform to the new Tyler Financial System. The core financial system is currently live and the update to the Payroll module is expected to occur before the end of the fiscal year. With the transition to the Tyler Financial System, the District's chart of accounts has been updated, ultimately leading to increased transparency in financial reporting. As staff prepares to develop the District's budget for the upcoming fiscal year, it is expected that the budget will take on a whole new look, providing the Board and all budget stakeholders with higher levels of clarity and financial information.

RECOMMENDATION:

Staff recommends the Finance Committee review, discuss, make any required adjustments, and recommend the FY 2025-26 Mid-Year Budget for approval by the full Board of Directors on March 11, 2026.

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

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION

Budget Overview

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	Projected Recurring Revenues	\$ 16,045,855.00	\$ 15,595,182.00	\$ 16,335,424.00
	Operational Expenditures			
5000	Salaries and Benefits	\$ 11,856,162.00	\$ 12,642,633.00	\$ 12,525,809.00
6000	Services & Supplies	\$ 2,572,477.00	\$ 2,467,480.00	\$ 2,490,778.00
	Total Operational Expenditures	\$ 14,428,639.00	\$ 15,110,113.00	\$ 15,016,587.00
	Subtotal	\$ 1,617,216.00	\$ 485,069.00	\$ 1,318,837.00
	Capital Budget (Restricted/Reserve funded)			
7040	Capital/Facility Improvement Projects	\$ 354,778.00	\$ 2,125,059.00	\$ 2,662,869.00
7800	Capital Equipment	\$ 134,073.00	\$ 330,241.00	\$ 175,241.00
	Total Capital	\$ 488,851.00	\$ 2,455,300.00	\$ 2,838,110.00
8100	To or (From) Unallocated Reserve Funds	\$ 1,128,365.00	\$ (1,970,231.00)	\$ (1,519,273.00)
	Total Expenditures	\$ 14,917,490.00	\$ 17,565,413.00	\$ 17,854,697.00

ACTUAL / BUDGETED RESERVES

		FY 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	Beginning Fund Balance	\$ 9,357,514.00	\$ 10,339,162.00	\$ 10,339,162.00
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	Reduction for Current Year Dvlpmt Fees	\$ (146,717.00)	\$ (65,000.00)	\$ (415,000.00)
	Reduction for Capital Set-Aside	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ 10,339,162.00	\$ 8,303,931.00	\$ 8,404,889.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	Recurring Revenue	\$ 16,045,855.00	\$ 15,595,182.00	\$ 16,335,424.00
	TOTAL	\$ 16,045,855.00	\$ 15,595,182.00	\$ 16,335,424.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5000	Salaries & Benefits	\$ 11,856,162.00	\$ 12,642,633.00	\$ 12,525,809.00
6000	Services & Supplies	\$ 2,572,477.00	\$ 2,467,480.00	\$ 2,490,778.00
7000	Capital Facilities	\$ 354,778.00	\$ 2,125,059.00	\$ 2,662,869.00
7800	Capital Equipment	\$ 134,073.00	\$ 330,241.00	\$ 175,241.00
TOTAL		\$ 14,917,490.00	\$ 17,565,413.00	\$ 17,854,697.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year Budget
5010	Salaries & Wages	\$ 6,039,860.00	\$ 6,551,617.00	\$ 6,527,450.00
5020	Overtime	\$ 1,816,453.00	\$ 1,255,000.00	\$ 1,539,887.00
5030	Retirement Expense	\$ 2,087,334.00	\$ 2,542,605.00	\$ 2,531,331.00
5040	Employee Group Health Insurance	\$ 1,103,082.00	\$ 1,462,583.00	\$ 1,463,209.00
5050	Retiree Group Health Insurance	\$ 86,674.00	\$ 90,000.00	\$ 114,888.00
5060	Workers' Compensation Insurance	\$ 722,759.00	\$ 740,828.00	\$ 349,044.00
TOTAL		\$ 11,856,162.00	\$ 12,642,633.00	\$ 12,525,809.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year Budget
6020	Clothing & Personal Protective Clothing	\$ 124,563.00	\$ 86,500.00	\$ 86,500.00
6050	Household Expense	\$ 38,252.00	\$ 34,113.00	\$ 34,113.00
6060	Insurance	\$ 102,457.00	\$ 102,474.00	\$ 110,568.00
6080	Maintenance - Equipment	\$ 464,403.00	\$ 426,795.00	\$ 426,795.00
6090	Maintenance - Building & Improvements	\$ 50,303.00	\$ 60,900.00	\$ 60,900.00
6100	Medical Supplies	\$ 223,953.00	\$ 149,947.00	\$ 149,947.00
6110	Memberships	\$ 13,063.00	\$ 12,688.00	\$ 12,688.00
6120	Travel and Other Services & Supplies	\$ 23,219.00	\$ 17,500.00	\$ 17,500.00
6130	Office Expense	\$ 15,053.00	\$ 15,631.00	\$ 15,631.00
6140	Professional & Specialized Services	\$ 991,458.00	\$ 988,129.00	\$ 1,008,999.00
6150	Publications & Legal Notices	\$ 586.00	\$ 2,100.00	\$ 2,100.00
6160	Rents & Leases - Equipment	\$ 22,459.00	\$ 62,650.00	\$ 60,988.00
6190	Training Public Education and Prevention	\$ 93,952.00	\$ 95,750.00	\$ 95,750.00
6200	Transportation (Fuel and Oil)	\$ 131,714.00	\$ 140,000.00	\$ 125,000.00
6210	Utilities	\$ 171,871.00	\$ 183,702.00	\$ 183,702.00
6310	Special Assessment Costs and Reimbursements	\$ 105,171.00	\$ 88,601.00	\$ 99,597.00
TOTAL		\$ 2,572,477.00	\$ 2,467,480.00	\$ 2,490,778.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
7040	Capital Improvement Projects	\$ 354,778.00	\$ 2,125,059.00	\$ 2,662,869.00
7800	Capital Equipment	\$ 134,073.00	\$ 330,241.00	\$ 175,241.00
TOTAL		\$ 488,851.00	\$ 2,455,300.00	\$ 2,838,110.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	AFG Grants	\$ -	\$ -	\$ -
	Development Fees (Restricted)	\$ 14,038.00	\$ 15,000.00	\$ 15,000.00
	Interest County and WestAmerica	\$ 295,539.00	\$ 210,000.00	\$ 230,000.00
	Donations	\$ 1,100.00	\$ -	\$ -
	Miscellaneous / Work Comp Reimbursements	\$ 134,088.00	\$ 45,000.00	\$ 100,000.00
	Miscellaneous Grants	\$ 204,157.00	\$ -	\$ 19,000.00
	Strike Team Personnel	\$ 226,307.00	\$ -	\$ 164,310.00
	Strike Team Vehicle	\$ -	\$ -	\$ -
	Fire Investigator Reimbursement	\$ 286,051.00	\$ 190,000.00	\$ 190,000.00
	Fire Recovery Auto	\$ 25,239.00	\$ 30,000.00	\$ 30,000.00
	AMR	\$ 53,660.00	\$ 40,000.00	\$ 45,000.00
	Plan Reviews / Services	\$ 148,206.00	\$ 55,000.00	\$ 150,000.00
	Cell Tower CCTM1 LLC	\$ 17,836.00	\$ 16,500.00	\$ 16,500.00
	First Responder Services	\$ -	\$ -	\$ -
	Prevention Revenue	\$ 14,281.00	\$ 75,000.00	\$ 5,000.00
	Admin Fees CEQA/Impact (Restricted)	\$ 132,679.00	\$ 50,000.00	\$ 400,000.00
	Other Revenue	\$ 834.00	\$ -	\$ 35,000.00
	FHA in Lieu Tax Apportionment	\$ 1,433.00	\$ 1,100.00	\$ 1,100.00
	Other Taxes - RPTTF Residuals / Other	\$ 369,728.00	\$ 300,000.00	\$ 300,000.00
	Property Tax - Prior Unsecured	\$ 10,588.00	\$ 4,000.00	\$ 4,000.00
	Property Tax - Unitary	\$ 66,600.00	\$ 65,770.00	\$ 65,770.00
	Property Taxes - Secured	\$ 3,640,492.00	\$ 3,770,000.00	\$ 3,820,000.00
	Property Tax - Current unsecured	\$ 186,429.00	\$ 179,151.00	\$ 196,083.00
	Special Assessments	\$ 9,035,828.00	\$ 9,298,993.00	\$ 9,298,993.00
	Special Assessments PY	\$ -	\$ 25,000.00	\$ 25,000.00
	State Homeowners' property tax relief	\$ 26,748.00	\$ 26,350.00	\$ 26,350.00
	Supplemental Property Tax	\$ 92,031.00	\$ 40,000.00	\$ 40,000.00
	Co of Stanislaus RDA pass through	\$ 170,433.00	\$ 190,000.00	\$ 190,000.00
	CARES Act Funding - Stanislaus County	\$ -	\$ -	\$ -
	Proposition 172 Funding - County	\$ 891,530.00	\$ 968,318.00	\$ 968,318.00
	ARPA Funding	\$ -	\$ -	\$ -
	SAFER Grant - FEMA	\$ -	\$ -	\$ -
	VFA Grant / Public Benefit Grant	\$ -	\$ -	\$ -
	TOTAL	\$ 16,045,855.00	\$ 15,595,182.00	\$16,335,424.00

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

ACCT:
 FUND:
 FUNCTION:

ACCOUNT DESCRIPTION

GRANTS (Specific Grant expenditures not incorporated into other expenditures)

	Summary	FY 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
	TOTAL	\$ -	\$ -	\$ -

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

MID-YEAR 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 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year 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)	\$ 5,037,675.00	\$ 5,550,657.00	\$ 5,458,881.00
5010	Labor Placeholder	\$ -	\$ -	\$ -
5011	Haz Mat Pay	\$ 1,100.00	\$ 2,000.00	\$ 2,000.00
5011-1	Swiftwater	\$ 6,203.00	\$ 21,500.00	\$ 21,500.00
5011-2	Bilingual	\$ 1,901.00	\$ 900.00	\$ 900.00
5011-3	Education Incentive	\$ 104,165.00	\$ 101,188.00	\$ 101,188.00
5012	Employee Medical Waiver	\$ 283,917.00	\$ 285,420.00	\$ 285,420.00
5015	Everbridge (formally Hiplink)	\$ -	\$ 1,250.00	\$ -
5016	FLSA	\$ 128,514.00	\$ 133,233.00	\$ 133,233.00
5017	Leave Time Buy-Back	\$ 325,093.00	\$ 287,706.00	\$ 351,733.00
5018	Uniform Allowance	\$ 59,275.00	\$ 56,256.00	\$ 54,295.00
5019	Payroll Tax Expense	\$ 92,017.00	\$ 111,507.00	\$ 118,300.00
TOTAL		\$ 6,039,860.00	\$ 6,551,617.00	\$ 6,527,450.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Final Budget
 MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5021	Overtime	\$ 1,816,453.00	\$ 1,255,000.00	\$ 1,539,887.00
TOTAL		\$ 1,816,453.00	\$ 1,255,000.00	\$ 1,539,887.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5031	Retirement Expense	\$ 959,212.00	\$ 1,099,524.00	\$ 1,106,516.00
5033	Administrative Fee for Bond	\$ 800.00	\$ 1,250.00	\$ 3,450.00
5036	CalPERS Pens. Bond Debt Service - Principal	\$ 535,000.00	\$ 540,000.00	\$ 540,000.00
5037	CalPERS Pens. Bond Debt Service - Interest	\$ 296,276.00	\$ 289,589.00	\$ 289,589.00
5038	CalPERS UAL - Annual Amortization Payment	\$ 294,646.00	\$ 610,842.00	\$ 591,076.00
5039	GASB 68 reporting requirement	\$ 1,400.00	\$ 1,400.00	\$ 700.00
TOTAL		\$ 2,087,334.00	\$ 2,542,605.00	\$ 2,531,331.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5041	Medical Insurance	\$ 859,877.00	\$ 1,227,083.00	\$ 1,228,709.00
5042	Vision Insurance	\$ 13,056.00	\$ 12,000.00	\$ 12,000.00
5043	Dental Insurance	\$ 69,425.00	\$ 73,000.00	\$ 73,000.00
5044	Life Insurance/AD&D	\$ 18,744.00	\$ 12,100.00	\$ 12,100.00
5045	Long Term Disability/Employee Assist. Program	\$ 16,380.00	\$ 14,000.00	\$ 14,000.00
5048	Central Valley Retiree Medical Trust	\$ 125,600.00	\$ 124,400.00	\$ 123,400.00
TOTAL		\$ 1,103,082.00	\$ 1,462,583.00	\$ 1,463,209.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
 Final Budget
 MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5050	Retiree Group Medical Insurance	\$ 86,674.00	\$ 90,000.00	\$ 114,888.00
TOTAL		\$ 86,674.00	\$ 90,000.00	\$ 114,888.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
5061	Workers Compensation Insurance	\$ 722,759.00	\$ 740,828.00	\$ 349,044.00
TOTAL		\$ 722,759.00	\$ 740,828.00	\$ 349,044.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6021	Badges & Emblems	\$ 3,024.00	\$ 1,000.00	\$ 1,000.00
6022	Safety Clothing Career Personnel	\$ 120,687.00	\$ 85,000.00	\$ 85,000.00
6023	Replacement Clothing	\$ 852.00	\$ 500.00	\$ 500.00
6024	Intern Safety Clothing	\$ -	\$ -	\$ -
TOTAL		\$ 124,563.00	\$ 86,500.00	\$ 86,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6050	Household Expense	\$ 9,887.00	\$ 6,598.00	\$ 6,598.00
6051	Station Supplies	\$ 15,073.00	\$ 20,000.00	\$ 20,000.00
6052	Delivered Bottled Water	\$ 6,474.00	\$ 3,700.00	\$ 3,700.00
6053	Oxygen Service	\$ 210.00	\$ 1,015.00	\$ 1,015.00
6054	Furnishings & Supplies	\$ 6,608.00	\$ 2,800.00	\$ 2,800.00
TOTAL		\$ 38,252.00	\$ 34,113.00	\$ 34,113.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6061	Fiduciary/Liability Insurance	\$ 102,457.00	\$ 102,474.00	\$ 110,568.00
TOTAL		\$ 102,457.00	\$ 102,474.00	\$ 110,568.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6081	Vehicle Maintenance & Repairs	\$ 368,342.00	\$ 225,000.00	\$ 225,000.00
6082	Radio Maintenance & Repairs	\$ 515.00	\$ 18,270.00	\$ 18,270.00
6083	Small Engine (Chainsaws, pumps, fans)	\$ 11.00	\$ 1,850.00	\$ 1,850.00
6084	Hand light RM & R	\$ -	\$ 1,500.00	\$ 1,500.00
6086	SCBA Equipment RM & R	\$ 13,672.00	\$ 20,450.00	\$ 20,450.00
6087	Rope Rescue Equipment RM & R	\$ 10,563.00	\$ 5,500.00	\$ 5,500.00
6088	Water Rescue Equipment RM & R	\$ 16,405.00	\$ 20,000.00	\$ 20,000.00
6089	Confined Space-Equipment RM & R	\$ 208.00	\$ 2,225.00	\$ 2,225.00
6089-1	Hose Equipment RM & R	\$ 41,950.00	\$ 80,000.00	\$ 80,000.00
6089-2	Firefighting Equipment	\$ 1,200.00	\$ 30,000.00	\$ 30,000.00
6089-3	Non-Firefighting Equipment	\$ 6,347.00	\$ 10,000.00	\$ 10,000.00
6089-4	Class A Foam Replacement	\$ 5,190.00	\$ 6,500.00	\$ 6,500.00
	Hurst / Holmatro Rescue Tool Maintenance	\$ -	\$ 5,500.00	\$ 5,500.00
TOTAL		\$ 464,403.00	\$ 426,795.00	\$ 426,795.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6091	Maintenance - Buildings & Improvements	\$ 50,303.00	\$ 60,900.00	\$ 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		\$ 50,303.00	\$ 60,900.00	\$ 60,900.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6101	Medical Supplies	\$ 7,990.00	\$ 20,000.00	\$ 20,000.00
6102	Paramedic Program	\$ 194,554.00	\$ 100,000.00	\$ 100,000.00
6103	AED Maintenance Certification	\$ 21,409.00	\$ 22,000.00	\$ 22,000.00
6104	Masimo Certification	\$ -	\$ 4,386.00	\$ 4,386.00
6105	Lucas Maintenance	\$ -	\$ 3,561.00	\$ 3,561.00
TOTAL		\$ 223,953.00	\$ 149,947.00	\$ 149,947.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6111	Memberships	\$ 13,063.00	\$ 12,688.00	\$ 12,688.00
TOTAL		\$ 13,063.00	\$ 12,688.00	\$ 12,688.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6120-1	Other Expense	\$ -	\$ -	\$ -
6122	Food	\$ 5,182.00	\$ 2,000.00	\$ 2,000.00
6123	Jury & Witness Expense	\$ 3,150.00	\$ -	\$ -
6124	Cellular Service	\$ 32.00	\$ -	\$ -
6125	Travel & Lodging	\$ 8,246.00	\$ 5,000.00	\$ 5,000.00
6127	Board Member Meeting Allowance	\$ 5,700.00	\$ 8,000.00	\$ 8,000.00
6128	Executive Development	\$ 909.00	\$ 2,500.00	\$ 2,500.00
TOTAL		\$ 23,219.00	\$ 17,500.00	\$ 17,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6131	Stationary & Business Cards	\$ 935.00	\$ 1,015.00	\$ 1,015.00
6132	Postage	\$ 340.00	\$ 1,015.00	\$ 1,015.00
6133	Office Supplies	\$ 1,860.00	\$ 5,227.00	\$ 5,227.00
6134	Printer Supplies	\$ 1,684.00	\$ 2,081.00	\$ 2,081.00
6135	Computer Replacement	\$ 10,234.00	\$ 6,293.00	\$ 6,293.00
TOTAL		\$ 15,053.00	\$ 15,631.00	\$ 15,631.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6141	Accounting / Auditing Services/Supplemental	\$ 74,270.00	\$ 101,500.00	\$ 101,500.00
6142	Records Destruction Service	\$ 742.00	\$ 1,100.00	\$ 1,100.00
6143	Legal	\$ 29,853.00	\$ 45,900.00	\$ 70,000.00
6144	Bio-Key (Sunpro FireRMS)	\$ -	\$ 7,000.00	\$ 7,500.00
6145	IT Services Contract	\$ 77,208.00	\$ 115,203.00	\$ 115,203.00
6147	Pre-Employment Screening	\$ 19,394.00	\$ 25,000.00	\$ 25,000.00
6148	Ladder Testing	\$ 22,317.00	\$ 4,500.00	\$ 4,500.00
6149	Medical Exams	\$ 46,219.00	\$ 15,000.00	\$ 15,000.00
6149-3	Personnel Recruitment	\$ 676.00	\$ 1,000.00	\$ 1,000.00
6149-4	TeleStaff/Voxeo (Annual Contract)	\$ 6,240.00	\$ 12,000.00	\$ 12,000.00
6149-5	Paychex (Annual Contract)	\$ 5,397.00	\$ 15,936.00	\$ 15,936.00
6149-6	Consulting Services	\$ 90,929.00	\$ 19,000.00	\$ 19,000.00
6149-7	SR 911 Dispatch Services	\$ 195,984.00	\$ 199,920.00	\$ 195,072.00
6149-8	Streamline Automation	\$ 17,243.00	\$ 11,200.00	\$ 12,318.00
6XXX	Modesto Services Contract	\$ 404,986.00	\$ 413,870.00	\$ 413,870.00
TOTAL		\$ 991,458.00	\$ 988,129.00	\$ 1,008,999.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6151	Prevention Publications	\$ -	\$ 500.00	\$ 500.00
6152	Publications & Legal Notices	\$ 586.00	\$ 1,600.00	\$ 1,600.00
TOTAL		\$ 586.00	\$ 2,100.00	\$ 2,100.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6162	Alarm System Station HQ	\$ 1,030.00	\$ 1,500.00	\$ 1,500.00
6164	Copier HQ	\$ 2,781.00	\$ 2,000.00	\$ 2,000.00
6165	Postage Meter	\$ 519.00	\$ 750.00	\$ 720.00
6166	Computer Software Licensing	\$ 8,980.00	\$ 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	\$ 6,749.00	\$ 10,000.00	\$ 10,000.00
	Financial System Licensing	\$ -	\$ 33,000.00	\$ 31,368.00
TOTAL		\$ 22,459.00	\$ 62,650.00	\$ 60,988.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6191	Training Program	\$ 24,433.00	\$ 35,000.00	\$ 35,000.00
6192	Workshops & Seminars	\$ 3,177.00	\$ 4,750.00	\$ 4,750.00
6193	Intern Program	\$ -	\$ 500.00	\$ 500.00
6193-1	Explorer program	\$ -	\$ 1,000.00	\$ 1,000.00
6194	Education Reimbursement Incentive	\$ 18,474.00	\$ 20,000.00	\$ 20,000.00
6195	Prevention Education Program	\$ 13,539.00	\$ 3,000.00	\$ 3,000.00
6195-1	Prevention Expenses	\$ 30,909.00	\$ 22,500.00	\$ 22,500.00
6197	Life Jacket Program	\$ -	\$ 500.00	\$ 500.00
6198	CPR Program	\$ 47.00	\$ 5,000.00	\$ 5,000.00
6199-3	Fitness Equipment Maintenance	\$ 3,373.00	\$ 3,500.00	\$ 3,500.00
TOTAL		\$ 93,952.00	\$ 95,750.00	\$ 95,750.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6201	Fuel & Oil	\$ 131,714.00	\$ 140,000.00	\$ 125,000.00
TOTAL		\$ 131,714.00	\$ 140,000.00	\$ 125,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year Budget
6220	Administration Offices	\$ 95,875.00	\$ 102,000.00	\$ 102,000.00
6221	Station 21			
6222	Station 22			
6223	Station 23			
6224	Station 24			
6226	Station 26			
6219-2	Cable Services	\$ 1,133.00	\$ 4,692.00	\$ 4,692.00
6219-3	MDC, T-1, Cell Phones	\$ 65,743.00	\$ 66,300.00	\$ 66,300.00
6219-4	VOIP Phones	\$ -	\$ -	\$ -
6219-6	Wireless (internet)	\$ 9,120.00	\$ 10,710.00	\$ 10,710.00
TOTAL		\$ 171,871.00	\$ 183,702.00	\$ 183,702.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

Final Budget

MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
6310-1	Special Assessment Reimbursement	\$ -	\$ 3,500.00	\$ 3,500.00
6311	Property Tax Administration Charge	\$ 60,832.00	\$ 53,085.00	\$ 61,000.00
6312	SCFPD Special Benefit Assessment	\$ -	\$ 3,197.00	\$ 3,197.00
6313	District Assessment - Wildan Financial	\$ 13,346.00	\$ 14,000.00	\$ 14,000.00
6314	GIS Software/Web-site (Cal CAD)	\$ 10,840.00	\$ 14,819.00	\$ 17,900.00
715X	Financial Service Charges / Interest Paid on LOC	\$ 20,153.00	\$ -	\$ -
8999	Prior Period Adjustment - Clear Erroneous Transactions	\$ -	\$ -	\$ -
TOTAL		\$ 105,171.00	\$ 88,601.00	\$ 99,597.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25	FY 2025-26	FY 2025-26
		Audited	Final Budget	Mid-Year Budget
7049	Station 24 Replacement (Bond payments)	\$ 170,059.00	\$ 170,059.00	\$ 170,059.00
7050	Capital Facilities Projects *	\$ 184,719.00	\$ 1,831,190.00	\$ 2,369,000.00
	<i>* Note - to the extent not used, will be funded into reserve for future use.</i>			
	Radios / Hand Mic Replacements	\$ -	\$ 21,810.00	\$ 21,810.00
	Replacement Drone	\$ -	\$ 5,000.00	\$ 5,000.00
	Boat Replacement	\$ -	\$ 10,000.00	\$ 10,000.00
	Phoenix G-2 Alerting System	\$ -	\$ 20,000.00	\$ 20,000.00
	Fin. System 1-Time Implementation Costs	\$ -	\$ 67,000.00	\$ 67,000.00
TOTAL		\$ 354,778.00	\$ 2,125,059.00	\$ 2,662,869.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
MID-YEAR 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 2024-25 Audited	FY 2025-26 Final Budget	FY 2025-26 Mid-Year Budget
7803	Apparatus / Vehicle Replacement - Debt Svc	\$ -	\$ 41,169.00	\$ 41,169.00
70XX	Fire Truck Debt Service	\$ 134,073.00	\$ 134,072.00	\$ 134,072.00
	Equipment Purchases*	\$ -	\$ -	\$ -
	Potential Debt Service - New \$4 mm Debt / 4% / 10-Years	\$ -	\$ 155,000.00	\$ -
	<i>* Note - to the extent not used, will be funded into reserve for future use.</i>			
TOTAL		\$ 134,073.00	\$ 330,241.00	\$ 175,241.00