Stanislaus Consolidated Fire Protection District
3324 Topeka Street
Riverbank, CA 95367
Phone: (209) 869-7470 Fax: (209) 869-7475
Email: admin@scfpd.us
Www.scfpd.us

Brandon Rivers	**Greg Bernardi**	**Richard Murdock**	**Charles E. Neal**	**Steven Stanfield**
President	Vice President	Director	Director	Director
Waterford	BOS District 1	BOS District 2	Riverbank	BOS District 1

AGENDA

Tuesday, September 22, 2026, at 2:00 p.m.
SPECIAL MEETING OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Station 26 Meeting Room, 3318 Topeka Street, Riverbank, CA
(THE AGENDA PACKET IS POSTED AT EACH SCFPD LOCATION AND AT WWW.SCFPD.US)

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1. CALL TO ORDER

President Rivers

2. PLEDGE OF ALLEGIANCE

President Rivers

3. INVOCATION

Pastor Charles E. Neal with Riverbank Assembly of God Church

4. ROLL CALL

Board President:	Rivers
Board Vice President:	Bernardi
Director:	Murdock
Director:	Neal
Director:	Stanfield

5. APPROVAL OF AGENDA – *at this time, a Board Member may pull an item from the agenda.*

6. CONFLICT OF INTEREST DECLARATION – *Declaration by Board of Director members who may have a conflict of Interest on any scheduled agenda item is to declare their conflict at this time.*

7. PRESENTATION/ACKNOWLEDGEMENTS

No Presentation Items scheduled.

8. PUBLIC COMMENTS- *The Board of Directors welcomes participation in Board meetings. Matters under the jurisdiction of the Board that are not posted on the agenda may be addressed by the public. California law prohibits the Board from acting on any matter which is not on the posed agenda, unless the Board determines that it is an emergency or other situation specified in Government Code Section 54954.2. Public comments are limited to three (3) minutes per individual. Please make your comments directly to SCFPD Board President.*

ACTION CALENDAR

9. CONSENT ITEMS- *All matters listed on the Consent Calendar are considered routine and will be enacted upon by one motion unless otherwise requested by an individual Board Member or public for special consideration.*

No Consent Items scheduled.

10. DISCUSSION ITEMS

No Discussion Items scheduled.

11. PUBLIC HEARING

Item 11.A: Public Hearing and Consideration of Resolution 2026-011 Adopting the Fiscal Year 2026-27 Final Budget.

Recommendation: Open the public hearing; Receive the staff report; open public comment; close the public hearing; and consider adoption of Resolution 2026-011 approving the Fiscal Year 2026-27 Final Budget.

12. ACTION ITEMS

No Action Items at this time.

13. COMMUNICATIONS

1. **Correspondence** –
   No Correspondence Items.
2. **Written Staff Reports** –
   No Written Staff Reports.
3. **Verbal Reports** –
   No Verbal Reports.
4. **Directors Comments** – *At this time, Board Members may verbally make individual announcements, report briefly on their activities, or request an item be place on a future agenda.*

14. CLOSED SESSION

No Closed Session Scheduled.

15. RETURN TO OPEN SESSION

16. CLOSED SESSION REPORT

17. ADJOURNMENT

The next regularly scheduled meeting of the SCFPD Board of Directors is October 14, 2026.

at 6:00 p.m. in the Station 26 Meeting Room, located at 3318 Topeka Street, Riverbank, CA.

AFFIDAVIT OF POSTING

I, Jessica Sousa, Clerk of the Board (A) of the Stanislaus Consolidated Fire Protection District, do hereby declare the foregoing agenda for the Special meeting of the Board of Director has been posted at the Administrative Offices, District website of the Stanislaus Consolidated Fire Protection District at least 24 hours prior to the meeting date and will also be posted at each of the District Fire Stations.

Dated: September 17, 2026, Time: 2:00 p.m.

Jessica Sousa /s/

Jessica Sousa
Board Clerk (A)
Stanislaus Consolidated Fire Protection District

ADA Compliance Statement: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Board Clerk at (209) 869-7470 or boardclerk@scfpd.us Notification 72 hours prior to meeting will enable the District to make reasonable arrangement to ensure accessibility to this meeting.

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STAFF REPORT

TO: President and Members of the Board of Directors

FROM : John Bairos, Deputy Fire Chief
Andy Heath, Financial Consultant

SUBJECT: Public Hearing and Consideration of Resolution 2026-011 Adopting the FY 2026-27 Final Budget

DATE: September 22, 2026

RECOMMENDATION:

Staff recommends the Board of Directors conduct a Public Hearing and discuss the FY 2026-27 Final Budget.

DISCUSSION:

The Final Proposed Budget for FY 2026-27 is presented herein. The Final Budget contains updates to certain revenues and expenditures consistent with information received from various sources since the adoption of the Preliminary Budget in June 2026. Changes noted in the Final Budget along with certain other budget document cosmetic changes were reviewed by the Finance Committee on August 27, 2026, and recommended for Board consideration. The Final Proposed Budget was subsequently presented to and discussed by the Board of Directors at its regular meeting on September 9, 2026. Notice of the public hearing was published in the *Modesto Bee* on September 6, 2026, and September 9, 2026, in accordance with applicable state law. Following that discussion, the Final Proposed Budget is now being presented for a public hearing and consideration of Resolution No. 2026-011 adopting the FY 2026-27 Final Budget.

Anticipated revenues of $16.18 million are offset by anticipated expenditures of $16.01 million, leading to an anticipated surplus of $169,110, which is expected to be added to available reserves. Final Budget updates to certain revenues and expenditures are noted below.

Revenues:

Account	Budget Amount	Description
Proposition 172 Funding	$ 1,059,812	- Represents an increase of $91,494 based on information received from the County for a share of Proposition 172 Funding.
Special Assessments	$ 9,667,319	- Represents an increase of $89,357 based on submission of the final assessment roll submitted to the County. The increase

		also encompasses changes made to certain parcels based on reclassification of use.

Expenditures:

Account	Budget Amount	Description
5010 – Salaries & Wages	$ 6,787,096	- Represents a $200,456 decrease in anticipated Salaries and Wages, taking into account the recent implementation of negotiated salary increases and a comprehensive update of district-wide personnel and related costs. Additionally, the labor placeholder of $285,536 in the Preliminary Budget has been removed.
5030 – Retirement Expense	$ 2,793,223	- Represents a $13,569 decrease in anticipated CalPERS Retirement costs related to the recent implementation of negotiated salary increases and a comprehensive update of district-wide personnel and related costs.
5040– Employee Group Health Insurance	$ 1,111,305	- Represents a $7,135 increase in employee group health insurance costs due to a full reconciliation of all medical premiums paid by the District as part of the comprehensive forecast update.
5060 – Worker's Compensation Expenses	$ 440,000	- Represents a $40,000 increase in Worker's Compensation insurance based on actual costs incurred for FY 2025-26.

In addition to the changes noted above, the budget document has been updated to include a column for the initial FY 2026-27 Proposed (and Adopted) Budget amounts for all line items; and other cosmetic changes to certain items – either removing them (no longer used) or updating the title of the line item itself.

Capital / Outlay Budget

It should be mentioned that to the extent any portion of the appropriation for capital facilities and apparatus replacement remains unspent by the end of the fiscal year, these amounts will be used to begin replenishing the deferred maintenance / apparatus replacement reserve. At this time, there is $891,632 budgeted for capital, including the following:

- Station 24 Bonds (Debt Service) - $170,059
- Fire Truck Debt Service - $134,073
- Facilities Repairs - $197,000
- Drone and Camera Equipment - $5,700
- Equipment Purchase – 2 Ford F-550s - $384,800

Given the recommended changes noted above, the FY 2026-27 Final Proposed Budget Overview is shown below:

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION

Budget Overview

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	Projected Recurring Revenues	**$ 16,045,855.00**	**$ 16,658,959.00**	**$ 16,001,583.00**	**$ 16,182,434.00**
	Operational Expenditures				
5000	Salaries and Benefits	$ 11,856,162.00	$ 12,613,071.00	$ 12,668,514.00	$ 12,501,624.00
6000	Services & Supplies	$ 2,572,477.00	$ 2,490,778.00	$ 2,620,068.00	$ 2,620,068.00
	Total Operational Expenditures	**$ 14,428,639.00**	**$ 15,103,849.00**	**$ 15,288,582.00**	**$ 15,121,692.00**
	Subtotal	**$ 1,617,216.00**	**$ 1,555,110.00**	**$ 713,001.00**	**$ 1,060,742.00**
	Capital Budget (Restricted/Reserve funded)				
7040	Capital/Facility Improvement Projects	$ 354,778.00	$ 2,662,869.00	$ 372,759.00	$ 372,759.00
7800	Capital Equipment	$ 134,073.00	$ 175,241.00	$ 518,873.00	$ 518,873.00
	Total Capital	**$ 488,851.00**	**$ 2,838,110.00**	**$ 891,632.00**	**$ 891,632.00**
8100	**To or (From) Unallocated Reserve Funds**	**$ 1,128,365.00**	**$ (1,283,000.00)**	**$ (178,631.00)**	**$ 169,110.00**
	Total Expenditures	$ 14,917,490.00	$ 17,941,959.00	$ 16,180,214.00	$ 16,013,324.00

ACTUAL / BUDGETED RESERVES

		FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	Beginning Fund Balance	**$ 9,357,514.00**	**$ 10,339,162.00**	**$ 8,448,759.00**	**$ 8,448,759.00**
	Net Surplus (Deficit)	**$ 1,128,365.00**	**$ (1,283,000.00)**	**$ (178,631.00)**	**$ 169,110.00**
	Reduction for Current Year Dvlpmt Fees	**$ (146,717.00)**	**$ (607,403.00)**	**$ (65,000.00)**	**$ (65,000.00)**
	Reduction for Capital Set-Aside	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ 10,339,162.00**	**$ 8,448,759.00**	**$ 8,205,128.00**	**$ 8,552,869.00**

<u>CONSIDERATIONS/ RECOMMENDATIONS:</u>

Conduct a public hearing to receive public comment regarding the FY 2026-27 Final Proposed Budget; close the public hearing; and consider adopting Resolution No. 2026-011 approving the FY 2026-27 Final Budget.

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT

RESOLUTION NO. 2026-011

RESOLUTION OF THE BOARD OF DIRECTORS OF THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, Health and Safety Code section 13890 requires the Board of Directors to adopt a preliminary budget on or before June 30 of each year; and

WHEREAS, on June 23, 2026, the Board adopted the preliminary budget for Fiscal Year 2026-27 and directed staff to make it available for public inspection and publish the notice required by Health and Safety Code section 13893; and

WHEREAS, on September 6, 2026, the District published notice of the public hearing once in the MODESTO BEE, a newspaper of general circulation in the District, more than two weeks before the hearing, and the notice contained the information specified in Health and Safety Code section 13893; and

WHEREAS, on September 22, 2026, the Board conducted the noticed public hearing and provided all interested persons an opportunity to be heard regarding any item in the budget and the addition of other items, as required by Health and Safety Code section 13894; and

WHEREAS, Health and Safety Code section 13895 requires the Board, after making any changes in the preliminary budget, to adopt a final budget on or before October 1, establish the District's appropriations limit in the final budget, and forward a copy of the final budget to the county auditor; and

WHEREAS, by Resolution No. 2026-006, adopted June 23, 2026, the Board established the District's operative Article XIII B appropriations limit for Fiscal Year 2026-27 at $19,677,967; and

WHEREAS, the Board has reviewed the proposed Final Budget and desires to adopt it as set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Stanislaus Consolidated Fire Protection District as follows:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution.

Section 2. Adoption of Final Budget. The Board adopts the Fiscal Year 2026-27 Final Budget contained in the 32-page schedules presented to the Board and attached to this Resolution as Exhibit A. The Final Budget projects $16,182,434 in recurring revenues, authorizes $15,121,692 in operating expenditures and $891,632 in capital expenditures, and reflects a projected operating surplus of $169,110.

Section 3. Appropriations Limit. For purposes of Health and Safety Code section 13895 and Article XIII B of the California Constitution, the Board reaffirms and establishes the Fiscal Year 2026-27 appropriations limit at $19,677,967, as calculated and previously established by Resolution No. 2026-006.

Section 4. Administration and Filing. The Fire Chief or designee is directed to administer the Final Budget consistent with applicable law and District policy and to forward a copy of the adopted Final Budget to the Stanislaus County Auditor-Controller.

Section 5. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED on September 22, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

____

Jessica Sousa, Clerk of the Board (A)

____

Brandon Rivers, Board President

APPROVED AS TO FORM:

____

Kyler Rayden, District Counsel

EXHIBIT A

FISCAL YEAR 2026-27 FINAL BUDGET SCHEDULES

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

FUND:
FUNCTION: Budget Overview

ACCOUNT DESCRIPTION

Budget Overview

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	Projected Recurring Revenues	**$ 16,045,855.00**	**$ 16,658,959.00**	**$ 16,001,583.00**	**$ 16,182,434.00**
	Operational Expenditures				
5000	Salaries and Benefits	$ 11,856,162.00	$ 12,613,071.00	$ 12,668,514.00	$ 12,501,624.00
6000	Services & Supplies	$ 2,572,477.00	$ 2,490,778.00	$ 2,620,068.00	$ 2,620,068.00
	Total Operational Expenditures	**$ 14,428,639.00**	**$ 15,103,849.00**	**$ 15,288,582.00**	**$ 15,121,692.00**
	Subtotal	**$ 1,617,216.00**	**$ 1,555,110.00**	**$ 713,001.00**	**$ 1,060,742.00**
	Capital Budget (Restricted/Reserve funded)				
7040	Capital/Facility Improvement Projects	$ 354,778.00	$ 2,662,869.00	$ 372,759.00	$ 372,759.00
7800	Capital Equipment	$ 134,073.00	$ 175,241.00	$ 518,873.00	$ 518,873.00
	Total Capital	**$ 488,851.00**	**$ 2,838,110.00**	**$ 891,632.00**	**$ 891,632.00**
8100	**To or (From) Unallocated Reserve Funds**	**$ 1,128,365.00**	**$ (1,283,000.00)**	**$ (178,631.00)**	**$ 169,110.00**
	Total Expenditures	$ 14,917,490.00	$ 17,941,959.00	$ 16,180,214.00	$ 16,013,324.00

ACTUAL / BUDGETED RESERVES

		FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	Beginning Fund Balance	**$ 9,357,514.00**	**$ 10,339,162.00**	**$ 8,448,759.00**	**$ 8,448,759.00**
	Net Surplus (Deficit)	**$ 1,128,365.00**	**$ (1,283,000.00)**	**$ (178,631.00)**	**$ 169,110.00**
	Reduction for Current Year Dvlpmt Fees	**$ (146,717.00)**	**$ (607,403.00)**	**$ (65,000.00)**	**$ (65,000.00)**
	Reduction for Capital Set-Aside	**$ -**	**$ -**	**$ -**	**$ -**
	Ending Fund Balance	**$ 10,339,162.00**	**$ 8,448,759.00**	**$ 8,205,128.00**	**$ 8,552,869.00**

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	Recurring Revenue	$ 16,045,855.00	$ 16,658,959.00	$ 16,001,583.00	$ 16,182,434.00
TOTAL		$ 16,045,855.00	$ 16,658,959.00	$ 16,001,583.00	$ 16,182,434.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5000	Salaries & Benefits	$ 11,856,162.00	$ 12,613,071.00	$ 12,668,514.00	$ 12,501,624.00
6000	Services & Supplies	$ 2,572,477.00	$ 2,490,778.00	$ 2,620,068.00	$ 2,620,068.00
7000	Capital Facilities	$ 354,778.00	$ 2,662,869.00	$ 372,759.00	$ 372,759.00
7800	Capital Equipment	$ 134,073.00	$ 175,241.00	$ 518,873.00	$ 518,873.00
TOTAL		$ 14,917,490.00	$ 17,941,959.00	$ 16,180,214.00	$ 16,013,324.00

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 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5010	Salaries & Wages	$ 6,039,860.00	$ 6,527,450.00	$ 6,987,552.00	$ 6,787,096.00
5020	Overtime	$ 1,816,453.00	$ 1,539,887.00	$ 1,255,000.00	$ 1,255,000.00
5030	Retirement Expense	$ 2,087,334.00	$ 2,531,331.00	$ 2,806,792.00	$ 2,793,223.00
5040	Employee Group Health Insurance	$ 1,103,082.00	$ 1,463,209.00	$ 1,104,170.00	$ 1,111,305.00
5050	Retiree Group Health Insurance	$ 86,674.00	$ 114,888.00	$ 115,000.00	$ 115,000.00
5060	Workers' Compensation Insurance	$ 722,759.00	$ 436,306.00	$ 400,000.00	$ 440,000.00
TOTAL		$ 11,856,162.00	$ 12,613,071.00	$ 12,668,514.00	$ 12,501,624.00

ACCT:
FUND: 6000 Services & Supplies
FUNCTION: Summary of Services & Supplies

ACCOUNT DESCRIPTION

Summary of Services & Supplies

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6020	Clothing & Personal Protective Clothing	$ 124,563.00	$ 86,500.00	$ 96,500.00	$ 96,500.00
6050	Household Expense	$ 38,252.00	$ 34,113.00	$ 34,227.00	$ 34,227.00
6060	Insurance	$ 102,457.00	$ 110,568.00	$ 111,000.00	$ 111,000.00
6080	Maintenance - Equipment	$ 464,403.00	$ 426,795.00	$ 474,835.00	$ 474,835.00
6090	Maintenance - Building & Improvements	$ 50,303.00	$ 60,900.00	$ 62,000.00	$ 62,000.00
6100	Medical Supplies	$ 223,953.00	$ 149,947.00	$ 181,407.00	$ 181,407.00
6110	Memberships	$ 13,063.00	$ 12,688.00	$ 13,000.00	$ 13,000.00
6120	Travel and Other Services & Supplies	$ 23,219.00	$ 17,500.00	$ 17,500.00	$ 17,500.00
6130	Office Expense	$ 15,053.00	$ 15,631.00	$ 16,000.00	$ 16,000.00
6140	Professional & Specialized Services	$ 991,458.00	$ 1,008,999.00	$ 1,006,454.00	$ 1,006,454.00
6150	Publications & Legal Notices	$ 586.00	$ 2,100.00	$ 2,100.00	$ 2,100.00
6160	Rents & Leases - Equipment	$ 22,459.00	$ 60,988.00	$ 82,650.00	$ 82,650.00
6190	Training Public Education and Prevention	$ 93,952.00	$ 95,750.00	$ 95,750.00	$ 95,750.00
6200	Transportation (Fuel and Oil)	$ 131,714.00	$ 125,000.00	$ 135,000.00	$ 135,000.00
6210	Utilities	$ 171,871.00	$ 183,702.00	$ 189,500.00	$ 189,500.00
6310	Special Assessment Costs and Reimbursements	$ 105,171.00	$ 99,597.00	$ 102,145.00	$ 102,145.00
	TOTAL	$ 2,572,477.00	$ 2,490,778.00	$ 2,620,068.00	$ 2,620,068.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
7040	Capital Improvement Projects	$ 354,778.00	$ 2,662,869.00	$ 372,759.00	$ 372,759.00
7800	Capital Equipment	$ 134,073.00	$ 175,241.00	$ 518,873.00	$ 518,873.00
TOTAL		$ 488,851.00	$ 2,838,110.00	$ 891,632.00	$ 891,632.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
	AFG Grants	$ -	$ -	$ -	$ -
	Development Fees (Restricted)	$ 14,038.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	Interest County and WestAmerica	$ 295,539.00	$ 230,000.00	$ 200,000.00	$ 200,000.00
	Donations	$ 1,100.00	$ -	$ -	$ -
	Miscellaneous / Work Comp Reimbursements	$ 134,088.00	$ 100,000.00	$ 85,000.00	$ 85,000.00
	Miscellaneous Grants	$ 204,157.00	$ 19,400.00	$ -	$ -
	Strike Team Personnel	$ 226,307.00	$ 295,042.00	$ -	$ -
	Strike Team Vehicle	$ -	$ -	$ -	$ -
	Fire Investigator Reimbursement	$ 286,051.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
	Fire Recovery Auto	$ 25,239.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
	AMR	$ 53,660.00	$ 45,000.00	$ 40,000.00	$ 40,000.00
	Plan Reviews / Services	$ 148,206.00	$ 150,000.00	$ 60,000.00	$ 60,000.00
	Cell Tower CCTM1 LLC	$ 17,836.00	$ 16,500.00	$ 16,500.00	$ 16,500.00
	First Responder Services	$ -	$ -	$ -	$ -
	Prevention Revenue	$ 14,281.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Admin Fees CEQA/Impact (Restricted)	$ 132,679.00	$ 592,403.00	$ 50,000.00	$ 50,000.00
	Other Revenue	$ 834.00	$ 35,000.00	$ -	$ -
	FHA in Lieu Tax Apportionment	$ 1,433.00	$ 1,100.00	$ 1,100.00	$ 1,100.00
	Other Taxes - RPTTF Residuals / Other	$ 369,728.00	$ 300,000.00	$ 300,000.00	$ 300,000.00
	Property Tax - Prior Unsecured	$ 10,588.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
	Property Tax - Unitary	$ 66,600.00	$ 65,770.00	$ 65,770.00	$ 65,770.00
	Property Taxes - Secured	$ 3,640,492.00	$ 3,820,000.00	$ 3,915,500.00	$ 3,915,500.00
	Property Tax - Current unsecured	$ 186,429.00	$ 196,083.00	$ 196,083.00	$ 196,083.00
	Special Assessments	$ 9,035,828.00	$ 9,298,993.00	$ 9,577,962.00	$ 9,667,319.00
	Special Assessments PY	$ -	$ 25,000.00	$ 25,000.00	$ 25,000.00
	State Homeowners' property tax relief	$ 26,748.00	$ 26,350.00	$ 26,350.00	$ 26,350.00
	Supplemental Property Tax	$ 92,031.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
	Co of Stanislaus RDA pass through	$ 170,433.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
	CARES Act Funding - Stanislaus County	$ -	$ -	$ -	$ -
	Proposition 172 Funding - County	$ 891,530.00	$ 968,318.00	$ 968,318.00	$ 1,059,812.00
	ARPA Funding	$ -	$ -	$ -	$ -
	SAFER Grant - FEMA	$ -	$ -	$ -	$ -
	VFA Grant / Public Benefit Grant	-	-	-	-
TOTAL		$ 16,045,855.00	$ 16,658,959.00	$16,001,583.00	$16,182,434.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

ACCT:
FUND:
FUNCTION:

ACCOUNT DESCRIPTION

GRANTS (Specific Grant expenditures not incorporated into other expenditures)

	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
TOTAL		$ -	$ -	$ -	$ -

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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), FLSA (Fair Labor Standards Act-56 Hour Employee), UNIFORM, PAYROLL TAX.

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5010	Salaries & Wages Deputy Chief (1) Battalion Chiefs (3) Captains (15) Engineers (15) Firefighters (15) Fire Training Captain (1) Fire Relief (3) - 2 Firefighters / 1 Captains Fire Inspector (1) Fire Investigator FIU (1) Finance Administrator (1) Admin. Assistant II / III (2)	$ 5,037,675.00	$ 5,458,881.00	$ 5,694,001.00	$ 5,808,143.00
5010	Labor Placeholder	$ -	$ -	$ 285,536.00	$ -
5011	Haz Mat Pay	$ 1,100.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
5011-1	Swiftwater	$ 6,203.00	$ 21,500.00	$ 20,500.00	$ -
5011-2	Bilingual	$ 1,901.00	$ 900.00	$ 900.00	$ 900.00
5011-3	Education Incentive	$ 104,165.00	$ 101,188.00	$ 98,488.00	$ 87,856.00
5012	Employee Medical Waiver	$ 283,917.00	$ 285,420.00	$ 298,452.00	$ 298,452.00
5016	FLSA	$ 128,514.00	$ 133,233.00	$ 143,323.00	$ 139,694.00
5017	Leave Time Buy-Back	$ 325,093.00	$ 351,733.00	$ 274,368.00	$ 279,851.00
5018	Uniform Allowance	$ 59,275.00	$ 54,295.00	$ 56,256.00	$ 55,256.00
5019	Payroll Tax Expense	$ 92,017.00	$ 118,300.00	$ 113,728.00	$ 114,944.00
TOTAL		$ 6,039,860.00	$ 6,527,450.00	$ 6,987,552.00	$ 6,787,096.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5021	Overtime	$ 1,816,453.00	$ 1,539,887.00	$ 1,255,000.00	$ 1,255,000.00
TOTAL		$ 1,816,453.00	$ 1,539,887.00	$ 1,255,000.00	$ 1,255,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5031	Retirement Expense	$ 959,212.00	$ 1,106,516.00	$ 1,107,581.00	$ 1,094,012.00
5033	Administrative Fee for Bond	$ 800.00	$ 3,450.00	$ 1,250.00	$ 1,250.00
5036	CalPERS Pens. Bond Debt Service - Principal	$ 535,000.00	$ 540,000.00	$ 550,000.00	$ 550,000.00
5037	CalPERS Pens. Bond Debt Service - Interest	$ 296,276.00	$ 289,589.00	$ 281,489.00	$ 281,489.00
5038	CalPERS UAL - Annual Amortization Payment	$ 294,646.00	$ 591,076.00	$ 865,772.00	$ 865,772.00
5039	GASB 68 reporting requirement	$ 1,400.00	$ 700.00	$ 700.00	$ 700.00
TOTAL		$ 2,087,334.00	$ 2,531,331.00	$ 2,806,792.00	$ 2,793,223.00

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 Dependependents By MOU).

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5041	Medical Insurance	$ 859,877.00	$ 1,228,709.00	$ 869,670.00	$ 876,805.00
5042	Vision Insurance	$ 13,056.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
5043	Dental Insurance	$ 69,425.00	$ 73,000.00	$ 73,000.00	$ 73,000.00
5044	Life Insurance/AD&D	$ 18,744.00	$ 12,100.00	$ 12,100.00	$ 12,100.00
5045	Long Term Disability/Employee Assist. Program	$ 16,380.00	$ 14,000.00	$ 14,000.00	$ 14,000.00
5048	Central Valley Retiree Medical Trust	$ 125,600.00	$ 123,400.00	$ 123,400.00	$ 123,400.00
TOTAL		$ 1,103,082.00	$ 1,463,209.00	$ 1,104,170.00	$ 1,111,305.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5050	Retiree Group Medical Insurance	$ 86,674.00	$ 114,888.00	$ 115,000.00	$ 115,000.00
TOTAL		$ 86,674.00	$ 114,888.00	$ 115,000.00	$ 115,000.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
5061	Workers Compensation Insurance	$ 722,759.00	$ 436,306.00	$ 400,000.00	$ 440,000.00
TOTAL		$ 722,759.00	$ 436,306.00	$ 400,000.00	$ 440,000.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6021	Badges & Emblems	$ 3,024.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
6022	Safety Clothing Career Personnel	$ 120,687.00	$ 85,000.00	$ 95,000.00	$ 95,000.00
6023	Replacement Clothing	$ 852.00	$ 500.00	$ 500.00	$ 500.00
6024	Intern Safety Clothing	$ -	$ -	$ -	$ -
TOTAL		$ 124,563.00	$ 86,500.00	$ 96,500.00	$ 96,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6050	Household Expense	$ 9,887.00	$ 6,598.00	$ 6,697.00	$ 6,697.00
6051	Station Supplies	$ 15,073.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
6052	Delivered Bottled Water	$ 6,474.00	$ 3,700.00	$ 3,700.00	$ 3,700.00
6053	Oxygen Service	$ 210.00	$ 1,015.00	$ 1,030.00	$ 1,030.00
6054	Furnishings & Supplies	$ 6,608.00	$ 2,800.00	$ 2,800.00	$ 2,800.00
TOTAL		$ 38,252.00	$ 34,113.00	$ 34,227.00	$ 34,227.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6061	Fiduciary/Liability Insurance	$ 102,457.00	$ 110,568.00	$ 111,000.00	$ 111,000.00
TOTAL		$ 102,457.00	$ 110,568.00	$ 111,000.00	$ 111,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6081	Vehicle Maintenance & Repairs	$ 368,342.00	$ 225,000.00	$ 300,000.00	$ 300,000.00
6082	Radio Maintenance & Repairs	$ 515.00	$ 18,270.00	$ 19,330.00	$ 19,330.00
6083	Small Engine (Chainsaws, pumps, fans)	$ 11.00	$ 1,850.00	$ 6,615.00	$ 6,615.00
6084	Hand light RM & R	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00
6086	SCBA Equipment RM & R	$ 13,672.00	$ 20,450.00	$ 22,500.00	$ 22,500.00
6087	Rope Rescue Equipment RM & R	$ 10,563.00	$ 5,500.00	$ 7,750.00	$ 7,750.00
6088	Water Rescue Equipment RM & R	$ 16,405.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
6089	Confined Space-Equipment RM & R	$ 208.00	$ 2,225.00	$ 3,400.00	$ 3,400.00
6089-1	Hose Equipment RM & R	$ 41,950.00	$ 80,000.00	$ 36,000.00	$ 36,000.00
6089-2	Firefighting Equipment	$ 1,200.00	$ 30,000.00	$ 35,000.00	$ 35,000.00
6089-3	Non-Firefighting Equipment	$ 6,347.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
6089-4	Class A Foam Replacement	$ 5,190.00	$ 6,500.00	$ 6,740.00	$ 6,740.00
	Hurst / Holmatro Rescue Tool Maintenance	$ -	$ 5,500.00	$ 6,000.00	$ 6,000.00
TOTAL		$ 464,403.00	$ 426,795.00	$ 474,835.00	$ 474,835.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6091	Maintenance - Buildings & Improvements	$ 50,303.00	$ 60,900.00	$ 62,000.00	$ 62,000.00
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	$ 62,000.00	$ 62,000.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6101	Medical Supplies	$ 7,990.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
6102	Paramedic Program	$ 194,554.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
6103	AED Maintenance Certification	$ 21,409.00	$ 22,000.00	$ 53,460.00	$ 53,460.00
6104	Masimo Certification	$ -	$ 4,386.00	$ 4,386.00	$ 4,386.00
6105	Lucas Maintenance	$ -	$ 3,561.00	$ 3,561.00	$ 3,561.00
TOTAL		$ 223,953.00	$ 149,947.00	$ 181,407.00	$ 181,407.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6111	Memberships	$ 13,063.00	$ 12,688.00	$ 13,000.00	$ 13,000.00
TOTAL		$ 13,063.00	$ 12,688.00	$ 13,000.00	$ 13,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6120-1	Other Expense	$ -	$ -	$ -	$ -
6122	Food	$ 5,182.00	$ 2,000.00	$ 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	$ 5,000.00
6127	Board Member Meeting Allowance	$ 5,700.00	$ 8,000.00	$ 8,000.00	$ 8,000.00
6128	Executive Development	$ 909.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
TOTAL		$ 23,219.00	$ 17,500.00	$ 17,500.00	$ 17,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6131	Stationary & Business Cards	$ 935.00	$ 1,015.00	$ 1,000.00	$ 1,000.00
6132	Postage	$ 340.00	$ 1,015.00	$ 1,000.00	$ 1,000.00
6133	Office Supplies	$ 1,860.00	$ 5,227.00	$ 5,250.00	$ 5,250.00
6134	Printer Supplies	$ 1,684.00	$ 2,081.00	$ 2,250.00	$ 2,250.00
6135	Computer Replacement	$ 10,234.00	$ 6,293.00	$ 6,500.00	$ 6,500.00
TOTAL		$ 15,053.00	$ 15,631.00	$ 16,000.00	$ 16,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6141	Accounting / Auditing Services/Supplemental	$ 74,270.00	$ 101,500.00	$ 105,000.00	$ 105,000.00
6142	Records Destruction Service	$ 742.00	$ 1,100.00	$ 1,100.00	$ 1,100.00
6143	Legal	$ 29,853.00	$ 70,000.00	$ 60,000.00	$ 60,000.00
6144	Bio-Key (Sunpro FireRMS)	$ -	$ 7,500.00	$ 7,500.00	$ 7,500.00
6145	IT Services Contract	$ 77,208.00	$ 115,203.00	$ 117,000.00	$ 117,000.00
6147	Pre-Employment Screening	$ 19,394.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
6148	Ladder Testing	$ 22,317.00	$ 4,500.00	$ 5,000.00	$ 5,000.00
6149	Medical Exams	$ 46,219.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
6149-3	Personnel Recruitment	$ 676.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
6149-4	TeleStaff/Voxeo (Annual Contract)	$ 6,240.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
6149-5	Paychex (Annual Contract)	$ 5,397.00	$ 15,936.00	$ -	$ -
6149-6	Consulting Services	$ 90,929.00	$ 19,000.00	$ 19,000.00	$ 19,000.00
6149-7	SR 911 Dispatch Services	$ 195,984.00	$ 195,072.00	$ 204,000.00	$ 204,000.00
6149-8	Streamline Automation	$ 17,243.00	$ 12,318.00	$ 12,500.00	$ 12,500.00
6XXX	Modesto Services Contract	$ 404,986.00	$ 413,870.00	$ 422,354.00	$ 422,354.00
	TOTAL	$ 991,458.00	$ 1,008,999.00	$ 1,006,454.00	$ 1,006,454.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6151	Prevention Publications	$ -	$ 500.00	$ 500.00	$ 500.00
6152	Publications & Legal Notices	$ 586.00	$ 1,600.00	$ 1,600.00	$ 1,600.00
TOTAL		$ 586.00	$ 2,100.00	$ 2,100.00	$ 2,100.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6162	G-2	$ 1,030.00	$ 1,500.00	$ 21,500.00	$ 21,500.00
6164	Copier HQ	$ 2,781.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
6165	Postage Meter	$ 519.00	$ 720.00	$ 750.00	$ 750.00
6166	Computer Software Licensing	$ 8,980.00	$ 13,000.00	$ 13,000.00	$ 13,000.00
6167	Station 25 Lease (Formerly 6171)	$ 2,400.00	$ 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	$ 10,000.00
	Financial System Licensing	$ -	$ 31,368.00	$ 33,000.00	$ 33,000.00
TOTAL		$ 22,459.00	$ 60,988.00	$ 82,650.00	$ 82,650.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
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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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6191	Training Program	$ 24,433.00	$ 35,000.00	$ 35,000.00	$ 35,000.00
6192	Workshops & Seminars	$ 3,177.00	$ 4,750.00	$ 4,750.00	$ 4,750.00
6193	Intern Program	$ -	$ 500.00	$ 500.00	$ 500.00
6193-1	Explorer program	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00
6194	Education Reimbursement Incentive	$ 18,474.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
6195	Prevention Education Program	$ 13,539.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
6195-1	Prevention Expenses	$ 30,909.00	$ 22,500.00	$ 22,500.00	$ 22,500.00
6197	Life Jacket Program	$ -	$ 500.00	$ 500.00	$ 500.00
6198	CPR Program	$ 47.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
6199-3	Fitness Equipment Maintenance	$ 3,373.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
TOTAL		$ 93,952.00	$ 95,750.00	$ 95,750.00	$ 95,750.00

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6201	Fuel & Oil	$ 131,714.00	$ 125,000.00	$ 135,000.00	$ 135,000.00
TOTAL		$ 131,714.00	$ 125,000.00	$ 135,000.00	$ 135,000.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
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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 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6220	Administration Offices	$ 95,875.00	$ 102,000.00	$ 105,000.00	$ 105,000.00
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	$ 5,000.00	$ 5,000.00
6219-3	MDC, T-1, Cell Phones	$ 65,743.00	$ 66,300.00	$ 68,500.00	$ 68,500.00
6219-4	VOIP Phones	$ -	$ -	$ -	$ -
6219-6	Wireless (internet)	$ 9,120.00	$ 10,710.00	$ 11,000.00	$ 11,000.00
TOTAL		$ 171,871.00	$ 183,702.00	$ 189,500.00	$ 189,500.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
6310-1	Special Assessment Reimbursement	$ -	$ 3,500.00	$ 3,500.00	$ 3,500.00
6311	Property Tax Administration Charge	$ 60,832.00	$ 61,000.00	$ 63,500.00	$ 63,500.00
6312	SCFPD Special Benefit Assessment	$ -	$ 3,197.00	$ 3,245.00	$ 3,245.00
6313	District Assessment - Wildan Financial	$ 13,346.00	$ 14,000.00	$ 14,000.00	$ 14,000.00
6314	GIS Software/Web-site (Cal CAD)	$ 10,840.00	$ 17,900.00	$ 17,900.00	$ 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	$ 99,597.00	$ 102,145.00	$ 102,145.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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

ACCOUNT DESCRIPTION

PROVIDE FOR DISTRICT CAPITAL EXPENDITURES.

Sub-Acct	Summary	FY 2024-25 Audited	FY 2025-26 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
7049	Station 24 Replacement (Bond payments)	$ 170,059.00	$ 170,059.00	$ 170,059.00	$ 170,059.00
7050	Capital Facilities Projects *	$ 184,719.00	$ 2,369,000.00	$ -	$ -
	** Note - to the extent not used, will be funded into reserve for future use.*				
	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	$ -	$ -
	Facilities Repairs			$ 197,000.00	$ 197,000.00
	Drone Equipment			$ 2,700.00	$ 2,700.00
	Camera Program			$ 3,000.00	$ 3,000.00
TOTAL		$ 354,778.00	$ 2,662,869.00	$ 372,759.00	$ 372,759.00

STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT
Final Budget
FINAL BUDGET - FISCAL YEAR 2026-27

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 Estimated	FY 2026-27 Adopted Budget	FY 2026-27 Final Budget
7803	Apparatus / Vehicle Replacement - Debt Svc	$ -	$ 41,169.00	$ -	$ -
70XX	Fire Truck Debt Service	$ 134,073.00	$ 134,072.00	$ 134,073.00	$ 134,073.00
	Equipment Purchases - 2 F-550's	$ -	$ -	$ 384,800.00	$ 384,800.00
	Potential Debt Service - New $4 mm Debt / 4% / 10-Years	$ -	$ -	$ -	$ -
	** Note - to the extent not used, will be funded into reserve for future use.*				
TOTAL		$ 134,073.00	$ 175,241.00	$ 518,873.00	$ 518,873.00