

**FINANCE MEETING AGENDA**  
**SOUTH PLACER FIRE DISTRICT**  
**BOARD OF DIRECTORS**  
Wednesday, June 11, 2025

Any member of the public may provide a written comment to the Board before the meeting by sending it to the Secretary via email at: [kmedeiros@southplacerfire.org](mailto:kmedeiros@southplacerfire.org). If you are commenting on a specific agenda item, please identify the item number and letter. Any comment of 500 words or less (per person, per item) will be read into the record if: (1) the subject line includes "COMMENT TO BOARD FOR [DATE OF] MEETING – PLEASE READ"; and (2) it is received by the Secretary by 5:00 PM on the day of the meeting. Please note that any public comments requesting to be read aloud that do not specify a particular agenda item number will be read during the general public comment portion of the agenda. Due to possible technological delays in transmission, the public is encouraged to submit any comments to the Secretary early to ensure they are received in time to be read into the record.

1. **09:30 a.m. Station 17, Portable Conference - Training Room – Call to Order**
2. **Flag Salute**
3. **Public Comment:** Persons may address the Board on items not on this agenda. Please limit comments to 3 minutes per person. The Board is not permitted to take any action on items addressed under Public Comment.
4. **New Business:**
  - A. **Draft Budget Review:** Staff recommends discussing and reviewing the draft budget for FY 25/26 to advance from the committee to the Board for action at the June board meeting.
  - B. **FY 24/25 Budget Amendment:** Staff recommends discussion on amending the FY 24/25 budget to include the reallocation of \$25,893 from fuel storage (\$35k) to the Station 18 sidewalk project.
5. **Adjournment**

**Next Finance Committee Meeting:**  
**TBD**

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MARK DUERR  
**SUBJECT:** FINANCE COMMITTEE MEETING STAFF RECOMMENDATIONS  
**DATE:** WEDNESDAY, JUNE 11<sup>TH</sup>. 2025  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Draft Budget Review:**

**Action Requested:** Staff recommends discussing and reviewing the draft budget for FY 25/26 to advance from the committee to the Board for action at the June board meeting.

**Background:** The Finance Committee plays a crucial role in developing the budget for the upcoming fiscal year. Staff recommends reviewing, discussing, and providing direction on the proposed draft budget for consideration at the June Board meeting.

**Impact:** Planning

**Attachments:** Proposed Draft Budget.

**Mark Duerr**  
**Fire Chief**  
South Placer Fire District

<b>Estimated Revenues 2025-26</b>				
	General Revenue	\$16,955,357		
	Mitigation Revenue	\$309,000		
	CFAA Revenue	\$325,000		
	Mitigation Reserves	\$0		
	<b>Total</b>	<b>\$17,589,357</b>		
<b>Estimated Expenditures 2025-26</b>				
	Operational Expenditures (salaries, operations, fixed assets)	<b>\$16,914,121</b>		
	Capital Expenditures- Capital Facilities General Budget	\$25,000		
	Mitigation Expenditures	\$147,000		
	CFAA Expenditures	\$325,000		
	<b>Total</b>	<b>\$17,411,121</b>		



Account Number		2024/2025 Amount	2024/2025 *thru 2/28/25	2025/2026	Percent Change
<b>General Revenues</b>					
6000-000-001	Secured Property Tax General	\$10,054,486	\$5,528,764	\$10,506,938	4.50%
0-000-6000-002	Unitary & Op Non-Unitary	\$201,368	\$110,752	\$210,430	4.50%
0-000-6000-003	Current Unsecured Property Tax	\$219,600	\$205,668	\$229,482	4.50%
0-000-6000-004	Delinquent Secured Property Taxes	\$850	\$0	\$888	4.50%
0-000-6000-005	Delinquent Unsecured Property Tax	\$2,600	\$1,880	\$2,717	4.50%
0-000-6000-006	Current Supplemental Property Tax	\$255,000	\$112,761	\$266,475	4.50%
0-000-6000-008	Delinquent Supplemental Property Tax	\$550	\$358	\$575	4.50%
0-000-6001-000	SPFD Special Tax	\$713,370	\$395,914	\$721,200	1.10%
0-000-6002-000	Loomis Fire Protection & Response Assessment	\$1,194,097	\$678,966	\$1,267,839	6.18%
	Loomis Parcel Tax	\$594,378	\$327,800	\$646,500	8.77%
0-000-6106-000	Railroad Unitary Tax	\$5,800	\$3,264	\$6,061	4.50%
0-000-6950-000	Interest-County	\$37,500	\$75,035	\$75,000	100.00%
0-000-6957-000	Sect. 5151 Interest Refunded	-\$400	\$0	-\$418	4.50%
0-000-7000-000	HOPTERS Intergovernmental Revenue	\$50,785	\$26,069	\$53,070	4.50%
0-000-8192-000	Ambulance Services	\$2,100,000	\$1,360,942	\$2,225,000	5.95%
0-000-8193-001	Uniform Reimbursement	\$100	\$0	\$100	0.00%
0-000-8193-009	Other Staffing Reimbursements	\$0	\$0	\$0	#DIV/0!
0-000-8193-010	Other Miscellaneous	\$50,000	\$70,933	\$75,000	50.00%
0-000-8193-011	Fees For Service & Cost Recovery Charges	\$350,000	\$290,191	\$425,000	21.43%
0-000-8193-014	4850 Reimbursements	\$30,000	\$21,512	\$30,000	0.00%
0-000-8193-015	Cellular Tower Lease	\$107,700	\$70,361	\$106,000	-1.58%
0-000-8193-016	MVA Fees	\$7,500	\$2,540	\$7,500	0.00%
0-000-8193-018	Local/State/Federal Grants	\$0	\$711,651	\$0	#DIV/0!
0-000-8300-000	Grant Revenue	\$0		\$100,000	#DIV/0!
0-000-8372-000	Automotive Fund Mat & Services	\$0	\$0	\$0	
	<b>Total General Revenue</b>	<b>\$15,975,284</b>	<b>\$9,995,361</b>	<b>\$16,955,357</b>	<b>5.78%</b>
0-000-8267-000	Consolidated Mitigation Fee Revenue	\$350,000	\$271,238	\$300,000	-14.29%
0-000-8264-007	Consolidated Mitigation Interest	\$20,000	\$40,359	\$9,000	-55.00%
	<b>Total Mitigation Revenue</b>	<b>\$370,000</b>	<b>\$311,597</b>	<b>\$309,000</b>	<b>-16.49%</b>
0-000-8300-000	<b>CFAA Revenues (Strike Teams)</b>				
	<b>Total CFAA Revenue</b>	<b>\$180,000</b>	<b>\$457,604</b>	<b>\$325,000</b>	
	<b>Total Budget With Mitigation Fees &amp; CFAA Revenues</b>	<b>\$16,525,284</b>	<b>\$10,764,562</b>	<b>\$17,589,357</b>	<b>6.05%</b>

<b>OPERATIONAL EXPENDITURES</b>							
Account			2024/2025	2024/2025	2025/2026	Percent	
Number			Amount	*thru 1/31/25		Change	
<b>Personnel Salaries and Benefits</b>							
1002		Salaries & Wages	\$6,684,168	\$4,257,497	\$7,397,563	10.67%	
1004		Sellback/Admin. & FF's	\$105,000	\$37,013	\$215,000	104.76%	
1005		Intern FF/Board/App FF/PT	\$20,000	\$5,200	\$12,500	-37.50%	
1006		Callback/Overtime-Firefighter	\$1,000,000	\$927,081	\$1,250,000	25.00%	
1007		Comp For Absence/Illness	\$25,000	\$20,601	\$27,500	10.00%	
1008		Out of Grade Pay	\$3,000	\$463	\$1,500	-50.00%	
1015		Other Payroll	\$10,000	\$2,000	\$10,000	0.00%	
1016		Volunteer Length of Service Award	\$1,000	\$1,000	\$1,000	0.00%	
1300		PERS Retirement	\$1,151,541	\$769,806	\$1,200,000	4.21%	
1302		PERS Lump Sum Payment	\$930,800	\$1,229,847	\$1,504,413	61.63%	
1305		Employer 457 Def. Comp. Match	\$30,000	\$15,671	\$25,000	-16.67%	
1301		Employment Taxes (FICA/Medicare/SUI)	\$108,649	\$77,900	\$116,801	7.50%	
1315		Workmans Comp. Insurance	\$770,000	\$154,669	\$825,000	7.14%	
1550		Agency Share Insurance	\$1,230,179	\$654,748	\$1,296,760	5.41%	
1551		OPEB Contribution	\$0		\$0	#DIV/0!	
1552		COP Debt Service	\$400,404	\$109,201	\$415,725	3.83%	
2010		Labor Legal	\$60,000	\$6,020	\$25,000	-58.33%	
2017		Uniform Allowance/Cell Phone	\$117,320	\$36,441	\$60,660	-48.30%	
2019		Employees Assistance Program	\$5,800	\$9,000	\$9,000	55.17%	
		<b>Total Salaries/Benefits</b>	<b>\$12,652,861</b>	<b>\$8,314,158</b>	<b>\$14,393,422</b>	<b>13.76%</b>	
8197		<b>CFAA Expenditures (Strike Teams) Estimates</b>					
8197-001		Personnel Overtime	\$145,000	\$394,515	\$275,000	47.27%	
8197-002		Administration Costs	\$17,500		\$20,000		
8197-003		Apparatus	\$12,500		\$17,500		
8197-004		FICA & FASIS Reimbursement	\$5,000		\$12,500		
		<b>Total CFAA Expenditures</b>	<b>\$180,000</b>	<b>\$394,515</b>	<b>\$325,000</b>	<b>44.62%</b>	
		<b>Total Salaries and Benefits including CFAA Est.</b>	<b>\$12,832,861</b>	<b>\$8,708,673</b>	<b>\$14,718,422</b>		
	1	Fire Chief		3	Shift Battalion Chiefs	1	Volunteer Firefighters
	1	/Personnel/Operations - Deputy Chief		15	Captains (6 PM)	0	Intern Firefighters
	1	Division Chief - Fire Marshal		12	Engineers (6 PM)		
	1	Division Chief - EMS/Safety		12	Firefighters		
	1	Business Manager		6	Apprentice Firefighters	1	Volunteer Positions
	1	Prevention Specialist/Admin. Assistant					
	1	Journeyman Mechanic					
	1	District Secretary-Full Time					
	1	Apprentice Mechanic					

Service & Operations		2024/2025	2024/2025 YTD	2025/2026	
2020	Audit	\$15,925	\$16,415	\$16,650	4.55%
2021	Propane	\$3,750	\$0	\$3,900	4.00%
2023	Employee Physicals/DL/Wellness	\$84,550	\$38,944	\$25,250	-70.14%
2024	Paramedic Cert. EMT/CPR Classes	\$6,140	\$2,276	\$9,538	55.34%
2025	Ambulance Billing Service	\$205,000	\$116,706	\$205,000	0.00%
2026	Garbage	\$12,500	\$6,300	\$13,000	4.00%
2027	Gas & Electric	\$50,000	\$45,999	\$70,000	40.00%
2028	Insurance (FAIRA)	\$147,061	\$168,961	\$188,000	27.84%
2030	Memberships/Subscriptions	\$21,183	\$14,898	\$25,113	18.55%
2032	News Publications & Ads	\$2,000	\$1,359	\$2,500	25.00%
2035	Sewer	\$7,000	\$604	\$7,000	0.00%
2037	Telephone	\$58,076	\$18,824	\$36,990	-36.31%
2038	Training Supplies	\$17,500	\$219	\$22,000	25.71%
2039	Business/Conference	\$15,000	\$5,643	\$17,500	16.67%
2040	Education/Training	\$25,000	\$19,440	\$70,000	180.00%
2041	Water	\$16,500	\$9,662	\$17,500	6.06%
2042	Laundry	\$1,850	\$1,009	\$2,000	8.11%
2043-000	Legal/Consulting Fees	\$70,000	\$155,550	\$156,000	122.86%
2043-001	Prevention Consulting Fees	\$95,000	\$72,784	\$115,000	21.05%
2044	Petty Cash Fund	\$250	\$0	\$250	0.00%
2045	Pre-Employment Testing/Background Inv.	\$20,000	\$1,638	\$18,500	-7.50%
2046	Medical Waste Disposal	\$4,500	\$1,077	\$2,500	-44.44%
2050	County Charges (Tax Collection/LAFCO/Refunds)	\$203,439	\$202,710	\$225,000	10.60%
2051	Elections	\$0	\$25,884	\$0	#DIV/0!
2053	Food/Drink-Incident Supplies	\$7,500	\$3,107	\$8,000	6.67%
2055	Safety Awards	\$7,250	\$621	\$7,000	-3.45%
2056	Software Subscriptions	\$139,067	\$87,237	\$173,108	24.48%
2120	Cleaning/Maintenance Supplies	\$17,000	\$6,905	\$17,000	0.00%
2122	Computer Service & Maint.	\$12,000	\$5,543	\$22,000	83.33%
2123	Fire Prevention Supplies	\$10,000	\$7,949	\$16,050	60.50%
2124	Fuel & Oil	\$116,000	\$59,515	\$130,000	12.07%
2127	Medical Supplies	\$125,000	\$62,250	\$125,000	0.00%
2128	Miscellaneous Supplies	\$1,000	\$308	\$1,000	0.00%
2129	Office Supplies	\$8,000	\$2,275	\$8,500	6.25%
2130	Oxygen	\$8,250	\$4,433	\$8,250	0.00%
2131	Postage/Shipping	\$2,000	\$447	\$2,000	0.00%
2132	Storage	\$3,000	\$2,592	\$3,000	0.00%
2133	Uniform Supplies	\$14,000	\$2,847	\$14,000	0.00%
2135	Misc. Firefighting Equip/Supplies	\$20,000	\$4,031	\$11,775	-41.13%

<b>Service &amp; Operations (cont)</b>		<b>2024/2025</b>	<b>2024/2025 YTD</b>	<b>2025/2026</b>	
2221	Radio Repair	\$16,000	\$10,482	\$10,100	-36.88%
2222	Automotive Repairs/Supplies	\$125,000	\$98,039	\$140,100	12.08%
2225	Facilities Maintenance	\$98,100	\$50,161	\$106,100	8.15%
2226	SCBA Maintenance	\$12,990	\$15,362	\$6,450	-50.35%
2227	Equipment Service Maintenance	\$39,085	\$2,015	\$22,835	-41.58%
2228	Turnout Clothing Maint.	\$9,280	\$10,798	\$22,262	139.89%
2523	Outside Services	\$1,320	\$880	\$1,320	0.00%
2599	Miscellaneous Expenses	\$0	\$25,042	\$0	
8510 + 4521	Bad Debt Expense	\$225,000	\$0	\$270,000	20.00%
<b>Total Service &amp; Operations</b>		<b>\$2,099,066</b>	<b>\$1,389,741</b>	<b>\$2,375,041</b>	<b>13.15%</b>

<b>Fixed Assets</b>		<b>2024/2025</b>	<b>2024/2025 YTD</b>	<b>2025/2026</b>	
4456	<b>Facilities</b>	\$19,758	\$0	<b>\$19,758</b>	<b>\$0</b>
4462	<b>Firefighting Equipment</b>	\$32,000	\$25,899	<b>\$79,900</b>	
	Turnouts			\$46,900	
	Yellows			\$10,000	
	Structure Gloves			\$2,500	
	Structure helmets			\$7,500	
	Wildland gloves			\$1,500	
	Hose			\$7,500	
	Wildland equipment			\$4,000	
4464	<b>EMS Equipment</b>	\$15,000	\$0	<b>\$15,000</b>	
				\$0	
4465	<b>Office, Telephone &amp; Computer Equipment</b>	\$15,500	\$8,157	<b>\$11,000</b>	
	Station IT			\$5,000	
	Vehicle IT			\$2,500	
	Replacement switches			\$3,500	
	Director iPads			\$0	
4469	<b>VHF Radio, &amp; Communications</b>	\$0	\$0	<b>\$10,000</b>	
	Mobile radio			\$10,000	
	Portable			\$0	
4470	<b>Shop Equipment</b>	\$5,000	\$0	<b>\$0</b>	
	Bandsaw			\$0	
	Airlines			\$0	
	2000 gallon fuel tank			\$0	
	Pump test pit			\$0	
	Ford Muster truck tranny			\$0	
4472	<b>Training/Operations Equipment</b>	\$0	\$0	<b>\$0</b>	
4475	<b>Rescue Equipment</b>	\$0	\$0	<b>\$0</b>	
	Equipment			\$0	
4476	<b>Apparatus Up-Grades</b>	\$0	\$142	<b>\$0</b>	
	Upfit one resrve appratus			\$0	
447X	<b>Fitness Equipment</b>	\$8,105	\$6,282	<b>\$10,000</b>	
	<b>Total Fixed Assets</b>	<b>\$95,363</b>	<b>\$40,480</b>	<b>\$145,658</b>	

<b>Capital Expenditures</b>					
	<b>Capital Expenditures Reserves</b>	<b>2024/2025</b>	<b>2024/2025 YTD</b>	<b>2025/2026</b>	
	<b>Total Capital Expenditures Reserve Account</b>			<b>\$0</b>	
	<b>Capital Expenditures General Budget</b>	<b>2024/2025</b>	<b>2024/2025 YTD</b>	<b>2025/2026</b>	
4510	<b>Apparatus</b>	\$15,000	\$0	<b>\$0</b>	
	Reserves			\$0	
	New Type 1				
4511	<b>Major Equipment</b>	\$62,300	\$0	<b>\$0</b>	
	Reserves			\$0	
				\$0	
				\$0	
4512	<b>Capital Facilities Projects</b>	\$58,360	\$72,570	<b>\$25,000</b>	
	Reserves				
	Landscape update @ Sta 18			\$25,000	
				\$0	
					\$167,000
	<b>Total Capital Expenditures General Budget</b>	<b>\$1,116,914</b>	<b>\$72,570</b>	<b>\$25,000</b>	
	<b>Total Capital Expenditures Reserves and General Budget</b>	<b>\$1,116,914</b>	<b>\$72,570</b>	<b>\$25,000</b>	

Mitigation Expenditures		\$784,000	\$146,953		
Mitigation Expenditures Reserves		2024/2025	2024/2025 YTD	2025/2026	Change YOY
Total Mitigation Expenditures Reserve Account		\$0			
<b>CONSOLIDATED MITIGATION EXPENDITURES</b>					
4523-052				\$0	
				\$0	
4523-XX	Apparatus			\$147,000	
	2021 Pierce			\$147,000	
4523-XX				\$0	
4523-059				\$0	
4523-XXX				\$0	
4523-XXX				\$0	
<b>Consolidated Mitigation Expenditures</b>		<b>\$784,000</b>	<b>\$562,653</b>	<b>\$147,000</b>	

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MARK DUERR  
**SUBJECT:** FINANCE COMMITTEE MEETING STAFF RECOMMENDATIONS  
**DATE:** WEDNESDAY, JUNE 11<sup>TH</sup>. 2025  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: FY 24/25 Budget Amendment :**

**Action Requested:** Staff recommends discussion on amending the FY 24/25 budget to include the reallocation of \$25,893 from fuel storage (\$35k) to the Station 18 sidewalk project.

**Background:** The sidewalk in front of Station 18 required repair, so the staff approached the Town to discuss potential improvements ahead of a planned landscaping update. In an unparalleled feat of government efficiency, the Town utilized an existing contract not only for the sidewalk enhancement but also, during the process, repaired an impending failing section of asphalt that served as the driveway for heavy apparatus. The replacement is a new concrete driveway designed to withstand the rigors of heavy equipment; however, this replacement incurs a cost. The Town is covering the cost of the sidewalk, the mobilization, and a portion of the labor while asking the District to cover some of the labor and materials needed for the driveway replacement, totaling \$25,893. Staff recommends an amendment to remove the fuel station vault for \$35,000 and reallocate those funds to this project.

Additionally, during the amendment process, staff has recalculated the following for a more accurate accounting of expenses:

1. Salaries and wages have decreased due to savings from vacancies, which accounts for the increased overtime noted below. The amount has reduced from \$7.2 million to \$6.8 million.
2. Overtime has increased due to open positions, rising from \$1 million to \$1.4 million.
3. Gas and Electric – The initial year of solar adoption, along with rising gas prices, led to costs that were higher than expected. The increase was from \$55k to \$67k.

**Impact:** Planning

**Attachments:** Proposed Ammended Budget.

**Mark Duerr**  
**Fire Chief**  
South Placer Fire District

<b>Estimated Revenues 2024-25</b>				
	General Revenue	\$17,131,814		
	Mitigation Revenue	\$309,000		
	CFAA Revenue	\$250,000		
	Mitigation Reserves	\$938,000		
	<b>Total</b>	<b>\$18,628,814</b>		
<b>Estimated Expenditures 2024-25</b>				
	Operational Expenditures (salaries, operations, fixed assets)	\$16,089,230		
	Capital Expenditures- Capital Facilities General Budget	\$780,893		
	Mitigation Expenditures	\$1,255,000		
	CFAA Expenditures	\$250,000		
	<b>Total</b>	<b>\$18,375,123</b>		



Account Number		2023/2024 Amount	2024/2025 *thru 4/30/24	2024/25 Budget	Percent Change
	<b>General Revenues</b>				
6000-000-001	Secured Property Tax General	\$9,567,127	\$9,549,751	\$10,054,486	5.09%
0-000-6000-002	Unitary & Op Non-Unitary	\$191,854	\$191,300	\$201,368	4.96%
0-000-6000-003	Current Unsecured Property Tax	\$207,260	\$208,601	\$219,600	5.95%
0-000-6000-004	Delinquent Secured Property Taxes	\$836	\$0	\$850	1.67%
0-000-6000-005	Delinquent Unsecured Property Tax	\$2,593	\$3,041	\$2,600	0.27%
0-000-6000-006	Current Supplemental Property Tax	\$243,400	\$204,257	\$255,000	4.77%
0-000-6000-008	Delinquent Supplemental Property Tax	\$550	\$463	\$550	0.00%
0-000-6001-000	SPFD Special Tax	\$713,370	\$683,852	\$713,100	-0.04%
0-000-6002-000	Loomis Fire Protection & Response Assessment	\$1,147,591	\$1,172,759	\$1,194,097	4.05%
	Loomis Parcel Tax	\$539,943	\$566,200	\$594,378	10.08%
0-000-6106-000	Railroad Unitary Tax	\$5,709	\$5,637	\$5,800	1.59%
0-000-6950-000	Interest-County	\$20,000	\$109,887	\$20,000	0.00%
0-000-6957-000	Sect. 5151 Interest Refunded	-\$385	\$0	-\$400	3.90%
0-000-7000-000	HOPTERS Intergovernmental Revenue	\$51,221	\$44,318	\$50,785	-0.85%
0-000-8192-000	Ambulance Services	\$1,960,000	\$1,711,073	\$2,100,000	7.14%
0-000-8193-001	Uniform Reimbursement	\$100	\$0	\$100	0.00%
0-000-8193-009	Other Staffing Reimbursements	\$0	\$0	\$0	#DIV/0!
0-000-8193-010	Other Miscellaneous	\$130,000	\$87,502	\$175,000	34.62%
0-000-8193-011	Fees For Service & Cost Recovery Charges	\$310,000	\$369,515	\$350,000	12.90%
0-000-8193-014	4850 Reimbursements	\$30,000	\$21,512	\$30,000	0.00%
0-000-8193-015	Cellular Tower Lease	\$107,700	\$91,651	\$106,000	-1.58%
0-000-8193-016	MVA Fees	\$7,500	\$3,010	\$7,500	0.00%
0-000-8193-018	Local/State/Federal Grants	\$771,496	\$711,651	\$1,026,000	32.99%
0-000-8300-000	Grant Revenue	\$0	\$0		
0-000-8372-000	Automotive Fund Mat & Services	\$0	\$0	\$25,000	
	<b>Total General Revenue</b>	<b>\$16,007,865</b>	<b>\$15,735,980</b>	<b>\$17,131,814</b>	<b>6.56%</b>
0-000-8267-000	Consolidated Mitigation Fee Revenue	\$300,000	\$357,031	\$300,000	0.00%
0-000-8264-007	Consolidated Mitigation Interest	\$6,000	\$47,542	\$9,000	50.00%
	<b>Total Mitigation Revenue</b>	<b>\$306,000</b>	<b>\$404,573</b>	<b>\$309,000</b>	<b>0.98%</b>
0-000-8300-000	<b>CFAA Revenues (Strike Teams)</b>				
	<b>Total CFAA Revenue</b>	<b>\$180,000</b>	<b>\$590,108</b>	<b>\$250,000</b>	
	<b>Total Budget With Mitigation Fees &amp; CFAA Revenues</b>	<b>\$16,493,865</b>	<b>\$16,730,661</b>	<b>\$17,690,814</b>	<b>6.77%</b>

OPERATIONAL EXPENDITURES							
Account			2023/2024	2024/2025	2024/25 Budget	Percent	
Number			Amount	*thru 4/30/24		Change	
<b>Personnel Salaries and Benefits</b>							
1002		Salaries & Wages	\$6,684,168	\$5,266,784	\$6,800,000	1.73%	
1004		Sellback/Admin. & FF's	\$105,000	\$63,781	\$100,000	-4.76%	
1005		Intern FF/Board/App FF/PT	\$20,000	\$8,200	\$20,000	0.00%	
1006		Callback/Overtime-Firefighter	\$1,000,000	\$1,099,407	\$1,400,000	40.00%	
1007		Comp For Absence/Illness	\$25,000	\$20,601	\$27,500	10.00%	
1008		Out of Grade Pay	\$3,000	\$501	\$3,000	0.00%	
1015		Other Payroll	\$10,000	\$2,000	\$10,000	0.00%	
1016		Volunteer Length of Service Award	\$1,000	\$1,000	\$1,000	0.00%	
1300		PERS Retirement	\$1,151,541	\$1,229,847	\$1,152,411	0.08%	
1302		PERS Lump Sum Payment	\$930,800	\$949,253	\$1,250,000	34.29%	
1305		Employer 457 Def. Comp. Match	\$30,000	\$19,226	\$30,000	0.00%	
1301		Employment Taxes (FICA/Medicare/SUI)	\$108,649	\$94,869	\$114,429	5.32%	
1315		Workmans Comp. Insurance	\$770,000	\$618,676	\$700,000	-9.09%	
1550		Agency Share Insurance	\$1,230,179	\$829,356	\$1,246,200	1.30%	
1551		OPEB Contribution	\$0	\$0	\$0	#DIV/0!	
1552		COP Debt Service	\$400,404	\$109,201	\$400,000	-0.10%	
2010		Labor Legal	\$60,000	\$8,828	\$40,000	-33.33%	
2017		Uniform Allowance/Cell Phone	\$117,320	\$44,280	\$45,000	-61.64%	
2019		Employees Assistance Program	\$5,800	\$9,000	\$9,000	55.17%	
		<b>Total Salaries/Benefits</b>	<b>\$12,652,861</b>	<b>\$10,374,810</b>	<b>\$13,348,539</b>	<b>5.50%</b>	
8197		<b>CFAA Expenditures (Strike Teams) Estimates</b>					
8197-001		Personnel Overtime	\$145,000	\$498,871	\$205,000	29.27%	
8197-002		Administration Costs	\$17,500		\$17,500		
8197-003		Apparatus	\$12,500		\$15,000		
8197-004		FICA & FASIS Reimbursement	\$5,000		\$12,500		
		<b>Total CFAA Expenditures</b>	<b>\$180,000</b>	<b>\$498,871</b>	<b>\$250,000</b>	<b>28.00%</b>	
		<b>Total Salaries and Benefits including CFAA Est.</b>	<b>\$12,832,861</b>	<b>\$10,873,681</b>	<b>\$13,598,539</b>		
	1	Fire Chief		3	Shift Battalion Chief	1	Volunteer Firefighter
	1	/Personnel/Operations - Deputy Chief		15	Captains (6 PM)	0	Intern Firefighters
	1	Division Chief - Fire Marshal		12	Engineers (6 PM)		
	1	Division Chief - EMS/Safety		12	Firefighters		
	1	Business Manager		6	Apprentice Firefight	1	Volunteer Positions
	1	Prevention Specialist/Admin. Assistant					
	1	Journeyman Mechanic					
	1	District Secretary-Full Time					
	1	Apprentice Mechanic					

Service & Operations		2023/24 Budget	2024/2025	2024/25 Budget	
2020	Audit	\$15,925	\$16,415	\$15,925	0.00%
2021	Propane	\$3,750	\$0	\$3,750	0.00%
2023	Employee Physicals/DL/Wellness	\$84,550	\$38,944	\$47,286	-44.07%
2024	Paramedic Cert. EMT/CPR Classes	\$6,140	\$4,137	\$9,538	55.34%
2025	Ambulance Billing Service	\$205,000	\$154,204	\$205,000	0.00%
2026	Garbage	\$12,500	\$9,007	\$12,500	0.00%
2027	Gas & Electric	\$50,000	\$55,811	\$67,000	34.00%
2028	Insurance (FAIRA)	\$147,061	\$171,461	\$171,461	16.59%
2030	Memberships/Subscriptions	\$21,183	\$17,243	\$25,713	21.39%
2032	News Publications & Ads	\$2,000	\$2,097	\$2,000	0.00%
2035	Sewer	\$7,000	\$907	\$7,000	0.00%
2037	Telephone	\$58,076	\$24,208	\$34,490	-40.61%
2038	Training Supplies	\$17,500	(\$319)	\$25,000	42.86%
2039	Business/Conference	\$15,000	\$8,583	\$20,000	33.33%
2040	Education/Training	\$25,000	\$24,640	\$90,000	260.00%
2041	Water	\$16,500	\$12,206	\$17,500	6.06%
2042	Laundry	\$1,850	\$1,319	\$2,000	8.11%
2043-000	Legal/Consulting Fees	\$70,000	\$195,406	\$275,000	292.86%
2043-001	Prevention Consulting Fees	\$95,000	\$93,327	\$125,000	31.58%
2044	Petty Cash Fund	\$250	\$0	\$250	0.00%
2045	Pre-Employment Testing/Background Inv.	\$20,000	\$6,134	\$20,000	0.00%
2046	Medical Waste Disposal	\$4,500	\$1,380	\$4,000	-11.11%
2050	County Charges (Tax Collection/LAFCO/Refunds)	\$203,439	\$219,583	\$220,000	8.14%
2051	Elections	\$0	\$25,884	\$35,000	#DIV/0!
2053	Food/Drink-Incident Supplies	\$7,500	\$4,070	\$7,500	0.00%
2055	Safety Awards	\$7,250	\$896	\$7,250	0.00%
2056	Software Subscriptions	\$139,067	\$95,647	\$151,808	9.16%
2120	Cleaning/Maintenance Supplies	\$17,000	\$8,529	\$17,000	0.00%
2122	Computer Service & Maint.	\$12,000	\$12,039	\$22,000	83.33%
2123	Fire Prevention Supplies	\$10,000	\$7,957	\$14,050	40.50%
2124	Fuel & Oil	\$116,000	\$73,831	\$123,000	6.03%
2127	Medical Supplies	\$125,000	\$83,078	\$125,000	0.00%
2128	Miscellaneous Supplies	\$1,000	\$308	\$1,000	0.00%
2129	Office Supplies	\$8,000	\$2,626	\$8,500	6.25%
2130	Oxygen	\$8,250	\$5,538	\$8,250	0.00%
2131	Postage/Shipping	\$2,000	\$527	\$2,000	0.00%
2132	Storage	\$3,000	\$2,592	\$3,000	0.00%
2133	Uniform Supplies	\$14,000	\$6,516	\$14,000	0.00%
2135	Misc. Firefighting Equip/Supplies	\$20,000	\$4,132	\$19,775	-1.13%
2221	Radio Repair	\$16,000	\$10,482	\$16,000	0.00%
2222	Automotive Repairs/Supplies	\$125,000	\$121,040	\$134,800	7.84%
2225	Facilities Maintenance	\$98,100	\$86,883	\$98,100	0.00%
2226	SCBA Maintenance	\$12,990	\$15,362	\$13,640	5.00%
2227	Equipment Service Maintenance	\$39,085	\$2,645	\$33,585	-14.07%
2228	Turnout Clothing Maint.	\$9,280	\$10,798	\$19,762	112.95%
2523	Outside Services	\$1,320	\$1,189	\$1,320	0.00%
2599	Misc	\$0	\$25,042	\$0	#DIV/0!
8510 + 4521	Bad Debt Expense	\$225,000	\$0	\$200,000	-11.11%
<b>Total Service &amp; Operations</b>		<b>\$2,099,066</b>	<b>\$1,664,304</b>	<b>\$2,476,753</b>	<b>17.99%</b>

<b>Fixed Assets</b>		<b>2023/24 Budget</b>	<b>2023/24 YTD</b>	<b>2024/25 Budget</b>	
4456	<b>Facilities</b>	\$19,758	\$2,073	\$19,758	\$0
4462	<b>Firefighting Equipment</b>	\$32,000	\$35,371	\$79,900	
	Turnouts			\$46,900	
	Yellows			\$10,000	
	Structure Gloves			\$2,500	
	Structure helmets			\$7,500	
	Wildland gloves			\$1,500	
	Hose			\$7,500	
	Wildland equipment			\$4,000	
4464	<b>EMS Equipment</b>	\$15,000	\$0	\$15,000	\$0
4465	<b>Office, Telephone &amp; Computer Equipment</b>	\$15,500	\$9,340	\$18,400	
	Station IT			\$9,900	
	Vehicle IT			\$2,500	
	Replacement switches			\$3,500	
	Director iPads			\$2,500	
4469	<b>VHF Radio, &amp; Communications</b>	\$0	\$0	\$20,000	
	Mobile radio			\$10,000	
	Portable			\$10,000	
4470	<b>Shop Equipment</b>	\$5,000	\$3,131	\$57,500	
	Bandsaw			\$3,000	
	Airlines			\$2,500	
	2000 gallon fuel tank			\$30,000	
	Pump test pit			\$15,000	
	Ford Muster truck tranny			\$7,000	
4472	<b>Training/Operations Equipment</b>	\$0	\$1,995	\$1,452	
4475	<b>Rescue Equipment</b>	\$0	\$0	\$1,928	
	Equipment			\$1,928	
4476	<b>Apparatus Up-Grades</b>	\$0	\$1,010	\$40,000	
	Upfit one resrve appratus			\$40,000	
447X	<b>Fitness Equipment</b>	\$8,105	\$8,987	\$10,000	
	<b>Total Fixed Assets</b>	<b>\$95,363</b>	<b>\$61,907</b>	<b>\$263,938</b>	

<b>Capital Expenditures</b>					
	<b>Capital Expenditures Reserves</b>	<b>2023/24 Budget</b>	<b>2023/24 YTD</b>	<b>2024/25 Budget</b>	
	<b>Total Capital Expenditures Reserve Account</b>			<b>\$0</b>	
	<b>Capital Expenditures General Budget</b>	<b>2023/24 Budget</b>	<b>2023/24 YTD</b>	<b>2024/25 Budget</b>	
4510	<b>Apparatus</b>	\$15,000	\$223	<b>\$269,000</b>	
	Reserves			\$84,000	
	Medic Remount		\$223	\$185,000	
4511	<b>Major Equipment</b>	\$62,300	\$0	<b>\$189,000</b>	
	Reserves			\$84,000	
	Extractor			\$30,000	
	Vehicle lift			\$75,000	
4512	<b>Capital Facilities Projects</b>	\$58,360	\$132,843	<b>\$322,893</b>	
	Reserves			\$167,000	
	Fuel Storage (Co 17)			\$0	
	Asphalt @ Co 17			\$0	
	Sta 19 roof		\$132,843	\$55,000	
	Digital Plans			\$75,000	
	Station 18 concrete			\$25,893	
	<b>Total Capital Expenditures General Budget</b>	\$1,116,914	\$133,066	<b>\$780,893</b>	
	<b>Total Capital Expenditures Reserves and General Budget</b>	<b>\$1,116,914</b>	<b>\$133,066</b>	<b>\$780,893</b>	

Mitigation Expenditures		\$784,000	\$146,953		
	Mitigation Expenditures Reserves	2023/24 Budget	2023/24 YTD	2024/25 Budget	Change YOY
			\$418,720		
	<b>Total Mitigation Expenditures Reserve Account</b>	<b>\$0</b>			
<b>CONSOLIDATED MITIGATION EXPENDITURES</b>					
4523-052	Portable Radios		\$444,055	<b>\$450,000</b>	
	Portable Radios			\$450,000	
4523	TC		\$3,205	\$0	
4523-XX	Apparatus		\$146,158	\$155,000	
	2021 Pierce			\$155,000	
4523-XX	Compressor		\$0	\$125,000	
4523-059	ISRAM Ambulance		\$341,882	\$425,000	
4523-XXX	EMS Vehicle (pull forward 24/25)		\$71,408	\$100,000	
4523-XXX	Drone Program		\$0		
	<b>Consolidated Mitigation Expenditures</b>	<b>\$784,000</b>	<b>\$1,006,708</b>	<b>\$1,255,000</b>	