

| <b>Estimated Revenues 2022-23</b>     |   |                     | <b>Other Sources</b> |
|---------------------------------------|---|---------------------|----------------------|
|                                       | General Revenue   | \$13,763,124        |                      |
|                                       | Mitigation Revenue  | \$476,800           |                      |
|                                       | CFAA Revenue  | \$180,000           |                      |
|                                       | <b>Total</b>  | <b>\$14,419,924</b> |                      |
|                                       |   |                     |                      |
|                                       |   |                     |                      |
|                                       |   |                     |                      |
|                                       |   |                     |                      |
|                                       |   |                     |                      |
| <b>Estimated Expenditures 2022-23</b> |   |                     |                      |
|                                       | Operational Expenditures (salaries, operations, fixed assets) | \$13,211,174        |                      |
|                                       | Capital Expenditures- Capital Facilities General Budget       | \$551,750           |                      |
|                                       | Mitigation Expenditures                                       | \$477,000           |                      |
|                                       | CFAA Expenditures   | \$180,000           |                      |
|                                       | <b>Total</b>  | <b>\$14,419,924</b> |                      |



| Account Number          |  | 2021/2022 Amount    | 2021/2022YTD *thru 6/30/22 | 2022/23Budget       | Percent Change |
|-------------------------|--|---------------------|----------------------------|---------------------|----------------|
| <b>General Revenues</b> |  |                     |                            |                     |                |
| 6000-000-001            | Secured Property Tax General                                 | \$8,357,006         | \$8,341,549                | \$8,858,425         | 6.00%          |
| 0-000-6000-002          | Unitary & Op Non-Unitary                                     | \$166,590           | \$166,644                  | \$176,585           | 6.00%          |
| 0-000-6000-003          | Current Unsecured Property Tax                               | \$176,158           | \$176,894                  | \$186,727           | 6.00%          |
| 0-000-6000-004          | Delinquent Secured Property Taxes                            | -\$26               | -\$1,378                   | -\$28               | -27.00%        |
| 0-000-6000-005          | Delinquent Unsecured Property Tax                            | \$2,363             | \$1,908                    | \$2,481             | 5.00%          |
| 0-000-6000-006          | Current Supplemental Property Tax                            | \$143,319           | \$324,357                  | \$151,918           | 6.00%          |
| 0-000-6000-008          | Delinquent Supplemental Property Tax                         | \$225               | \$298                      | \$236               | 5.00%          |
| 0-000-6001-000          | SPFD Special Tax   | \$707,967           | \$707,967                  | \$703,000           | -0.70%         |
| 0-000-6002-000          | Loomis Fire Protection & Response Assessment                 | \$1,047,827         | \$1,048,996                | \$1,093,350         | 4.34%          |
|                         | Loomis Parcel Tax  | \$480,906           | \$497,101                  | \$520,000           | 8.13%          |
| 0-000-6106-000          | Railroad Unitary Tax   | \$5,428             | \$5,429                    | \$5,699             | 5.00%          |
| 0-000-6950-000          | Interest-County  | \$70,639            | \$5,884                    | \$5,500             | -92.21%        |
| 0-000-6957-000          | Sect. 5151 Interest Refunded                                 | -\$350              | \$0                        | -\$367              | 5.00%          |
| 0-000-7000-000          | HOPTERS Intergovernmental Revenue                            | \$53,379            | \$54,771                   | \$56,048            | 5.00%          |
| 0-000-8192-000          | Ambulance Services   | \$1,700,000         | \$1,519,028                | \$1,400,000         | -17.65%        |
| 0-000-8193-001          | Uniform Reimbursement  | \$2,070             | \$72                       | \$1,000             | -51.69%        |
| 0-000-8193-009          | Other Staffing Reimbursements                                | \$1,035             | \$0                        | \$1,050             | 1.45%          |
| 0-000-8193-010          | Other Miscellaneous  | \$120,800           | \$194,334                  | \$124,500           | 3.06%          |
| 0-000-8193-011          | Fees For Service & Cost Recovery Charges                     | \$180,500           | \$322,317                  | \$300,000           | 66.20%         |
| 0-000-8193-014          | 4850 Reimbursements  | \$25,975            | \$35,888                   | \$27,500            | 5.87%          |
| 0-000-8193-015          | Cellular Tower Lease   | \$95,000            | \$94,353                   | \$95,000            | 0.00%          |
| 0-000-8193-016          | MVA Fees   | \$0                 | \$486                      | \$7,500             | #DIV/0!        |
| 0-000-8193-018          | Local/State/Federal Grants                                   | \$28,000            |                            |                     | -100.00%       |
| 0-000-8300-000          | Grant Revenue  | \$0                 | \$0                        | \$47,000            |                |
| 0-000-8372-000          | Automotive Fund Mat & Services                               | \$0                 | \$0                        | \$0                 |                |
|                         | <b>Total General Revenue</b>                                 | <b>\$13,364,810</b> | <b>\$13,496,898</b>        | <b>\$13,763,124</b> | <b>2.89%</b>   |
|                         |  |                     |                            |                     |                |
|                         |  |                     |                            |                     |                |
| 0-000-8267-000          | Consolidated Mitigation Fee Revenue                          | \$420,000           | \$525,147                  | \$475,000           | 13.10%         |
| 0-000-8264-007          | Consolidated Mitigation Interest                             | \$3,600             | \$1,717                    | \$1,800             | -50.00%        |
|                         | <b>Total Mitigation Revenue</b>                              | <b>\$423,600</b>    | <b>\$526,864</b>           | <b>\$476,800</b>    | <b>12.56%</b>  |
|                         |  |                     |                            |                     |                |
| 0-000-8300-000          | <b>CFAA Revenues (Strike Teams)</b>                          |                     |                            |                     |                |
|                         | <b>Total CFAA Revenue</b>                                    | <b>\$355,000</b>    | <b>\$435,212</b>           | <b>\$180,000</b>    |                |
|                         | <b>Total Budget With Mitigation Fees &amp; CFAA Revenues</b> | <b>\$14,143,410</b> | <b>\$14,458,974</b>        | <b>\$14,419,924</b> | <b>1.92%</b>   |
|                         |  |                     |                            |                     |                |
|                         |  |                     |                            |                     |                |

| <b>OPERATIONAL EXPENDITURES</b>        |  |  |  |                              |                           |                          |                       |
|--|--|--|--|------------------------------|---------------------------|--------------------------|-----------------------|
| <b>Account Number</b>                  |  |  |  | <b>2021/22 Budget Amount</b> | <b>2021/22 YTD</b>        | <b>2022/23Budget</b>     | <b>Percent Change</b> |
| <b>Personnel Salaries and Benefits</b> |  |  |  |                              |                           |                          |                       |
| 1018:43:00                             |  | Salaries & Wages                                       |  | \$6,098,041                  | \$5,816,706               | \$5,761,100              | -5.53%                |
| 1004                                   |  | Sellback/Admin. & FF's                                 |  | \$200,000                    | \$243,544                 | \$175,000                | -12.50%               |
| 1005                                   |  | Intern FF/Board/App FF/PT                              |  | \$15,000                     | \$6,100                   | \$23,000                 | 53.33%                |
| 1006                                   |  | Callback/Overtime-Firefighter                          |  | \$1,050,000                  | \$1,733,397               | \$900,000                | -14.29%               |
| 1007                                   |  | Comp For Absence/Illness                               |  | \$20,000                     | \$50,178                  | \$20,000                 | 0.00%                 |
| 1008                                   |  | Out of Grade Pay                                       |  | \$2,000                      | \$239                     | \$2,500                  | 25.00%                |
| 1015                                   |  | Other Payroll  |  | \$9,000                      | \$3,140                   | \$9,000                  | 0.00%                 |
| 1016                                   |  | Volunteer Length of Service Award                      |  | \$1,000                      | \$1,000                   | \$1,000                  | 0.00%                 |
| 1300                                   |  | PERS Retirement  |  | \$943,147                    | \$961,259                 | \$921,360                | -2.31%                |
| 1302                                   |  | PERS Lump Sum Payment                                  |  | \$852,918                    | \$824,547                 | \$1,004,000              | 17.71%                |
| 1305                                   |  | Employer 457 Def. Comp. Match                          |  | \$25,000                     | \$27,173                  | \$25,000                 | 0.00%                 |
| 1301                                   |  | Employment Taxes (FICA/Medicare/SUI)                   |  | \$120,013                    | \$123,665                 | \$95,249                 | -20.63%               |
| 1315                                   |  | Workmans Comp. Insurance                               |  | \$686,814                    | \$709,279                 | \$700,000                | 1.92%                 |
| 1550                                   |  | Agency Share Insurance                                 |  | \$1,301,358                  | \$1,204,090               | \$1,250,000              | -3.95%                |
| 1551                                   |  | OPEB Contribution                                      |  | \$40,000                     | \$0                       | \$40,000                 | 0.00%                 |
| 1552                                   |  | COP Debt Service                                       |  | \$371,298                    | \$371,298                 | \$386,370                | 4.06%                 |
| 2010                                   |  | Labor Legal  |  | \$30,000                     | \$5,119                   | \$35,000                 | 16.67%                |
| 2017                                   |  | Uniform Allowance/Cell Phone                           |  | \$66,000                     | \$46,849                  | \$63,411                 | -3.92%                |
| 2019                                   |  | Employees Assistance Program                           |  | \$6,000                      | \$5,196                   | \$5,800                  | -3.33%                |
|  |  | <b>Total Salaries/Benefits</b>                         |  | <b>\$11,837,589</b>          | <b>\$12,132,779</b>       | <b>\$11,417,790</b>      | <b>-3.55%</b>         |
| 8197                                   |  | <b>CFAA Expenditures (Strike Teams) Estimates</b>      |  |                              |                           |                          |                       |
| 8197-001                               |  | Personnel Overtime                                     |  | \$300,000                    | \$412,656                 | \$150,000                | -100.00%              |
| 8197-002                               |  | Administration Costs                                   |  | \$25,000                     |                           | \$15,000                 |                       |
| 8197-003                               |  | Apparatus  |  | \$20,000                     |                           | \$10,000                 |                       |
| 8197-004                               |  | FICA & FASIS Reimbursement                             |  | \$10,000                     |                           | \$5,000                  |                       |
|  |  | <b>Total CFAA Expenditures</b>                         |  | <b>\$355,000</b>             | <b>\$412,656</b>          | <b>\$180,000</b>         | <b>-97.22%</b>        |
|  |  | <b>Total Salaries and Benefits including CFAA Est.</b> |  | <b>\$12,192,589</b>          | <b>\$12,545,435</b>       | <b>\$11,597,790</b>      |                       |
|  |  | 1 Fire Chief   |  |                              | 3 Shift Battalion Chiefs  | 1 Volunteer Firefighters |                       |
|  |  | 1 /Personnel/Operations - Deputy Chief                 |  |                              | 15 Captains               | 0 Intern Firefighters    |                       |
|  |  | 1 Division Chief - Fire Marshal                        |  |                              | 6 Paramedic Engineers     |                          |                       |
|  |  | 1 Division Chief - EMS/Safety                          |  |                              | 6 Engineers               |                          |                       |
|  |  | 1 Business Manager                                     |  |                              | 12 Paramedic Firefighters | 1 Volunteer Positions    |                       |
|  |  | 1 Prevention Specialist/Admin. Assistant               |  |                              | 3 Apprentice Firefighters |                          |                       |
|  |  | 1 Journeyperson Mechanic                               |  |                              |                           |                          |                       |
|  |  | 1 District Secretary-Full Time                         |  |                              |                           |                          |                       |
|  |  | 1 Apprentice Mechanic                                  |  |                              |                           |                          |                       |

| Service & Operations |   | 2021/22 Budget | 2021/22 YTD | 2022/23 Budget |         |
|----------------------|---|----------------|-------------|----------------|---------|
| 2020                 | Audit   | \$14,200       | \$14,200    | \$15,150       | 6.69%   |
| 2021                 | Propane                                       | \$3,000        | \$2,279     | \$3,100        | 3.33%   |
| 2023                 | Employee Physicals/DL/Wellness                | \$12,000       | \$6,284     | \$15,000       | 25.00%  |
| 2024                 | Paramedic Cert. EMT/CPR Classes               | \$6,000        | \$4,867     | \$7,750        | 29.17%  |
| 2025                 | Ambulance Billing Service                     | \$115,000      | \$147,639   | \$140,000      | 21.74%  |
| 2026                 | Garbage                                       | \$9,500        | \$9,495     | \$12,500       | 31.58%  |
| 2027                 | Gas & Electric                                | \$80,000       | \$88,177    | \$85,000       | 6.25%   |
| 2028                 | Insurance (FAIRA)                             | \$103,033      | \$113,433   | \$122,085      | 18.49%  |
| 2030                 | Memberships/Subscriptions                     | \$10,000       | \$16,230    | \$20,000       | 100.00% |
| 2032                 | News Publications & Ads                       | \$1,000        | \$840       | \$1,500        | 50.00%  |
| 2035                 | Sewer   | \$6,300        | \$6,713     | \$7,000        | 11.11%  |
| 2037                 | Telephone                                     | \$63,000       | \$71,127    | \$57,750       | -8.33%  |
| 2038                 | Training Supplies                             | \$7,000        | \$921       | \$12,500       | 78.57%  |
| 2039                 | Business/Conference                           | \$4,000        | \$4,601     | \$15,000       | 275.00% |
| 2040                 | Education/Training                            | \$20,000       | \$18,627    | \$22,500       | 12.50%  |
| 2041                 | Water   | \$14,000       | \$14,578    | \$15,000       | 7.14%   |
| 2042                 | Laundry                                       | \$1,700        | \$1,458     | \$1,850        | 8.82%   |
| 2043-000             | Legal/Consulting Fees                         | \$90,000       | \$124,010   | \$127,574      | 41.75%  |
| 2043-001             | Prevention Consulting Fees                    | \$42,000       | \$45,689    | \$47,500       | 13.10%  |
| 2044                 | Petty Cash Fund                               | \$250          | \$0         | \$250          | 0.00%   |
| 2045                 | Pre-Employment Testing/Background Inv.        | \$14,000       | \$15,669    | \$10,000       | -28.57% |
| 2046                 | Medical Waste Disposal                        | \$4,000        | \$3,390     | \$5,500        | 37.50%  |
| 2050                 | County Charges (Tax Collection/LAFCO/Refunds) | \$180,000      | \$186,724   | \$209,130      | 16.18%  |
| 2051                 | Elections                                     | \$30,000       | \$0         | \$40,000       | 33.33%  |
| 2053                 | Food/Drink-Incident Supplies                  | \$10,000       | \$6,763     | \$7,500        | -25.00% |
| 2055                 | Safety Awards                                 | \$2,000        | \$2,034     | \$2,000        | 0.00%   |
| 2056                 | Software Subscriptions                        | \$18,000       | \$74,554    | \$111,562      | 519.79% |
| 2120                 | Cleaning/Maintenance Supplies                 | \$12,000       | \$9,814     | \$14,000       | 16.67%  |
| 2122                 | Computer Service & Maint.                     | \$40,000       | \$46,868    | \$12,000       | -70.00% |
| 2123                 | Fire Prevention Supplies                      | \$8,000        | \$8,661     | \$13,500       | 68.75%  |
| 2124                 | Fuel & Oil                                    | \$64,000       | \$110,284   | \$90,000       | 40.63%  |
| 2127                 | Medical Supplies                              | \$105,000      | \$99,413    | \$105,000      | 0.00%   |
| 2128                 | Miscellaneous Supplies                        | \$885          | \$37        | \$920          | 3.95%   |
| 2129                 | Office Supplies                               | \$8,000        | \$6,751     | \$8,000        | 0.00%   |
| 2130                 | Oxygen  | \$5,000        | \$7,775     | \$8,500        | 70.00%  |
| 2131                 | Postage/Shipping                              | \$2,000        | \$1,861     | \$2,000        | 0.00%   |
| 2132                 | Storage                                       | \$2,000        | \$0         | \$2,600        | 30.00%  |
| 2133                 | Uniform Supplies                              | \$13,000       | \$10,008    | \$14,000       | 7.69%   |
| 2135                 | Misc. Firefighting Equip/Supplies             | \$22,000       | \$17,800    | \$25,750       | 17.05%  |
| 2221                 | Radio Repair                                  | \$8,000        | \$9,231     | \$12,500       | 56.25%  |
| 2222                 | Automotive Repairs/Supplies                   | \$109,000      | \$117,861   | \$115,000      | 5.50%   |
| 2225                 | Facilities Maintenance                        | \$80,000       | \$68,217    | \$80,000       | 0.00%   |

| <b>Service &amp; Operations Continued</b> |  |                                       |                    |                    |                    |        |
|---|--|---------------------------------------|--------------------|--------------------|--------------------|--------|
| 2226                                      |  | SCBA Maintenance                      | \$7,260            | \$6,698            | \$7,000            | -3.58% |
| 2228                                      |  | Turnout Clothing Maint.               | \$5,000            | \$3,493            | \$5,500            | 10.00% |
| 2227                                      |  | Equipment Service Maintenance         | \$0                | \$1,160            | \$30,350           |        |
| 2523                                      |  | Outside Services                      | \$1,200            | \$848              | \$1,320            | 10.00% |
| 8510 + 4521                               |  | Bad Debt Expense                      | \$50,000           | \$0                | \$50,000           | 0.00%  |
|   |  | <b>Total Service &amp; Operations</b> | <b>\$1,402,328</b> | <b>\$1,507,082</b> | <b>\$1,712,641</b> | 22.13% |

| Fixed Assets              |   |                                      | 2021/22 Budget  | 2021/22 YTD     | 2022/23 Budget  |
|---------------------------|---|--------------------------------------|-----------------|-----------------|-----------------|
| 4456                      | <b>Facilities</b>                                 |                                      | \$14,150        | \$34,030        |                 |
|                           | 20  | Relocate Ice machine to exterior     |                 |                 | \$1,000         |
|                           | 20  | App Bay fan                          |                 |                 | \$250           |
|                           | 18  | Add fan in sleeping/workout room     |                 |                 | \$800           |
|                           | 18  | Electrical work for tv - weight room |                 |                 | \$500           |
|                           | 17  | Door closures                        |                 |                 | \$700           |
|                           | 17  | Urinal dividers                      |                 |                 | \$350           |
|                           | 17  | Kitchen cabinet doors                |                 |                 | \$500           |
|                           | 17  | New fans/lights in sleeping quarter  |                 |                 | \$700           |
|                           | 17  | Tile repair by ice machine           |                 |                 | \$300           |
| 4462                      | <b>Firefighting Equipment</b>                     |                                      | \$3,854         |                 |                 |
|                           |   | Turnouts                             |                 |                 | \$18,000        |
|                           |   | Yellows                              |                 |                 | \$3,600         |
|                           |   | Structure Gloves                     |                 |                 | \$1,100         |
|                           |   | Structure helmets                    |                 |                 | \$2,500         |
|                           |   | Wildland gloves                      |                 |                 | \$800           |
| 4464                      | <b>EMS Equipment</b>                              |                                      | \$3,210         |                 | \$0             |
| 4465                      | <b>Office, Telephone &amp; Computer Equipment</b> |                                      | \$3,560         |                 |                 |
|                           |   | Station IT                           |                 |                 | \$6,000         |
|                           |   | Vehicle IT                           |                 |                 | \$15,393        |
|                           |   | Conference room cameras              |                 |                 | \$1,200         |
|                           |   | Replacement switches                 |                 |                 | \$7,000         |
| 4469                      | <b>VHF Radio, &amp; Communications</b>            |                                      | \$2,000         |                 | \$0             |
|                           |   | Mobile radio                         |                 |                 | \$8,300         |
|                           |   | Portable                             |                 |                 | \$10,000        |
| 4470                      | <b>Shop Equipment</b>                             |                                      | \$1,000         |                 | \$0             |
| 4472                      | <b>Training/Operations Equipment</b>              |                                      | \$1,880         |                 | \$0             |
| 4475                      | <b>Rescue Equipment</b>                           |                                      | \$1,576         |                 | \$0             |
| 4476                      | <b>Apparatus Up-Grades</b>                        |                                      | \$2,800         |                 | \$0             |
|                           |   | New apparatus upgrade                |                 |                 | \$1,750         |
| <b>Total Fixed Assets</b> |   |                                      | <b>\$34,030</b> | <b>\$34,030</b> | <b>\$80,743</b> |

| <b>Capital Expenditures</b> |  |   |                       |                    |                      |           |
|-----------------------------|--|---|-----------------------|--------------------|----------------------|-----------|
|                             |  | <b>Capital Expenditures Reserves</b>                          | <b>2021/22 Budget</b> | <b>2021/22 YTD</b> | <b>2022/23Budget</b> |           |
|                             |  |   |                       |                    |                      |           |
|                             |  | <b>Total Capital Expenditures Reserve Account</b>             | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>           |           |
|                             |  | <b>Capital Expenditures General Budget</b>                    | <b>2021/22 Budget</b> | <b>2021/22 YTD</b> | <b>2022/23Budget</b> |           |
|                             |  |   | \$1,501,966           |                    |                      |           |
| 4510                        |  | <b>Apparatus</b>  | \$15,000              | \$131,560          | \$0                  |           |
|                             |  |   |                       |                    |                      |           |
| 4511                        |  | <b>Major Equipment</b>  | \$62,300              |                    |                      |           |
|                             |  | EKG Monitors  |                       |                    | \$117,500            |           |
|                             |  |   |                       |                    |                      |           |
|                             |  |   |                       |                    |                      |           |
| 4512                        |  | <b>Capital Facilities Projects</b>                            | \$58,360              |                    |                      |           |
|                             |  | Fuel Storage (Co 17)  |                       |                    | \$34,000             |           |
|                             |  | Solar - 4 Stations  |                       |                    | \$375,000            |           |
|                             |  | Replace carpet - training room                                |                       |                    | \$7,500              |           |
|                             |  |   |                       |                    |                      |           |
|                             |  | 20 Dry Rot Repair   |                       |                    | \$5,000              |           |
|                             |  | 18 Recliners x3   |                       |                    | \$3,250              |           |
|                             |  | 17 Rear drainage/culvert pipe and cover                       |                       |                    | \$5,000              |           |
|                             |  | 17 Sealcoat pavement tower                                    |                       |                    | \$3,500              |           |
|                             |  | 17 Replace/waterproof Electric box at tower                   |                       |                    | \$1,000              |           |
|                             |  |   |                       |                    |                      | \$434,250 |
|                             |  | <b>Total Capital Expenditures General Budget</b>              | <b>\$1,637,626</b>    | <b>\$131,560</b>   | <b>\$551,750</b>     |           |
|                             |  |   |                       |                    |                      |           |
|                             |  | <b>Total Capital Expenditures Reserves and General Budget</b> | <b>\$1,637,626</b>    | <b>\$131,560</b>   | <b>\$551,750</b>     |           |

