

| | | | | |
|---------------------------------------|---------------------------------------------------------------|---------------------|--|--|
| Estimated Revenues 2024-25 | | | | |
| | General Revenue | \$17,101,367 | | |
| | Mitigation Revenue | \$309,000 | | |
| | CFAA Revenue | \$250,000 | | |
| | Mitigation Reserves | \$938,000 | | |
| | Total | \$18,598,367 | | |
| | | | | |
| Estimated Expenditures 2024-25 | | | | |
| | Operational Expenditures (salaries, operations, fixed assets) | \$15,978,878 | | |
| | Capital Expenditures- Capital Facilities General Budget | \$570,000 | | |
| | Mitigation Expenditures | \$1,247,000 | | |
| | CFAA Expenditures | \$250,000 | | |
| | Total | \$18,045,878 | | |



| Account Number | | 2023/2024 Amount | 2023/2024 *thru 6/30/24 | 2024/25 Budget | Percent Change |
|-------------------------|--------------------------------------------------------------|---------------------|-------------------------|---------------------|----------------|
| General Revenues | | | | | |
| 6000-000-001 | Secured Property Tax General | \$9,567,127 | \$9,566,175 | \$10,050,879 | 5.06% |
| 0-000-6000-002 | Unitary & Op Non-Unitary | \$191,854 | \$191,954 | \$199,528 | 4.00% |
| 0-000-6000-003 | Current Unsecured Property Tax | \$207,260 | \$199,475 | \$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 | \$4,804 | \$2,600 | 0.27% |
| 0-000-6000-006 | Current Supplemental Property Tax | \$243,400 | \$264,814 | \$255,000 | 4.77% |
| 0-000-6000-008 | Delinquent Supplemental Property Tax | \$550 | \$1,097 | \$550 | 0.00% |
| 0-000-6001-000 | SPFD Special Tax | \$713,370 | \$713,336 | \$713,100 | -0.04% |
| 0-000-6002-000 | Loomis Fire Protection & Response Assessment | \$1,147,591 | \$1,147,591 | \$1,194,097 | 4.05% |
| | Loomis Parcel Tax | \$539,943 | \$539,943 | \$594,378 | 10.08% |
| 0-000-6106-000 | Railroad Unitary Tax | \$5,709 | \$5,957 | \$5,800 | 1.59% |
| 0-000-6950-000 | Interest-County | \$20,000 | \$88,187 | \$20,000 | 0.00% |
| 0-000-6957-000 | Sect. 5151 Interest Refunded | -\$385 | -\$402 | -\$400 | 3.90% |
| 0-000-7000-000 | HOPTERS Intergovernmental Revenue | \$51,221 | \$52,363 | \$50,785 | -0.85% |
| 0-000-8192-000 | Ambulance Services | \$1,960,000 | \$1,966,762 | \$2,100,000 | 7.14% |
| 0-000-8193-001 | Uniform Reimbursement | \$100 | \$29 | \$100 | 0.00% |
| 0-000-8193-009 | Other Staffing Reimbursements | \$0 | \$0 | \$0 | #DIV/0! |
| 0-000-8193-010 | Other Miscellaneous | \$130,000 | \$66,634 | \$175,000 | 34.62% |
| 0-000-8193-011 | Fees For Service & Cost Recovery Charges | \$310,000 | \$547,098 | \$350,000 | 12.90% |
| 0-000-8193-014 | 4850 Reimbursements | \$30,000 | \$32,645 | \$30,000 | 0.00% |
| 0-000-8193-015 | Cellular Tower Lease | \$107,700 | \$105,485 | \$106,000 | -1.58% |
| 0-000-8193-016 | MVA Fees | \$7,500 | \$9,643 | \$7,500 | 0.00% |
| 0-000-8193-018 | Local/State/Federal Grants | \$771,496 | \$74,307 | \$1,026,000 | 32.99% |
| 0-000-8300-000 | Grant Revenue | \$0 | \$0 | | |
| 0-000-8372-000 | Automotive Fund Mat & Services | \$0 | \$0 | \$0 | |
| | Total General Revenue | \$16,007,865 | \$15,577,897 | \$17,101,367 | 6.39% |
| | | | | | |
| | | | | | |
| 0-000-8267-000 | Consolidated Mitigation Fee Revenue | \$300,000 | \$520,617 | \$300,000 | 0.00% |
| 0-000-8264-007 | Consolidated Mitigation Interest | \$6,000 | \$47,952 | \$9,000 | 50.00% |
| | Total Mitigation Revenue | \$306,000 | \$568,569 | \$309,000 | 0.98% |
| | | | | | |
| 0-000-8300-000 | CFAA Revenues (Strike Teams) | | | | |
| | Total CFAA Revenue | \$180,000 | \$129,321 | \$250,000 | |
| | Total Budget With Mitigation Fees & CFAA Revenues | \$16,493,865 | \$16,275,787 | \$17,660,367 | 6.61% |

| OPERATIONAL EXPENDITURES | | | | | | | |
|----------------------------------------|---|--------------------------------------------------------|---------------------|---------------------|-----------------------|---------------|------------------------|
| Account | | | 2023/2024 | 2023/2024 | 2024/25 Budget | Percent | |
| Number | | | Amount | *thru 6/30/24 | | Change | |
| Personnel Salaries and Benefits | | | | | | | |
| 1002 | | Salaries & Wages | \$6,684,168 | \$6,220,588 | \$7,113,076 | 6.42% | |
| 1004 | | Sellback/Admin. & FF's | \$105,000 | \$79,413 | \$100,000 | -4.76% | |
| 1005 | | Intern FF/Board/App FF/PT | \$20,000 | \$8,500 | \$20,000 | 0.00% | |
| 1006 | | Callback/Overtime-Firefighter | \$1,000,000 | \$1,650,715 | \$1,000,000 | 0.00% | |
| 1007 | | Comp For Absence/Illness | \$25,000 | \$52,163 | \$27,500 | 10.00% | |
| 1008 | | Out of Grade Pay | \$3,000 | \$152 | \$3,000 | 0.00% | |
| 1015 | | Other Payroll | \$10,000 | \$3,340 | \$10,000 | 0.00% | |
| 1016 | | Volunteer Length of Service Award | \$1,000 | \$1,000 | \$1,000 | 0.00% | |
| 1300 | | PERS Retirement | \$1,151,541 | \$1,119,587 | \$1,152,411 | 0.08% | |
| 1302 | | PERS Lump Sum Payment | \$930,800 | \$930,786 | \$1,250,000 | 34.29% | |
| 1305 | | Employer 457 Def. Comp. Match | \$30,000 | \$23,957 | \$30,000 | 0.00% | |
| 1301 | | Employment Taxes (FICA/Medicare/SUI) | \$108,649 | \$117,586 | \$113,200 | 4.19% | |
| 1315 | | Workmans Comp. Insurance | \$770,000 | \$751,268 | \$700,000 | -9.09% | |
| 1550 | | Agency Share Insurance | \$1,230,179 | \$990,571 | \$1,242,312 | 0.99% | |
| 1551 | | OPEB Contribution | \$0 | \$0 | \$0 | #DIV/0! | |
| 1552 | | COP Debt Service | \$400,404 | \$400,403 | \$400,000 | -0.10% | |
| 2010 | | Labor Legal | \$60,000 | \$39,354 | \$40,000 | -33.33% | |
| 2017 | | Uniform Allowance/Cell Phone | \$117,320 | \$73,488 | \$45,000 | -61.64% | |
| 2019 | | Employees Assistance Program | \$5,800 | \$2,833 | \$9,000 | 55.17% | |
| | | Total Salaries/Benefits | \$12,652,861 | \$12,465,704 | \$13,256,499 | 4.77% | |
| 8197 | | CFAA Expenditures (Strike Teams) Estimates | | | | | |
| 8197-001 | | Personnel Overtime | \$145,000 | \$109,343 | \$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 | | |
| | | Total CFAA Expenditures | \$180,000 | \$109,343 | \$250,000 | 28.00% | |
| | | Total Salaries and Benefits including CFAA Est. | \$12,832,861 | \$12,575,047 | \$13,506,499 | | |
| | 1 | Fire Chief | | 3 | Shift Battalion Chief | 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 | | 3 | 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 | 2023/24 YTD | 2024/25 Budget | |
|----------------------|-----------------------------------------------|--------------------|--------------------|--------------------|---------------|
| 2020 | Audit | \$15,925 | \$15,925 | \$15,925 | 0.00% |
| 2021 | Propane | \$3,750 | \$1,432 | \$3,750 | 0.00% |
| 2023 | Employee Physicals/DL/Wellness | \$84,550 | \$79,212 | \$47,286 | -44.07% |
| 2024 | Paramedic Cert. EMT/CPR Classes | \$6,140 | \$4,884 | \$9,538 | 55.34% |
| 2025 | Ambulance Billing Service | \$205,000 | \$199,024 | \$205,000 | 0.00% |
| 2026 | Garbage | \$12,500 | \$9,548 | \$12,500 | 0.00% |
| 2027 | Gas & Electric | \$50,000 | \$50,462 | \$55,000 | 10.00% |
| 2028 | Insurance (FAIRA) | \$147,061 | \$158,312 | \$168,700 | 14.71% |
| 2030 | Memberships/Subscriptions | \$21,183 | \$17,478 | \$23,063 | 8.88% |
| 2032 | News Publications & Ads | \$2,000 | \$2,269 | \$2,000 | 0.00% |
| 2035 | Sewer | \$7,000 | \$6,754 | \$7,000 | 0.00% |
| 2037 | Telephone | \$58,076 | \$41,897 | \$34,490 | -40.61% |
| 2038 | Training Supplies | \$17,500 | \$9,082 | \$25,000 | 42.86% |
| 2039 | Business/Conference | \$15,000 | \$16,744 | \$20,000 | 33.33% |
| 2040 | Education/Training | \$25,000 | \$21,911 | \$90,000 | 260.00% |
| 2041 | Water | \$16,500 | \$18,430 | \$17,500 | 6.06% |
| 2042 | Laundry | \$1,850 | \$1,790 | \$2,000 | 8.11% |
| 2043-000 | Legal/Consulting Fees | \$70,000 | \$126,055 | \$275,000 | 292.86% |
| 2043-001 | Prevention Consulting Fees | \$95,000 | \$157,517 | \$125,000 | 31.58% |
| 2044 | Petty Cash Fund | \$250 | \$0 | \$250 | 0.00% |
| 2045 | Pre-Employment Testing/Background Inv. | \$20,000 | \$9,169 | \$20,000 | 0.00% |
| 2046 | Medical Waste Disposal | \$4,500 | \$3,723 | \$4,000 | -11.11% |
| 2050 | County Charges (Tax Collection/LAFCO/Refunds) | \$203,439 | \$207,187 | \$220,000 | 8.14% |
| 2051 | Elections | \$0 | \$0 | \$35,000 | #DIV/0! |
| 2053 | Food/Drink-Incident Supplies | \$7,500 | \$4,585 | \$7,500 | 0.00% |
| 2055 | Safety Awards | \$7,250 | \$2,617 | \$7,250 | 0.00% |
| 2056 | Software Subscriptions | \$139,067 | \$122,726 | \$150,908 | 8.51% |
| 2120 | Cleaning/Maintenance Supplies | \$17,000 | \$8,996 | \$17,000 | 0.00% |
| 2122 | Computer Service & Maint. | \$12,000 | \$8,886 | \$22,000 | 83.33% |
| 2123 | Fire Prevention Supplies | \$10,000 | \$6,275 | \$14,050 | 40.50% |
| 2124 | Fuel & Oil | \$116,000 | \$108,849 | \$123,000 | 6.03% |
| 2127 | Medical Supplies | \$125,000 | \$117,864 | \$125,000 | 0.00% |
| 2128 | Miscellaneous Supplies | \$1,000 | \$32 | \$1,000 | 0.00% |
| 2129 | Office Supplies | \$8,000 | \$7,378 | \$8,500 | 6.25% |
| 2130 | Oxygen | \$8,250 | \$7,653 | \$8,250 | 0.00% |
| 2131 | Postage/Shipping | \$2,000 | \$1,609 | \$2,000 | 0.00% |
| 2132 | Storage | \$3,000 | \$2,592 | \$3,000 | 0.00% |
| 2133 | Uniform Supplies | \$14,000 | \$8,379 | \$14,000 | 0.00% |
| 2135 | Misc. Firefighting Equip/Supplies | \$20,000 | \$19,040 | \$19,775 | -1.13% |
| 2221 | Radio Repair | \$16,000 | \$2,675 | \$16,000 | 0.00% |
| 2222 | Automotive Repairs/Supplies | \$125,000 | \$109,320 | \$134,800 | 7.84% |
| 2225 | Facilities Maintenance | \$98,100 | \$91,788 | \$98,100 | 0.00% |
| 2226 | SCBA Maintenance | \$12,990 | \$5,945 | \$13,640 | 5.00% |
| 2227 | Equipment Service Maintenance | \$39,085 | \$19,963 | \$33,585 | -14.07% |
| 2228 | Turnout Clothing Maint. | \$9,280 | \$7,258 | \$19,762 | 112.95% |
| 2523 | Outside Services | \$1,320 | \$907 | \$1,320 | 0.00% |
| 8510 + 4521 | Bad Debt Expense | \$225,000 | \$0 | \$200,000 | -11.11% |
| | Total Service & Operations | \$2,099,066 | \$1,824,142 | \$2,458,442 | 17.12% |

| Fixed Assets | | 2023/24 Budget | 2023/24 YTD | 2024/25 Budget | |
|---------------------|---------------------------------------------------|-----------------------|--------------------|-----------------------|-----|
| 4456 | Facilities | \$19,758 | \$18,654 | \$19,758 | \$0 |
| 4462 | Firefighting Equipment | \$32,000 | \$4,844 | \$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 | EMS Equipment | \$15,000 | \$802 | \$15,000 | \$0 |
| 4465 | Office, Telephone & Computer Equipment | \$15,500 | \$9,370 | \$18,400 | |
| | Station IT | | | \$9,900 | |
| | Vehicle IT | | | \$2,500 | |
| | Replacement switches | | | \$3,500 | |
| | Director iPads | | | \$2,500 | |
| 4469 | VHF Radio, & Communications | \$0 | | \$20,000 | |
| | Mobile radio | | | \$10,000 | |
| | Portable | | | \$10,000 | |
| 4470 | Shop Equipment | \$5,000 | \$4,535 | \$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 | Training/Operations Equipment | \$0 | | \$1,452 | |
| 4475 | Rescue Equipment | \$0 | | \$1,928 | |
| | Equipment | | | \$1,928 | |
| 4476 | Apparatus Up-Grades | \$0 | | \$40,000 | |
| | Upfit one resrve appratus | | | \$40,000 | |
| 447X | Fitness Equipment | \$8,105 | \$0 | \$10,000 | |
| | Total Fixed Assets | \$95,363 | \$38,205 | \$263,938 | |

| Capital Expenditures | | | | | |
|-----------------------------|---------------------------------------------------------------|-----------------------|--------------------|-----------------------|-----------|
| | Capital Expenditures Reserves | 2023/24 Budget | 2023/24 YTD | 2024/25 Budget | |
| | | | | | |
| | | | | | |
| | Total Capital Expenditures Reserve Account | | | \$0 | |
| | Capital Expenditures General Budget | 2023/24 Budget | 2023/24 YTD | 2024/25 Budget | |
| 4510 | Apparatus | \$15,000 | \$446,021 | \$84,000 | |
| | Reserves | | | \$84,000 | |
| 4511 | Major Equipment | \$62,300 | \$374,970 | \$189,000 | |
| | Reserves | | | \$84,000 | |
| | Extractor | | | \$30,000 | |
| | Vehicle lift | | | \$75,000 | |
| 4512 | Capital Facilities Projects | \$58,360 | \$169,827 | \$297,000 | |
| | Reserves | | | \$167,000 | |
| | Fuel Storage (Co 17) | | | \$35,000 | |
| | Asphalt @ Co 17 | | | \$95,000 | |
| | | | | | \$167,000 |
| | Total Capital Expenditures General Budget | \$1,116,914 | \$990,818 | \$570,000 | |
| | Total Capital Expenditures Reserves and General Budget | \$1,116,914 | \$990,818 | \$570,000 | |

| Mitigation Expenditures | | \$784,000 | \$146,953 | | |
|---------------------------------------------|------------------------------------------------------|-----------------------|--------------------|-----------------------|-------------------|
| | Mitigation Expenditures Reserves | 2023/24 Budget | 2023/24 YTD | 2024/25 Budget | Change YOY |
| | | | \$418,720 | | |
| | Total Mitigation Expenditures Reserve Account | \$0 | | | |
| CONSOLIDATED MITIGATION EXPENDITURES | | | | | |
| 4523-052 | Portable Radios | | | \$410,000 | |
| | Portable Radios | | | \$410,000 | |
| 4523-XX | Apparatus | | | \$147,000 | |
| | 2021 Pierce | | | \$147,000 | |
| 4523-XX | Compressor | | | \$125,000 | |
| 4523-059 | ISRAM Ambulance | | | \$425,000 | |
| 4523-XXX | EMS Vehicle (pull forward 24/25) | | | \$100,000 | |
| 4523-XXX | Drone Program | | | \$40,000 | |
| | | | | | |
| | | | | | |
| | Consolidated Mitigation Expenditures | \$784,000 | \$257,090 | \$1,247,000 | |