



FINAL BUDGET

Fiscal Year 2025- 2026



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Reader's Guide

Understanding municipal budgets is no easy feat for general members of the public. This readers guide highlights our commitment to the public for transparency and openness with regard to this budget document. The Lathrop Manteca Fire District's (District) budgets include the following:

- Table of Contents: The Table of Contents is electronically linked throughout to the other major headings and subheadings of the document. In addition, a link in the header titled "Table of Contents" is an electronic link that takes the reader back to the table of contents. This helps increase the usability of the budget document for the reader.
- Executive Summary: This section is inclusive of a "Transmittal Letter" that is recommended by the Government Finance Officers Association (GFOA) as a best practice. A definition of the transmittal letter and the GFOA can be found in the Glossary at the conclusion of this budget document. However, this section is generally completed by the Chief Executive Officer (CEO) or the duly appointed Chief Financial Officer (CFO). The transmittal letter is addressed to the Fire District's elected Board of Directors and is meant to include the reader and general members of the public. The LMFD's CEO is its Fire Chief and the Executive Summary includes their signature as executive management's responsibility regarding the completeness of this document.
- Overview of Organization: While it may seem like a self-explanation, this section gives context to "who we are" as an organization, our structure, mission, values, and other general information. Just like a conversation starts with an introduction, so too is the context of the organization to the general population of readers. Not all readers of this document may understand the considerations of who we are, where we have been, what we are doing, and where we are headed as an organization. This section of the budget document provides context for those considerations.

From the perspective of the Table of Contents, beginning with the "Budget Summary" and looking downward is the "meat & potatoes" of our budget document. We organize information in summary to detail fashion so that the reader has clarity of each fund's budgeting highlights. It provides the reader with a high-level overview first. A detail page for each fund is further down in the Table of Contents and broken down by fund so that those readers who enjoy the details are provided that level of information.

The Capital Improvement Plan (CIP) is included towards the end of the document. These are typically large purchases of equipment, projects like building remodels and other critical infrastructure that are needed for the Fire District to meet its mission. Included in the CIP for reference is each project that has been identified and approved by the Fire District's Board of Directors. While not all projects receive funding each fiscal year, these projects help give context to management's planning and good fiscal stewardship of financial resources. The final pages of the document include a glossary of terms to help decipher potentially confusing language, acronyms, and other industry jargon that can be overwhelming.

We recognize that this budget document might not answer every question the reader has concerning our budget for the coming fiscal year. Below is the contact information for one of our Fire District's senior executive staff members, who is an instrumental member of our finance team. Please do not hesitate to reach out should you have additional questions, trouble locating answers in our budget document, or need additional assistance.

Contact Information:

Larry Madoski- Division Chief

lmadoski@lmfire.org (Email)

209.951.5102 (Desk)

209.851.5403 (Text)



Resolution to Adopt Budget Appropriations

BEFORE THE BOARD OF DIRECTORS OF THE LATHROP-MANTECA FIRE PROTECTION DISTRICT

RESOLUTION 2025-07

RESOLUTION ADOPTING ANNUAL BUDGET FOR FISCAL YEAR 2025-2026

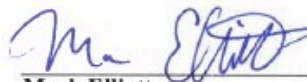
WHEREAS, Government Code Section 7910 requires this District by resolution to establish its budget spending limit for the following fiscal year under California Constitution, Article XIII B; and

BE IT RESOLVED that the budget for the GENERAL FUND 49001 for Fiscal Year 2025-2026 including transfers in is \$21,698,277

FURTHER, BE IT RESOLVED that in addition to the amount budgeted for the fiscal year 2025-2026, the Board of Directors also adopts the expenditure of \$282,927 out of the Capital Outlay Fund 49091, and \$1,216,218 out of the Fire Facility Fees Fund 49090.

PASSED AND ADOPTED on this 18th, day of September 2025 by the following vote of the Board of directors to wit:

AYES: 4 Elliott, Vargas, Maddon, Johnson
NOES: X
ABSENT: 1 Zien
ABSTAIN: X



Mark Elliott
Chairperson of the Board of Directors

ATTEST: Hailey Salazar
Secretary of the Board of Directors
of the Lathrop-Manteca Fire
Protection District
State of California

By Hailey Salazar (SEAL)
Board Secretary



Fire Chief's Transmittal Letter

September 18, 2025

Board of Directors
Lathrop-Manteca Fire District
19001 Somerston Parkway
Lathrop, CA 95330

Subject: Transmittal of the Fiscal Year 2025–26 Budget Book

Honorable Chairperson and Members of the Board:

On behalf of the Lathrop-Manteca Fire District, I am pleased to present the adopted Budget for Fiscal Year 2025–26. This document represents the District's comprehensive financial plan for the coming year and serves as a policy guide, operational plan, and communication tool for our organization and community. This balanced budget will allow the District to further its vision to prepare for the future, develop skilled leaders, train to meet the public's needs, and serve the community in solidarity.

This budget has been prepared in accordance with the provisions of the California Government Code and the Fire Protection District Law of 1987, ensuring compliance with all applicable state and local requirements. The District's annual budget process includes contributions from project managers, followed by detailed staff analysis, and meetings with the Finance Committee, a two-board-member subcommittee of the Board of Directors. Finance Committee meetings of the Board are public meetings to promote transparency and community engagement.

The FY 2025–26 Government-wide Budget totals \$21,665,726, with \$19,965,750 allocated through the General Fund, reflecting the District's continued commitment to providing high-quality emergency services while maintaining fiscal responsibility. Key priorities for the coming year include investments in personnel development, hiring of additional administrative staff, new equipment, and critical facility improvements. The budget also provides for prudent reserves to safeguard the District's long-term financial stability. The District continues to analyze and refine its financial reserve policies to solidify dry period funding and establish reserves in times of economic uncertainty or a catastrophic loss of revenue. To that end, this budget allocates funding toward future post-employment health insurance and pension liabilities. Additionally, this budget invests toward future Capital Improvement Projects (CIP).

Looking forward, the District remains focused on meeting the challenges of a growing service population, evolving emergency response demands, and increasing operational costs. We are committed to proactive planning, innovative service delivery, and responsible stewardship of public funds to ensure the continued safety and well-being of the communities we serve.

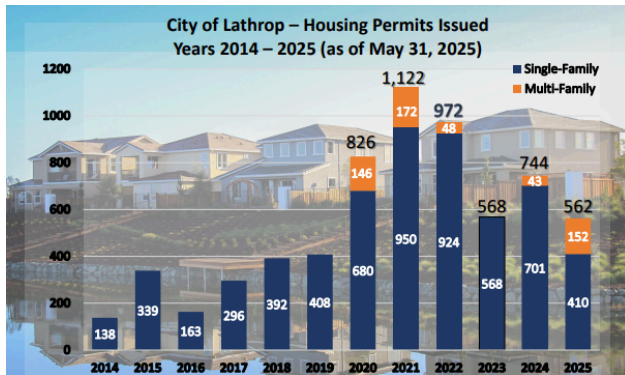
Economic Outlook

The service area of the District includes both the incorporated City of Lathrop and the rural areas surrounding the cities of Lathrop and Manteca. The City of Lathrop and the surrounding areas of San Joaquin County are among the fastest growing in the region. Lathrop is projected to continue strong population growth over the next decade. Several large residential developments such as River Islands and Stanford Crossing continue construction activity, bringing in hundreds of new homes and households. The number of housing permits issued is predominantly for single-family housing. However, permits for multi-family housing have increased. In 2024, the U.S. Census Bureau recognized Lathrop as the fifth fastest-growing city in the nation among cities with populations over 20,000, citing a 13.6% population increase between July 2022 and July 2023.

The region is diversifying beyond agriculture. Key economic sectors in the county include logistics, warehousing, retail, medical services, and e-commerce. Lathrop's location at the confluence of major highways (I-5, I-205, SR-120) gives it strong logistical appeal. There is active commercial development: shopping centers, new retail anchors (e.g. Sam's Club), retail, and community amenities. These developments generate increases in ad valorem property tax and impact fees, while simultaneously

increasing service demand. The continuing commercial growth activity provides a diversification of revenue sources that are not limited to housing growth alone.

Economic Pressures & Risks



There are warnings in regional forecasts about recession risk or economic slowdown in the Central Valley. Some sectors such as retail and manufacturing may see slower growth or contraction in Fiscal Year 2025-26. While the economic outlook for Lathrop and the surrounding region remain positive, economic pressures and potential risks exist. Inflation, interest rates, and cost pressures remain elevated. As in much of California, rising costs for labor, materials, and construction are likely to persist. Budgets should account for cost escalation in areas such as overtime, vehicle maintenance, facilities, and fuel. While housing growth in Lathrop has remained

stronger than most communities, the number of housing units per year has trended downward since 2022.

The rural geography of the District remains susceptible to annexation by adjoining jurisdictions with subsequent detachment of its property tax base. When annexations are approved, and the property is detached, the District loses the ad valorem property tax and special assessment revenue. While the District no longer has the responsibility to serve detached areas, there is a cumulative effect of a reduction of tax base. Current policy of the Local Agency Formation Commission (LAFCo) requires the annexing agency to mitigate the fiscal impact to the affected District. Staff verifies the property tax loss and negotiates mitigation of this revenue typically over a ten or 15-year period. These mitigation payments are typically made in a single lump sum to the District in the fiscal year in which the annexation is recorded. The ability for the District to realize any future revenues is lost in perpetuity, thereby shrinking its tax base in these areas over time.

In FY2024-25, the District began the practice of pre-funding the Health and Safety Fund to address its retiree health insurance (Other Post Employment Benefits, or OPEB) and retirement (Unfunded Accrued Liabilities, or UAL) obligations. At June 30, 2024, the District's total OPEB liability balance was \$9,784,412 and its proportional share of the net pension liability was \$25,870,835. The District is a member agency of the San Joaquin County Employee Retirement Association (SJCERA). The employer rates in the SJCERA system are among the highest in California. As significant as they are, SJCERA has held employer rates steady for FY2025-26 and continues to make progress toward its funded status, reported at 70.5% as of December 31, 2023. As the District continues to allocate funds towards its liabilities, there must be consideration given to possibly investing these balances into funding mechanisms that will maximize returns. With this budget, the District is able to continue this pre-funding approach and provide competitive benefits without negatively impacting employees.

HISTORY OF FUNDING PROGRESS

Funded ratio based on Market Value of Assets

Actuarial Valuation Date	MVA Funded Ratio
December 31, 2023	70.5%
January 1, 2023	66.6%
January 1, 2022	78.0%
January 1, 2021	68.1%
January 1, 2020	64.7%
January 1, 2019	60.2%

As significant as they are, SJCERA has held employer rates steady for FY2025-26 and continues to make progress toward its funded status, reported at 70.5% as of December 31, 2023. As the District continues to allocate funds towards its liabilities, there must be consideration given to possibly investing these balances into funding mechanisms that will maximize returns. With this budget, the District is able to continue this pre-funding approach and provide competitive benefits without negatively impacting employees.

In response to these risks, this budget assumed a more conservative assumption for revenue growth than the previous fiscal year. Revenue projections assume moderate growth in ad valorem property tax and special assessment from new housing, development impact fees, and the apportionment of Measure C sales tax received from the City of Lathrop. Expenditure pressures for increased labor costs, equipment and fire apparatus replacement, and future fire station construction costs remain.

With these potential pressures, the District has made a concerted effort to maintain or bolster financial reserves. The District has engaged a third-party financial consultant to assist staff in developing robust policies to improve the District's fiscal health. These efforts to date have illustrated the need to clearly identify funds necessary to cover 6-months of dry period funding (intervals by which the District

receives its tax revenue), the creation of a rainy-day fund for times of economic uncertainty, and plans to address a catastrophic loss of revenue in the event a business with significant assessed valuation were to leave the District. The draft financial reserves policy has been presented to the Finance Committee, with final Board approval expected within the first half of the fiscal year.

Budget Overview

The FY2025-26 Budget addresses several operational needs in alignment with the priorities of the Board of Directors. The budget continues to sustain funding for recent operational improvements such as improved staffing levels at fire stations and expansion of Advanced Life Support services within the community. Also included are investments in Firefighter Health and Wellness by funding enhanced firefighter physicals to maintain a prepared and ready workforce. The budget provides significant investment in training funds that advances the professional development of our personnel.

After adoption of the FY2025-26 Preliminary Budget, the Board of Directors reemphasized the need for succession planning and continuity at the Chief Officer level. The FY2025-26 Budget provides for additional positions of Chief Officer and Administrative Assistant. This additional staff will provide high level support to the Fire Chief and establish continuity of leadership. The Board has further demonstrated within this budget a commitment to invest in the long-term fiscal sustainability of the District by pre-funding retirement and pension liabilities. The budget also provides for additional allocations toward equipment replacement and identified future capital projects. The additional personnel added significant increases to the general fund budget since adoption of the preliminary budget. Even with the modifications incorporated into the general fund and transfers out for funding liabilities and equipment, the budget is balanced with \$38,767 in surplus revenues shown over expenditures.

Revenue and Expenditures Summary - General Fund	Fiscal Year Ending June 30, 2026 Preliminary Budget	Re-Allocation	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$21,448,424	\$249,853	\$21,698,277
Expenditures	\$20,679,526	\$979,984	\$21,659,510
Net Change	\$768,898	(\$730,131)	\$38,767

Conclusion

The proposed FY2025-26 Operating and Capital budget reflects Board priorities, funds emergency and non-emergency services, and provides meaningful actions to solidify the District's fiscal future. As a planning tool, this budget provides the Board of Directors and Executive Staff with the information necessary to make informed decisions as to how to best provide high-quality emergency and non-emergency services. It further ensures the health and wellness of our personnel and provides us with the resources necessary to continue delivering highly professional services to the community.

The District is fortunate to be experiencing a period of strong financial performance commensurate with a growing community. While growth continues to have a positive effect on our financials, it is important that we identify and monitor risks to our overall fiscal health. We are committed to the implementation of strategies that will ensure the fiscal sustainability of the District into the future.

I want to acknowledge the dedication of our administrative and operational staff for their work in developing this budget, and to thank the Board of Directors for their leadership and continuing support.



Respectfully submitted,

David A. Bramell
Fire Chief
Lathrop-Manteca Fire District

Overview of Organization

The Lathrop-Manteca Fire District (District) provides fire protection and emergency services for the City of Lathrop, rural Lathrop and rural Manteca. Within these boundaries include the Raymus Village Development, the Oakwood Shores Development, and the communities of Nile Garden and New Haven. The District is located in the central San Joaquin Valley, 70 miles east of San Francisco, and is confident in its growing role as a choice community for raising families and expanding commerce. The City of Lathrop is one of California's fastest growing and most comprehensive master planned cities. The District serves a growing population of over 47,000 residents.



The District is an independent special district formed under state statutes in the State of California. The District is organized under the State of California, Health and Safety Code section 13800, known as the Fire Protection District Law of 1987. Governance, policy, and direction is provided by a five-member Board of Directors who are elected at-large to serve alternating four-year terms. The District's origins can be traced back to both the Manteca Rural Fire Protection District and the Lathrop Rural Fire Protection District. In 1956, both of those independent Fire Districts merged to become one agency known then as the Manteca-Lathrop Rural County Fire Protection District. In February 2002, the Fire Board voted to change the business name to the Lathrop-Manteca Fire Protection District.

The District staffs five strategically located fire stations with five companies. One shift Battalion Chief Supervisor is responsible for oversight of the on-duty companies. All stations are staffed with career personnel and where deemed appropriate, are augmented with volunteer firefighters through the Fire District's Reserve Firefighter program. The District is a proactive fire & emergency response organization that covers almost 90 square miles. The District is an "All Risk" organization that routinely responds throughout the State of California's master mutual aid system.

Fire Board of Directors

Mark Elliott - Chairperson

Jimmy Zien - Vice Chairperson

John Vargas

Michelle Maddon

Tracy Johnson

Key Staff & Leadership

David A. Bramell - Fire Chief (Fire Marshal)

Hailey Salazar - Clerk of the Fire Board

Daniel Stelle- Lathrop Manteca Professional Firefighters Association Local #4317

Larry Madoski - Division Chief

Joshua Elliott - Deputy Fire Marshal

Nicole Solari - Financial Analyst

Mission, Vision & Values

In 2021/2022, the Lathrop Manteca Fire District's Board of Director's and career employees went through a re-evaluation of our mission, vision, and values. While looking at our next steps and inquiring about some guiding principles, we initially set out to consider a comprehensive strategic planning effort. However, it was apparent that the organization needed to understand who we were collectively as a group first. The act of moving through these statements allowed the organization to take its first steps. The Mission, Vision, and Values statements are provided below.

Mission Statement

Through professionalism and compassion, we will serve all by empowering our members who embody our core values.

Vision Statement

Preparing for the future, developing skilled leaders, training for your needs and serving in solidarity.

Our Core Values

Members: Value our members and promote a competent highly trained team with a devotion to duty, honored to provide service to our community.

Service: Provide professional progressive service delivered with sincerity, dignity & respect to the growing diverse needs of our community.

Passion: Foster our insatiable need to develop and grow within our craft for our community.

Leadership: Embody the highest level of servant leadership at all levels within our organization demonstrated by our ethical actions to earn the respect of our members and stakeholders.

Honor: Embrace the bond between our members, community, and partners; remaining committed to moral and ethical courage by delivering selfless service.



Basis of Budgeting

Finances in the District are managed in compliance with principles defined as Generally Accepted Accounting Principles (GAAP); and, in alignment with the Special District Uniform Accounting and Reporting Procedures as published by the California State Controller's Office. A link to the [most recent document can be found here](#). Additionally, the Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting principles. The District's financial audits contain both government-wide financial statements prepared on the accrual basis of accounting, and governmental fund financial statements prepared on a modified accrual basis. The modified accrual basis of accounting recognizes revenues when they become available and measurable. Expenditures are recognized when liabilities are incurred and due within the measurement period. For context, the full accrual basis of accounting recognizes revenues when they are earned and not when they are actually received as in the modified accrual. Unlike the modified accrual basis, expenses are recorded (encumbered) at the time the liability is incurred, regardless of when it is due. Essentially, meaning if authorized personnel submit a purchase order to a vendor for goods or services, the payment's expense is recorded as a financial liability before the invoice may be received.

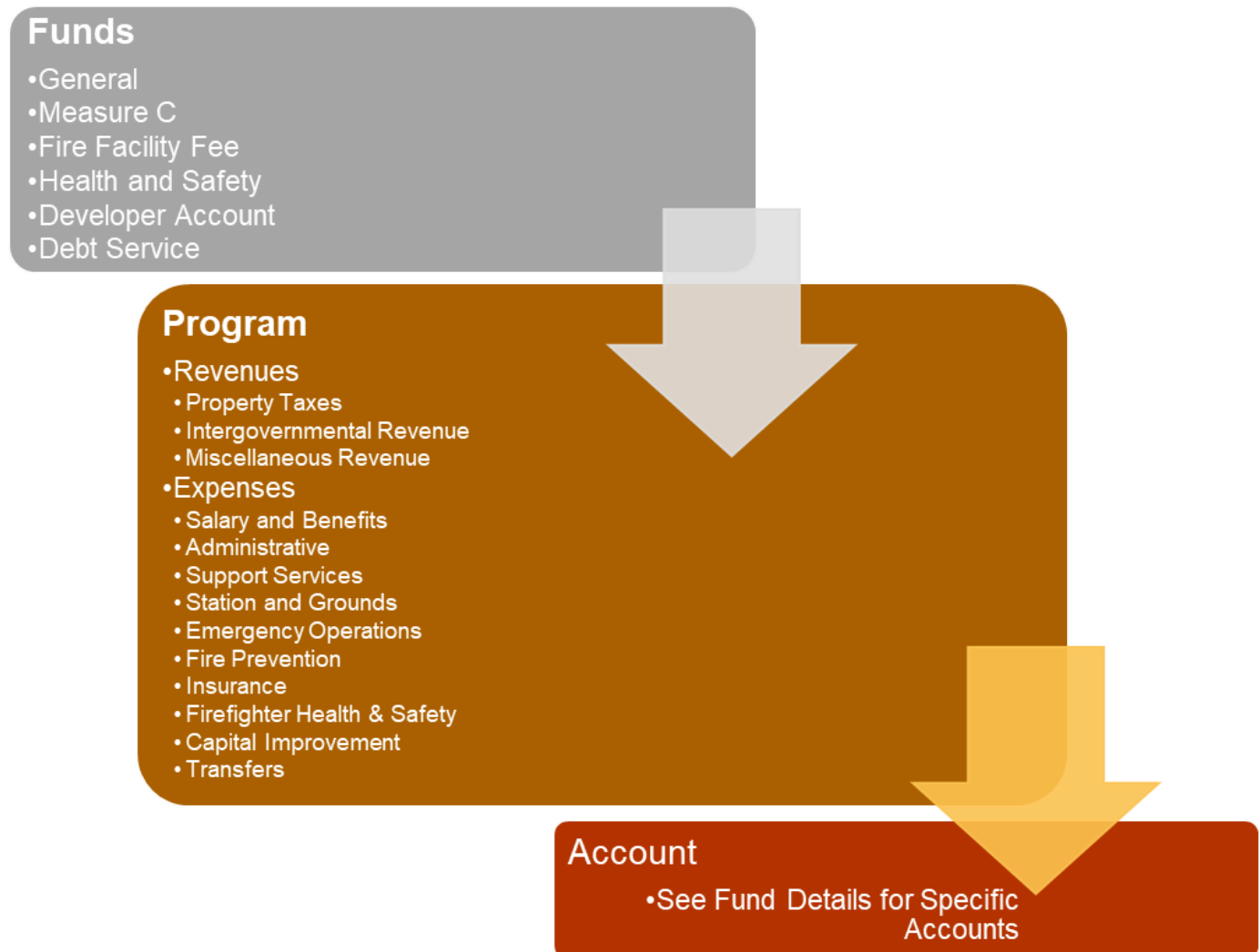
In this budget document, all budgeted, actual revenues and expenditures are accounted for using the modified accrual basis. Again, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period. Expenditures will be recorded when the liability is incurred, if measurable, except for unmatured interest on long-term debt, if applicable, which is recognized when due. This budget is being adopted on a basis consistent with the GAAP, and in conformance with both GASB and District policies.

The LMFD's financial accounting structure is organized in broad order to detail from by fund, program, and account. The graphic of the accounting structure below helps give the reader a sense of organization and context. No differences exist between the basis of budgeting and accounting methods used by the District.



Accounting Structure

The graphic below shows the relationship of funds and the accounting structure used by the District. Currently, the District has no defined departments and utilizes only programs to give context for budget and accounting. As stated earlier, there are no differences between the basis of budgeting and accounting methods used by the District. A chart of accounts is available upon request that highlights accounts and sub-accounts assigned to various programs. This is also found in the various fund's detail of this budget document.



Accounting Structure

Budgeting Process

The highlights below take the reader to the start of the budget process. The process starts in the months preceding the start of the new fiscal year. The timing of some of these events are flexible to account for responses during the California Fire Season, work flow, and additional processes.

Beginning of March: The budget building process begins with a call to our program coordinators to submit their program budget for review. Program coordinators are those with responsibility for some type of function within the organization. These projects include a member who is assigned responsibility for purchase, maintenance, repair, or improvement for programs like: power tools, personal protective equipment, hose, ladders, etc. Program budget requests are typically due at Mid-April of the upcoming fiscal year. Each line item in the program is assigned a numerical priority value (1, 2, 3) defined as:

1. Mission Critical — must be funded in order to provide or maintain services
2. Non-Essential - line items that would make the program more efficient; or, are seen to enhance a program; or, are meeting an anticipated new consensus standard
3. Nice to Have - line items that will grow a program into a substantial new direction; or, advance a program to a new level of service for the public

Mid-April: Program budgets are due to the Financial Analyst. Budget requests are compiled and input into the Fire District's budget workbook for review. The Fire Chief, Division Chief and Financial Analyst review program budget requests for mission alignment according to the priority values identified above. Budget objectives and goals are drafted.

May: Staff reviews current revenues and the expenditures against those that are projected. These projections include both the current fiscal cycle and those of the immediate cycle. Staff uses a conservative approach and aligns the next year's projected revenues with trends and forecasts that have been historically relevant. The Fire Board's established Finance Committee reviews recommendations at a publicly noticed meeting. The budget is then drafted into a Preliminary Budget review stage. The Capital Improvement Plan starts the update process.

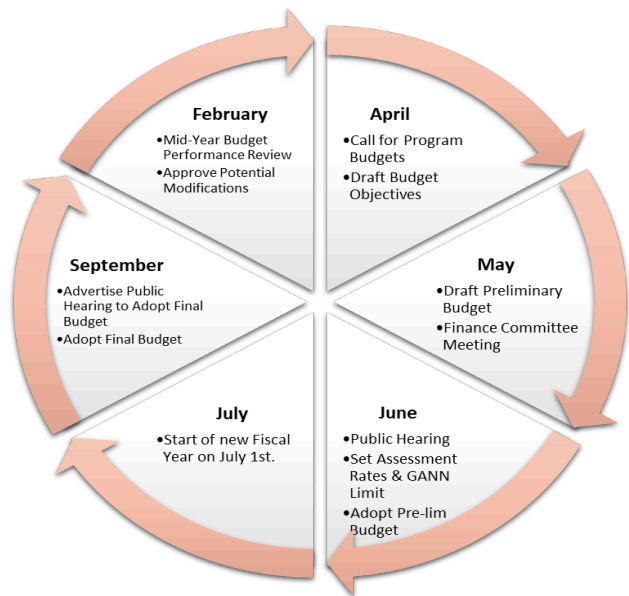
June: The public is again invited to participate in the noticed Public Hearing to adopt or amend the budget. Per California State Statute (Section 13890), the Fire District must adopt a Preliminary Budget annually before June 30.

July: The newly adopted preliminary budget starts July 1st in alignment with the new start of the new fiscal year. Additionally, staff begins preparations for the closing of the previous fiscal year that ended June 30th.

August: The Capital Improvement Plan and new fiscal year budget are finalized. At a publicized meeting to include the public, the finance committee meets and reviews the completed final budget document.

September: A Public Hearing is scheduled and advertised in alignment with the Fire Board's regularly scheduled meeting. The final budget is required to be adopted before October 1.

Late September through April: The adopted budget is reviewed when the San Joaquin County Auditor-Controller's Office releases the new Certified Assessed Valuations for the District. The assessed valuations are then evaluated to ensure alignment with the Final Budget's revenue assumptions. The Final Budget is reviewed for performance based on actual expenditures and potentially modified in a mid-year update. A mid-year update may occur at a publicly noticed meeting of the Fire Board in February. To change budget



appropriations, the Fire Board would need a 4/5ths vote to make these changes. This process repeats itself annually for the approaching new fiscal year.

Timeline Note

Fire District Law (Section 13891) does not allow for the hiring of new employee positions or expenditures for fixed assets:

"On or after July 1 of each year, the amounts set forth in the preliminary budget, except obligations for fixed assets and new permanent employee positions, are deemed appropriated until the district board adopts the final budget..." (underline emphasis our own)

A final budget is then required to be adopted *"On or before October 1 of each year"* (Section 13895). Once the final budget is approved, the district can legally expend funds to add new employee positions or pay obligations for fixed assets that are typically found in our Capital Improvement Plan.

Of particular interest is the LMFD's investment in new software to assist in the budgeting process. This fiscal year final budget will be the initial use of this new software. New enhancements for transparency in financial processes, integration with strategic planning, capital improvement projects, and many other features will be invaluable tools in reducing the amount of time it takes to complete the budget process. This allows more refinement of financial policies, transparency updates, and a more visually informative document. Staff will continue researching the municipal finance industries best practices and now will have more time to work on implementation of those researched practices. Ultimately, this will prove to be a win for the constituent.

Lastly, the District implemented a survey to assist in public outreach to identify stakeholder priorities. The survey asks to rank a set of services and priorities across the labor workforce, development representatives, residents, and the business community. The survey [can be found here](#) and participation is encouraged. Additional opportunities for stakeholder input during the budget process included a public hearing in June, two agendaized public meetings with the members of the District's Finance Committee, and the Fire Board of Directors at their regularly scheduled meeting in both June (preliminary) and September (final).



Financial Policies

On March 20th, 2025, the Fire Board authorized the Fire Chief to enter into a contractual service agreement with Capital Public Finance Group (Capital PFG). A major priority of this agreement was to engage Capital PFG to review all financial policies, evaluate for effectiveness as it relates specifically to the District, ensure industry alignment, give consideration to best practices in municipal finance, and to bring forth any recommendations for policy adoption. The use of the District's policies is found as a "fingerprint" throughout this annual budget document. Our policies are the principles to which the District's staff uses to draft this budget document and this Final Budget is compliant with them.

0.17 Infrastructure Replacement Policy: Provides guidance for existing infrastructure replacement requirements, replacement cost estimates and funding options.

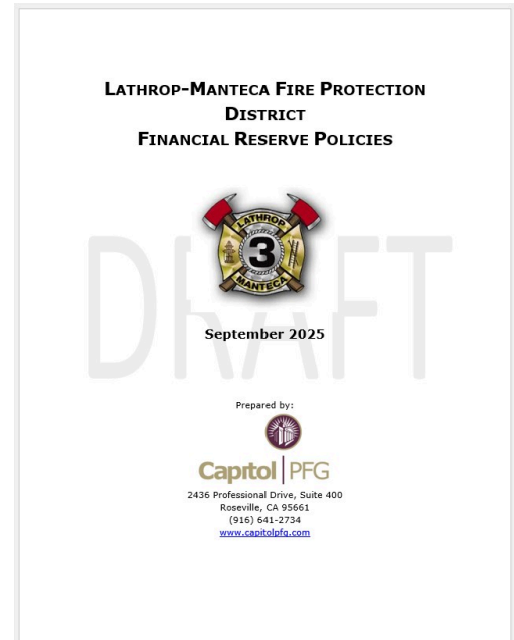
This final budget complies with this policy by making allocations to fund various capital expenditures at the end of their lifecycle. This budget uses a combination of strategies that are identified in the policy for planning purposes and includes all four of: pay as you go, a replacement fund (Capital Outlay Fund), debt financing, and grant funds.

0.20 Reserve Fund Policy: Identifies process and compliance with the Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. This policy allows for the provision of cash flow from an expenditure perspective and identifies that the unassigned cash is identified as "Reserve Funds" and expressed as a percentage of future expenditures. These unassigned resources are essentially the Fire District's "savings account" when viewed from a general community perspective. *Note: This policy has received significant review and is nearing its final phase of completion.

This final budget complies with both the existing policy and the impending revision policy. The existing policy identifies that the District will consider fund balance surpluses for nonrecurring expenses. The existing policy also identifies that the reserve balance is determined by the percentage of the unassigned fund balance as it relates to the subsequent years "operating budget." While somewhat ambiguous, the unassigned reserve fund balance as determined by the policy exceeds the minimum threshold of 10-20 percent. The forthcoming draft policy identifies a more applicable and personalized strategy specific to the organization. This budget cautiously makes contributions and identifies reserve funds in alignment with this draft policy by showing:

General Fund Reserve:

- **Dry Period Funding Reserve:** The organization shows a minimum of 6 months of property taxation revenues on hand for use at the beginning of the fiscal year. This final budget identifies that General Fund property tax revenues total \$15,060,383 for the 12-month fiscal period. The District's ending balance in the previous fiscal year of \$9.4 million shows that \$7.5 million or six months (50 percent) of financial resources are available for use during the county's dry period (Teeter plan) for funding. The draft policy lays out that operating capital for the dry fiscal period is of the utmost priority for the District to ensure that its payroll and normal operating expenses can be maintained.
- **Economic Uncertainties Reserve:** The organization shows approximately \$1.9 million identified (\$9.4 - \$7.5 = \$1.9m) for use during board-authorized times of economic uncertainty. Current cash flow analysis shows monthly cash flow expenses to range from \$1.2 million to \$1.6 million. The District currently has little more than one month of operating expenses for use during times of economic uncertainty and therefore is still working to fully fund this identified reserve goal.
- **Catastrophic Loss Reserve:** Currently, if the organization were to lose any combination of its 10 largest assessed land valuations, very little financial cushion or timing would be afforded to minimize employee loss. Losses to land



valuation occur during times of disaster, related commercial/industrial fire, or annexation. The District is still looking to fund this reserve goal, and is the last priority in the General Fund Reserve.

Capital Outlay Reserve

- This final budget puts \$200,000 towards an identified financial reserve in the Capital Outlay Fund. The last five years have shown apparatus increases and delivery lead times that are not sustainable for the Fire District. Further compounding the problem are the District's aging Fire Station 32 and Fire Station 33, which will need significant financial investment. The ultimate financial methodology is still being finalized.

Health & Safety Fund Reserve

- Last year the District put away \$1.2 million towards its Other Post-Employment Benefits (OPEB). This final budget looks to fund the drafted policy by allocating another \$1million towards the District's total liability of almost \$10 million. The current workforce being measured in the OPEB analysis census report is nearing retirement with some of them looking to retire in the next 3-5 years. Without payments towards the OPEB health benefits, the General Fund will incur these expenses, thus reducing the financial monies available for operating expenses.

Measure C Reserve Fund

- This final budget fully funds a reserve in the Measure C Fund in an effort to not induce layoffs for a period of 12 months should the funds be reduced or taken away by the city of Lathrop.

0.21 Interfund Transfer Policy: Provides guidance for the transfer of dollars between separate District funds. This ensures that the Fire District has methods for checks and balances with oversight approving authority from the Fire District's Board of Directors. Interfund transfers not included in the final adopted budget will be approved by the Fire District's Board of Directors by Resolution. This final budget includes interfund transfers and has included resolutions as evidence that this policy is being followed.

0.22 Finance Committee Bylaws: Provides for committee bylaws for the Financial Oversight committee. The Finance Committee has met and reviewed this final budget. This committee meets in an open forum and allows for public attendance and input. This final budget is being recommended to the Fire Board for adoption by motion of the Finance Committee.

0.23 Financial Oversight and the Finance Committee: Identifies that the Fire Board will have ultimate financial empowerment for the Fire District and empowers the board to form a Finance Committee.

0.24 Preliminary Budget Policy: Identifies that on or before June 30 of each year, the District's Board of Directors shall adopt a Preliminary Budget (Health and Safety Code §13890), which shall conform to the Accounting Procedures for Special Districts (Title 2 of the California Administrative Code commencing with Section 1031.1) and the Budgeting Procedures for Special Districts (commencing with Section 1121).

0.30 Capital Asset Policy: Provides guidance on useful lifespans for capital expenses and defines a capital expense (purchase) as a physical asset with a per-unit cost of \$5,000 or greater.

0.34 GASB 96 – Subscription Based Information Technology Arrangements (SBITAs) Policy: Establishes a material threshold of \$50,000 to the end of the subscription term. Sets the capitalization threshold of underlying tangible capital assets for financed purchases will remain at \$10,000 per unit in accordance with the Capitalization Policy of the District. Identifies inter District responsibilities and that the finance officer will be notified.

0.36 Debt Management Policy: Governs all debt undertaken by the District and includes when debt is an appropriate funding use.

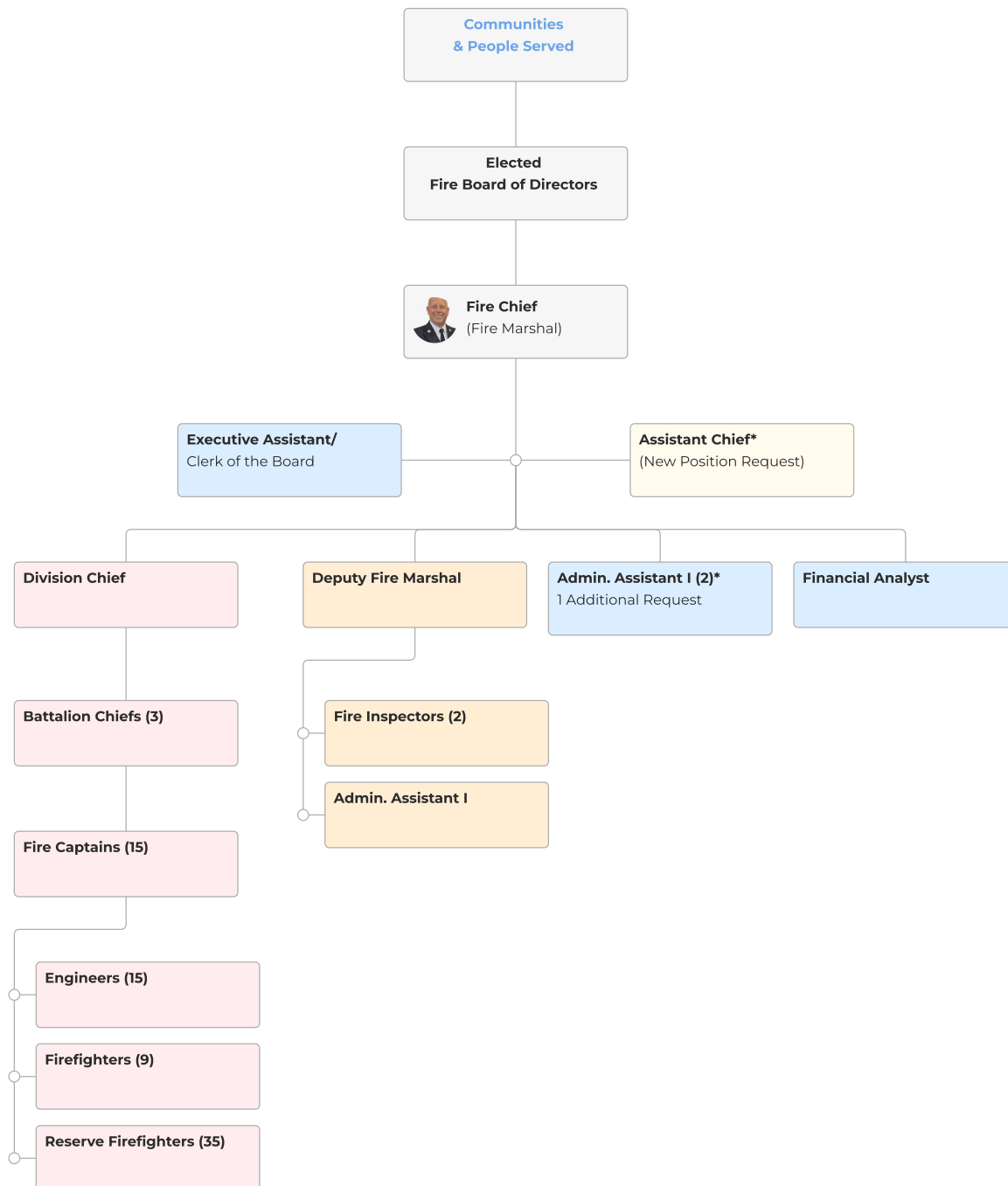
0.38 Lease Accounting Policy: Sets a lease capital threshold based on 5% of the average of annual assets.



Organizational Chart

The District's has an Organized Chart of Positions that describes each position and where it fits into a reporting structure. The gray shading exemplifies top management and those responsible for the organization overall. The blue positions identify that these members are strictly administrative in nature and support the organizations other functional responsibilities. The Fire Prevention Bureau is identified as those orange color. Suppression and emergency response personnel are identified by the color red. The new Assistant Chief position will receive a permanent placement after determinations are made following a completed job task analysis and approved job description.

Organizations Chart of Positions



Personnel Changes

The Lathrop Manteca Fire District continues to invest heavily in its administrative and oversight personnel. The District intends to add two additional Full-Time Equivalent (FTE) positions. The District seeks to mitigate a span of control issue at the executive management level of the organization. The current Division Chief, Fire Chief, and two of three Battalion Chiefs are all eligible to retire soon. Adding an executive position at the Chief Officer level allows the District to start succession planning. This also may provide the District with complete management over the fire suppression side of the organization. In addition to the Chief Officer, the District will look to hire an additional Administrative Assistant I position. The District has had available work to employ one temporary staff position for much of the previous fiscal year. This shows that the District has unmet needs with regard to administrative work.

Full Time Equivalent Authorized Positions & Requests

Position	Approved	Filled	New Request	Total
Fire Chief	1	1	0	1
Assistant Chief*	1	0	1*	1
Division Chief	1	1	0	1
Battalion Chief	3	3	0	3
Deputy Fire Marshal	1	1	0	1
Financial Analyst	1	1	0	1
Executive Assistant	1	1	0	1
Administrative Assistant I*	2	2	1*	3*
Administrative Assistant II	0	0	0	0
Fire Inspector	2	2	0	2
Fire Captain	15	15	0	15
Engineers	15	15	0	15
Firefighters	9	9	0	9
Total Career	51	51	2	53
Reserve Firefighters	35	8	0	35
Total Personnel	86	59	2	88

History of Our Fire District

In the early 1900's, volunteers banded together to protect the inhabited area, structures, and commodities from the threat of fire. The geographic area served was generally Manteca (or "Cowell Station" as it was originally termed) south to the San Joaquin River. Over squabbles of management with the newly formed City of Manteca (inc. 1918), the volunteers disbanded and left service to the newly formed City of Manteca. The original band of volunteers were ultimately accepted back to service the area after tensions were settled. In the early to mid 1920's, the volunteers formed the legal entity being the Manteca Rural Volunteer Fire Protection District to serve the area. The Manteca Rural Volunteer Fire Protection District provided services to the young City of Manteca until a Fire Department was formed under the city's organizational structure. The early district had one fire station located at 111 S. Grant Avenue in the City of Manteca. This station was later sold in the 1970's to Manteca District Ambulance.

In 1936, the Lathrop Rural Volunteer Fire Protection District was formed as a legal entity to help protect the community of Lathrop. The city was a thriving town where commerce centered from what is considered present day 5th, 6th, and 7th streets within the City of Lathrop. Many of the old downtown buildings in Lathrop sustained heavy fire damage over the next 30 years. The Fire District was the third district formed under newly drafted law and was given the designated "3". The number is still center to history and is incorporated into our door emblems and shoulder patches.

In the mid 1950's, the Lathrop Rural County Fire Protection District and the Manteca Rural County Fire Protection District both merged to create the Manteca-Lathrop Rural County Fire Protection District. The new merger was approved by the State of California as an Independent Special District and operated under an elected Fire Board of Directors. The first full-time career employee was Fire Chief Vern Riecher. His responsibilities were to organize the newly merged fire district and for operational oversight. It was rumored that Fire Chief Vern Riecher's wages were entirely paid for in the insurance cost savings to the Best Fertilizer Company's new 100-acre plant. The newly formed Fire District was over 100 square miles and completely surrounded the City of Manteca. Both the City of Manteca Fire Department and the Fire District continued a great partnership of providing exceptional fire and emergency services to its citizens.

In 1989, the City of Lathrop voted in favor of incorporation under a Council-Manager form of city government. The Fire District continues to provide services for the entire City of Lathrop. Later in 2002, the Fire Board of Directors voted to file documents to create a "Doing Business As" (DbA) and the namesake areas were re-arranged to create the Lathrop Manteca Fire District.



Picture of the Lathrop Fire Protection District's Little Dodge



Chief Reischer and Chief Ennes Group Photo

Community Demographic

The town of Lathrop began with a store and schoolhouse prior to construction of the Central Pacific Railroad around 1870, and was known as Wilson's Station. The town was founded initially by Leland Stanford, as a product of political controversy with the City of Stockton over negotiations on the Central Pacific's alignment through Stockton. Subsequently, Stanford ordered construction of the railroad around Stockton. Wilson's Station was renamed for Stanford's brother-in-law, Charles Lathrop, and became an important division point and rail stop by 1871. The town's growth through the 1870's was steady, reaching a population of about 600 by 1879. Lathrop's population and economy dwindled until World War II. The war brought Permanente Metals and the Sharpe Army Depot to town. Permanente produced aircraft parts and magnesium bombs, while the Depot became one of the major army supply depots in the Western United States. Later in the 1950's, Best Fertilizer Company (later Simplot) and the Pilkington Glass Factory were major employers in town.



The City of Lathrop was incorporated in 1989. Since that time, the City of Lathrop has blossomed with a diversification of industry, schools to support its growing population, and new residents that have escaped the high cost of living and housing in the Bay Area. Lathrop's population is now over 38,596 residents. Average household income, according to data procured from the City of Lathrop is \$141,665 compared to the state's average household income of \$130,845. Demographics from Data USA indicate that the City of Lathrop's residents boast a homeownership rate of 83.8% verses the national average of 65%. The City of Lathrop's major present day employers include diverse industries like warehousing logistics, public administration and government services, retail, technology, and a new emergence of manufacturing.

The Fire District's largest employers include:

1. Delicato Family Vinyards
2. Tesla
3. Manteca Unified School District
4. C&S Wholesale Grocers
5. Simwon America

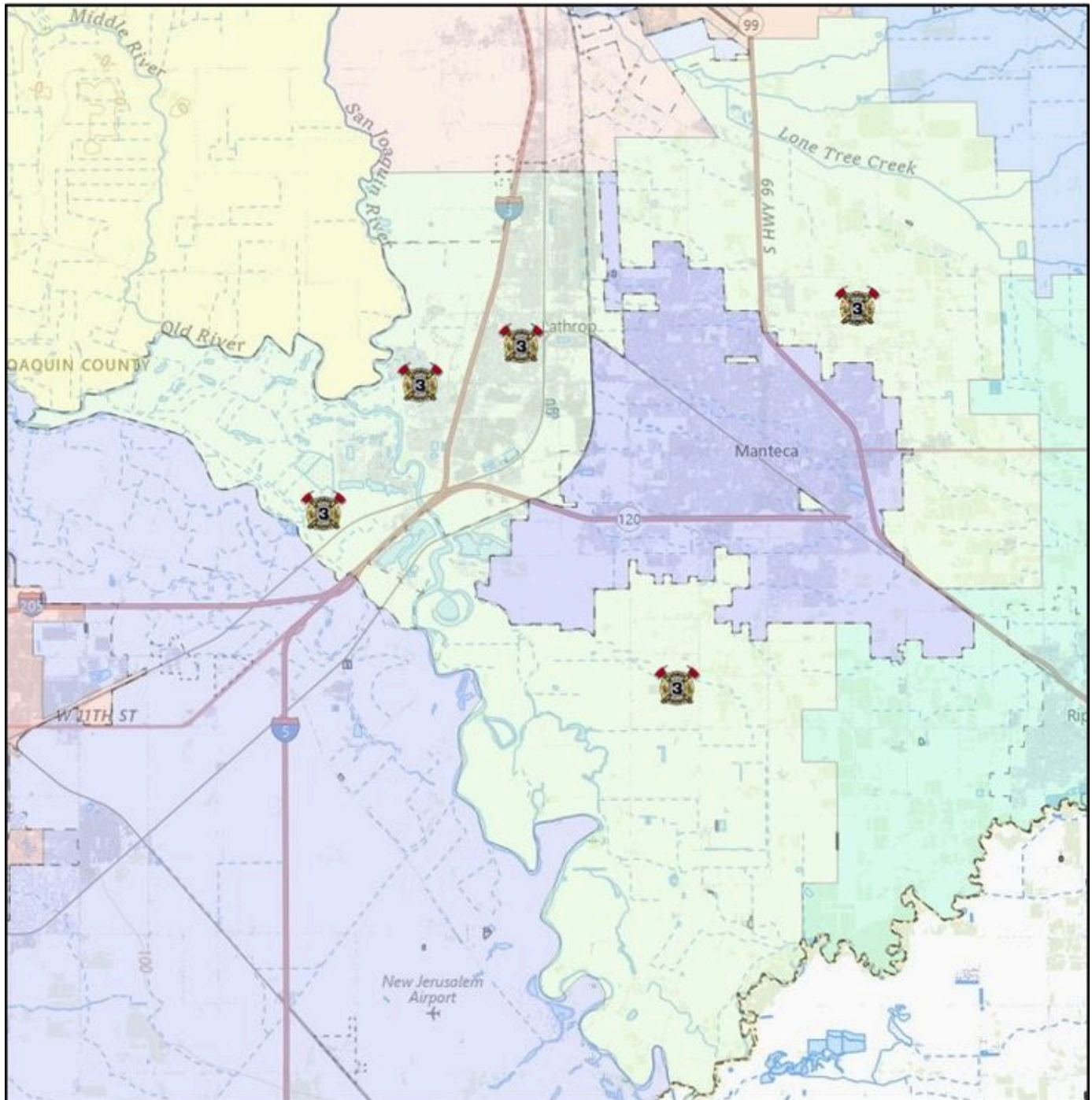
Lathrop Economic Growth and Trends

	2010	2015	2020	2025
Lathrop Population	18,023	20,698	26,833	38,596
Taxable Sales (000s)	\$198,512	\$256,616	\$453,668	\$894,604*
Housing Units	5,261	5,801	7,284	11,563
Average HH Income	\$68,226	\$62,267	\$93,095	\$141,665
School Enrollment K – 12	2,077	4,635	5,383	7,914
County Data				
County Population	685,306	724,859	773,632	805,856
Taxable Sales (000s)	\$7,602,090	\$10,639,360	\$14,311,068	\$24,617,239*

* CDTFA.CA.GOV, 2024 Taxable Sales Data by City

Service Area Map

The image below nearly centers the Lathrop - Manteca Fire District's jurisdictional boundaries surrounding the City of Manteca. The District's five fire stations are shown in graphic form with its logo for visual placement within the District. Industry, commerce, state and federal highways, waterways, major agriculture production and processes, and critical infrastructure all lie within the District's boundaries. All fire stations are professionally staffed with career personnel and overseen by an on-duty Chief Officer. In 2024 the District responded to over 4,500 emergency incidents.



Fire Stations & Facilities

Fire Station 31: Fire Station 31's primary first response area covers the City of Lathrop East of Interstate 5 and extends North of Louise Avenue to Roth Road. Station 31 houses the Fire Districts ladder truck company and is staffed twenty-four hours every day of the year. Station 31 is located at 800 E. J Street in the City of Lathrop. Currently, at this site are lease agreements for use with the City of Lathrop and the Manteca District Ambulance.



Fire Station 32: Fire Station 32's primary first response area covers the unincorporated area south of Manteca to the San Joaquin River. It includes the Turtle Beach Camping Resort, the Two Rivers Area, Nile Garden Elementary School, the Venture Academy Charter School, and the Oakwood Shores Gated Development. Station 32 has one fire engine company and is staffed twenty-four hours every day of the year. Station 32 is located at 22701 S. Union Road.

Fire Station 33: Fire Station 33's primary first response area covers the unincorporated areas east of the City of Manteca and north to areas near the Stockton Airport. Station 33 is staffed twenty-four hours every day of the year. This station serves the Raymus Village neighborhood, Ideal Parkway Industrial area, Delicato Family Vineyards, and the surrounding community of New Haven Elementary School.

Fire Station 34: Fire Station 34's primary first response area covers the City of Lathrop south of Louise Avenue east of Interstate 5, Central Lathrop on the West side of Interstate 5, and East of the River Islands development. Station 34 houses one of the Fire Districts Type 3 (wildland) fire engines and is staffed twenty-four hours every day of the year. Fire Station 34 is the most central fire station in the City of Lathrop and plays an integral role in deployment and emergency response district wide. Station 34 is located at 460 River Islands Parkway in the City of Lathrop.

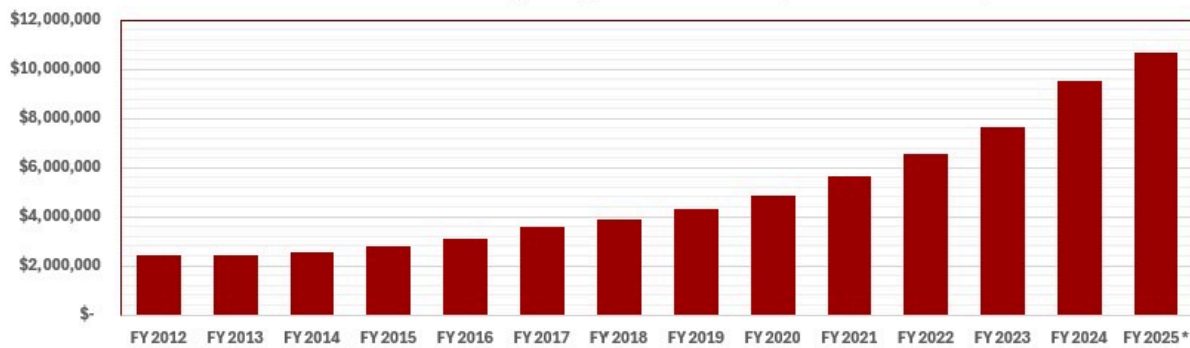
Fire Station 35: Fire Station 35's primary first response area covers the City of Lathrop's River Islands Development. The development is a master planned community that sets the standard for regional development. The Fire District has an agreement with the River Islands Developer for both the construction and staffing of this station to ensure that "growth pays its own way" and does not encumber existing residents or businesses with service level reductions. Fire Station 35 is staffed twenty-four hours every day of the year. Station 35 is located at 19001 Somerston Parkway in the City of Lathrop.

Economic Trends & Analysis

The larger economic climate is one of current uncertainty. New economic policies from the executive branch of the US Government are showing signs of a policy shift with regard to tariffs on imported goods from all world regions. In a global economy, this could mean several indications of change in the procurement of goods and materials. This change could potentially cause increases in materials by suppliers that impact regional growth (development) through increases in wood, cement, electronics equipment, masonry, and other general building industry materials. Many of these materials are imported from China and Mexico. These two nations are topics of major discussion by US Government policy decision makers. Additionally, in its concluding remarks, the Stanislaus State's San Joaquin Valley Business Forecast for 2024 (2nd Issue) identified slight contraction in the labor market for the construction industry. This further highlights that further contraction in the construction industry may be looming. The District routinely reviews housing, commercial, and industrial associated permits issued and has already experienced a slowdown in these development sectors. The District is factoring this into its economic forecasts by reducing its assumptions for ad-valorem property tax from the two previous fiscal years.

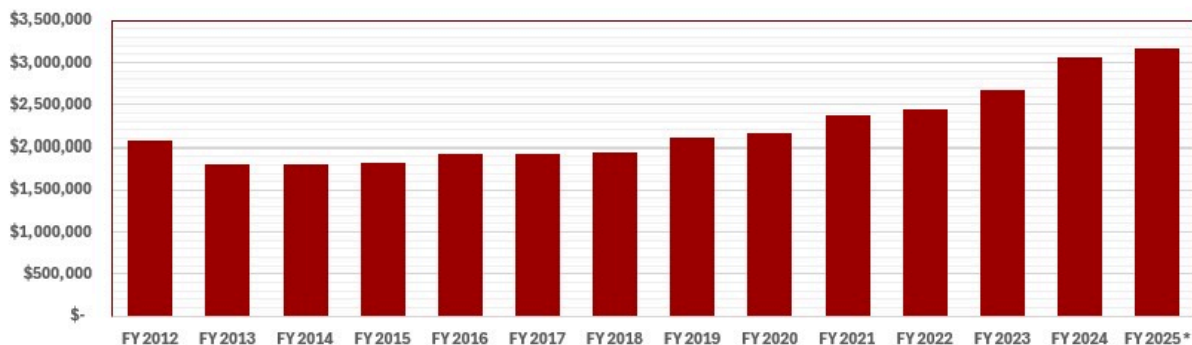
The San Joaquin Valley Business Forecast also identifies housing prices and employment. The forecast in this edition identifies the outlook potential as Optimistic, Most Likely, and Pessimistic forecast for both 2024-2025 and 2025-2026. Both forecasted time periods (2024-25 and 2025-26) show increasingly modest price appreciation with an outlook anywhere from 2.84% to 4.63% housing price appreciation according to the Most Likely forecasted outlook. The graphic below shows audited ad valorem and special assessment trend increases from fiscal year ending 2012 through fiscal year 2025's projected estimations (unaudited). Leveraging these tools and analytics from permits issued software, the District is estimating an increase to revenue of almost 8%.

2012-Present: Property Tax Trend (Ad Valorem)



Graphic showing Property Taxes Trends since 2012

2012-Present: Special Assessment



Graphic showing Special Assessment Trends since 2012

Fund Descriptions & Strategic Focus

General Fund (Major)

The General Fund is classified as a governmental unrestricted fund according to GASB Standards. It is a general purpose fund and is the primary source of operating revenues and expenditures. The strategy and objectives for the Fire District's General Fund were developed in a process that includes the community, labor, management, and the Finance Committee of the Fire Board. The suppression labor group has assigned projects of responsibility through the use of program coordinators. Coordinators are responsible in part for the budgeting and procurement of various services and supplies. Management is responsible for the review of business agreements, supplies, administrative functions like accounting & budgeting, oversight of the Project Coordinators, and the budget development process. The Fire Board's Finance Committee is responsible for reviewing and making suggestions to ensure the budget is in alignment with organizational planning and direction. General Fund revenues for FY2025-26 are budgeted to continue growing with new residential, commercial, and industrial development in the City of Lathrop. Property Taxes account for over 80% of the District's overall revenue. In FY2025-26, the District is budgeting for an 8% growth in property taxes based on historical increases in property taxes and new development from the previous fiscal year. Given that property taxes are the largest share of revenues received, the District's forecasts are conservative to show a realistic picture of future revenues. The forecast uses the average last ten years of property taxes by percentage and compares this with activity in revenues from the Fire Facility Fees collected during the previous fiscal year. This provides a "gauge" to compare and contrast the level of development activity. Additional revenues that get deposited to the General Fund include the voter-approved 1982 parcel direct assessment. This direct assessment provides over \$3 million in revenue for operations and maintenance of all fire stations. In the fiscal year ending 2026, this Special Assessment is estimated to provide \$3,332,369. All fees and licenses worth over an estimated \$1.7 million will also be deposited in the General Fund to offset the costs associated with business type services provided by the LMFD. Previous fiscal year accomplishments include the hiring of 3 additional Engineer positions to fully staff fire station 32 with career personnel, procurement of additional software for budgeting and financial planning purposes, procurement of new financial software specific to municipal fund accounting, and procurement of software for fire service records keeping, and work progress towards updating the District's financial policies. The general fund and these projects worked to support and enhance the mitigation and risk reduction activities that are critical to our mission.

Strategic Goals Supported for this Fiscal Year

- Provide a Comprehensive Fire & EMS Service Delivery System that includes Education, Prevention, and Suppression by:
 - Reducing Community Risk through Public Education and Code Enforcement through;
 - Adoption of the 2025 California Fire Code
 - Completing 100% of State Mandated Fire Inspections
 - Providing fire and life safety messaging through available media platforms
 - Actively participating in public community events within the City of Lathrop and San Joaquin County
 - Communicate Relevant Forward-Facing Information to the Community through;
 - Surveying the Community to Identify Desired Critical Information
 - Compiling a Community Risk Reduction Document
 - Completing a 2024 Annual Review
 - Completing a 2025 Annual Review
 - Develop and Implement Standards for Emergency Response through;
 - Identification and Developing Community Risk Assessment
 - Building and Documenting a Standards of Cover that is in Alignment with Fire Board and Community Expectations
 - Understanding, Defining, and Documenting Community Expectations
 - Establishing Standards that are Adopted by the Fire Board of Directors
 - Expand Advanced Life Support Services to Fire Station 35 through;
 - Acquiring or Supporting the Training for Additional Paramedic Trained Personnel through Existing Personnel or Recruitment Efforts
- Maintain, Train, and Grow the Workforce to meet Service Demands by:
 - Filling Employee Vacancies within 6 months through;
 - Utilizing effective labor marketing outreach methods

- Conducting Efficient Application Processes by Leveraging our Software Capabilities
 - Reducing the Onboarding Time Constraints by Adding New Employees to Records Software Earlier
 - Ensuring Intake and Onboarding Processes are Pre-Planned
- Conducting the Recruitment of an Additional Chief Officer and Administrative Assistant through;
 - Ensuring Accurate Job Descriptions for Both Positions and Gaining Fire Board Approvals if Needed
 - Communicating Outreach to the Labor Market
 - Utilizing the Enhanced Methods within the Current Strategy (aforementioned filling of vacancies)
- Providing Opportunities to Develop Staff for Upward Mobility within the Organization through;
 - Supporting those with open position Taskbooks from State Fire Training with Opportunities through Completion
 - Identifying Industry Standards for the Knowledge, Skills, and the Abilities of all Positions throughout the Organization
 - Supporting both Administrative and Suppression Personnel in Obtaining those Knowledge, Skills, and the Abilities
- Enhancing Administrative Efficiency through the Implementation of Improved Business Practices and Systems by:
 - Engaging a third-party consultant to perform an assessment of employee classifications to align responsibilities, requirements, and nature of each Administrative Position through;
 - Conducting a job tasks analysis
 - Guidance and Drafting of any needed Updates to Job Descriptions and Position Requirements
 - Communicating Outcomes and Gaining Fire Board Approvals on new Job Descriptions
 - Implementing all pertinent modules of the new records management system FirstDue for Administration, Prevention, and Suppression through;
 - Ensuring the Workforce is Trained and Ready to complete the transition from NFIRS to NERIS incident reporting
 - Completing the FirstDue onboarding requirements for the new NERIS web portal
 - Configuring of all checklists and forms for the Fire Prevention Bureau
 - Configuring and Completing the ePCR, Training, Scheduling, Incident Reporting, and Assets Modules for use by Suppression Personnel
 - Coordinate FirstDue's Training for all personnel so that they are proficient in their modules use
 - Increasing Financial Health and Transparency through;
 - Renewing the California Special District's Transparency Certificate
 - Evaluating financial resources to reduce the future impact of District Retirement and OPEB liabilities
 - Continuing to engage our OPEB Actuarial Consultant for Clarity Concerning the District's Obligations
 - Reviewing Methods and Opportunities to help Offset those Costs
 - Gaining Board Approvals for Mitigation Strategies deemed Prudent
 - Continuing to review Fiscal Transparency Best Practices and Standards
 - Ensuring the Completion of Financial Policies and Procedures are Maintained and Up-to-Date
 - Completing the Setup and Configuration of ClearGov cloud-based budget and performance management tool
 - Fully Integrating the use of Caselle as the Fire District's main accounting software

Measure C Fund (Major)

The Measure C Fund is classified as a governmental unrestricted fund according to GASB Standards. It is a special revenue type fund, and as such is solely used to enhance services for the City of Lathrop and its residents. Measure C was a voter-approved general sales tax measure that was passed by the voters within the City of Lathrop in 2012. The Fire District entered into a tax sharing and services agreement for an enhanced and stable level of service to its City of Lathrop residents where the District gets forty percent (40%) of overall revenues of the sales tax increase. To date, the revenues from Measure C are overwhelmingly used to increase staffing at fire stations for the city's residents in order to provide a more suburban level of service. In addition, Measure C has been used to mitigate one-time capital expenditures to cover costs of purchases that would not otherwise have been possible. During the previous fiscal years, Measure C continued to provide a significant enhancement to the level of emergency services by ensuring constant staffing in the City of Lathrop, maintaining the 9 additional firefighters in the city, provided 2 of our 3 positions at the Battalion Chief rank for oversight during emergencies, and our risk reduction efforts by funding the Deputy Fire Marshal position.

Strategic Goals Supported for the Fiscal Year

- Provide a Comprehensive Fire & EMS Service Delivery System that includes Education, Prevention, and Suppression by:



- Continuing the utilization of Constant Staffing at all City of Lathrop Fire Stations through;
 - Filling all vacant staffing suppression positions with overtime due to various paid time off or mandated leaves
 - Maintaining the Firefighter Position at each of the three City of Lathrop Fire Stations and across all three Shifts (9 Positions)
 - Maintain the costs for 2 of the three Battalion Chiefs (2 Positions)
- Expand Advanced Life Support Services to Fire Station 35 through;
 - Acquiring or Supporting the Training for Additional Paramedic Trained Personnel through Existing Personnel or Recruitment Efforts

Fire Facility Fee Fund (Major)

The Fire Facility Fee Fund is classified as a governmental restricted fund according to GASB Standards. It is a special revenue type fund, and as such is solely used as indicated in the technical report that has engineered the fee collected. Fire facility fees (Fire Impact Mitigation Fees) are imposed by state statute under the land use authorities purview and resourced through and on behalf of the Lathrop Manteca Fire District. The Fire District has been experiencing rapid growth which results in direct impacts to its service provision specific to these geographic planning areas. The Fire District has provided a study that was updated in 2019 as a technical engineered report in an effort to ensure fees received are current and will meet its needs. This essentially created two areas of planning for growth for the provision of Capital Impact Mitigation Fees: the City of Lathrop and the San Joaquin County areas. Both entities are legally empowered to impose these fees under state statutes on behalf of the Fire District. The Fire Facility Fee in the county areas are collected based on use at \$0.31 cents for residential construction and \$0.43 cents for commercial per square foot. The fee within the City of Lathrop is set at \$0.53 cents per square foot for any structure being built. The previous fiscal year the Fire Facility Fee funded goals by completing the enhancement to our self-contained breathing apparatus and provided partial monies for our enhancement of new Fire Engine 33.

Strategic Goals Supported for the Fiscal Year

- Provide a Comprehensive Fire & EMS Service Delivery System that includes Education, Prevention, and Suppression by:
 - Maintaining repayment obligations for Fire Station 35 through;
 - Continuing to have accurate receivables for Fire Facility Fees Collected in River Islands development
 - Making the final planned payment from Fire Facility Fee (FFF) funds for Engine 33 through;
 - Ensuring the balance is sufficient between monies owed to the River Islands Development for Fire Station 35 and the final payment towards Engine 33 from FFF of \$76,218
 - Purchasing the two Staff Vehicles identified in the Fire Facility Fee Technical Report through,
 - Solicitation of a Request to Purchase both vehicles and properly outfit them
 - Taking delivery of both vehicles and placing them into service

Capital Outlay Fund (Major)

The Capital Outlay Fund is classified as a governmental restricted fund according to GASB Standards. It receives revenues from the General Fund, Grants, Other Contracted Sources, and Measure C for the use of purchasing capital infrastructure. The fund acts in a similar manner as a savings account where monies are placed in the fund for identified projects like building or facility repair, fire apparatus replacement, and other related infrastructure needs. The District's policy 0.30 policy defines that capital assets are assets purchased or constructed by the District that have a life span of one or more years and an acquisition cost of \$5,000 or greater. All purchases made from the capital outlay fund are rooted in this policy. The budget for fiscal year ending 2026 transfers \$693,760 into the Capital Outlay Fund and includes \$200,000 in programming for the anticipated reserve policy update and \$493,760 towards the various projects that are identified below. This transfer of monies is from the General Fund. At the conclusion of the Fiscal year 2026, the Capital Outlay Fund would show a net change of \$240,002.

Strategic Goals Supported for the Fiscal Year

- Provide a Comprehensive Fire & EMS Service Delivery System that includes Education, Prevention, and Suppression by:
 - Making the planned payment for Engine 33
 - Purchasing the two Staff Vehicles identified in the Fire Facility Fee Technical Report and augmented with Capital Outlay monies for outfitting
 - Incorporating the Facilities Access & Hardening to the new Battalion Chiefs Quarters



- o Purchasing a new vehicle for the addition of 1 Chief Officer

Health and Safety Fund (Major)

The Health and Safety Fund is classified as a governmental restricted fund according to GASB Standards. It receives revenues from the General Fund and interest revenues. The fund acts as a holding account for the benefit of interest revenues to help offset the District's OPEB liabilities. The budget for fiscal year ending 2026 transfers \$1million into the Fund and includes over \$1.2million in balance from fiscal year ending 2025. Last fiscal year the District completed a long standing goal to begin mitigation efforts to fund future OPEB liabilities and the Health and Safety Fund will provide a source to deposit and expense monies to assist the District by planning to expense future health care related obligations.

Strategic Goals Supported for the Fiscal Year

- Enhancing Administrative Efficiency through the Implementation of Improved Business Practices and Systems by:
 - o Increasing Financial Health and Transparency through;
 - Evaluating financial resources to reduce the future impact of District Retirement and OPEB liabilities
 - Continuing to engage our OPEB Actuarial Consultant for Clarity Concerning the District's Obligations
 - Reviewing Methods and Opportunities to help Offset those Costs

Developer Fund (Non Major)

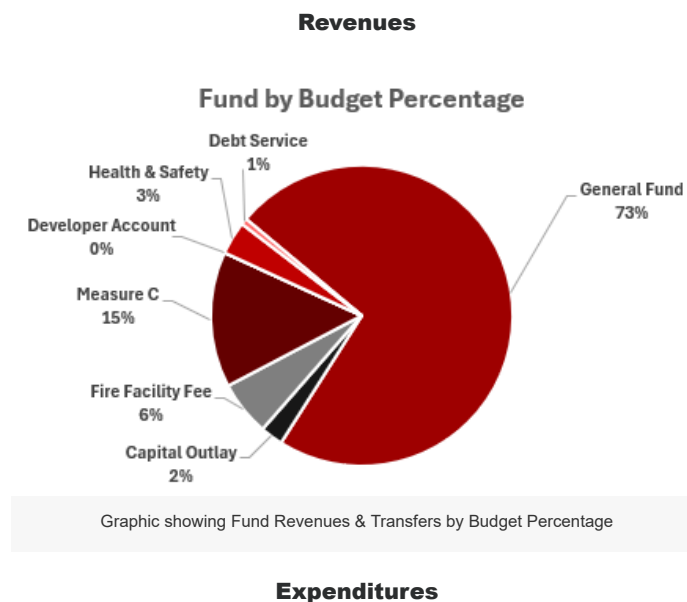
The Developer Fund is classified as a non-major governmental fund according to GASB Standards. Its purpose was to account for the activity relating to development projects ongoing within the City of Lathrop and specifically for the building of new fire stations.

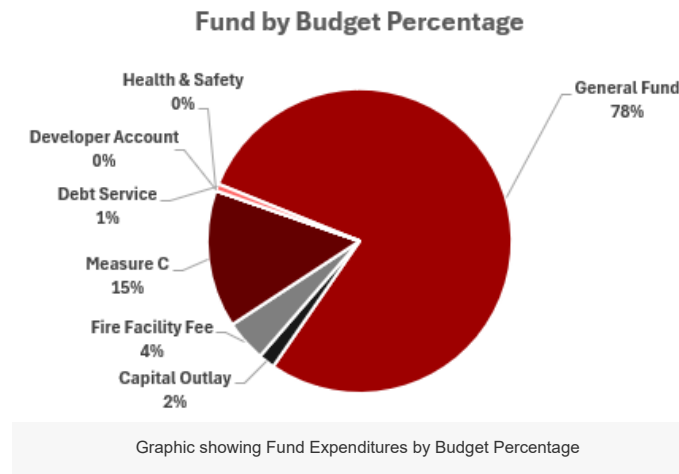
Strategic Goals Supported for the Fiscal Year (Not Applicable)

Debt Service Fund (Non Major)

The Debt Service Fund is classified as a non-major governmental fund according to GASB Standards. Its purpose was to account for the debt activity relating to financing of new capital facilities, facilities enhancements, or equipment. According to state statute Health & Safety Code Section 13937 the District may not incur bonded indebtedness over 10% of the assessed value of all taxable property within the District. The budget complies with this state statute.

Strategic Goals Supported for the Fiscal Year (Not Applicable)





Operating Budget Forecast

The District's staff completes a ten-year forecast that is conservative in nature to assist in making long-term financial decisions. The assumptions use both the General Fund and Measure C Fund revenues and expenditures. Revenues from the General Fund are in alignment with the Stanislaus State's San Joaquin Valley Business Forecast and staff assigns one of three output determinations for the local area: growth will be experienced, stable but weakening, recessionary pressures forecasted. The output determinations make the following assumptions:

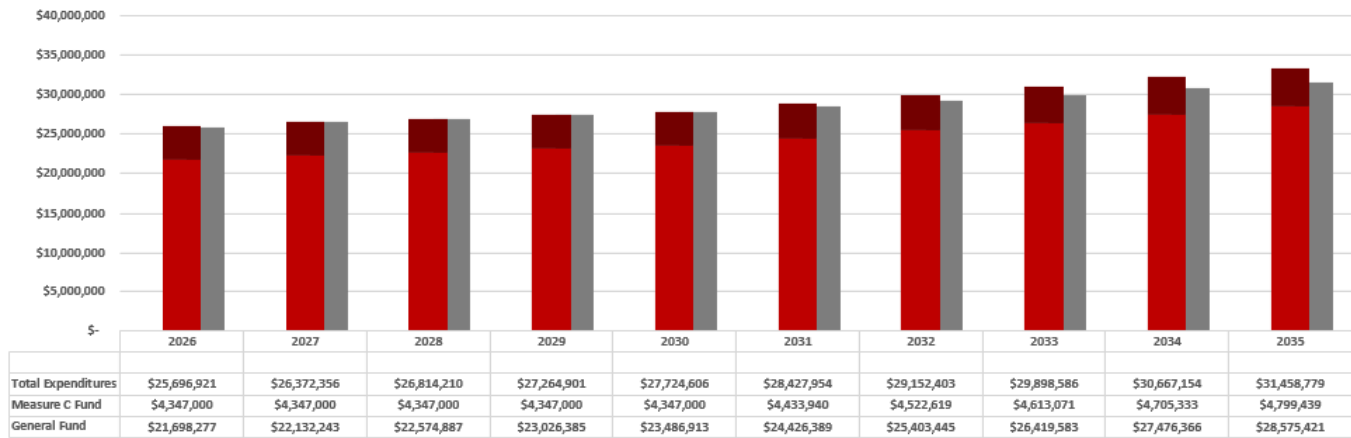
Growth will be experienced: General Fund revenues will grow by 4% for the next four fiscal years, and then 6% for the next five fiscal years. Measure C revenues will grow by 2% for the next four fiscal years, and then 2.5% for the next five fiscal years. Operating expenditures across both the General Fund and Measure C will increase 3% for the next four fiscal years and 4% for the next five fiscal years.

Stable but Weakening: General Fund revenues will grow by 2% for the next four fiscal years, and then 4% for the next five fiscal years. Measure C revenues will grow by 0% for the next four fiscal years, and then 2% for the next five fiscal years. Operating expenditures across both the General Fund and Measure C will increase 2% for the next four fiscal years and 3% for the next five fiscal years. The formula accounts for management's overall ability to begin tightening budgetary expenses.

Recessionary pressures Forecasted: General Fund revenues will reduce by 2% for the next four fiscal years, and then increase by 2% for the next five fiscal years. Measure C revenues will reduce by 2% for the next four fiscal years, and then increase by 2% for the next five fiscal years. Operating expenditures across both the General Fund and Measure C will remain flat 0% for the next four fiscal years to account for fiscal conservancy and increase by 3% for the next five fiscal years to account for the effects of deferred maintenance. The formula accounts for management's overall ability to tighten budgetary expenses, and for the effects of differing purchases or repairs that may be coming in the future.

The graph below highlights the effects of a Stable but Weaking output determination based on the most available Stanislaus State's San Joaquin Valley Business Forecast. Revenues from the General Fund and Measure C are shown in a stacked red column and expenses shown in gray color to provide a visual representation.

10-Year Forecasting Trend: Operating Revenues vs Expenses



Budget Summary of All Funds

The District's operating budget is defined as the revenues and expenses from within the General Fund and includes a transfer into the General Fund from the Measure C Fund. This transfer is essential in that the District contracts with the county for accounts payable services and current financial systems cannot expend payroll directly from the Measure C Fund. Table 2 shows all authorized funds with audited actual ending balances from 2024. In addition, unaudited information is presented for transfers and revenues from fiscal year 2025, unaudited transfers out for 2025, unaudited expenses for 2025, net fiscal year ending 2025 changes, 2025 ending balances, and the presentation of fiscal year 2026 with similar data. Each fiscal year is color coded and the columns are numbered to help the reader maintain their space within the numbers.

Revenues across all funds for the District's fiscal year 2026 are anticipated to be \$29,779,868. Over all funds, the Fire District has planned expenditures of \$27,597,728. Column 1 of Table 2 below shows ending audited actuals balance of \$18,380,996 for fiscal year ending 2024. The District is anticipating a net increase of \$3,582,530 to it's ending 2024 balance for a new balance total of over \$21,963,526 by end of fiscal year 2025. The District is again looking to end fiscal year 2026 by adding over \$2.1 million to its ending cash balance over all funds. In part, this is due to careful spending in anticipation of an economic slowdown and conservative estimates of revenues. This continues a trend across all funds to build the District's cash balances for a realignment with a new forthcoming Reserve Fund Policy. It also shows that except for only the Measure C Fund, ending balances have grown across all funds in anticipation of a more conservative economic outlook.

Fund	1 Fiscal Year Ending June 30, 2024 Ending Fund Balance Audited Actuals	2 Fiscal Year Ending June 30, 2025 Revenues / Transfers In Unaudited Actuals	3 Fiscal Year Ending June 30, 2025 Expenditures / Transfers Out Unaudited Actuals	4 Fiscal Year Ending June 30, 2025 Net Changes Unaudited Actuals	5 Fiscal Year Ending June 30, 2025 Ending Fund Balance Unaudited Actuals	6 Fiscal Year Ending June 30, 2026 Revenues / Transfers In Budgeted	7 Fiscal Year Ending June 30, 2026 Expenditures / Transfers Out Budgeted	8 Fiscal Year Ending June 30, 2026 Net Changes Budgeted	9 Fiscal Year Ending June 30, 2026 Ending Fund Balance Budgeted
General	\$7,571,798	\$20,694,406	\$19,179,536	\$1,514,870	\$9,086,668	\$21,698,277	\$21,659,510	\$38,767	\$9,125,435
Capital Outlay	\$293,102	\$482,516	\$286,650	\$195,866	\$488,968	\$723,760	\$483,758	\$240,002	\$728,970
Fire Facility Fee	\$5,555,061	\$2,671,384	\$1,376,303	\$1,295,081	\$6,850,142	\$1,750,000	\$1,216,218	\$533,782	\$7,383,924
Measure C	\$4,954,819	\$4,171,850	\$4,875,083	(\$703,233)	\$4,251,586	\$4,347,000	\$4,037,411	\$309,589	\$4,561,175
Developer Account	\$846	\$39	\$0	\$39	\$885	\$0	\$0	\$0	\$885
Health and Safety	\$5,370	\$1,279,908	\$0	\$1,279,908	\$1,285,278	\$1,060,000	\$0	\$1,060,000	\$2,345,278
Debt Service	\$0	\$201,681	\$201,681	\$0	\$0	\$200,831	\$200,831	\$0	\$0
Total All Funds	\$18,380,996	\$29,501,784	\$25,919,254	\$3,582,530	\$21,963,526	\$29,779,868	\$27,597,728	\$2,182,140	\$24,145,666

Table 2: Summary of All Financial Funds and Balances

Table 3, which shows the District's operating budget revenues (General Fund with Measure C Transfer) and expenses (General Fund) from a ten-year historical perspective and includes the FY2025-26 operating budget. This graphic gives the reader a perspective of overall financial management for the District over the ten-year time period. Independently audited trends from 2017 to 2024 show an increase in revenues of over 143%. Except for fiscal year ending 2020, the District has maintained excellent financial stewardship by not outspending its operating revenues. Draft budgeting and accounting policies that are being finalized this fiscal year will help guide the Fire Board so that better controls are put in place.

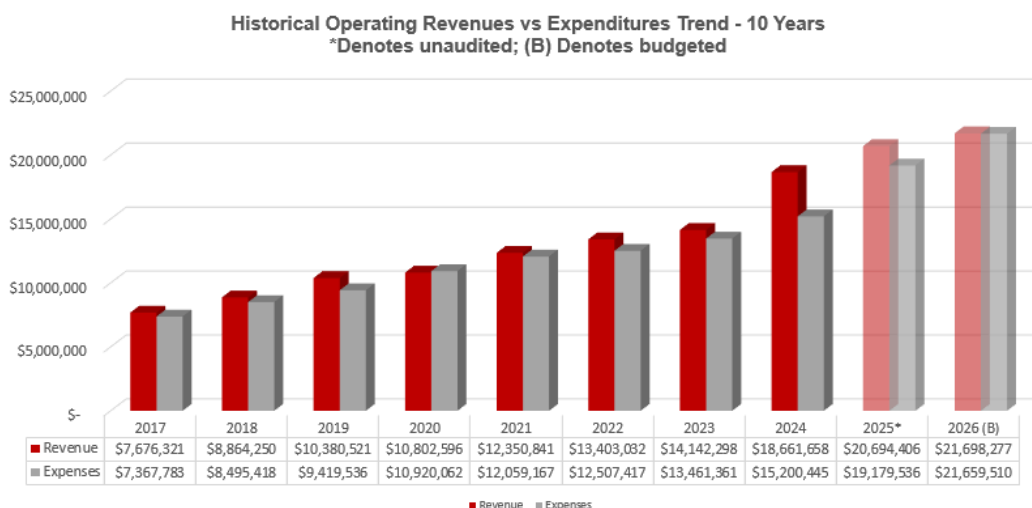
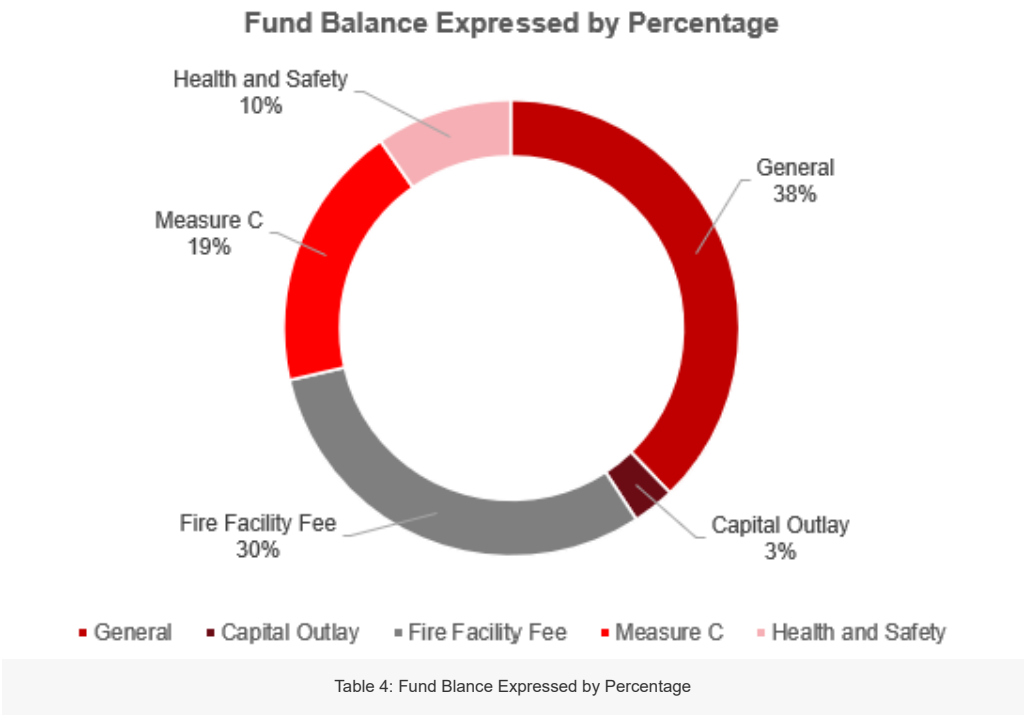


Table 3: 10 Year Revenues vs Expenses Historical Visual (General Fund)



Table 4 provides a perspective highlighting all funds and their proportionate percentage as it relates to the total fund balance of all financial funds. Almost 40% of all finances held in balance for the District are in the General Fund. This provides opportunities to weather economic downturns; and, give any future policy changes (including those in draft) a head start in placing the District in its best financial position possible. In addition, looking at the all Funds except the Fire Facility Fee Fund in the table show that the District carries 70% of its cash on hand in an unrestricted and more discretionary use. This discretionary use financial balance could help with both capital procurement and employee stability during economic downturns or times of financial strain.

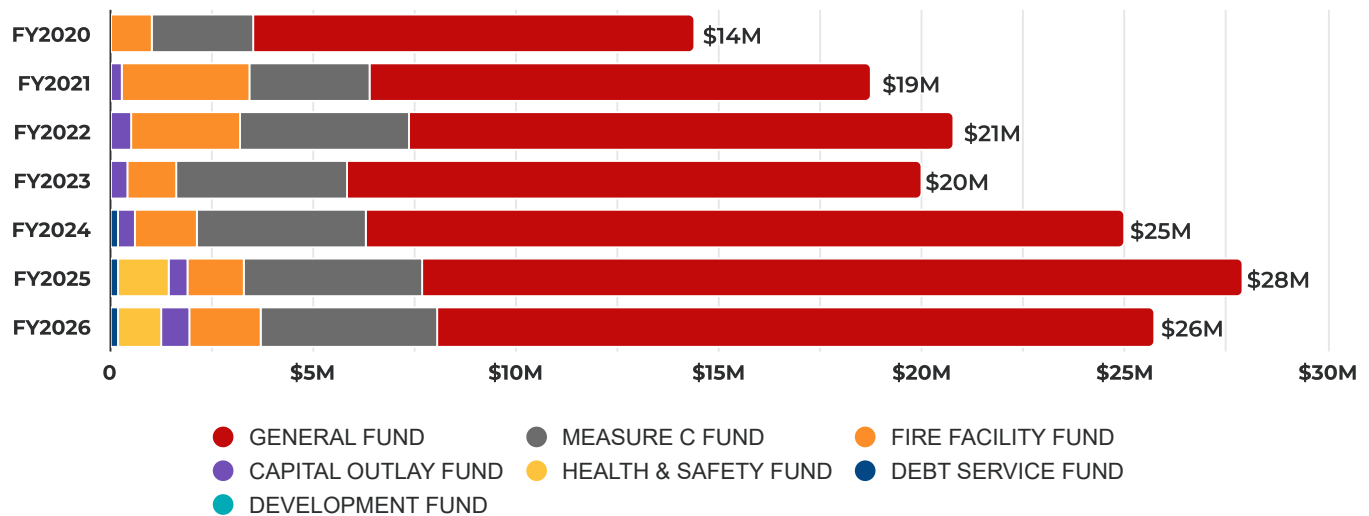


Revenues by Fund

The revenues by fund graphic below highlights the District's stable and growing revenue streams. The Measure C Fund continues to provide revenues of approximately \$4million from the City of Lathrop. This metric has provided stability and enhancement to allow continued suburban level services for the growing City of Lathrop. Development growth trends show exponential increases for the District's general fund. In 2020, the general fund showed \$10.8 million in revenues. By comparison, in the fiscal year ending 2025, the district experienced general fund revenues of \$20.2 million, nearly doubling its revenues incrementally over the 5-year span.



Historical Revenue by Fund



Fund Summary's

General Fund

The General Fund continues to show a structurally balanced budget with supporting audited actuals in Table 5 below. This highlights the District's effective methods, means, and processes it undertakes during the budgeting process. Furthermore, these are all in alignment with good annual financial management and reconciliation with financial software systems. The fiscal year 2026 budget estimates that the District will close the fiscal year by adding \$38k to its General Fund balance. Between fiscal years 2023 and 2024 the District saw over 30% growth in its revenues. In fiscal year 2025, the District is expected to experience over 10% growth in revenues. Both were considered exceptional and the root cause during analysis of financial systems showed development in both residential and industrial segments. Looking at trends analysis from our Fire Prevention Bureau, the District is expecting to see a return to more modest increases in General Fund revenues. Fiscal year 2026 is projected to see General Fund increases in revenue of slightly over 7%. Expenses have grown proportionately with revenues, and since 2023 the District has retained solid controls in place so that expenditures did not exceed revenues. In fiscal year 2026, the District is looking to maintain a structurally balanced budget with revenues slightly more than its expenditures.

The tables below show all audited actuals together (left) in separate color schemes to again help the reader maintain their sense of space in the numbers. Budget columns are shown to the right. In essence, the table below provides from right (green) to left:

- What the LMFD is budgeting for this fiscal year (green)
- What the final budget was for the preceding fiscal year (FY25- blue)
- What the audited actuals were for previous fiscal years (FY25- pink, FY24- gray. FY23- peach)

Revenue and Expenditures Summary General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$14,142,298	\$18,661,658	\$20,694,406	\$20,205,752	\$21,698,277
Expenditures	\$13,461,361	\$15,200,445	\$19,179,536	\$19,686,746	\$21,659,510
Net Change	\$680,936	\$3,461,214	\$1,514,870	\$519,006	\$38,767

Table 5: General Fund Revenue & Expenditure Summary

Table 6 illustrates that General Fund revenues continue to show growth across all three main sources (programs): Property Tax, Intergovernmental, and Miscellaneous. Property tax growth includes the 2% ad-valorem increase in addition to 6% additional revenues



from development within the jurisdictional boundaries of the District. Intergovernmental revenues continue to show strong appreciation with 32% growth since fiscal year 2024. This is mainly attributable to additional revenue from plan check fees from continued development and the implementation of the District's updated fee structure. The updated fee structure almost eliminates the tax-payer from subsidizing business and development within the City of Lathrop, allows a greater portion of the ad-valorem taxes to go directly to services that impact emergency response. The interfund transfer from the Measure C Fund will continue for the reasons mentioned earlier in this document unless the District begins its accounts payables function internally.

Fiscal Year Revenue Summary - General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Property Tax	\$10,305,128	\$12,604,460	\$13,894,857	\$14,142,982	\$15,060,383
Intergovernmental Revenues	\$683,513	\$1,326,679	\$1,880,997	\$1,424,201	\$1,750,000
Miscellaneous Revenues	\$492,495	\$1,116,820	\$998,578	\$718,594	\$850,483
Interfund Transfer In	\$2,661,162	\$3,613,699	\$3,919,974	\$3,919,974	\$4,037,411
Total Revenue	\$14,142,298	\$18,661,658	\$20,694,406	\$20,205,752	\$21,698,277

Table 6: General Fund Revenue Summary

Expenses in the General Fund are expected to see its largest increases in Salaries and Benefits. This is attributed to the two new position requests: Chief Officer and Administrative Assistant I. Both of these positions are funded solely through the General Fund. Emergency Operations also shares a large increase due to the District's start of Advanced Life Support — Paramedic services. This fiscal year, the District will look to increase this service by adding one additional service area to deliver paramedic service contingent upon additional personnel obtaining licensure. This new emergency operations service will include equipment, startup costs, and maintenance of effort costs associated with the service. The District also shows an increase of 76% to its insurance costs. The increase is primarily due to additional personnel and the worker's compensation insurance costs for both of those aforementioned positions. Capital Outlay transfers went up by over \$230,000 to support the District's planning efforts for vehicle replacement and the addition of one Chief Officer vehicle to support the additional position.

Fiscal Year Expenditures Summary- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Salary & Benefits	\$10,729,806	\$11,714,708	\$14,064,836	\$14,715,390	\$16,330,112
Administrative	\$741,390	\$841,248	\$1,075,936	\$1,093,294	\$1,096,753
Support Services	\$311,256	\$430,738	\$454,775	\$454,835	\$462,268
Station and Grounds	\$316,118	\$357,113	\$404,817	\$534,658	\$573,962
Emergency Operations	\$297,599	\$424,363	\$356,207	\$691,136	\$702,038
Prevention	\$5,198	\$1,415	\$2,749	\$15,259	\$16,466
Insurance	\$577,712	\$624,596	\$434,596	\$432,428	\$763,670
FF Health and Safety	\$6,801	\$13,378	\$12,980	\$31,529	\$20,481
Capital Projects	\$23,481	\$383,835	\$660,582	\$6,159	\$0
Transfer Out - Capital Outlay	\$452,000	\$409,050	\$462,058	\$462,058	\$693,760
Transfer Out - Health and Safety	\$0	\$0	\$1,250,000	\$1,250,000	\$1,000,000
Total All Expenditures	\$13,461,361	\$15,200,445	\$19,179,536	\$19,686,746	\$21,659,510

Table 7: General Fund Expenditure Summary

Measure C Fund

Table 8 provides the revenue, expenditure, and transfer of funds summary for Measure C. Revenues are based on the agreement with the City of Lathrop for expanded services to support additional municipal-level services. The agreement stipulates that the City of Lathrop allocates 40% of gross revenue from the expended sales tax receipts to the District for these expanded services. The City of Lathrop is not expecting meaningful increases in revenue from Measure C sales receipts. The Measure C Fund continues to support expenditures for employees' Salaries and Benefits for 9 Firefighters, 2 Battalion Chiefs, and 1 Deputy Fire Marshal. As identified earlier, the fund does not have the ability to source directly for the salaries and benefits function from the county's accounts payables. The District budgets each applicable position within Measure C and their apportionment of benefits. Additionally, the District utilizes \$1 million towards the enhanced fire station constant staffing plan for the City of Lathrop fire stations. This \$1 million ensures that the fire stations within the City of Lathrop maintain staffing with three personnel during times of sick leave, vacation, and other periods of leave. The new budgeting software



procured by the District allows an export of the budgeted expenditures summary from the Measure C Fund and is shown below. The transfer of \$4 million remains fairly consistent from the previous fiscal year and is shown as part of the transfer to the General Fund.

While not currently budgeted, District staff is contemplating the potential for Measure C fund balance to be used towards much-needed Capital Improvement Projects that would specifically benefit the citizens within the City of Lathrop.

Revenue and Expenditure Summary - Measure C	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$4,219,172	\$4,186,105	\$4,171,850	\$4,367,000	\$4,347,000
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$119,444	\$37,814	\$955,109	\$1,021,797	\$0
Interfund Transfer Out	\$2,661,162	\$3,613,699	\$3,919,974	\$3,919,974	\$4,037,411
Net Change	\$1,438,565	\$534,592	(\$703,233)	(\$574,771)	\$309,589

Table 8: Measure C Revenue and Expenditure Summary

Fiscal Year Expenditures Summary - Measure C	Amounts - Finance Approved FY26 Finalized
SALARIES & WAGES - REGULAR	\$ 1,347,501.00
ADMINISTRATION BENEFITS	\$ 33,235.00
SALARIES-OVERTIME	\$ 1,000,000.00
OTHER EMP BENEFITS-UNIFORM	\$ 12,978.00
RETIREMENT-EMPLOYER SHARE	\$ 1,093,666.00
SOCIAL SECURITY-OASDI	\$ 82,928.00
SOCIAL SECURITY-MEDICARE	\$ 19,392.00
HEALTH INSURANCE	\$ 316,276.00
SAL & BENEFITS - SD	\$ 6,117.00
INSURANCE COMPENSATION	\$ 125,318.00
Total	\$ 4,037,411.00

Table 9: Measure C Expenditure Summary

Fire Facility Fee Fund

The Fire Facility Fee Fund is completely dependent on development within the District for revenue (other than account balance interest) and is a restricted capital purpose fund that is used to mitigate the effects of growth. Revenues for fiscal year 2026 are estimated to be \$1.75 million. The District currently maintains one fire station agreement with the development of River Islands for Fire Station 35. The agreement repays the developer for the fire station using Fire Facility Fee revenues that are collected specific to the River Islands development. Each year the District's staff estimates this fire station repayment expense at approximately \$1 million. However, finance staff internally track the revenue receipts specifically from the River Islands development and utilize the agreement's formula to reimburse the developer. This method safeguards the District from over committing a repayment schedule with revenues that are specific to the development. The remaining \$216,218 expenditures have been programmed for the following purchases:

- Engine 33 lease payment (SP 21-01) — \$76,218
- Staff Vehicle (SP 22-01) — \$70,000
- Staff Vehicle (SP 22-02) — \$70,000

Revenue and Expenditure Summary - Fire Facility Fee Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$1,172,845	\$1,243,355	\$2,671,384	\$1,378,000	\$1,750,000
Transfers In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,692,556	\$990,610	\$1,376,303	\$2,526,248	\$1,216,218
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	(\$519,711)	\$252,745	\$1,295,081	(\$1,148,248)	\$533,782

Table 10: Fire Facility Fee Revenue and Expenditure Summary

Health and Safety Fund



The Health and Safety Fund will receive a transfer allocation of \$1 million towards the District's planning efforts to finance its Other Post Employment Benefits (OPEB) commitments. This continues the District's efforts to help mitigate an expected \$10 million dollar long-term liability. The liability is reflected in the District's financial audits and [can be found here](#) on page 15. Staff anticipates that updated policies will include an investment strategy and guidelines for funding levels, and use of finances. The Health and Safety Fund does not itself receive typical revenues (other than account balance interest) without the additional action of the Fire Board.

Revenue and Expenditure Summary - Health and Safety Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$83	\$204	\$29,908	\$8,000	\$60,000
Transfers In	\$0	\$0	\$1,250,000	\$1,250,000	\$1,000,000
Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$83	\$204	\$1,279,908	\$1,258,000	\$1,060,000

Table 11: Health and Safety Fund Revenue and Expenditure Summary

Developer Account Fund

The Developer Account Fund is not considered a major fund by the District and is restricted by purposes as described earlier in this document. Consideration is being given as to the funds' usefulness.

Revenue and Expenditure Summary - Developer Account Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$12	\$33	\$39	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$12	\$33	\$39	\$0	\$0

Table 12: Developer Account Fund Revenue and Expenditure Summary

Debt Service Fund

The Debt Service Fund will receive a General Fund transfer of \$200k for the purpose of repayment of the District's issuance of Certificates of Participation (CoP). The expense from this fund will be to retire the debt of those CoP's that were used for the enhancement of Fire Station 31. Separately, but of note, the District is currently receiving interest greater than the amount of the repayment maturity schedule and would look to either refinance, payoff, or maintain repayment of the CoP's after fiscal year 2031 depending on financial constraints of the District and the local economy. Table 14 shares the maturity schedule for the CoP to provide summary and transparency.

Revenue and Expenditure Summary - Debt Service Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Income from Certificates of Participation	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers In - From Capital Outlay Fund	\$0	\$199,081	\$201,681	\$201,681	\$200,831
Expenditures - Station 31 repayment	\$0	\$199,081	\$201,681	\$201,681	\$200,831
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0

Table 13: Debt Service Fund Revenue and Expenditure Summary

The Maturity Schedule in Table 14 is the result of the Certificates of Participation (CoP) that were sold for the Fire Station 31 enhancement project. The project is identified below in the Capital Improvement Plan and is identified as project AD18-02. The individual project (AD18-02) shows the forecasted repayment schedule according to the terms identified in the enabling documents and is in alignment with the Maturity Schedule in Table 14. The project received an "A+" rating from S&P Global primarily due to its strong reserves, increasing assessed valuation, and emerging industrial growth.



MATURITY SCHEDULE

Maturity Date (May 1)	Principal Amount	Interest Rate	Yield	Price
2022	\$ 80,000	3.000%	0.350%	102.518
2023	80,000	3.000	0.450	104.952
2024	80,000	3.000	0.550	107.165
2027T	255,000	1.000	1.000	100.000
2029T	175,000	1.375	1.400	99.812
2031T	180,000	1.625	1.650	99.771
2036T	495,000	4.000	1.650	118.324c
2041T	600,000	4.000	1.850	116.695c
2046T	730,000	4.000	2.000	115.490c
2051T	895,000	4.000	2.050	115.092c

T Term Certificates

c Priced to the May 1, 2029, 101% call date.

Table 14: CoP Maturity Schedule & Rate

The graphic below shows the District's bond rating relative to credit worthiness and a personal credit comparison that was completed by Bondry Consulting. It is important to illustrate that since 2021, the District's cash reserves have continued to increase. This increase is outsizes of its original proportion at the time the bond rating was issued for this project. In fiscal year ending June 30, 2021 the cash on hand reserves for the District's General Fund were reported at 15% of general fund expenses. The unaudited fiscal year ending June 30, 2024 cash on hand reserves show 40% of general fund expenditures during that same period. This highlights that staff is moving the District towards increased financial health.



FEATURES	MOODY'S	S&P	FITCH
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Quality	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade Quality	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-
Sub-prime (Junk Bonds)	Ba1 Ba2 Ba3	BB+ BB BB-	BB+ BB BB-
Substantial Risk	B1 B2 B3	B+ B B-	B+ B B-
In Default	Caa1 Caa2 Caa3	CCC+ CCC CCC-	CCC+ CCC CCC-
	Ca C C	CC C D	CC C D

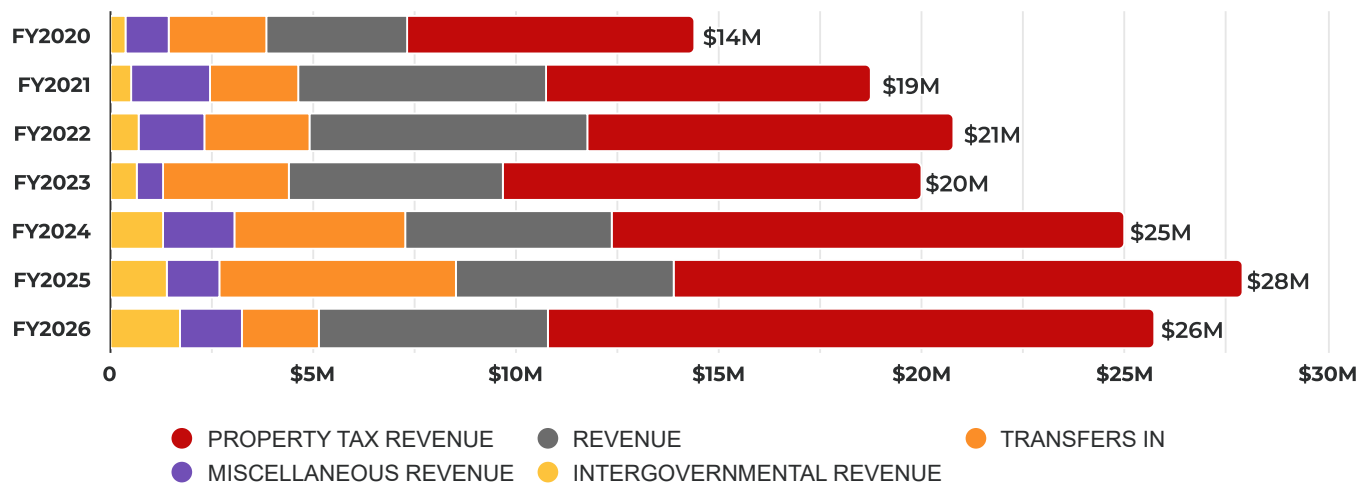
Estimated Personal
Credit Comparison to
Bond Rating

751	850
721	750
660	720
620	659
300	619

*Credit Scores are viewed differently by creditors and this graph is for an approximate comparison and not meant to be used as a credit guide

Graphic Shat the howing Bond Rating Relative to Credit Worthiness and Personal Credit Comparison

Historical Revenue by Revenue Summary



General Fund Detail

Revenues

Property Tax Revenue- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Property Tax-Secured	\$6,971,594	\$8,646,315	\$9,635,744	\$9,770,336	\$10,551,963
PropertyTax-Secured-SB813	\$233,241	\$336,476	\$299,496	\$380,217	\$340,000
Property Tax-Unsecured	\$366,172	\$500,383	\$580,661	\$565,433	\$610,668
Property Tax-Unsecured-SB813	\$7,124	\$11,252	\$18,606	\$17,500	\$18,900
Property Tax-SB813-Prior	\$129	\$743	\$3,897	\$3,900	\$3,900
Property Tax-Unsecured-Prior	\$2,630	\$4,016	\$6,822	\$7,900	\$7,900
ERAF allocation	\$0	\$0	\$132,283	\$132,283	\$132,283
St-Homeowner Property Tax	\$45,186	\$52,046	\$54,044	\$58,812	\$60,000
Property Override Tax	\$2,678,645	\$3,051,620	\$3,161,000	\$3,204,201	\$3,332,369
Back Taxes	\$408	\$1,610	\$2,303	\$2,400	\$2,400
Total Property Tax Revenue	\$10,305,128	\$12,604,460	\$13,894,857	\$14,142,982	\$15,060,383

Intergovernmental Revenue- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
License/Permits-Other	\$0	\$0	\$0	\$0	\$0
License/Permits-Fire	\$234,194	\$372,833	\$474,360	\$466,935	\$450,000
Other Service Fees	\$0	\$0	\$0	\$0	\$0
Plan Check fees	\$449,319	\$953,846	\$1,406,637	\$957,266	\$1,300,000
Total Intergovernmental Revenues	\$683,513	\$1,326,679	\$1,880,997	\$1,424,201	\$1,750,000

Miscellaneous Revenue- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Interest Income	\$61,537	\$213,654	\$360,420	\$373,895	\$460,000
Outlawed Warrants	\$2,330	\$875	\$3,395	\$2,100	\$0
CSLP CFD 06	\$121,407	\$121,407	\$121,407	\$121,407	\$121,407
FEMA Grant	(\$532)	\$0	\$150,073	\$0	\$44,702
Hazmat Response	\$43,518	\$45,388	\$45,276	\$45,276	\$46,182
Station Operation and Maintenance	\$18,651	\$19,024	\$19,404	\$19,404	\$19,792
Strike Team	\$120,065	\$180,110	\$129,160	\$0	\$0
MDA Rental	\$18,000	\$18,386	\$18,000	\$18,000	\$18,000
Tower Rental	\$40,359	\$34,425	\$36,254	\$62,862	\$46,000
Retire Ins Co-Pay	\$61,301	\$70,104	\$64,105	\$45,000	\$65,000
Insurance Rebates	\$0	\$0	\$0	\$0	\$0
Donations/Fundraising	\$101	\$1	\$100	\$100	\$100
Returned Checks	\$0	\$0	\$0	\$0	\$0
CPR Training	\$2,003	\$1,320	\$7,791	\$1,000	\$3,500
Standby Fees	\$3,322	\$6,302	\$6,757	\$6,800	\$6,800
Mitigation Fee	\$0	\$0	\$11,939	\$0	\$0
Miscellaneous Revenue	(\$1,672)	\$15,869	\$19,375	\$20,000	\$15,000
Out of District Violations	(\$1,750)	\$0	\$0	\$0	\$0
Report Requests	\$3,856	\$6,120	\$5,123	\$2,750	\$4,000
Proceeds from debt issuance	\$0	\$383,835	\$0	\$0	\$0
Sale of Equipment	\$0	\$1	\$0	\$0	\$0
Total Miscellaneous Revenue	\$492,495	\$1,116,820	\$998,578	\$718,594	\$850,483

Transfers In- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Transfer In - Measure C	\$2,661,162	\$3,613,699	\$3,919,974	\$3,919,974	\$4,037,411
Total Transfers In	\$2,661,162	\$3,613,699	\$3,919,974	\$3,919,974	\$4,037,411

Total Revenue	\$14,142,298	\$18,661,658	\$20,694,406	\$20,205,752	\$21,698,277
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Expenditures

Salary and Benefits- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Salaries -Regular	\$3,646,702	\$4,178,254	\$5,187,790	\$5,244,350	\$6,165,674
Salaries-Reserves	\$282,563	\$114,635	\$26,255	\$126,625	\$60,000
Salaries-Overtime	\$1,531,027	\$1,536,368	\$1,829,839	\$1,800,000	\$1,750,000
Other Employee Benefits	\$0	\$0	\$0	\$0	\$0
Administrative Benefits	\$212,678	\$200,481	\$334,919	\$450,000	\$196,336
Retirement	\$3,311,666	\$3,735,234	\$4,500,077	\$4,767,929	\$5,726,193
Social Security/FICA	\$0	\$0	\$0	\$0	\$0
Social Security/FICA (Reserves)	\$0	\$0	\$0	\$0	\$0
Social Security-OASDI	\$331,648	\$347,727	\$427,601	\$435,730	\$419,302
Social Security-Medicare	\$80,002	\$85,299	\$106,535	\$80,000	\$98,058
Social Security Extra-OASDI	\$13,984	\$3,631	\$0	\$0	\$0
Medicare Extra Help	\$3,271	\$849	\$0	\$0	\$0
Strike Team Overtime	\$0	\$0	\$0	\$0	\$0
Health Insurance	\$1,296,405	\$1,477,044	\$1,616,214	\$1,785,756	\$1,869,949
Salaries and Benefits - SD	\$19,859	\$35,187	\$35,606	\$25,000	\$44,600
Total Salary and Benefits	\$10,729,806	\$11,714,708	\$14,064,836	\$14,715,390	\$16,330,112

Administrative- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Office Expenses	\$32,965	\$19,812	\$45,794	\$35,000	\$38,000
Office Equipment	\$0	\$0	\$18,219	\$30,000	\$0
Fees, Dues, Subscriptions	\$0	\$0	\$0	\$0	\$0
Memberships	\$64,896	\$59,328	\$48,488	\$57,366	\$60,000
Auditor Payroll & AP Charges	\$18,225	\$18,740	\$18,171	\$25,308	\$25,308
Auditors Direct Assessment Services	\$26,822	\$30,577	\$31,643	\$34,077	\$34,077
Professional/Special Services	\$235,668	\$294,765	\$322,044	\$358,000	\$269,500
Dispatching	\$208,310	\$268,665	\$282,731	\$312,800	\$340,310
Tax Administration Charges	\$127,514	\$122,931	\$132,427	\$177,069	\$177,069
Audit	\$18,968	\$20,598	\$18,800	\$19,300	\$19,800
Publication and Legal Notices	\$1,697	\$431	\$461	\$500	\$500
Director Expenses	\$6,325	\$5,400	\$6,150	\$7,875	\$7,500
Elections	\$0	\$0	\$0	\$35,000	\$20,000
Software and Licensing	\$0	\$0	\$150,073	\$0	\$103,689
Miscellaneous Expense	\$0	\$0	\$936	\$1,000	\$1,000
Total Administrative	\$741,390	\$841,248	\$1,075,936	\$1,093,294	\$1,096,753

Support Services- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Equipment Maintenance	\$151,605	\$292,522	\$311,522	\$285,469	\$301,876
Radio Maintenance/Replace	\$14,978	\$7,426	\$19,587	\$11,906	\$28,128
Fuel, Lube, Oil	\$128,728	\$109,676	\$97,104	\$122,834	\$100,000
Tires & Tubes	\$15,945	\$21,114	\$26,562	\$34,625	\$32,264
Total Support Services	\$311,256	\$430,738	\$454,775	\$454,835	\$462,268

Station and Grounds- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Station Maintenance	\$85,390	\$120,649	\$102,375	\$98,006	\$118,424
Communications	\$84,998	\$93,038	\$156,105	\$271,928	\$273,553
Utilities	\$129,493	\$130,511	\$130,100	\$135,747	\$158,000
Household Expenses	\$11,186	\$11,063	\$10,448	\$22,976	\$23,985
Small Purchases - Furniture	\$5,051	\$1,851	\$5,789	\$6,000	\$0
Total Station and Grounds	\$316,118	\$357,113	\$404,817	\$534,658	\$573,962



Emergency Operations- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Firefighting Supplies	\$43,554	\$89,273	\$40,772	\$178,985	\$173,391
Uniforms	\$37,835	\$39,975	\$49,492	\$53,700	\$56,450
Firefighter PPE	\$92,560	\$171,345	\$137,596	\$195,960	\$144,132
Public Relations and Training	\$11,051	\$0	\$0	\$0	\$0
Public Relations	\$12,300	\$18,163	\$20,402	\$33,835	\$23,297
Training	\$55,459	\$46,816	\$25,213	\$122,875	\$189,730
EMS Supplies	\$44,840	\$56,302	\$79,089	\$88,046	\$115,038
Equipment	\$0	\$2,489	\$3,643	\$17,735	\$0
Total Emergency Operations	\$297,599	\$424,363	\$356,207	\$691,136	\$702,038

Fire Prevention- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Fire Prevention	\$5,198	\$1,415	\$2,749	\$15,259	\$16,466
Total Fire Prevention	\$5,198	\$1,415	\$2,749	\$15,259	\$16,466

Insurance- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Worker's Compensation	\$475,737	\$513,602	\$310,408	\$310,408	\$633,670
Casualty Insurance	\$101,975	\$110,994	\$124,188	\$122,020	\$130,000
Total Insurance	\$577,712	\$624,596	\$434,596	\$432,428	\$763,670

Firefighter Health and Safety- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Physical Exams	\$0	\$0	\$0	\$0	\$0
Firefighter Physicals	\$6,801	\$13,378	\$12,980	\$31,529	\$20,481
Total FF Health and Safety	\$6,801	\$13,378	\$12,980	\$31,529	\$20,481

Capital Improvement Projects- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Capitalized Expenditures	\$23,481	\$383,835	\$660,582	\$6,159	\$0
Total Capital Expenditures	\$23,481	\$383,835	\$660,582	\$6,159	\$0

Transfers Out- General Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Transfer Out - Capital Outlay	\$452,000	\$409,050	\$462,058	\$462,058	\$693,760
Transfer Out - Health Fund	\$0	\$0	\$1,250,000	\$1,250,000	\$1,000,000
Total Transfers Out	\$452,000	\$409,050	\$1,712,058	\$1,712,058	\$1,693,760

Measure C Fund Detail

Revenue

Revenue and Expenditure Summary - Measure C	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$4,219,172	\$4,186,105	\$4,171,850	\$4,367,000	\$4,347,000
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$119,444	\$37,814	\$955,109	\$1,021,797	\$0
Interfund Transfer Out	\$2,661,162	\$3,613,699	\$3,919,974	\$3,919,974	\$4,037,411
Net Change	\$1,438,565	\$534,592	(\$703,233)	(\$574,771)	\$309,589

Expenses

Fiscal Year Expenditures Salaries and Benefits - Measure C	Amounts - Finance Approved FY26 Finalized
SALARIES & WAGES - REGULAR	\$ 1,347,501.00
ADMINISTRATION BENEFITS	\$ 33,235.00
SALARIES-OVERTIME	\$ 1,000,000.00
OTHER EMP BENEFITS-UNIFORM	\$ 12,978.00
RETIREMENT-EMPLOYER SHARE	\$ 1,093,666.00
SOCIAL SECURITY-OASDI	\$ 82,928.00
SOCIAL SECURITY-MEDICARE	\$ 19,392.00
HEALTH INSURANCE	\$ 316,276.00
SAL & BENEFITS - SD	\$ 6,117.00
INSURANCE COMPENSATION	\$ 125,318.00
Total	\$ 4,037,411.00

Fire Facility Fee Fund

Revenue and Expenditure Summary - Fire Facility Fee Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$1,172,845	\$1,243,355	\$2,671,384	\$1,378,000	\$1,750,000
Transfers In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,692,556	\$990,610	\$1,376,303	\$2,526,248	\$1,216,218
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	(\$519,711)	\$252,745	\$1,295,081	(\$1,148,248)	\$533,782

Health and Safety Fund Detail

Revenue and Expenditure Summary - Health and Safety Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$83	\$204	\$29,908	\$8,000	\$60,000
Transfers In	\$0	\$0	\$1,250,000	\$1,250,000	\$1,000,000
Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$83	\$204	\$1,279,908	\$1,258,000	\$1,060,000



Developer Account Fund Detail

Revenue and Expenditure Summary - Developer Account Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$12	\$33	\$39	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$12	\$33	\$39	\$0	\$0

Debit Service Fund Detail

Revenue and Expenditure Summary - Debt Service Fund	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid- Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Income from Certificates of Participation	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers In - From Capital Outlay Fund	\$0	\$199,081	\$201,681	\$201,681	\$200,831
Expenditures - Station 31 repayment	\$0	\$199,081	\$201,681	\$201,681	\$200,831
Transfers Out	\$0	\$0	\$0	\$0	\$0
Net Change	\$0	\$0	\$0	\$0	\$0

Capital Improvement Plan & Capital Outlay Fund

Capital Outlay Fund

The Capital Outlay Fund receives revenues from the General Fund, Grants, Other Contracted Sources, and Measure C for the use of purchasing capital infrastructure. Fiscal Year ending 2026 transfers \$693,760 into the Capital Outlay Fund and includes \$200,000 in programming for the anticipated reserve policy update and \$493,760 towards the various projects that are identified below.

Expenditures- \$292,927

Includes the following:

1. Engine 33 Lease Payment (SP 21-01) - \$82,927
2. Staff Vehicle (SP 22-01) - \$20,000
3. Staff Vehicle (SP 22-02) - \$20,000
4. Facilities Access Hardening (AD 24-01) - \$80,000
5. New Division Chief Vehicle (SP 25-02) - \$80,000

Revenue and Expenditure Summary - Capital Outlay	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Revenue	\$4,066	\$9,805	\$20,458	\$14,000	\$30,000
Interfund Transfer In - General Fund	\$452,000	\$409,050	\$462,058	\$462,058	\$693,760
Expenditures	\$286,450	\$124,969	\$84,969	\$200,377	\$282,927
Interfund Transfer Out	\$0	\$199,081	\$201,681	\$201,681	\$200,831
Net Change	\$169,616	\$94,805	\$195,866	\$74,000	\$240,002

Capital Improvement Projects Detail	Fiscal Year Ending June 30, 2023 Audited Actuals	Fiscal Year Ending June 30, 2024 Audited Actuals	Fiscal Year Ending June 30, 2025 Uaudited Actuals	Fiscal Year Ending June 30, 2025 Final Budget with Mid-Year Adjustments	Fiscal Year Ending June 30, 2026 Final Budget
Replace VEH 01-01 (Water Tender 31)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Replace VEH 15-01	\$20,000	\$0	\$0	\$0	\$0
Replace VEH 15-02	\$20,000	\$0	\$0	\$0	\$0
Station 32 Asphalt & Pads	\$25,000	\$0	\$0	\$0	\$0
Engine 34 Lease Payment	\$84,969	\$84,969	\$60,377	\$60,377	\$0
Engine 33 Lease Payment (SP 21-01)	\$0	\$0	\$0	\$0	\$82,929
OES Engine 316 Purchase	\$25,000	\$0	\$0	\$0	\$0
Certificates of Participation - Station 31	\$202,031	\$199,081	\$201,681	\$201,681	\$200,831
Fire Engine VEH 10-01 Engine 32	\$0	\$50,000	\$50,000	\$50,000	\$0
Chevy Tahoe - Staff Vehicles per FFF	\$0	\$0	\$0	\$0	\$0
Stakeside Utility Vehicle	\$0	\$0	\$35,000	\$35,000	\$15,000
Division Chief Vehicle	\$0	\$0	\$0	\$0	\$80,000
Facility Access Harding AD 24-01	\$0	\$0	\$40,000	\$40,000	\$40,000
* See Capital Improvement Plan * Subtotal	\$452,000	\$409,050	\$462,058	\$462,058	\$493,760

Capital Improvement Projects



CIP Project Number:	Project Name:	Fixtures & Equipment Costs:	Construction Costs:	Total Est. Cost:
AD 18-01	Station 35 River Islands	\$959,440.00	\$6,440,560.00	\$7,400,000.00

Funding Sources	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$3,758,033.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$391,967.00	\$0.00	\$0.00	\$7,150,000.00
Development Fund	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,008,033.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$391,967.00	\$0.00	\$0.00	\$7,400,000.00
Total Running Year To Date:	\$4,008,033.00	\$5,008,033.00	\$6,008,033.00	\$7,008,033.00	\$7,400,000.00	\$7,400,000.00	\$7,400,000.00	

Expense of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$3,758,033.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$391,967.00	\$0.00	\$0.00	\$7,150,000.00
Development Fund	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,008,033.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$391,967.00	\$0.00	\$0.00	\$7,400,000.00
Total Running Year To Date:	\$4,008,033.00	\$5,008,033.00	\$6,008,033.00	\$7,008,033.00	\$7,400,000.00	\$7,400,000.00	\$7,400,000.00	

CIP Project Number:	Project Name:	Bond Interest	Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:
AD 18-02	Station 31 Expansion	\$ 2,439,569.00	\$ 250,000.00	\$ 4,000,000.00	\$ 6,689,569.00

Project Components & Estimated Timelines	Critical Date	Components	Description
	1/1/2019	Retained Architect	Design Phase
	2/1/2020	Rebid Architect	
	2/18/2021	Construction Phase	Estimated completion in October 2021
	10/1/2021	Re-Payment of CoP's (Bonds)	Debt Service Interest Repayment of \$2,439,568.87 over 30 years.
	8/22/2022	Construction Completed	Fire Station Operational from 11/2021. Notice of Completion 8.19.2022

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$1,097,675.00	\$200,831.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$3,594,575.00	\$5,701,081.00
Capital Outlay Fund	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Fire Facility Fee	\$389,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$389,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,686,675.00	\$200,831.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$3,594,575.00	\$6,290,081.00
Total Running Year To Date:	\$1,686,675.00	\$1,887,506.00	\$2,089,506.00	\$2,291,506.00	\$2,493,506.00	\$2,695,506.00	\$6,290,081.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$289,270.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,270.83
Capital Outlay Fund	\$802,221.00	\$200,831.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,207,729.74	\$6,018,781.74
Fire Facility Fee	\$584,947.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$584,947.65
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,676,439.48	\$200,831.00	\$202,000.00	\$202,000.00	\$202,000.00	\$202,000.00	\$4,207,729.74	\$6,893,000.22
Total Running Year To Date:	\$1,676,439.48	\$1,877,270.48	\$2,079,270.48	\$2,281,270.48	\$2,483,270.48	\$2,685,270.48	\$6,893,000.22	



CIP Project Number: **AD 19-02** Project Name: Administration Portable: Repurpose
 Fixtures & Equipment Costs: \$50,000.00 Construction Costs: \$800,000.00 Estimated Cost: \$850,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Revenues:	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Running Year To Date:	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Expenditures:	\$0.00	\$850,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00
Total Running Year To Date:	\$0.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	

CIP Project Number: **AD 21-02** Project Name: Regional Training Site
 Fixtures & Equipment Costs: \$ 1,400,000.00 Construction Costs: \$ 9,500,000.00 Estimated Cost: \$ 10,900,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	\$10,900,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	\$10,900,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	\$10,900,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	\$10,900,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,900,000.00	



CIP Project Number: **AD 21-04** Project Name: **Purchase Solar System at Fire Station 34** Fixtures & Equipment Costs: \$ - Construction Costs: \$ 119,300.00 Estimated Cost: \$ 119,300.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$116,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,600.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$116,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,600.00
Total Running Year To Date:	\$116,600.00	\$116,600.00	\$116,600.00	\$116,600.00	\$116,600.00	\$116,600.00	\$116,600.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$119,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$119,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,300.00
Total Running Year To Date:	\$0.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	\$119,300.00	

CIP Project Number: **SP 21-01** Project Name: **Engine 33 Enhancement** Fixtures & Equipment Costs: \$ - Construction Costs: \$ 746,347.50 Estimated Cost: \$ 746,347.50

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$82,928.00	\$82,928.00	\$82,927.50	\$82,927.50	\$82,927.50	\$6,708.00	\$421,346.50
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$248,783.00	\$76,218.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,001.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$248,783.00	\$159,146.00	\$82,928.00	\$82,927.50	\$82,927.50	\$82,927.50	\$6,708.00	\$746,347.50
Total Running Year To Date:	\$248,783.00	\$407,929.00	\$490,857.00	\$573,784.50	\$656,712.00	\$739,639.50	\$746,347.50	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$82,928.00	\$82,927.50	\$82,927.50	\$82,927.50	\$89,728.00	\$421,438.50
Fire Facility Fee	\$165,856.00	\$82,927.50	\$76,218.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,001.50
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$165,856.00	\$82,927.50	\$159,146.00	\$82,927.50	\$82,927.50	\$82,927.50	\$89,728.00	\$746,440.00
Total Running Year To Date:	\$165,856.00	\$248,783.50	\$407,929.50	\$490,857.00	\$573,784.50	\$656,712.00	\$746,440.00	



CIP Project Number:

SP 24-07

Project Name:

Brush 36 Equipment

Fixtures & Equipment Costs:

175000

Construction Costs:

Estimated Cost:

\$175,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$0.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00	

CIP Project Number:

AD 24-01

Project Name:

Facilities Access Hardening

Fixtures & Equipment Costs:

\$ -

Construction Costs:

\$ 340,000.00

Estimated Cost:

\$ 340,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$40,000.00	\$40,000.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00	\$0.00	\$340,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$40,000.00	\$40,000.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00	\$0.00	\$340,000.00
Total Running Year To Date:	\$40,000.00	\$80,000.00	\$160,000.00	\$240,000.00	\$340,000.00	\$340,000.00	\$340,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00	\$0.00	\$340,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$100,000.00	\$0.00	\$0.00	\$340,000.00
Total Running Year To Date:	\$0.00	\$80,000.00	\$160,000.00	\$240,000.00	\$340,000.00	\$340,000.00	\$340,000.00	



CIP Project Number:

SP 21-04

Project Name:

Radio Trunked System

Fixtures & Equipment Costs:

Construction Costs:

\$ 3,250,000.00

Estimated Cost:

\$3,250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	\$3,250,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	\$3,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	\$3,250,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	\$3,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	

CIP Project Number:

SP 24-06

Project Name:

Brush 36

Fixtures & Equipment Costs:

\$ 50,000.00

Construction Costs:

\$ 530,000.00

Estimated Cost:

\$ 580,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$580,000.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$580,000.00	



CIP Project Number:

SP 22-01

Project Name:

Staff Vehicles (SUV)

Fixtures & Equipment Costs:

\$ 20,000.00

Construction Costs:

\$ 70,000.00

Estimated Cost:

\$ 90,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$40,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$60,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
Total Running Year To Date:	\$60,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Fire Facility Fee	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
Total Running Year To Date:	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	

CIP Project Number:

SP 22-03

Project Name:

Vehicle Replacement VEH 01-01

Fixtures & Equipment Costs:

\$ 125,000.00

Construction Costs:

\$ 560,000.00

Estimated Cost:

\$ 685,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$225,000.00	\$75,000.00	\$385,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$225,000.00	\$75,000.00	\$385,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,000.00
Total Running Year To Date:	\$225,000.00	\$300,000.00	\$685,000.00	\$685,000.00	\$685,000.00	\$685,000.00	\$685,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$685,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$685,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$685,000.00	\$685,000.00	\$685,000.00	\$685,000.00	\$685,000.00	



CIP Project Number:

SP 25-01

Project Name:

Staff Vehicle

Fixtures & Equipment Costs:

\$ 65,000.00

Construction Costs:

\$ 15,000.00

Estimated Cost:

\$ 80,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Total Running Year To Date:	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Total Running Year To Date:	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	

CIP Project Number:

SP 22-05

Project Name:

Vehicle Replacement VEH 17-01

Fixtures & Equipment Costs:

\$ 200,000.00

Construction Costs:

\$ 1,500,000.00

Estimated Cost:

\$ 1,700,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	



CIP Project Number:

SP 22-06

Project Name:

Vehicle Replacement VEH 21-03

Fixtures & Equipment Costs:

\$ 150,000.00

Construction Costs:

\$ 850,000.00

Estimated Cost:

\$ 1,000,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$550,000.00	\$1,000,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$550,000.00	\$1,000,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$150,000.00	\$300,000.00	\$450,000.00	\$1,000,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	

CIP Project Number:

AD 22-01

Project Name:

Fire Station 33 Rehabilitation

Fixtures & Equipment Costs:

\$ 300,000.00

Construction Costs:

\$ 2,760,000.00

Estimated Cost:

\$ 3,060,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$2,860,000.00	\$3,060,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$2,860,000.00	\$3,060,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$50,000.00	\$100,000.00	\$150,000.00	\$200,000.00	\$3,060,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	\$3,060,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	\$3,060,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	



CIP Project Number: **AD 22-02** Project Name: **Fire Station 32 Rehabilitation** Fixtures & Equipment Costs: \$ 300,000.00 Construction Costs: \$ 2,760,000.00 Estimated Cost: \$ 3,060,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$2,910,000.00	\$3,110,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$2,910,000.00	\$3,110,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$50,000.00	\$100,000.00	\$150,000.00	\$200,000.00	\$3,110,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	\$3,060,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	\$3,060,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,060,000.00	

CIP Project Number: **AD 22-03** Project Name: **Fire Station 36** Fixtures & Equipment Costs: \$ 500,000.00 Construction & Land Costs: \$ 7,900,000.00 Estimated Cost: \$ 8,400,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$5,400,000.00	\$8,400,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$5,400,000.00	\$8,400,000.00
Total Running Year To Date:	\$500,000.00	\$1,000,000.00	\$1,500,000.00	\$2,000,000.00	\$2,500,000.00	\$3,000,000.00	\$8,400,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$5,900,000.00	\$8,400,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$5,900,000.00	\$8,400,000.00
Total Running Year To Date:	\$0.00	\$500,000.00	\$1,000,000.00	\$1,500,000.00	\$2,000,000.00	\$2,500,000.00	\$8,400,000.00	



CIP Project Number: **AD 22-04** Project Name: Purchase Solar System at Fire Station 31
 Fixtures & Equipment Costs: \$ - Construction Costs: \$ 70,548.00 Estimated Cost: \$ 70,548.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Total Running Year To Date:	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$70,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,548.00
Total Running Year To Date:	\$0.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	\$70,548.00	

CIP Project Number: **SP 22-02** Project Name: Staff Vehicle (SUV)
 Fixtures & Equipment Costs: \$ 20,000.00 Construction Costs: \$ 70,000.00 Estimated Cost: \$ 90,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Capital Outlay Fund	\$40,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$60,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
Total Running Year To Date:	\$60,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Fire Facility Fee	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
Total Running Year To Date:	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	



CIP Project Number: **SP 24-02** Project Name: **Truck 35** Fixtures & Equipment Costs: \$ 50,000.00 Construction Costs: \$ 2,500,000.00 Estimated Cost: \$ 2,550,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$1,050,000.00	\$2,550,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$1,050,000.00	\$2,550,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$1,000,000.00	\$1,500,000.00	\$2,550,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$1,050,000.00	\$2,550,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$1,050,000.00	\$2,550,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$1,000,000.00	\$1,500,000.00	\$2,550,000.00	

CIP Project Number: **SP 24-03** Project Name: **Truck 35 Equipment** Fixtures & Equipment Costs: \$ 250,000.00 Construction Costs: \$ - Estimated Cost: \$ 250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	



CIP Project Number:	Project Name:	Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:
SP 24-04	Engine 36	\$ 50,000.00	\$ 1,200,000.00	\$ 1,250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$500,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$390,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$500,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$390,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$500,000.00	\$590,000.00	\$680,000.00	\$770,000.00	\$860,000.00	\$1,250,000.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$500,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$390,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$500,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$390,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$500,000.00	\$590,000.00	\$680,000.00	\$770,000.00	\$860,000.00	\$1,250,000.00	

CIP Project Number:	Project Name:	Fixtures & Equipment Costs:	Construction Costs:	Estimated Cost:
SP 24-05	Engine 36 Equipment	\$ 250,000.00	\$ -	\$ 250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	

Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	



CIP Project Number: **SP 24-10** Project Name: **Brush 37** Fixtures & Equipment Costs: \$ 50,000.00 Construction Costs: \$ 530,000.00 Estimated Cost: \$ 580,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$580,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$330,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$580,000.00	

CIP Project Number: **SP 24-11** Project Name: **Brush 37 Equipment** Fixtures & Equipment Costs: \$ 175,000.00 Construction Costs: \$ - Estimated Cost: \$ 175,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	



CIP Project Number: **SP 24-08** Project Name: **Engine 37** Fixtures & Equipment Costs: \$ 50,000.00 Construction Costs: \$ 1,200,000.00 Estimated Cost: \$ 1,250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	

CIP Project Number: **SP 24-09** Project Name: **Engine 37 Equipment** Fixtures & Equipment Costs: \$ 250,000.00 Construction Costs: \$ - Estimated Cost: \$ 250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	



CIP Project Number: **AD 22-06** Project Name: Station 38 (Planned Kilo Station) Fixtures & Equipment Costs: \$ 250,000.00 Construction Costs: \$ 5,500,000.00 Estimated Cost: \$ 5,750,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	\$5,750,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	\$5,750,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	\$5,750,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	\$5,750,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750,000.00	

CIP Project Number: **SP 24-12** Project Name: Engine 38 Fixtures & Equipment Costs: \$ 50,000.00 Construction Costs: \$ 1,200,000.00 Estimated Cost: \$ 1,250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$1,250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250,000.00	



CIP Project Number: **SP 24-13** Project Name: **Engine 38 Equipment** Fixtures & Equipment Costs: \$ 250,000.00 Construction Costs: \$ - Estimated Cost: \$ 250,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	

CIP Project Number: **SP 24-14** Project Name: **Brush 38** Fixtures & Equipment Costs: \$ 50,000.00 Construction Costs: \$ 530,000.00 Estimated Cost: \$ 580,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	\$580,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	\$580,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580,000.00	



CIP Project Number: **SP 24-15** Project Name: **Brush 38 Equipment** Fixtures & Equipment Costs: \$ 175,000.00 Construction Costs: \$ - Estimated Cost: \$ 175,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	

CIP Project Number: **SP 24-16** Project Name: **Boat 31 Replacement** Fixtures & Equipment Costs: \$ 5,000.00 Construction Costs: \$ 100,000.00 Estimated Cost: \$ 105,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$5,000.00	\$105,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$5,000.00	\$105,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$25,000.00	\$50,000.00	\$75,000.00	\$100,000.00	\$105,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00	



CIP Project Number: **SP 24-17** Project Name: **Stakeside Utility Vehicle** Fixtures & Equipment Costs: \$ 15,000.00 Construction Costs: \$ 50,000.00 Estimated Cost: \$ 65,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$35,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$35,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
Total Running Year To Date:	\$35,000.00	\$50,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	

CIP Project Number: **SP 24-18** Project Name: **Forklift** Fixtures & Equipment Costs: \$ - Construction Costs: \$ 130,000.00 Estimated Cost: \$ 130,000.00

Funding Source	Previous Allocations	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Allocated
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	
Use of Funds	Previous Actuals	Budgeted 2025/2026	Planned 2026/2027	Planned 2027/2028	Planned 2028/2029	Planned 2029/2030	Planned Future Fiscal Years	Total Expended
General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Facility Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Measure C	\$0.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
AFG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prev. & Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracts for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
Total Running Year To Date:	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	

Definitions and Criteria for Capital Projects



Glossary

Ad Valorem Tax: An ad valorem tax is calculated based on the value of an item of property such as real estate or personal property. The Latin phrase *ad valorem* means "according to value." Ad valorem taxes are based on the assessed value of the item being taxed. The most common ad valorem taxes are property taxes.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report — A detailed report of an organization's financial activities and performance over the fiscal year. While the Fire District does complete annual independent financial audits, none of those audits to date have been compiled into a "comprehensive" document that meets the standards of an Annual Comprehensive Financial Report document. The Fire District's annual financial audit reports can be found online [here](#).

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community. The Fire District's audit reports can be found online [here](#).

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations. The Fire District's audit reports can be found online [here](#).

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures, or other one-time costs. The Fire District includes these balances in their available reserve funds per policy.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operations of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Participation (CoP): A Certificate of Participation (COP) is a financing instrument that allows investors to buy a share of lease revenues from a local government rather than purchasing a bond secured by those revenues. Certificates of Participation projects can be rated by municipal bond investors to provide assessments of security and assign fair value of interest for the lease of monies tied to a particular project.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining Agreement (CBA): The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions. To view the Fire District's collective bargaining agreements they can be found at the district's website by clicking [here](#). (See Memorandum of Understanding)

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year. The Fire District's fiscal year is defined under state statute as the twelve months (12) from July 1st to June 30th of the proceeding calendar year (Ex: July 1, 2025 to June 30th, 2026). The fiscal year may also be expressed by Fiscal Year Ending June 30th, 2025, other abbreviations like FY 2025 (Meaning the fiscal period of July 1st, 2024 to June 30, 2025), or FY Ending 2025 meaning the same.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Funded Ratio: term that identifies a comparative analysis ratio of fully funded status. (Ex. The retirement system is one hundred percent funded and can meet all of its obligations.)

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB: Governmental Accounting Standards Board- The independent, private - sector organization based in Norwalk, Connecticut, that establishes accounting and financial reporting standards for U.S. state and local governments that must follow Generally Accepted Accounting Principles (GAAP). GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs (AICPA). The GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district. The Governing Body for the Fire District is the Fire Board of Directors. Additional information about the Fire District's Fire Board of Directors can be found online [here](#).

Government Finance Officers Association (GFOA): The Government Finance Officers Association (GFOA) was founded in 1906. It represents public finance officials throughout the United States and Canada. The association's more than 28,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance. The association regularly offers best practices suggestions and makes awards of recognition for those municipalities that offer exploratory financial documents.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Memorandum of Understanding (MOU): The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions. To view the Fire District's collective bargaining agreements they can be found at the district's website by clicking [here](#). (See Collective Labor Agreement)

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

San Joaquin County Employees' Retirement Association: An authorized retirement plan that has been dually organized under California Retirement Law of 1937.

Special Assessment: The Fire District has a Special Assessment that was voter approved back in 1982. Also called a Direct Assessment and is specific to each parcel of land based on engineered benefit to the property owner. The assessment is a set fee charged to the parcel owner within the statutes authorized by the voter. More information can be found on the Fire District's Special Assessment online [here](#).

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. Common uses of stabilization funds are used for periods of dry period financing where a local government organization may not receive revenues until after the start of their fiscal year. Other examples exist as remedies for scenarios where similar revenue concerns exist.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Transmittal Letter: A letter to the reader which expands on certain financial information and as such, is advised by the Government Accounting Standards Board (Statement 37) that this expanded financial information may be included in a "Letter of Transmittal." Content should include five sections and adhere to certain formatting and presentation guidelines as identified from the Government Finance Officers Association. The letter itself is not audited and typically contains pertinent, yet supplementary information about the contextual document. Additional information on what should be included can be found [here](#).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unfunded Actuarial Liability: is typically a retirement system term meaning the excess of the System's Actuarial Liability (what is owed) over the Actuarial Value of Assets (available for payment). The San Joaquin County Employees' Retirement Association's System has published more on this topic in their Actuarial Valuation Report as of December 31, 2024 and that document can be found online [here](#).

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Web Presence



The LMFD's website provides a place to dive deep. Historically, we've been honored with the California Special District Leadership Foundation's Transparency Award. Pictured left is a graphic of our homepage. To the upper left is the menu button. It highlights four distinct areas of our site: Community, Administration, Prevention, and Suppression. To the far right is a search bar, and a method to change the language for those that might be more comfortable reading in a different language. Here is a highlight of just a few ways you can interact with our site:

Watch our Fire Board Meetings here: [Live Meetings | Lathrop Manteca Fire District](#)

Review a Fire Board of Director's Agenda from the Calendar: [Calendar | Lathrop Manteca Fire District](#)

Learn more about our Emergency Services: [Fire Suppression | Lathrop Manteca Fire District](#)

Review our Financial Information here: [Financial Documents | Lathrop Manteca Fire District](#)

Facebook



The District maintains a Facebook page that helps us connect with the communities we serve. We sincerely appreciate engaging with the community via our social media platforms. We are sincerely appreciative of those of you that may want to interact with us in this way. In 2024, our Facebook social media account had over 20,500 visits!

You can find us on Facebook here: [Facebook](#)

If you see us in your feed, feel free to share or interact with us!

Instagram



The Lathrop Manteca Fire District started a new outreach with Instagram in an effort to diversify our connected audiences. The new outreach was started a few years ago and is gaining momentum. The District uses this method in similar ways to our other outreach efforts.

You can find us on Instagram here: [Lathrop Manteca Fire District \(@lathropmantecafire\) • Instagram photos and videos](#)

