	SUMMARY - FIRI								
	,					\$ Inc/(Dec)	% Change		
		2024-25	2024-25	2024-25	2025-26	Proposed vs.	Proposed vs.		
	2023-24	Adopted	Adjusted	Estimated Year-	Proposed	Adjusted	Adjusted		
EXPENSE	Actual	Budget	Budget	End	Budget	Budget	Budget		
Salaries & Wages	247,332	233,856	236,526	236,526	-	(236,526)	-100.0%		
Benefits	159,902	181,460	181,606	178,790	97,640	(83,966)	-46.2%		
Contracted Services	468,774	752,849	752,849	752,849	1,100,000	347,151	46.1%		
Services & Supplies	92,360	90,200	90,200	90,200	40,000	(50,200)	-55.7%		
Special Programs	9,300	-	-	-	-	-	0.0%		
Equipment (under \$10K)	1,427	20,000	20,000	20,000	-	(20,000)	-100.0%		
Equipment Rental/Maintenance	11,176	39,600	39,600	39,600	-	(39,600)	-100.0%		
Vehicle Expense	42,032	66,500	66,500	67,000	-	(66,500)	-100.0%		
Conference & Training Expense	7,136	13,000	13,000	13,000	-	(13,000)	-100.0%		
Utilities	19,675	16,345	16,345	16,345	-	(16,345)	-100.0%		
Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%		
Allocated Insurance	121,362	100,900	100,900	100,900	-	(100,900)	-100.0%		
Capital Outlay	40,000	12,000	12,000	12,000	-	(12,000)	-100.0%		
Total Expense	1,230,395	1,535,910	1,538,726	1,536,410	1,237,640	(301,086)	-19.6%		

Account Number	Fire							
Account Number	Budget Expenditures							
4010 - Salaries - Part Time   233,200   218,856   220,026   220,026   220,026   200,000   2	Account Number		Adopted	Adjusted	Estimated	Proposed	Proposed vs. Adjusted	% Change Proposed vs. Adjusted Budget
A010 - Salaries - Part Time   233,200   218,855   220,026   220,026   220,026   220,026   200,001   201,000   201,	Salaries & Wages							
A012 - Overtime	-	233,520	218,856	220,026	220,026	-	(220,026)	-100.0%
A013 - VFF Duty Shift	4011 - Salaries - Part Time	-	-	-	-	-	-	0.0%
A013 - Part Time (Calar Meekands)   -   -     -	4012 - Overtime	10,062	15,000	15,000	15,000	-	(15,000)	-100.0%
A015 - Part Time (Captain Weekends)   -		-	-	-	-	-		0.0%
A016 - Part-Time (Retention)   -	, , ,		-	-	-	-		0.0%
A017 - Salaries - COVID-19	, , , , ,		-	-		-		0.0%
A023- One Time Payment   3,750   1,500   1,500   (1,500)   (15,500)   (1236,526)   (236,	, , ,	-	-	-	-	-	-	0.0%
Renefits		2 750	-	1 500	1 500	-	(1 500)	-100.0%
Benefits		-	233.856			_		-100.0%
4100 - Employee Benefits	Total Salaties & Wages	247,332	233,030	230,320	230,320		(230,320)	-100.07
4100 - Employee Benefits	Benefits	+						
4104 - Accrual in Lieu		5	-	-	-	_	-	0.0%
4105 - Medicare & Fica	4101 - Health in Lieu	1,713	6,046	6,046	6,046	-	(6,046)	-100.0%
4110 - CalPERS Employer Rate   116,527   41,353   41,499   411,499   411 - CalPERS UAL Cost   . 88,591   88,591   88,591   94,325   5,734   4130 - Health Insurance   15,363   22,443   22,443   22,443   . (22,443)   4140 - Retiree Health Insurance OPEB   3,949   4,000   4,000   4,000   3,315   (685)   4150 - Dental Insurance   261   550   550   550   . (550)   4170 - Fire Service CSFA Award   8,750   5,350   5,350   5,350   . (5,350)   4181 - Line To Disability Insurance   3,036   3,200   3,200   3,200   3,200   4181 - Long Term Disability Insurance   417   895   895   895   4182 - Short Term Disability Insurance   177   372   372   372   372   4183 - EAP (Employee Asst Prog)   492   105   105   105   105   105   4184 - Life Insurance   115   243   243   243   243   243   (243)   243	4104 - Accrual in Lieu	-	-	4	-	-	-	0.0%
4111 - CalPERS UAL Cost			-			-		-100.0%
4130 - Health Insurance		116,527				-		-100.0%
4140 - Retiree Health Insurance OPEB   3,949   4,000   4,000   4,000   3,315   (685)     4150 - Dental Insurance   2,418   5,139   5,139   5,139   . (5,139)     4151 - Vision Insurance   261   550   550   550   . (550)     4170 - Fire Service CSFA Award   8,750   5,350   5,350   3,200   3,200   . (3,200)     4180 - Fire LTD Disability Insurance   417   895   895   . (895)     4181 - Ling Term Disability Insurance   417   895   895   . (895)     4182 - Short Term Disability Insurance   417   372   372   372   . (372)     4183 - EAP (Employee Asst Prog)   492   105   105   . (105)     4184 - Life Insurance   115   243   243   243   243   . (243)     Total Benefits   159,902   181,460   181,606   178,790   97,640   (83,966)     Contracted Services   4210 - Professional Contract Services   131,579   402,799   402,799   402,799   402,799   470,799		-				94,325		6.5%
A150 - Dental Insurance		-				-		-100.0%
High					•	3,315		-17.1%
4170 - Fire Service CSFA Award		-				-		-100.0% -100.0%
A 180 - Fire LTD Disability Insurance   3,036   3,200   3,200   3,200   (3,200)     A 181 - Long Term Disability Insurance   417   895   895   895   (895)     A 182 - Short Term Disability Insurance   177   372   372   372   (372)     A 183 - EAP (Employee Asst Prog)   492   105   105   105   (105)     A 184 - Life Insurance   115   243   243   243   243   (243)     Total Benefits   159,902   181,460   181,606   178,790   97,640   (83,966)     Contracted Services   131,579   402,799   402,799   402,799   402,799   402,799     A 220 - Professional Contract Services   27,281   6,250   6,250   6,250   6,250     A 413 - VFF Duty Shift   100,933   85,000   85,000   56,000     A 414 - VFF Cally-Drills   140,581   150,000   150,000   (150,000)     A 415 - VFF Captain Weekends   28,400   28,800   28,800   28,800   (28,800)     A 416 - VFF Expanded Coverage   40,000   80,000   80,000   80,000   (80,000)     Total Contracted Services   468,774   752,849   752,849   752,849   1,100,000   (31,700)     A 330 - Misc Supplies   32,465   3,000   3,000   3,000   (30,000)     A 330 - Misc Supplies   32,465   3,000   3,000   3,000   (30,000)     A 340 - Postage & Printing   67   -								-100.0%
A 181 - Long Term Disability Insurance		-				_		-100.0%
A182 - Short Term Disability Insurance	•					_		-100.0%
A184 - Life Insurance	,					-		-100.0%
Total Benefits	4183 - EAP (Employee Asst Prog)	492	105	105	105	-	(105)	-100.0%
Contracted Services	4184 - Life Insurance	115	243	243	243	-	(243)	-100.0%
A210 - Professional Contract Services   131,579   402,799   402,799   402,799   402,799   4230 - Recruitment Services   27,281   6,250   6,250   6,250   6,250   6,250   6,250   4413 - VFF Duty Shift   100,933   85,000   85,000   85,000   - (85,000)   4414 - VFF Calls/Drills   140,581   150,000   150,000   - (150,000)   4415 - VFF Captain Weekends   28,400   28,800   28,800   - (28,800)   4416 - VFF Expanded Coverage   40,000   80,000   80,000   80,000   - (80,000)	Total Benefits	159,902	181,460	181,606	178,790	97,640	(83,966)	-46.2%
4210 - Professional Contract Services   131,579   402,799   402,799   402,799   402,799   4230 - Recruitment Services   27,281   6,250   6,250   6,250   6,250   6,250   4413 - VFF Duty Shift   100,933   85,000   85,000   85,000   5,000   4414 - VFF Calls/Drills   140,581   150,000   150,000   150,000   4415 - VFF Captain Weekends   28,400   28,800   28,800   28,800   28,800   (28,800   4416 - VFF Expanded Coverage   40,000   80,000   80,000   80,000   50,000   4310 - Office Supplies   32,465   3,000   3,000   3,000   3,000   4330 - Miss Supplies   32,465   3,000   3,000   3,000   3,000   3,000   4340 - Postage & Printing   67	Contracted Comises							
4230 - Recruitment Services   27,281   6,250   6,250   6,250   6,250     4413 - VFF Duty Shift   100,933   85,000   85,000   85,000   (85,000)     4414 - VFF Calls/Drills   140,581   150,000   150,000   150,000   (150,000)     4415 - VFF Captain Weekends   28,400   28,800   28,800   28,800   (28,800)     4416 - VFF Expanded Coverage   40,000   80,000   80,000   80,000     Total Contracted Services   468,774   752,849   752,849   752,849   752,849     Services & Supplies   32,465   3,000   3,000   3,000   3,000     4330 - Misc Supplies & Services   45,710   71,700   71,700   71,700   71,700   40,000   (31,700)     4340 - Postage & Printing   67   -		121 570	402.700	402.700	402.700	1 100 000	607 201	172 10
4413 - VFF Duty Shift       100,933       85,000       85,000       - (85,000)         4414 - VFF Calls/Drills       140,581       150,000       150,000       - (150,000)         4415 - VFF Captain Weekends       28,400       28,800       28,800       28,800       - (28,800)         4416 - VFF Expanded Coverage       40,000       80,000       80,000       - (80,000)       - (80,000)         Total Contracted Services       468,774       752,849       752,849       752,849       1,100,000       347,151         Services & Supplies         4310 - Office Supplies & Services       45,710       71,700       71,700       71,700       40,000       (31,700)         4340 - Postage & Printing       67       -       -       -       -       -       -         4345 - Dues & Subscriptions       14,117       15,500       15,500       15,500       -       (15,500)         Total Services & Supplies       92,360       90,200       90,200       90,200       40,000       (50,200)         Special Programs         4890 - Other Community Support       9,300       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,100,000</td> <td><u> </u></td> <td>173.1% -100.0%</td>						1,100,000	<u> </u>	173.1% -100.0%
A414 - VFF Calls/Drills						_		-100.0%
4415 - VFF Captain Weekends       28,400       28,800       28,800       28,800       (28,800)         4416 - VFF Expanded Coverage       40,000       80,000       80,000       80,000       (80,000)         Total Contracted Services       468,774       752,849       752,849       752,849       1,100,000       347,151         Services & Supplies         4310 - Office Supplies       32,465       3,000       3,000       3,000       40,000       (31,700)         4330 - Misc Supplies & Services       45,710       71,700       71,700       71,700       40,000       (31,700)         4345 - Dues & Subscriptions       14,117       15,500       15,500       15,500       15,500         Total Services & Supplies       92,360       90,200       90,200       90,200       40,000       (50,200)         Special Programs         4890 - Other Community Support       9,300       -						_		-100.0%
Total Contracted Services						-		-100.0%
Services & Supplies       32,465       3,000       3,000       3,000       - (3,000)         4310 - Office Supplies       32,465       3,000       3,000       - (3,000)         4330 - Misc Supplies & Services       45,710       71,700       71,700       71,700       40,000       (31,700)         4340 - Postage & Printing       67       -	·					-		-100.0%
A310 - Office Supplies   32,465   3,000   3,000   3,000   4330 - Misc Supplies & Services   45,710   71,700   71,700   71,700   71,700   40,000   (31,700)   4340 - Postage & Printing   67   -   -   -   -   -   -   -   -   -	Total Contracted Services	468,774	752,849	752,849	752,849	1,100,000	347,151	46.1%
A310 - Office Supplies   32,465   3,000   3,000   3,000   4330 - Misc Supplies & Services   45,710   71,700   71,700   71,700   71,700   40,000   (31,700)   4340 - Postage & Printing   67   -   -   -   -   -   -   -   -   -								
4330 - Misc Supplies & Services   45,710   71,700   71,700   71,700   40,000   (31,700)     4340 - Postage & Printing   67   -   -   -     4345 - Dues & Subscriptions   14,117   15,500   15,500   15,500     Total Services & Supplies   92,360   90,200   90,200   90,200     Special Programs   4890 - Other Community Support   9,300   -   -   -   -     Total Special Programs   9,300   -   -   -   -   -     Equipment (under \$10K)   1,427   20,000   20,000   20,000   -   (20,000)     Total Equipment (under \$10K)   1,427   20,000   20,000   20,000   -   (20,000)	• • • • • • • • • • • • • • • • • • • •	22 :55	2.555	2.225	2.225		/2 22=:	400.5
4340 - Postage & Printing       67       -		-				40.000		-100.0%
4345 - Dues & Subscriptions       14,117       15,500       15,500       - (15,500)         Total Services & Supplies       92,360       90,200       90,200       40,000       (50,200)         Special Programs         4890 - Other Community Support       9,300	* *		/1,/00	/1,/00	/1,/00	40,000	(31,700)	-44.2% 0.0%
Total Services & Supplies         92,360         90,200         90,200         40,000         (50,200)           Special Programs         -			15 500	15 500	15 500		(15 500)	-100.0%
Special Programs       9,300       -	·					40,000		-55.7%
4890 - Other Community Support       9,300       -								
Total Special Programs 9,300								
Equipment (under \$10K)	,	-	-	-	-	-		0.0%
4370 - Equipment(under \$10K) 1,427 20,000 20,000 20,000 - (20,000)  Total Equipment (under \$10K) 1,427 20,000 20,000 20,000 - (20,000)	Total Special Programs	9,300	-	-	-	-	-	0.0%
4370 - Equipment(under \$10K) 1,427 20,000 20,000 20,000 - (20,000)  Total Equipment (under \$10K) 1,427 20,000 20,000 20,000 - (20,000)	Fauipment (under \$10K)							
Total Equipment (under \$10K) 1,427 20,000 20,000 - (20,000)		1 427	20 000	20 000	20 000		(20 000)	-100.0%
								-100.0%
Equipment Rental/Maintenance			•	ŕ				
	Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses 3,442 4,600 4,600 - (4,600)						-		-100.0%
4378 - Equipment Maintenance     7,734     35,000     35,000     -     (35,000)       Total Equipment Rental/Maintenance     11,176     39,600     39,600     -     (39,600)						-		-100.0% - <b>100.0</b> %

Fire							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Vehicle Expense							
4380 - Vehicle Maintenance	27,942	33,500	33,500	33,500	_	(33,500)	-100.0%
4390 - City Vehicle Fuel Expense	14,090	33,000	33,000	33,500	_	(33,000)	-100.0%
Total Vehicle Expense	42,032	66,500	66,500	67,000	-	(66,500)	-100.0%
Conference & Training Expense							
4510 - Conference & Training	7,112	13,000	13,000	13,000	_	(13,000)	-100.0%
4515 - Meetings & Travel	24	, -	-	· -	-	-	0.0%
Total Conference & Training Expense	7,136	13,000	13,000	13,000	-	(13,000)	-100.0%
Utilities							
4710 - Utilities - Gas & Electric	17,069	8,000	8,000	8,000	-	(8,000)	-100.0%
4711 - Utilities - City Bill	2,606	8,345	8,345	8,345	-	(8,345)	-100.0%
Total Utilities	19,675	16,345	16,345	16,345	-	(16,345)	-100.0%
Telecommunications							
4750 - Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%
Total Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	60,459	64,600	64,600	64,600	_	(64,600)	-100.0%
4997 - Allocated Wrkrs Comp Insurance	60,903	36,300	36,300	36,300	-	(36,300)	-100.0%
Total Allocated Insurance	121,362	100,900	100,900	100,900	-	(100,900)	-100.0%
Capital Outlay							
5100 - Capital Outlay	40,000	12,000	12,000	12,000	_	(12,000)	-100.0%
Total Capital Outlay	40,000	12,000	12,000	12,000	-	(12,000)	-100.0%
Total Operation	1,230,395	1,535,910	1,538,726	1,536,410	1,237,640	(301,086)	-19.6%