2023-24 Adopted2024-25 Adopted2024-25 Estimated Year Budget2025-26 Proposed V. AdjustedProposed V. AdjustedEXPENSEActualBudgetBudgetEndBudgetBudgetBudgetBudgetSalaries & Wages247,332233,856236,526236,526236,526236,526236,526236,526100.00Benefits159,902181,460181,606178,79097,640(83,966)-46.Contracted Services468,774752,849752,8491,100,00347,15146.Services & Supplies92,36009,02090,20090,20090,200(90,200)-0.0.Equipment (under \$10K)1,42720,00020,00020,00020,000(20,000)-100.0.Equipment Rental/Maintenance11,17639,60039,60039,60039,600-100.0.Utilities19,67516,34516,34516,345(16,345)-100.0.Conference & Training Expense7,13613,00013,00013,000-100.0.Utilities19,67516,34516,34516,345-100.0.Idecated Insurance121,362100,900100,900100,900-100.0.Copital Outlay40,00012,00012,00012,00012,00012,000-100.0.Contracted Insurance121,362100,900100,900100,900-100.0100.0.Contracted Insurance121,362100,900100,900100,900-100	Z023-24 ActualZ024-25 Adopted BudgetZ024-25 Adjusted BudgetZ025-26 Proposed BudgetProposed v. Adjusted BudgetEXPENSEActualBudgetBudgetEndBudgetBud	SUMMARY - FI									
2023-24         2024-25         2024-25         2024-25         2025-26         Proposed vs.         Proposed vs.           EXPENSE         Actual         Budget         Budget         End         Budget         <	2023-24         2024-25         2024-25         2024-25         2025-26         Proposed vs.         Proposed vs.           EXPENSE         Actual         Budget         Budget         End         Budget         <										
2023-24 Actual         Adopted Budget         Adjusted Budget         Estimated Year End         Proposed Budget         Adjusted Budget         Adjusted Budget         Adjusted Budget           Salaries & Wages         247,332         233,856         236,526         236,526	2023-24 Actual         Adopted Budget         Adjusted Budget         Estimated Year End         Proposed Budget         Adjusted Budget         Adjusted Budget         Adjusted Budget           Salaries & Wages         247,332         233,856         236,526         236,5								% Change		
EXPENSE         Actual         Budget         Budget         End         Budget         Budget         Budget           Salaries & Wages         247,332         233,856         236,526         236,526         236,526         236,526         (236,526)         -100.0           Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         -100.0 <t< th=""><th>EXPENSE         Actual         Budget         Budget         End         Budget         Budget         Budget           Salaries &amp; Wages         247,332         233,856         236,526         236,526         236,526         (236,526)         (26,00)         (20,000)&lt;</th><th></th><th></th><th></th><th></th><th></th><th></th><th>•</th><th>Proposed vs.</th></t<>	EXPENSE         Actual         Budget         Budget         End         Budget         Budget         Budget           Salaries & Wages         247,332         233,856         236,526         236,526         236,526         (236,526)         (26,00)         (20,000)<							•	Proposed vs.		
Salaries & Wages         247,332         233,856         236,526         236,526         -         (236,526)         -100.           Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         -         -         0.           Equipment (under \$10K)         1,427         20,000         20,000         20,000         -         -         0.           Equipment Rental/Maintenance         11,176         39,600         39,600         -         (86,500)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         -         (86,500)         -100.           Utilities         19,675         16,345         16,345         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Allocated Insurance         121,362         100,900         100,900         -         (100,900)	Salaries & Wages         247,332         233,856         236,526         236,526         -         (236,526)         -           Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         -         -         0.         (90,200)         -100.           Special Programs         9,300         -         -         -         -         -         0.         (20,000)         -         0.         0.         0.         0.0.		2023-24	•	•		•	-	•		
Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         (90,200)         -100.0           Special Programs         9,300         -         -         -         -         0.0           Equipment (under \$10K)         1,427         20,000         20,000         20,000         (83,960)         -100.0           Equipment Rental/Maintenance         11,176         39,600         39,600         (39,600)         -100.0           Vehicle Expense         42,032         66,500         66,500         67,000         (66,500)         -100.0           Utilities         19,675         16,345         16,345         (16,345)         -100.0           Telecommunications         9,919         9,200         9,200         9,200         (9,200)         -100.0           Allocated Insurace         121,362         100,900         100,900         100,900         (100,900)         -100.0           Capital Outlay         40,000         12,000	Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         90,200         90,200         1,00,000         347,151         46.           Special Programs         9,300         -         -         -         -         0.         0.0         100.00	EXPENSE	Actual	Budget	Budget	End	Budget	Budget	Budget		
Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         (90,200)         -         (90,200)         -         0.0           Special Programs         9,300         -         -         -         -         0.0         -         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)         -100.0           Vehicle Expense         42,032         66,500         66,500         67,000         -         (10,00)         -100.0           Utilities         19,675         16,345         16,345         -         (16,345)         -100.0           Telecommunications         9,919         9,200         9,200         9,200         -         (9,200)         -100.0           Allocated Insurace         121,362	Benefits         159,902         181,460         181,606         178,790         97,640         (83,966)         -46.           Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         90,200         90,200         1,00,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         90,200         1,00,000         347,151         46.           Services & Supplies         92,360         90,200         20,000         20,000         20,000         20,000         20,000         1,00.         1	Salarias & Wagos	247 222	222.956	226 526	226 526		(226 526)	100.09		
Contracted Services         468,774         752,849         752,849         752,849         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         90,200         90,200         90,200         90,200         90,200         1,100,000         347,151         46.           Services & Supplies         92,360         90,200         90,200         90,200         90,200         (90,200)         -100.           Equipment (under \$10K)         1,427         20,000         20,000         20,000         (20,000)         -100.           Equipment Rental/Maintenance         11,176         39,600         39,600         (39,600)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         (13,000)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         (16,345)         -100.           Utilities         19,675         16,345         16,345         (16,345)         -100.           Allocated Insurance         121,362         100,900         100,900         (100,900)         -100.           Capital Outlay         40,000         12,000	Contracted Services         468,774         752,849         90,000         20,000<	, , , , , , , , , , , , , , , , , , ,				-	97.640	,			
Services & Supplies         92,360         90,200	Services & Supplies         92,360         90,200         90,200         90,200         (90,200)         -100           Special Programs         9,300         -         -         -         0.         -					-		,			
Special Programs         9,300         -         -         -         0.           Equipment (under \$10K)         1,427         20,000<	Special Programs         9,300         -         -         0.           Equipment (under \$10K)         1,427         20,000         20					-	1,100,000				
Equipment (under \$10K)         1,427         20,000         20,000         20,000         20,000         20,000         -         (20,000)         -100.           Equipment Rental/Maintenance         11,176         39,600         39,600         39,600         -         (39,600)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         -         (66,500)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         -         (12,000)         -100.	Equipment (under \$10K)         1,427         20,000         20,000         20,000         -         (20,000)         -100.           Equipment Rental/Maintenance         11,176         39,600         39,600         39,600         -         (39,600)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         -         (66,500)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.					-	_	(30,200)	0.09		
Equipment Rental/Maintenance         11,176         39,600         39,600         39,600         -         (39,600)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         -         (66,500)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         -         (12,000)         -100.	Equipment Rental/Maintenance         11,176         39,600         39,600         39,600         -         (39,600)         -100.           Vehicle Expense         42,032         66,500         66,500         67,000         -         (66,500)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.			20,000		_	_	(20,000)	-100.09		
Vehicle Expense         42,032         66,500         67,000         -         (66,500)         -100.           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         -         (12,000)         -100.	Vehicle Expense         42,032         66,500         66,500         67,000         -         (66,500)         -100           Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100           Utilities         19,675         16,345         16,345         -         (16,345)         -100           Telecommunications         9,919         9,200         9,200         9,200         -         (9,200)         -100           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100				-	-	-	,	-100.09		
Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         16,345         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         -         (9,200)         -100.0           Allocated Insurance         121,362         100,900         100,900         -         (100,900)         -100.0           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.0	Conference & Training Expense         7,136         13,000         13,000         13,000         -         (13,000)         -100.           Utilities         19,675         16,345         16,345         16,345         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         9,200         (100,900)         -100.           Allocated Insurance         121,362         100,900         100,900         100,900         -100.         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -100.         -100.	• •				-	-		-100.09		
Utilities         19,675         16,345         16,345         -         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.	Utilities         19,675         16,345         16,345         16,345         -         (16,345)         -100.           Telecommunications         9,919         9,200         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.	•					-		-100.09		
Telecommunications         9,919         9,200         9,200         9,200         9,200         9,200         -         (9,200)         -100.1           Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -100.1           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.1	Telecommunications         9,919         9,200         9,200         9,200         9,200         9,200         -         (9,200)         -100.           Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -100.           Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.						-		-100.0%		
Allocated Insurance         121,362         100,900         100,900         100,900         (100,900)         - (100,900)         - 100.1           Capital Outlay         40,000         12,000         12,000         12,000         - (12,000)         - 100.1	Allocated Insurance         121,362         100,900         100,900         100,900         -         (100,900)         -         -         (100,900)         -         -         (100,900)         -         -         (100,900)         -         -         (100,900)         -         -         (100,900)         -         -         (100,900)         -         -         0					-	-		-100.0%		
Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.000	Capital Outlay         40,000         12,000         12,000         12,000         -         (12,000)         -100.					-	-		-100.0%		
						-	-		-100.0%		
Total Expense 1,230,395 1,535,910 1,538,726 1,536,410 1,197,640 (341,086) -22.	Total Expense         1,230,395         1,535,910         1,538,726         1,536,410         1,197,640         (341,086)         -22.	. ,				ŕ					
		Total Expense	1,230,395	1,535,910	1,538,726	1,536,410	1,197,640	(341,086)	-22.2%		

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
Colorian R Margan							
Salaries & Wages 4010 - Salaries - Full Time	233,520	218,856	220,026	220,026	_	(220,026)	-100.0%
4011 - Salaries - Part Time	-	- 210,050	-	-	-	- (220,020)	0.0%
4012 - Overtime	10,062	15,000	15,000	15,000	-	(15,000)	-100.0%
4013 - VFF Duty Shift	-	-	-	-	-	-	0.0%
4014 - Part Time (Calls/Drills)	-	-	-	-	-	-	0.0%
4015 - Part Time (Captain Weekends)	-	-	-	-	-	-	0.0%
4016 - Part-Time (Retention)	-	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	-	-	-	-	-	- (1 500)	0.0%
4023 - One Time Payment Total Salaries & Wages	3,750 <b>247,332</b>	233,856	1,500 <b>236,526</b>	1,500 <b>236,526</b>	-	(1,500) (236,526)	-100.0% - <b>100.0%</b>
	,					(	
Benefits							
4100 - Employee Benefits	5	-	-	-	-	-	0.0%
4101 - Health in Lieu 4104 - Accrual in Lieu	1,713	6,046	6,046	6,046	-	(6,046)	-100.0%
4104 - Accruai In Lieu 4105 - Medicare & Fica	6,679	3,173	3,173	- 357	-	(3,173)	-100.0%
4110 - CalPERS Employer Rate	116,527	41,353	41,499	41,499	-	(41,499)	-100.0%
4111 - CalPERS UAL Cost		88,591	88,591	88,591	94,325	5,734	6.5%
4130 - Health Insurance	15,363	22,443	22,443	22,443	-	(22,443)	-100.0%
4140 - Retiree Health Insurance OPEB	3,949	4,000	4,000	4,000	3,315	(685)	-17.1%
4150 - Dental Insurance	2,418	5,139	5,139	5,139	-	(5,139)	-100.0%
4151 - Vision Insurance	261	550	550	550	-	(550)	-100.0%
4170 - Fire Service CSFA Award	8,750	5,350	5,350	5,350	-	(5,350)	-100.0%
4180 - Fire LTD Disability Insurance	3,036	3,200	3,200	3,200	-	(3,200)	-100.0%
4181 - Long Term Disability Insurance 4182 - Short Term Disability Insurance	417	895 372	895 372	895 372	-	(895) (372)	-100.0%
4182 - Short Term Disability insurance 4183 - EAP (Employee Asst Prog)	492	105	105	105		(105)	-100.0%
4184 - Life Insurance	115	243	243	243	-	(243)	-100.0%
Total Benefits	159,902	181,460	181,606	178,790	97,640	(83,966)	-46.2%
Contracted Services	121 570	402 700	102 700	402 700	1 100 000	<u> </u>	172.10
4210 - Professional Contract Services 4230 - Recruitment Services	131,579 27,281	402,799 6,250	402,799 6,250	402,799 6,250	1,100,000	697,201 (6,250)	173.1%
4230 - Kechulthent Services 4413 - VFF Duty Shift	100,933	85,000	85,000	85,000		(85,000)	-100.0%
4414 - VFF Calls/Drills	140,581	150,000	150,000	150,000	-	(150,000)	-100.0%
4415 - VFF Captain Weekends	28,400	28,800	28,800	28,800	-	(28,800)	-100.0%
4416 - VFF Expanded Coverage	40,000	80,000	80,000	80,000	-	(80,000)	-100.0%
Total Contracted Services	468,774	752,849	752,849	752,849	1,100,000	347,151	46.1%
Services & Supplies							
4310 - Office Supplies	32,465	3,000	3,000	3,000	-	(3,000)	-100.0%
4330 - Misc Supplies & Services	45,710	71,700	71,700	71,700	-	(71,700)	-100.0%
4340 - Postage & Printing	67	-	-	-	-	-	0.0%
4345 - Dues & Subscriptions	14,117	15,500	15,500	15,500	-	(15,500)	-100.0%
Total Services & Supplies	92,360	90,200	90,200	90,200	-	(90,200)	-100.0%
Special Programs							
4890 - Other Community Support	9,300	-	-	-	-	-	0.0%
Total Special Programs	9,300	-	-	-	-	-	0.0%
Fauinment (under \$10K)							
Equipment (under \$10K) 4370 - Equipment(under \$10K)	1 407	20,000	20,000	20,000		(20,000)	-100.0%
Total Equipment (under \$10K)	1,427 <b>1,427</b>	20,000 20,000	20,000 <b>20,000</b>	20,000 <b>20,000</b>	_	(20,000)	-100.0% -100.0%
	_,	,		,			
Equipment Rental/Maintenance			-				
4375 - Equipment Rental/Expenses	3,442	4,600	4,600	4,600	-	(4,600)	-100.0%
4378 - Equipment Maintenance	7,734	35,000	35,000	35,000	-	(35,000)	-100.0%
Total Equipment Rental/Maintenance	11,176	39,600	39,600	39,600	-	(39,600)	-100.0%

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	1,197,640	(341,086)	-22.2%