



Central Fire District of Santa Cruz County

PRELIMINARY BUDGET
DOCUMENT FY 25/26



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BUDGET MESSAGE

To the Board of Directors of the Central Fire District of Santa Cruz County:

I am pleased to present the Fiscal Year 2025-26 Preliminary Budget for Central Fire District of Santa Cruz County. The District's primary objective is to provide the highest possible level of service to our communities while demonstrating fiscal responsibility and providing adequate reserves.

This budget has been prepared to provide a realistic financial plan, ensuring the District will continue to deliver exceptional, yet cost-effective fire protection, emergency medical services, and community risk reduction services, while remaining receptive to our community and the current economy. As pension, healthcare, and workers compensation costs continue to rise over time, the District is committed to good financial stewardship through efficient operational and budgetary management processes, including cutting costs whenever feasible. Ultimately it is the District's goal to present and maintain a balanced budget while addressing changes to our operational needs.

FY 2024-25 in Review

There have been many achievements and challenges that the organization has focused on over the past fiscal year. We have applied our efforts to the goals and objectives outlined in our Master and Strategic Plans. Although we have not met all our goals, we continue to evaluate our current situation against what we think is likely to happen in the future. The Fire District's focus has been on fire station relocation outside of flood and tsunami inundation zones.

This effort highlighted our attempts to purchase property, establish long-term funding mechanisms to develop facilities, and position the organization to continue serving the public for the next 50 years. The District sponsored Measure R, a general obligation bond designed to provide funding for capital improvements, apparatus, and life-saving equipment replacement. Although Measure R failed to achieve the required 66.6% of the vote, there were lessons learned for institutional knowledge throughout the process. Furthermore, the District was competing in a highly competitive real estate market, attempting to purchase property for future station relocation to sites that were strategically advantageous for response considerations and natural disaster vulnerability. This fiscal year we are currently looking at alternative funding sources to accomplish this goal, with the realization that this will be a multi-year project.

For the first time in decades, the Fire District added a fire unit to the response matrix. Working with the firefighters' union, the District staffed Engine 3543, a Type 6 fire engine, with one Firefighter/Paramedic and one Firefighter to augment the response of our existing resources. This trial deployment was met with challenges and opportunities. Thanks to the resilience and positive mindsets of our staff, we worked through the challenges and demonstrated that adding another resource was cost effective, provided increased resilience in our emergency response, and offered our staff an opportunity to develop leadership skills daily. Below are several other accomplishments, some of which we would like to highlight.

- Coordinated the purchase of land located at 3845 Soquel Ave for future development of a fire station as outlined in the District's strategic plan.
- Completion of the Fleet Services improvement project which consisted of upgrading our existing Fleet facilities to address structural defects and expansion of workspace for mobile repairs.
- Collaborated with Santa Cruz Regional 911 for emergency service radio communications and ongoing partnership with County of Santa Cruz to address radio system challenges by installing a new fire station Alerting System.

- Led countywide training exercises in Special Operations, Engine Operations, Wildland Fire, Truck Operations, and Active Shooter scenarios. Also collaborated with training chiefs from local agencies and CAL FIRE to identify other cost-effective training opportunities.
- Increases outreach efforts in aiding homeowners through the FIREWISE certification process, providing home hardening information, and implementing the weed abatement program. The collaborative efforts significantly improved the resilience of homes against wildfires, as residents learned to take proactive measures to protect their properties.

FY 2025-26 Goals

The District has developed a 20-year Master Plan along with a 5 Year Strategic Plan. These plans, in conjunction with the annual budget, will serve as foundational documents to guide the District's direction in the coming years. Presented below are the District's goals for the current fiscal year, reflecting our commitment to achieving the objectives outlined in the Strategic Plan.

- Continue to work on the development of a long term facilities plan and determine funding options for relocating and improving fire stations.
- Conduct Fire Impact Fee Nexus Study to establish the legal and policy basis for the collection of a new fire impact fee ("Fee") on new developments within the District's boundaries and determine potential future revenue.
- Enhance emergency response capabilities by upgrading the District's radio infrastructure for use during natural disasters and special events. Additionally, improve District GIS and data analytics by selecting and implementing a Resource Management System (RMS), updating district maps to aid in disaster response, and developing a county Technical Rescue/Special Operations resource list and response plan.
- Increase recruitment efforts for underrepresented groups in the Fire Service by hosting Girls Fire Camp, continuing career fairs at local high schools and colleges, and increasing involvement with the "Your Future is Our Business" group.
- Develop role of Health & Safety Officer (HSO)/ Designated Infection Control Officer (DICO) to better serve our 7 – station District. Partner with the Health & Wellness Program to improve the effectiveness of the Safety Committee. Better define the role and responsibilities of the HSO/DICO and identify training opportunities for individuals filling that position.
- Enhance capital replacement schedules to address current supply chain challenges within the industry. Capital replacement schedules are typically forecasted over a 10-year period and outline the District's equipment needs. Additionally, funding considerations are made to ensure adequate replacement of equipment as it reaches the end of its useful life.
- Continue to work with County elected officials to increase the allocation of ½ of 1% of voter approved Proposition 172, the Local Public Safety Protection, and Improvement Act of 1993, to fire services in Santa Cruz County, specifically for special fire protection districts.

The District develops its budget and long-term financial projections based on local external environment data, economic forecasts, and historical trends. These factors are continuously monitored to evaluate how economic changes may affect our services. During development, we follow fiscal policies and strive to maintain a strong financial position for the future.

Economic Factors and Fiscal Uncertainties

- **Supply Chain Issues & Inflationary Conditions** – Supply chain issues and current inflationary conditions are expected to generally result in delays in receiving products, supplies, and equipment, while associated prices are likely to rise. The District has incorporated known and anticipated price increases into the FY 2025-26 budget, as well as the potential impacts of supply chain delays, both operationally and in estimated timing. Anticipated assembly line delays for fire apparatus, for example, require detailed planning and careful consideration regarding fleet management, with build-out time estimated to be 18 months or longer. Tariffs on imported goods will significantly affect the fire service, particularly in terms of cost and supply chain issues. Increased costs of raw materials, such as steel and aluminum, can increase the price of fire-related equipment and components, potentially leading to higher prices. Supply chain disruptions can also result in delays and make it harder to secure necessary equipment promptly. In anticipation of these issues, the District has updated capital replacement schedules to account for these cost increases and supply chain issues to ensure timely receipt of equipment.
- **Increase in Housing Development** – The County of Santa Cruz is actively increasing its housing development to meet California's state-mandated goals and address its own housing needs. The County plans to add thousands of new housing units, including student housing, downtown high-rises, and other projects. This increased housing supply aims to address the high cost of living and a shortage of affordable housing. The state of California has set Regional Housing Needs Allocation (RHNA) targets for the County of Santa Cruz, requiring plans for a significant increase in housing units. The plan, known as the housing element, is a state-mandated blueprint required of cities and counties across California to address the state's increasingly imbalanced housing supply and demand ratio. The state, in conjunction with the regional agency Association of Monterey Bay Area Governments, determined that the County of Santa Cruz must plan to accommodate 5,098 units between 2023 and 2031. In anticipation of an increase in housing, the District is considering an impact fee study for new construction within District boundaries. This will bring in an additional source of revenue for the District. Regarding service, we will investigate the possibility of adding more fire units similar to Engine 3543 to improve response times and handle the projected increased demand for service due to more housing.
- **Continue Development of a Long-term Facilities Plan** – As part of the District's 5-Year Strategic Plan, one of the primary goals is to develop a comprehensive long-term facilities plan to identify needed capital improvements. Although the District has been proactive in setting aside funding for apparatus and capital replacement, large scale capital improvements are quite costly and challenging to fund from existing operating revenues. In August 2023, the District established a capital funding plan that prioritized capital needs and considered funding options. The District collaborated with a municipal advisor to identify funding options. In 2024, the District decided on a General Obligation Bond to fund this plan. The District proposed Measure R, which would authorize \$221,000,000 in bonds at legal rates, levying \$29 per \$100,000 of assessed property valuation. The bond would be used to maintain 911 response times, protect local medical emergency and fire protection services; and prepare for wildfires, floods, and earthquakes by upgrading and repairing aging lifesaving equipment and stations. However, Measure R did not pass in the 2024 election. With the purchase of land this past fiscal year, and the need to relocate or upgrade our existing facilities, the District will need to explore alternative funding sources to begin construction and improvements.

Major changes in service levels, fees, and taxes

- Property assessed valuation is projected to increase modestly. We have forecasted a 4.53 percent assessed valuation growth for the 2025-26 fiscal year. Over the past five years, the tax base within the District has exhibited consistent and modest growth, averaging a 4 percent annual increase. Residential and commercial construction remains robust and competitive. In Santa Cruz County, the median home price reached \$1.42 million in April 2024, nearly triple the \$495,000 recorded in January 2010. Additionally, the unsold inventory index has consistently remained around 3%, which has been the main factor in driving up current home prices.
- The District's call volume remained stable with 8,994 calls reported in 2024 compared to 9,055 calls reported in 2023. The call volume is distributed across seven stations, with Live Oak Station being the busiest location. Staff continues to analyze incident statistics to ensure the deployment of the most appropriate resources based on the nature of the incidents.
- The Consumer Price Index (CPI) tracks variations in the cost of living by evaluating prices for common goods and services. Historically, the Bay Area Index (used as a benchmark for Santa Cruz County) has exhibited higher inflation rates than the national average, primarily due to rising housing and energy costs. Inflation peaked at 5.6% in 2022, then dropped to 3.7% in 2023, and further declined to 2.8% in 2024. Despite these improvements, the Bay Area continues to face higher inflation rates compared to the previous decade, with ongoing cost pressures still impacting household budgets and public service delivery.

Budget Summary

The FY 2025-26 budget includes projected operating revenues of \$48.7 million and expenditures of \$52 million resulting in a deficit of \$(2.5 million) with an estimated ending fund balance of \$24.9 million. The deficit this year is mainly due to spending out of capital reserves which the District has been setting aside to fund these large expenditures over the past several years.

FISCAL YEAR 2025-26 BUDGET SUMMARY	OPERATIONS	FLEET SERVICES	CAPITAL OUTLAY	TOTAL
REVENUE				
Property taxes	\$ 45,440,342	\$ -	\$ -	\$ 45,440,342
Inter-Gov Revenues	\$ 741,465	\$ -	\$ -	\$ 741,465
Other Revenue	\$ 1,294,039	\$ 1,103,169	\$ 100,000	\$ 2,497,208
Total Revenues	\$ 47,475,846	\$ 1,103,169	\$ 100,000	\$ 48,679,015
EXPENDITURES				
Salaries and employee benefits	\$ 38,986,799	\$ 925,739	\$ -	\$ 39,912,539
Services and supplies	\$ 5,563,994	\$ 849,075	\$ -	\$ 6,413,070
Fixed Assets	\$ 125,052	\$ 47,776	\$ 5,420,354	\$ 5,593,182
Operating Transfers - OUT / (IN)	\$ 2,800,000	\$ (719,422)	\$ (2,800,000)	\$ (719,422)
Total Expenditures	\$ 47,475,846	\$ 1,103,169	\$ 2,620,354	\$ 51,199,369
TOTAL SURPLUS / (DEFICIT)	\$ -	\$ -	\$ (2,520,354)	\$ (2,520,354)
BEGINNING FUND BALANCE				
July 1, 2025	\$ 23,158,071	\$ 311,924	\$ 3,910,785	\$ 27,380,780
PROJECTED ENDING FUND BALANCE				
June 30, 2026	\$ 23,158,071	\$ 311,924	\$ 1,390,431	\$ 24,860,426

The following table reflects the proposed 2025-26 Preliminary budget, prior year 2024-25 Mid-Year budget and 2023-24 actual results. FY 2024-25 resulted in a deficit of \$(9.9 million) mainly driven by the purchase of land located at 3845 Soquel Drive totaling \$7.5 million. The purchase of land is incorporated into the District strategic plan of developing a long term facilities plan to build or relocate its ageing facilities. The prior fiscal year 2023-24 resulted in a deficit of \$(608K) which was due to capital spending related to the purchase of fire apparatus.

	Actual FY 2023-24	Mid-Year Budget FY 2024-25	Prelim Budget FY 2025-26	FY 2024-25 vs FY 2025-26	
				Increase / (Decrease) \$	Percentage Change %
REVENUES					
Property taxes	\$ 41,568,555	\$ 43,471,623	\$ 45,440,342	\$ 1,968,720	4.53%
Inter-Gov Revenues	\$ 687,819	\$ 1,392,347	\$ 741,465	\$ (650,883)	-46.75%
Other Revenue	\$ 3,895,718	\$ 2,627,463	\$ 2,497,208	\$ (130,255)	-4.96%
Total Revenues	\$ 46,152,092	\$ 47,491,432	\$ 48,679,015	\$ 1,187,582	2.50%
EXPENDITURES					
Salaries and employee benefits	\$ 35,727,918	\$ 38,289,557	\$ 39,912,539	\$ 1,622,982	4.24%
Services and supplies	\$ 6,133,242	\$ 7,679,823	\$ 6,413,070	\$ (1,266,753)	-16.49%
Fixed Assets	\$ 5,344,387	\$ 12,225,175	\$ 5,593,182	\$ (6,631,993)	-54.25%
Operating Transfers - OUT / (IN)	\$ (445,879)	\$ (762,045)	\$ (719,422)	\$ 42,623	-5.59%
Total Expenditures	\$ 46,759,668	\$ 57,432,510	\$ 51,199,369	\$ (6,233,141)	-10.85%
TOTAL SURPLUS / (DEFICIT)	\$ (607,576)	\$ (9,941,077)	\$ (2,520,354)	\$ 7,420,723	-74.65%

Revenues

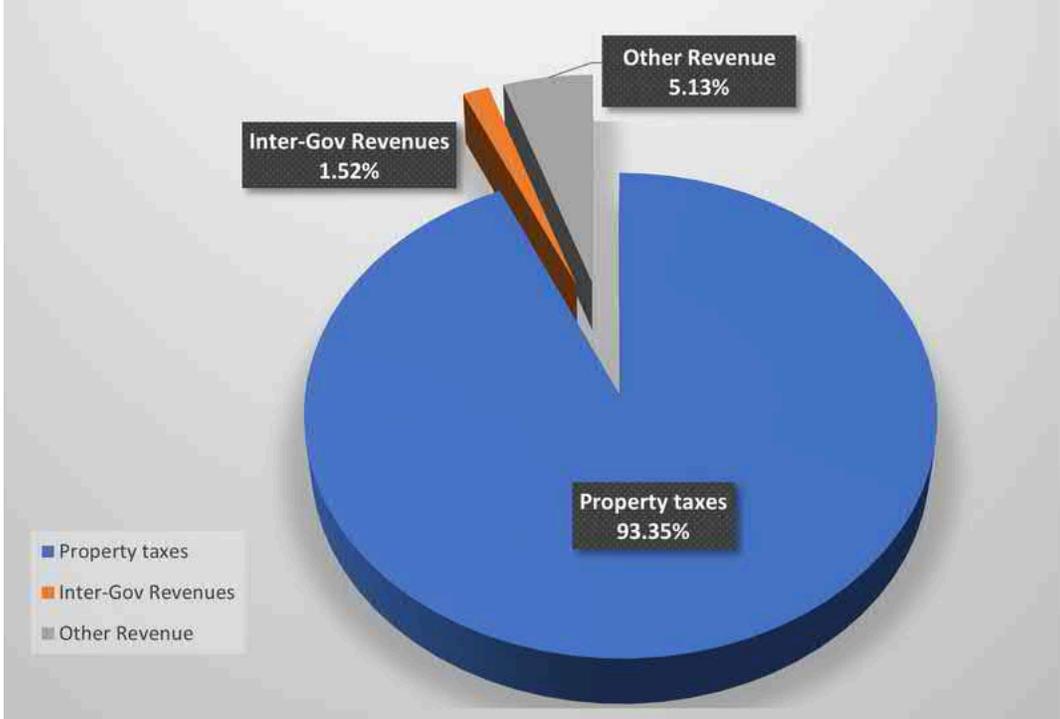
The District’s primary source of revenue is property taxes. Intergovernmental revenue, which comprises of the District’s second largest revenue source is derived from homeowner’s property tax relief, RDA pass through, mutual aid recoveries and grants. While other revenue represents the third largest revenue source relating to plan checks, inspection fees and other fees for service and miscellaneous revenue.

The chart below illustrates the District’s dependency on property tax revenue. Property taxes are the most significant source of the District’s revenues, representing over 93.35 percent of total revenues. Inter-Governmental revenues and all other non-tax related sources comprise less than 7 percent of total revenue.

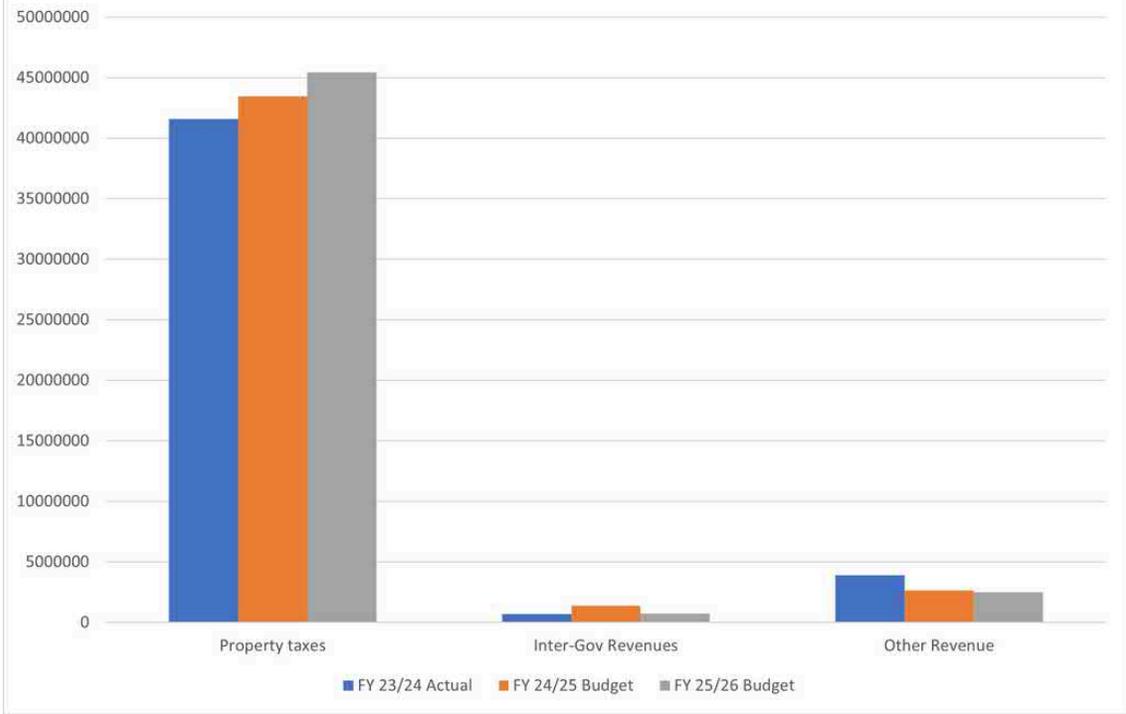
Significant Highlights:

- Property tax related revenue is projected at a 4.53% projected growth rate.
- Exclusion of \$725,000 of Strike Team OES reimbursements from prior year due to unpredictability of mutual aid activity.
- Total Revenue growth is forecasted to increase versus the prior year with a net change of \$1.2 million or 2.5%.

**FY 2025-26 Preliminary Budget
Revenue by Category
Total of \$48.7 million**



Revenue 3 Year Comparison



Property Taxes

The District's tax revenue is levied through the County of Santa Cruz and distributed according to the teeter plan: 50% in December, 45% in April, and the remaining 5% in June. In recent years, property tax revenue has increased modestly due to annual valuation changes, the projected addition of new developments to the tax rolls, and other property tax adjustments. Property tax revenue experienced a growth rate of 3.23% in 2024, followed by rates of 4.58% in 2025 and 4.53% in 2026. Overall, property tax revenue has generally hovered around 4% over the past few years.

GENERAL FUND	Actual	Mid-Year Budget	Prelim Budget	FY 2024-25 vs FY 2025-26	
				Increase / (Decrease)	Percentage Change
<i>Property Tax Revenue</i>	FY 2023-24	FY 2024-25	FY 2025-26	\$	%
Property Tax - Secured	\$ 36,412,439	\$ 37,868,936	\$ 39,762,383	\$ 1,893,447	5.00%
Residual Distribution	\$ 3,766,695	\$ 3,766,695	\$ 3,800,000	\$ 33,305	0.88%
Property Tax - Unsecured	\$ 723,814	\$ 752,766	\$ 790,404	\$ 37,638	5.00%
Property Tax - Prior Unsecured	\$ 85,671	\$ 85,671	\$ 90,000	\$ 4,329	5.05%
Supplemental Property Tax	\$ 436,621	\$ 855,000	\$ 855,000	\$ -	0.00%
Fire Protection Tax	\$ 130,823	\$ 130,000	\$ 130,000	\$ -	0.00%
Delinquent Taxes / Other	\$ 12,494	\$ 12,555	\$ 12,555	\$ -	0.00%
Total	\$ 41,568,555	\$ 43,471,623	\$ 45,440,342	\$ 1,968,720	4.53%
\$ Net Change Year over Year	\$ 1,299,588	\$ 1,903,068	\$ 1,968,720		
% Net Change Year over Year	3.23%	4.58%	4.53%		

Intergovernmental Funds

Intergovernmental funds are projected to decrease by \$(650k) primarily due to the exclusion of strike team reimbursements. Homeowner Property Tax Relief, which provides a \$7,000 exemption on the value of owner-occupied homes, is expected to remain unchanged compared to the previous year. As previously mentioned, mutual aid recoveries are associated with Strike Team reimbursements from the California Governor’s Office of Emergency Services (OES), which fluctuate annually. Revenue from this source is typically not projected due to its unpredictability. RDA pass-through revenue is projected based on an average of the past three years.

Intergovernmental Revenues	Actual	Mid-Year Budget	Prelim Budget	FY 2024-25 vs FY 2025-26	
				Increase / (Decrease)	Percentage Change
	FY 2023-24	FY 2024-25	FY 2025-26	\$	%
Homeowners Property Tax Relief	\$ 173,664	\$ 182,347	\$ 191,465	\$ 9,117	5.00%
Mutual Aid Recoveries & Grants	\$ 288,075	\$ 725,000	\$ -	\$ (725,000)	-100.00%
RDA Pass Throughs	\$ 226,079	\$ 485,000	\$ 550,000	\$ 65,000	13.40%
Total	\$ 687,819	\$ 1,392,347	\$ 741,465	\$ (650,883)	-46.75%
\$ Net Change Year over Year	\$ (653,466)	\$ 704,528	\$ (650,883)		
% Net Change Year over Year	-48.72%	102.43%	-46.75%		

Other Revenue

Other revenue is primarily derived from our Fleet Services and charges for services related to inspections and plans checks by Community Risk Reduction. This year, other revenue decreased primarily due to the exclusion of insurance proceeds related to workers' compensation claims, which are typically non-recurring. Additionally, there was a decrease in miscellaneous income of \$(249k) as interest income is expected to level off this fiscal year.

Other Revenue	Actual FY 2023-24	Mid-Year Budget FY 2024-25	Prelim Budget FY 2025-26	FY 2024-25 vs FY 2025-26	
				Increase / (Decrease) \$	Percentage Change %
Charges for Services	\$ 1,440,805	\$ 1,600,436	\$ 1,719,532	\$ 119,096	7.44%
Insurance Proceeds	\$ 594,721	\$ -	\$ -	\$ -	0.00%
Misc Revenue	\$ 1,860,192	\$ 1,027,027	\$ 777,676	\$ (249,351)	-24.28%
Total	\$ 3,895,718	\$ 2,627,463	\$ 2,497,208	\$ (130,255)	-4.96%
\$ Net Change Year over Year	\$ 1,626,110	\$ (1,268,256)	\$ (130,255)		
% Net Change Year over Year	71.65%	-32.56%	-4.96%		

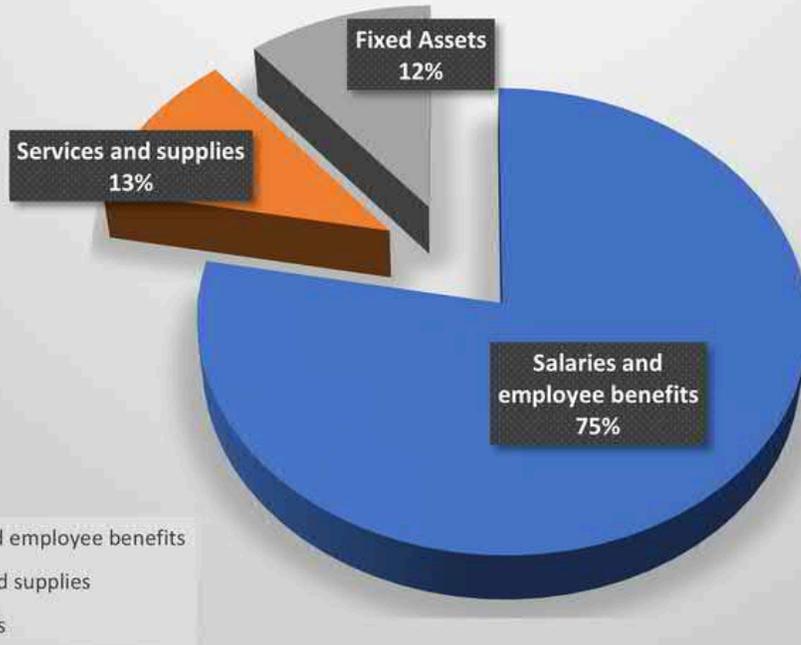
Expenditures

Total General Fund expenditures are projected to decrease from \$57.4 million in FY 2024-25 to \$52 million for the 2025-26 Preliminary Budget – mainly due to non-recurring purchase of land located at 3845 Soquel Ave, which totaled \$7.5 million. Salary & benefits increased by \$1.6 million due to an increase in salary and benefit cost reflected in memorandums of understating (MOUs) for all bargaining units. Below is an illustration of expenditures by category with salaries and benefits representing 75% of total expenditures, services & supplies representing 13% and operating transfers to other reserves and designations representing 12% of total expenditures.

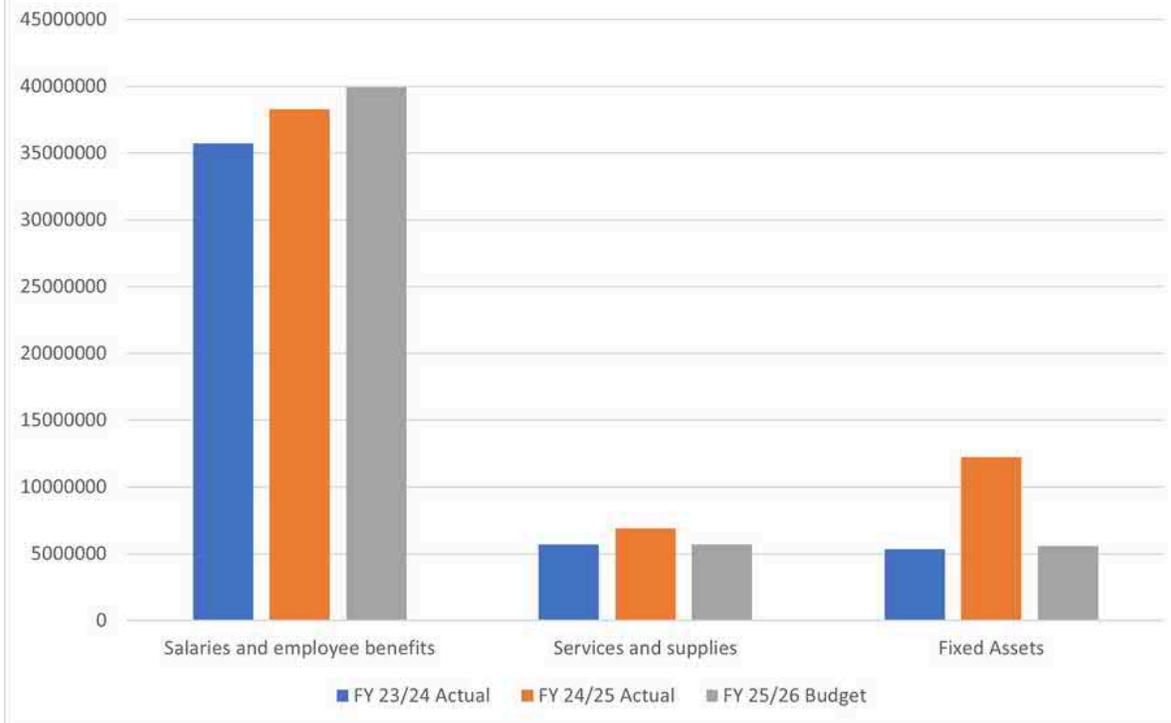
Significant Highlights:

- Total expenditures are projected to decrease from \$57.4 million last year to \$52 million this year, primarily due to the one-time purchase of land at 3845 Soquel Ave, which amounted to \$7.5 million. The majority of this fiscal year's spending will be allocated from capital reserves for the replacement of fire apparatus and vehicles.
- Expenditures include a \$1.6 million increase in salary and benefit adjustments as reflected in Memorandums of Understanding (MOUs) with all bargaining units. As well as an increase in pension and healthcare costs.
- Total Salary & Benefits as a percentage of Recurring Revenue is projected at 84.80%. The District's goal is 85% of total recurring revenue.

**2025-26 Prelim Budget
Expenditures by Category
Total of \$52 million**



Expenditures 3 Year Comparison



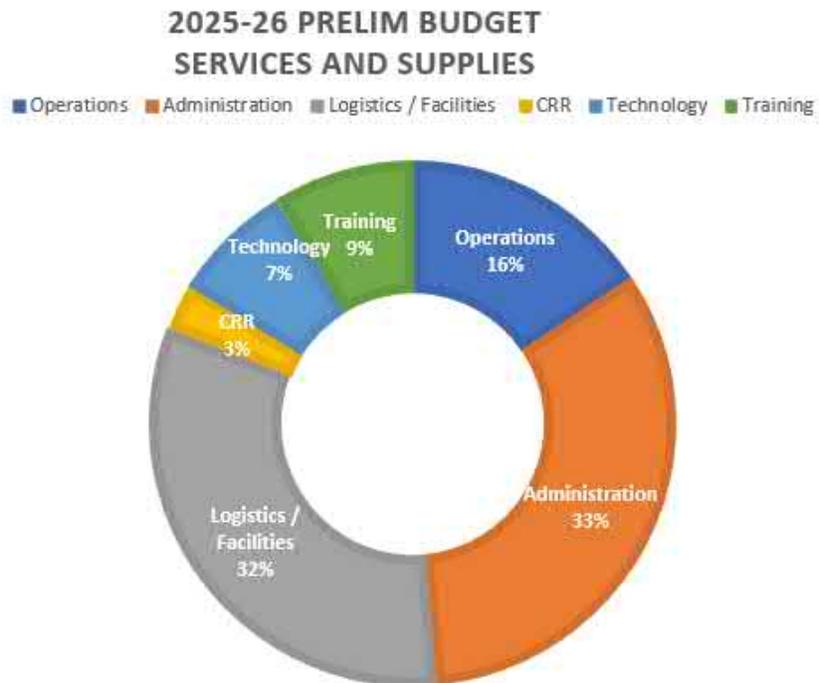
Salary and Benefits

The 2025-26 Preliminary Budget reflects an increase in salary costs due to projected wage increases, higher pension expenses, and healthcare costs. Workers' compensation costs decreased from the previous year because the District changed providers and adjusted the payout structure for future claims, which lowered the annual premium.

SALARY & BENEFITS	Actual FY 2023-24	Mid-Year Budget FY 2024-25	Prelim Budget FY 2025-26	FY 2024-25 vs FY 2025-26	
				Increase / (Decrease) \$	Percentage Change %
Regular Salary	\$ 15,605,986	\$ 16,148,717	\$ 16,870,821	\$ 722,105	4.47%
Holiday, Taxes, Extra Help, Etc	\$ 2,549,914	\$ 2,414,562	\$ 2,599,230	\$ 184,668	7.65%
Overtime	\$ 3,363,233	\$ 3,670,692	\$ 3,527,722	\$ (142,970)	-3.89%
PERS	\$ 7,584,890	\$ 8,587,952	\$ 9,296,064	\$ 708,112	8.25%
Health Benefit	\$ 4,871,608	\$ 5,455,580	\$ 5,823,702	\$ 368,121	6.75%
Workers Compensation	\$ 1,752,287	\$ 2,012,055	\$ 1,795,000	\$ (217,055)	-10.79%
Total	\$ 35,727,918	\$ 38,289,557	\$ 39,912,539	\$ 1,622,982	4.24%
\$ Net Change Year over Year	\$ 1,765,568	\$ 2,561,639	\$ 1,622,982		
% Net Change Year over Year	5.20%	7.17%	4.24%		

Services and Supplies

The District's Services & Supplies budget is primarily developed through its Program Management approach, which emphasizes outcomes to better control costs and achieve District objectives. Services and supplies are allocated by Divisions, each serving a distinct function within the District. The following illustration depicts the proportion of services and supplies expenditures budgeted by each Division.



The preliminary budget for 2025-26 shows a decrease of \$(7.9 million) in expenditures for services and supplies compared to the previous year. This reduction is attributed to a one-time land purchase, as previously mentioned, and the revision of the capital equipment replacement schedule. The revised schedule spreads out the costs of capital equipment and bulk purchases over several years instead of expensing them all in one fiscal year, thereby preventing inflated total costs and skewed spending trends from year to year.

	<i>FY 2024-25 vs FY 2025-26</i>				
		Mid-Year	Prelim	Increase /	Percentage
	Actual	Budget	Budget	(Decrease)	Change
<i>SERVICES & SUPPLIES</i>	FY 2023-24	FY 2024-25	FY 2025-26	\$	%
Services and supplies	\$ 5,687,363	\$ 6,917,778	\$ 5,693,648	\$ (1,224,130)	-17.70%
Fixed Assets	\$ 5,344,387	\$12,225,175	\$ 5,593,182	\$ (6,631,993)	-54.25%
Total	\$11,031,750	\$19,142,953	\$11,286,830	\$ (7,856,123)	-41.04%
\$ Net Change Year over Year	\$ 2,964,141	\$ 8,111,203	\$ (7,856,123)		
% Net Change Year over Year	36.74%	73.53%	-41.04%		

Capital Outlay

The Capital Replacement Schedule dictates the annual budgeted expenditures. This schedule is reviewed annually and revised if needed during the budget. Transfers from the General Fund provide funding for the budgeted requirements. The Capital Replacement Schedule identifies a committed minimum transfer amount each fiscal year in order to meet targeted expenditures. Under the Capital Equipment Fund, total expenditures of \$5.4 million are primarily due to the purchase of new apparatus and vehicles. Below is a 5-year forecast of upcoming replacement purchases by category.

CAPITAL OUTLAY FUND					
Fiscal Year	2025-26				
Beginning Fund Balance	\$ 3,910,785 estimate				
Annual Contribution	\$ 2,800,000				
	Year 1	Year 2	Year 3	Year 4	Year 5
	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 3,910,785	\$1,390,431	\$ 90,571	\$ 2,354,160	\$ 4,540,982
Transfers in from General Fund	\$ 2,800,000	\$2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000
Other Revenue*	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures	\$ 5,420,354	\$4,149,860	\$ 586,411	\$ 663,178	\$ 342,957
Ending Fund Balance	\$ 1,390,431	\$ 90,571	\$ 2,354,160	\$ 4,540,982	\$ 7,048,025

*surplus, loans, grants, strike team

Capital Expenditures by Category	2026	2027	2028	2029	2030
Apparatus & Vehicles	\$ 5,250,746	\$4,114,117	\$ 512,107	\$ 643,397	\$ -
Equipment	\$ 169,608	\$ 35,743	\$ 74,304	\$ 19,781	\$ 342,957
Total Expenditures	\$ 5,420,354	\$4,149,860	\$ 586,411	\$ 663,178	\$ 342,957

Fund Balance

The District’s ending fund balance is \$24.9 million. It is the goal of the District to achieve and maintain an unassigned fund balance in the General Fund at a minimum of five (5) months of the General Fund Operating Expenditures at the end of each fiscal year to ensure the District has adequate cash flow and avoid short-term borrowing during the “Dry Tax Period” which typically occurs from July to December. For 2025-26, the minimum fund balance is projected at 5.48 months, this does not include the \$2.8 million in California CLASS, which is surplus funds above and beyond the District’s operational needs. The District has invested a total of \$10 million of its surplus funds with California CLASS which is a California public agency investment pool with the intent to improve yield returns of its surplus funds. These funds were used for the land purchase in FY 2025 for \$7.5 million, therefore the remaining balance is \$2.8 million, including interest earnings.

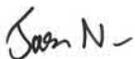
FUND BALANCES	Estimated Fund Balance					Estimated Fund Balance
	7-1-2025	Revenues	Expenditures	Transfer Out	Transfers In	6-30-2026
NONSPENDABLE:						
Deposits & Prepaid items	\$ 300					\$ 300
ASSIGNED:						
Capital Fund	\$ 3,910,785	\$ 100,000	\$ (5,420,354)		\$ 2,800,000	\$ 1,390,431
Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED:						
Minimum Fund Balance	\$ 18,820,667	\$ -	\$ -	\$ -	\$ -	\$ 18,820,667
General Fund	\$ 1,586,431	\$ 47,475,846	\$ (44,675,846)	\$ (2,800,000)	\$ -	\$ 1,586,431
California CLASS	\$ 2,750,673	\$ -	\$ -	\$ -	\$ -	\$ 2,750,673
Fleet Services	\$ 311,924	\$ 1,103,169	\$ (1,822,591)		\$ 719,422	\$ 311,924
Total	\$ 27,380,780	\$ 48,679,015	\$ (51,918,790)	\$ (2,800,000)	\$ 3,519,422	\$ 24,860,426

<i>Minimum Fund Balance</i>	<i>Total Months</i>
Per Fiscal Policy	5.00
Projected Balance	5.48 * does not include CA Class

The FY 2025-26 budget provides a robust, structurally balanced, and financially responsible plan for the next fiscal year. It addresses our operational requirements to ensure that the District can continue delivering effective emergency response, fire protection, life safety, and risk reduction services to the needs of the public and the current economic environment.

In conclusion, I am pleased with the collaborative approach we have employed in developing our budget. I extend my gratitude to the District Program Leads, Program Managers, and supporting staff for their ongoing efforts in enhancing the budget process and preparing the annual budget document. Furthermore, I would like to acknowledge the Board of Directors and Management Staff for their exemplary leadership, guidance, and initiative, as well as their dedication and commitment to serving the community. I encourage you to examine this budget to gain insight into the District and our unwavering commitment to delivering outstanding service to the communities we serve.

Sincerely,



Jason Nee
Fire Chief

DISTRICT OVERVIEW

In 1987, Central Fire Protection District was created from the consolidation of the Capitola, Live Oak and Soquel Fire Districts.

In 1986, Aptos Fire District and La Selva Beach Fire District also consolidated, to become the Aptos/La Selva Fire Protection District. By 2018, Aptos/La Selva FPD and Central FPD entered into a Shared Services Agreement, combining services with their Administrative and Community Risk Reduction Divisions.

In February of 2021, Central Fire Protection District and Aptos/La Selva Fire Protection District consolidated into Central Fire District of Santa Cruz County.

Central Fire District serves the communities of Aptos, Capitola, La Selva Beach, Live Oak, Rio Del Mar, and Soquel.

The resident population is approximately 90,500, with a seasonal influx during the summer, and covers an area of 55 square miles. The District responds to requests for service for fire, water rescue, emergency medical services, hazardous materials calls, and assorted alarms.

The District operates seven fire stations, an Administrative Office, Community Risk Reduction Division, Training Division, and Fleet Services Facility. The District has several robust program areas including Community Risk Reduction, Community Education, Emergency Medical Services, Water Rescue, Fire Investigation, Hazardous Materials, Technical Rescue, and Training.

Central Fire District has a publicly elected Board of Directors consisting of five members who are elected to four year, staggered terms.

OUR MISSION

The Mission of Central Fire District of Santa Cruz County is to preserve quality of life for the citizens and visitors of the communities we serve by protecting lives, property, and the environment through emergency response, community risk reduction, and education.

OUR VALUES

Safety

We value safety as a priority in all our actions and take appropriate steps to maintain and improve the well-being of the community and our personnel.

Service

We value service by being prepared to serve with respect and compassion at any moment with knowledgeable and committed personnel.

Professionalism

We value professionalism through our readiness, leadership, and work ethic to provide the highest standards of service with dedication, teamwork, and respect.

OUR VISION

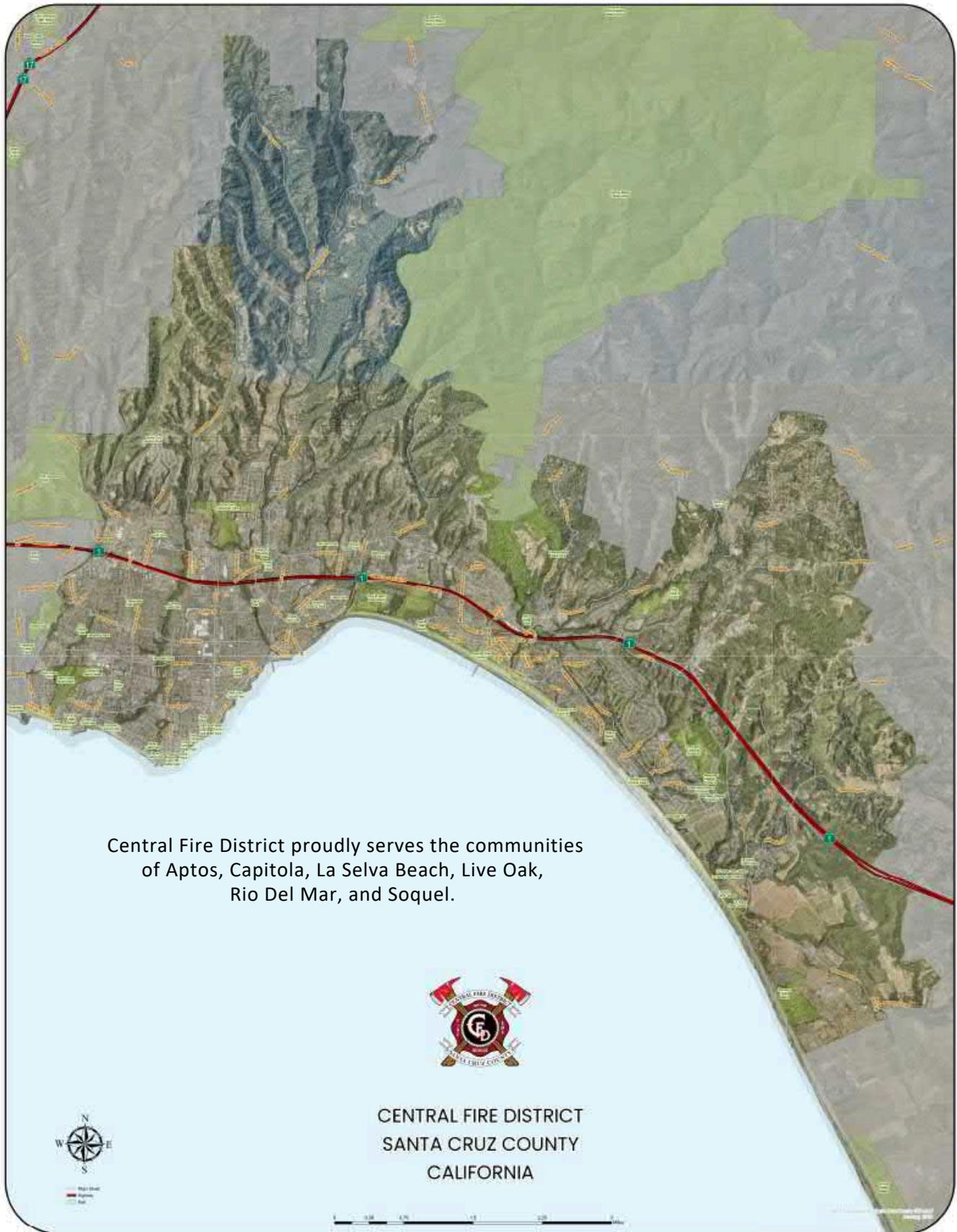
It is the Vision of Central Fire District of Santa Cruz County to:

Position the Fire District securely (operationally, financially, and politically) through and beyond economic uncertainty while creating a resilient, predictable, and sustainable future.

Be a leader in the fire service, respected for our excellence in service delivery, our dedication to the community, and our commitment to our personnel.

Provide exemplary customer service, be fiscally responsible, and support a regional approach to collaboration and progressive innovation.

CENTRAL FIRE DISTRICT BOUNDARIES



STATIONS AND FACILITIES



Live Oak Station 1
930 17th Avenue
Santa Cruz, CA 95062



Thurber Station 2
3445 Thurber Lane
Santa Cruz, CA 95065



Soquel Station 3
4747 Soquel Drive
Soquel, CA 95073



Capitola Station 4
405 Capitola Avenue
Capitola, CA 95010



Aptos Station 5
6934 Soquel Drive
Aptos, CA 95003



Rio Del Mar Station 6
300 Bonita Drive
Aptos, CA 95003



La Selva Beach Station 7
312 Estrella Avenue
La Selva Beach, CA 95076



Administration & CRR Division
930 17th Avenue
Santa Cruz, CA 95062



Training Division
6934 Soquel Drive
Aptos, CA 95003



Fleet Services
410 Kennedy Drive
Capitola, CA 95010

BOARD OF DIRECTORS



John Lucchesi
Term of Office
2022 - 2026



Michael Hushaw
Term of Office
2022 - 2026



Lani Faulkner
Term of Office
2025 - 2029



Jake Hess
Term of Office
2025 - 2029



Don Littlefield
Term of Office
2025 - 2029

EXECUTIVE STAFF



Jason Nee
Fire Chief



Patrick Winters
Interim Assistant Fire Chief



Ernst Bauen
Operations Division Chief



Nigel Miller
Logistics Division Chief



Nancy Dannhauser
Finance Director



Gena Finch
Human Resources Director



Ryan Peters
Battalion Chief
Training & Safety



Scott Vahradian
EMS Chief EMSIA



Derek Staley
Battalion Chief
A Shift

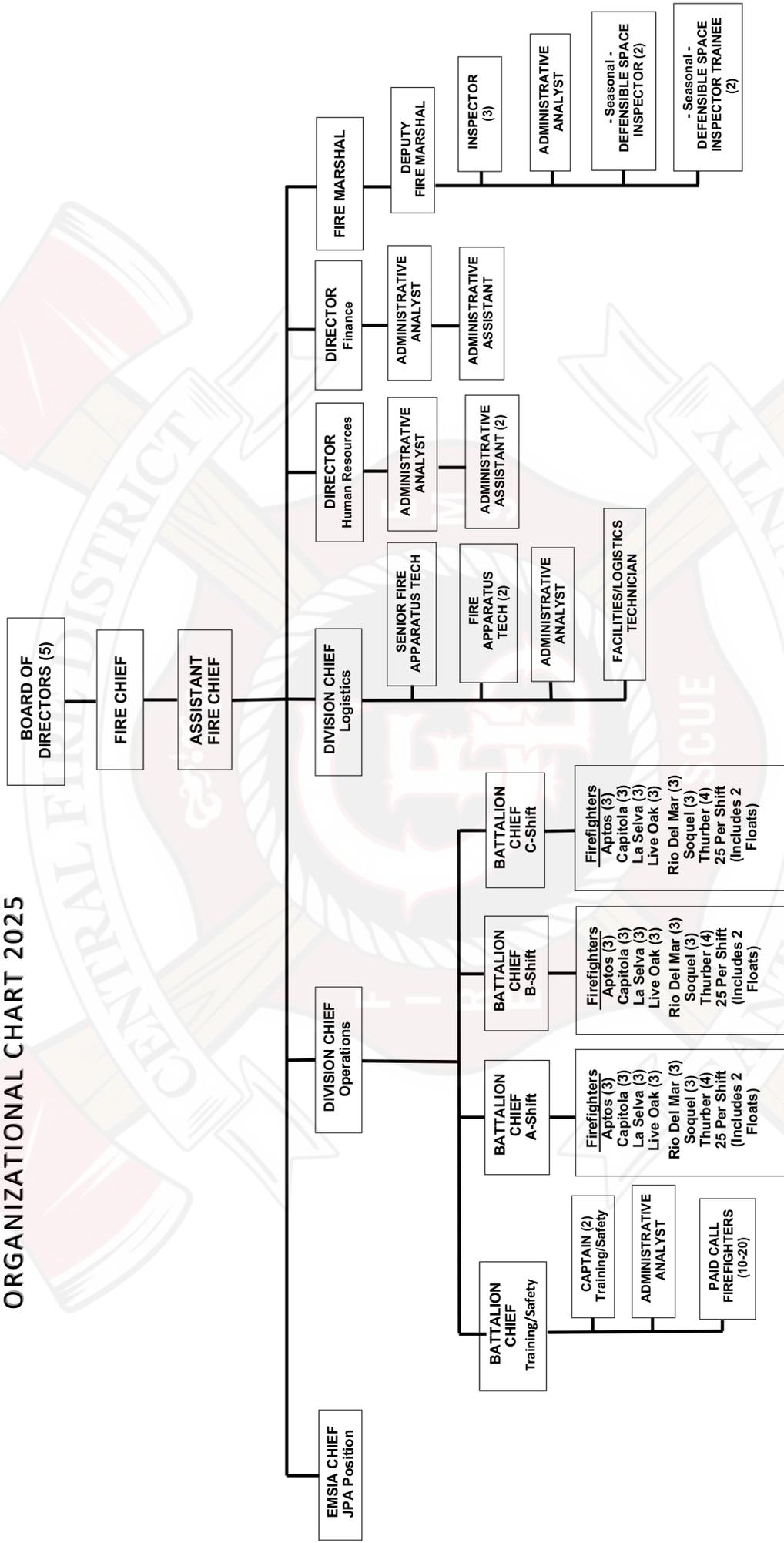


Jacek Kokot
Battalion Chief
B Shift



Richard MacDonald
Battalion Chief
C Shift

CENTRAL FIRE DISTRICT ORGANIZATIONAL CHART 2025



PERSONNEL SUMMARY

Administration	FY24	FY25	FY26
Fire Chief	1	1	1
Assistant Chief	1	1	0
Division Chief	0	0	1

Finance	FY24	FY25	FY26
Finance Director	1	1	1
Administrative Analyst	1	1	1
Administrative Assistant	1	1	1

Human Resources	FY24	FY25	FY26
HR Director	1	1	1
Administrative Analyst	1	1	1
Administrative Assistant	2	2	2

Community Risk Reduction	FY24	FY25	FY26
Fire Marshal	1	1	0
Deputy Fire Marshal	0	0	0
Fire Inspector*	2	2	2
Administrative Analyst	1	1	1

*One (1) vacant fire inspector from FY 24- FY26

PERSONNEL SUMMARY

Logistics	FY24	FY25	FY26
Division Chief	1	1	1
Senior Fire Apparatus Technician	1	1	1
Fire Apparatus Technician	2	2	2
Administrative Analyst	1	1	1
Logistics Technician	1	1	1

Operations	FY24	FY25	FY26
Division Chief	1	1	1
EMS Chief	1	1	1
Battalion Chief	3	3	3
Captain	21	21	21
Firefighter/Paramedic	35	35	35
Firefighter	19	19	19

Training	FY24	FY25	FY26
Battalion Chief	1	1	1
Captain	1	1	1
Firefighter	1	1	1
Administrative Analyst	1	1	1

FINANCIAL AND BUDGET OVERVIEW

Budget Process and Calendar

The annual budget is a financial plan that authorizes local government spending, justifies property tax levies, and ensures that planning aligns with available funds. The District strives to maintain a balanced budget, ensuring that total resources are equivalent to total expenditures and the ending fund balance.

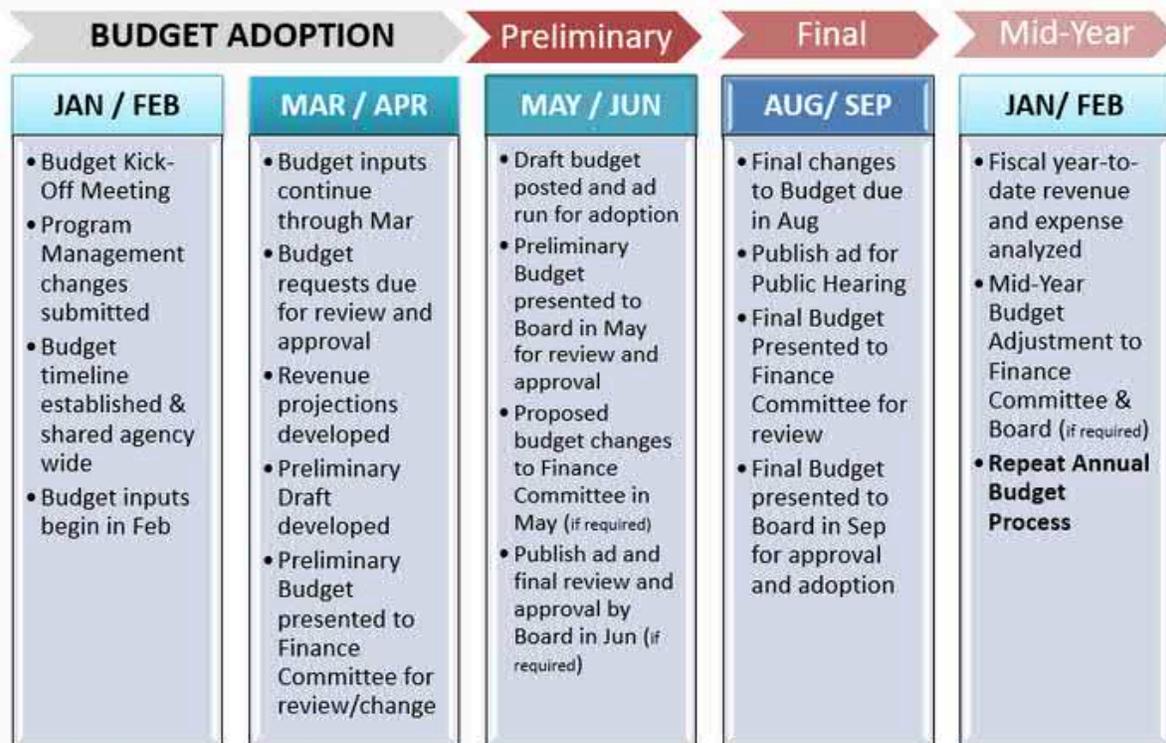
The budget planning process for the new fiscal year begins each January. Formulation of the budget is based on historical and current financial data, along with projections for the upcoming fiscal year. Additionally, the District integrates its strategic plan into the budget document.

The District has adopted a five-year Strategic Plan that outlines objectives and critical tasks necessary to achieve the goals defined within the plan. Desired outcomes are specified to provide a measurable framework guiding existing plans and programs. Each strategy is assigned to the relevant Division, which is responsible for developing objectives in line with these goals. These objectives are dynamic and task oriented. Program Leads and Program Managers are designated to oversee a program or sub-program within a Division to accomplish these objectives and tasks. Below is the current budget structure of the District:



Below is an illustration of the District’s budget cycle on a calendar basis. The budget cycle typically starts in January and ends with the budget adoption in September. A mid-year budget is done in January for the current fiscal year if required, and the new fiscal year process begins again.

Budget Cycle Overview



Proposed Budget (Preliminary Budget): The District typically approves a proposed budget that is approved in May or June of each year before it adopts its final budget in September. A majority of recurring costs are carried over from the previous year’s budget to the current budget with assumptions of increases based on inflationary costs and new estimates. Projects that have been completed or those with costs that are no longer necessary are removed from the budget. All Project Managers submit new budget requests to their Program Leads for approval. If approved, these requests are then reviewed by the Fire Chief and Division Chiefs. After receiving all requests and conducting meetings with project leads and managers, a balanced budget is achieved through revisions made by the Fire Chief and Command Staff.

Once the balanced budget has been developed, it is presented to the Finance Committee, consisting of two Board of Directors members. The Finance Committee reviews the budget documents, makes any necessary changes, and subsequently approves the budget to be presented before the Board of Directors during the regular Board Meeting in May/June. Once the preliminary budget is approved, the public is notified on the District’s website and in the local newspaper of the District’s proposed budget. The budget is available for viewing on the District’s website and copies may be requested or seen in person at the Administrative office.

Budget Adoption: In September each year, the Budget is refined and adopted by the Board of Directors along with the GANN limit at a Public Hearing, which is typically held on the second Thursday. The public is notified two weeks in advance of the public hearing and may attend to discuss any item contained in the budget or suggest additions to the budget.

The GANN limit, also known as the State Appropriations Limit (SAL), is a California constitutional restriction that limits the amount of tax revenue that state and local governments can spend annually. Established by Proposition 4 in 1979, it is adjusted annually for changes in population, inflation, and other factors. The purpose of the limit is to maintain real (inflation-adjusted) per-person government spending at levels consistent with 1978-79. Following the Board of Directors' adoption of the Budget, the necessary documents are submitted to the Santa Cruz County Assessor. Budgets are adopted based on General Accepted Accounting Principles "GAAP" (refer to www.fasb.org for more information).

Budget Amendments: There are two methods to modify the District’s adopted budget due to unforeseen circumstances. First, the Board of Directors may transfer appropriations within a fund through a resolution. Second, they can authorize supplemental appropriations by adopting a Mid-Year budget via resolution. This approach is typically done if there are significant changes in revenue or expenditures throughout the year. The budget is monitored through budget-to-actual financial reports, which are prepared and presented at regular monthly Board meetings. All transactions are approved by the Board of Directors through the consent agenda.

End Date	2025-2026 Budget Schedule Deadlines
PRELIMINARY BUDGET	
February 6th	Budget Timeline sent via email SPECIAL INTEREST MEMO / Attach Program Management report
February 10th - April 11th	Schedule budget meeting to update Program Budget files & Divison Budget Template
Week of April 14th	Update Capital Replacement Schedules
April 18th	All Budget Requests to Program Leads for review/approval
April 25th	Submit Budget Request to Finance for review/tracking
Beg week of April 28th	Chiefs to review preliminary budget roll-up
May 5th - May 16th	Chiefs to meet with Program Managers & Program Leads to approve/deny requests
Week of May 19th	Budget Request Form Log updated with Approval Status
Week of June 2nd	Proposed Budget presented to the Finance Committee for review
June 12th	Preliminary Budget presented to the Board for review/approval
FINAL BUDGET	
Mid August	Final Changes to Budget Due
End of August	Final Budget & Appropriation limit to the Finance Committee for review
Sept 11th	Final Budget presented to the board for approval/adoption

Budget and Financial Policies

Basis of Budgeting and Accounting: The District's financial records adhere to accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is recognized as the authoritative body for establishing governmental accounting and financial reporting principles. The District's Annual Comprehensive Financial Report (ACFR) includes government-wide financial statements prepared on an accrual basis; alongside governmental fund financial statements prepared on a modified accrual basis. As a single purpose fire authority, the District operates one governmental fund: the General Fund. All unrestricted financial and budgetary activities of the District are reported within this General Fund. Both budgeted and actual revenues and expenditures are recorded using a modified accrual basis. Revenues are recognized in the accounting period when they become susceptible to accrual, meaning they are measurable and available to finance current period expenditures. Expenditures are recognized when liability is incurred if it is measurable.

Balanced Budget: The District shall maintain a structurally balanced budget whereby recurring revenues are equal to or greater than recurring expenditures in the adopted budget. District policy allows for the use of reserves to balance the budget when a temporary shortfall (deficit) occurs. When using reserves, the District does so only to meet non-recurring obligations that are non-operating in nature.

Summary of Financial Policies: The following policies were established by the District with the intent of prudent and judicious management of public funds. The District's finances are managed in a manner which will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows, (3) guarantee a balanced budget annually assuring that the District is always living within its means, and (4) establish reserves and designations necessary to meet known and unknown future obligations.

A. GENERAL POLICIES

- The District will manage its financial resources in a conservative manner.
- The District will maintain sound financial practices in accordance with State law and direct its financial resources toward meeting the District's long-term goals.
- The District will maintain accounting practices and systems in conformance with generally accepted accounting principles.

B. REVENUE POLICIES

- The District will aggressively pursue revenue collection and auditing to ensure that moneys due the District are accurately received in a timely manner.
- The District will work proactively to monitor legislation that may impact the District financially.
- The District will maintain and further develop methods to track major revenue sources and evaluate financial trends.
- The District will continue to work with County elected officials to increase the allocation of ½ of 1% of voter approved Proposition 172, the Local Public Safety Protection, and Improvement Act of 1993, to fire services in Santa Cruz County, specifically for special fire protection districts.

- The District will impose fees when appropriate; will adopt a Fee Policy which establishes desired levels of cost recovery and determines the minimum frequency of fee reviews; and will set the fees and charges at a level that fully supports the total direct and indirect cost of the activity, including administrative overhead.
- The District will prepare quarterly financial reports for review by the District Board of Directors and the general public to provide information on the status of the District's financial condition.
- The District will establish methods to maximize the accuracy of revenue forecasts.
- The District will seek Federal and State grants and reimbursements for mandated costs whenever possible.

C. RESERVE POLICIES

- The District may establish specific reserves or designations which include but are not limited to the following:
 - o Depreciation and replacement of vehicles and major equipment.
 - o Major maintenance, building improvements, and purchasing property.
 - o Cash flow purposes.
 - o Economic uncertainties.
 - o Unfunded liabilities related to pension and other post-employment benefits "OPEB."

D. FUND BALANCE POLICIES

- The District will establish and maintain fund balances to ensure adequate financial resources to protect against unforeseen events such as revenue fluctuations, unanticipated expenditures and similar circumstances.
- The District will establish a procedure for reviewing fund balances and making necessary changes to achieve the desired level of funding by establishing anticipated expenses, target reserve levels, and methodology for calculating reserve levels.
- The District will properly classify the District's fund balances per Government Accounting Standards Board (GASB) Statement No. 54; Fund Balance Reporting and Governmental Fund Type Definitions which classifies fund balances based on the purpose for which the specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:
 - o Nonspendable fund balance - amounts that are not in a spendable form or are legally or contractually required to be maintained intact (e.g., prepaid items and deposits on file with other agencies)
 - o Restricted fund balance - amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants, donations or funds held in a trust).
 - o Committed fund balance - amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors, through ordinance or resolution.
 - o Assigned fund balance - amounts intended to be used by the District for specific purposes. Intent is expressed by the Board Directors or by a designee to whom the governing body delegates the authority.
- The District will be responsible for the oversight of all District fund accounts and balances. Changes to the existing fund balances, establishing new fund accounts, and authorizing expenditures for fund balances shall require action by the Board of Directors.
- The District's Reserve Fund Designations and Funding Levels are as follows:
 - o Capital Outlay Fund: An "Assigned" fund for the purpose of funding acquisitions, replacements, or improvements of capital assets. Capital outlay is defined as a tangible or intangible fixed asset with a value over \$5,000 that has an initial useful life extending beyond one year. Fund balance requirements shall be based on the Capital Improvement Plan (CIP).

o Minimum Fund Balance: It is the goal of the District to achieve and maintain an unassigned fund balance in the General Fund at a minimum of five (5) months of budgeted operating expenditures to provide adequate cash flow and avoid short-term borrowing in the subsequent fiscal year.

- The District will address Reserve Fund Expenditures and Replenishment by the following:
 - o The Fire Chief or designee shall review fund balances and recommend changes to fund balances for the upcoming fiscal year to be presented to the full Board of Directors prior to the adoption of the Final Budget.
 - o All expenditures or transfers between reserve funds shall be approved by the Board of Directors unless pre-designated; the Fire Chief or designee can approve such transactions.
 - o If the unassigned minimum fund balance at fiscal year-end falls below the goal, the District shall develop a restoration plan to achieve and maintain the minimum fund balance. Should the unassigned minimum fund balance ever exceed the minimum range, the District will consider such fund balance surpluses for one-time expenditures that are non-recurring in nature which will not require additional expense outlays for maintenance, additional staffing or other recurring expenditures.

E. BUDGETING POLICIES

- The operating budget will be prepared to fund current year expenditures with current year revenue. However, surplus fund balances may be used to increase reserves, fund capital improvement projects, or be carried forward to fund future years' operating budgets when necessary to stabilize services and fund capital outlay.
- The budget will state the objectives of the operating programs, and identify the service and resources being provided to accomplish the specified objectives.
- The budget will reflect support for the work force through providing negotiated benefits, training, work environment enhancements, and timely equipment maintenance and replacement.
- The District will prepare a five-year forecast each year.
- The District will annually update replacement and maintenance financing plans and incorporate them into the budget and forecast.

F. DEBT POLICIES

- The District will limit long-term borrowing to capital projects that cannot be financed from current revenues.
- When capital projects are financed, the District will amortize the debt within a period not to exceed the expected useful life of the project.
- The District will use short-term borrowing only to support temporary cash flow needs.

Fund Structure

The District utilizes two primary funds for tracking revenues, expenditures, and assets: the General Fund and the Capital Outlay Fund. A major fund is defined as any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures in the appropriated budget. Both the General Fund and the Capital Outlay Fund are classified as major funds and are included in the audited financial statement.

General Fund

The General Fund is the main operating fund for the District. It is used to account for all the resources used to finance District services except those required to be accounted for in other fund types (ex: Capital Outlay Fund). The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

Capital Outlay Fund

The Capital Outlay Fund is used to track financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the District as any item with an extended useful life of two (2) years or more whose purchase price (or value if donated) is \$5,000 or more. The use of a Capital Outlay Fund allows the District to set aside funds in anticipation of future needs rather than having to finance purchases and pay interest on the loans. The Capital Outlay Fund consist of two sub-funds, one used for the replacement of capital equipment which includes fire apparatus, vehicles and capital equipment. The other sub-fund is dedicated to capital improvement, which consist of the acquisition, construction or improvements of capital facilities. The Capital Outlay Fund's primary source of funding comes from financing revenues, with any shortfall covered by operating transfers from the General Fund.

Below is a depiction of the District's fund structure. Additional information on the divisions within the General Fund can be found after the General Fund Summary.

General Fund	Capital Outlay Fund
<ul style="list-style-type: none">• Administration• Community Risk Reduction• Fleet Services• Logistics• Operations• Technology• Training	<ul style="list-style-type: none">•Capital Equipment•Capital Improvement

STRATEGIC PLAN

The District's adopted 2023 Strategic Plan is the overarching document that provides direction for the organization. Nine strategic initiatives identify what is critically important and the level of service the District desires to deliver for the community. Under each initiative are goals and objectives that are identified to support the success of the initiative. The initiatives and goals remain consistent with the plan; however, the task may change with the fiscal year and typically drive a lot of budget development. Some tasks will have cost impacts and others may have minimal impact.

Following the completion of the District's Long-Range Master Plan and its adoption at the Board of Directors meeting on January 12, 2023, staff began developing the District's 5-year Strategic Plan. This planning process concluded in March 2023 and was presented to the Central Fire Board of Directors on April 13, 2023. Staff then started implementing the objectives outlined in the Strategic Plan. Two years have passed since the adoption and implementation of the Strategic Plan. It is recommended that the plan undergoes annual evaluation to verify whether the established goals remain appropriate or require modifications or removal, and to assess the District's progress towards each goal.

On January 7, 2025, Central Fire Division heads convened to review their division goals for 2025 while integrating the strategic plan into the budgeting process. These goals were presented to the Board of Directors and the public to provide information on the priorities of District leadership and their incorporation into the budget. The goals and objectives are dynamic and serve as a living task plan for District leadership to identify, track, and report on the progress toward those initiatives.

To develop the strategic plan, input was solicited from the public to gather comments, concerns, and general information from involved citizens throughout the community. An online survey conducted resulted in 294 responses. Public input was crucial for the strategic planning process as it helps understand the community's expectations regarding fire district services. In February 2023, the District formed a strategic planning committee comprising of District administrative and line personnel to review the community input and develop goals and objectives for the next five years. The strategic planning document was developed using information from the public input survey, a member survey, internal expertise, and external recommendations and guidance.

Strategic goals and objectives, along with performance measures, become the focus of the organization's efforts. Adherence to these goals and objectives provides structure and guidance while reducing obstacles and distractions and facilitating smooth transitions. The strategic planning committee prioritized specific goals and objectives, listed in descending order of priority. When evaluating progress towards accomplishing the goals, timelines may need adjustment to reflect changes in the organization's needs, environment, and resources.



Central Fire District
of Santa Cruz County, CA

FIRE DISTRICT

Strategic Plan

Goals

March 2023



GOAL 1: DEVELOP A LONG-TERM FACILITIES PLAN

1A: Complete Standards of Cover	
Lead: Fire Chief Timeline: Completed	Critical Tasks: •
1B: Complete a current facilities assessment	
Lead: Fire Chief Timeline: Completed	Critical Tasks: •
1C: Work with architectural firm and realtor to plan and design facility and locate appropriate property	
Lead: Fire Chief Timeline: End 2023	Critical Tasks: <ul style="list-style-type: none"> • Develop Request for Qualifications (RFQ) for architectural firm. • Execute contract with selected firm. • Complete facility design plan. • Engage realtor to locate appropriate property.
1D: Develop plan to secure financing/funding	
Lead: Fire Chief / BOD / Finance Director Timeline: End 2025	Critical Tasks: <ul style="list-style-type: none"> • Investigate potential bonds. • Investigate potential loans. • Investigate potential proposition needs.
1E: Develop plan to purchase appropriate property	
Lead: Fire Chief / BOD Timeline: End 2025	Critical Tasks: <ul style="list-style-type: none"> • Determine location. • Determine availability of property. • Enter into a contract to purchase property.
1F: Plan for building of station/stations	
Lead: Division Chief Timeline: End 2025	Critical Tasks: <ul style="list-style-type: none"> • Develop request for qualifications with construction firms. • Execute contract with selected firm.

GOAL 2: DEVELOP A DISTRICT-WIDE SUCCESSION PLAN

2A: Develop/revise position task books for all positions	
Lead: Training Division Timeline: 12-18 months	Critical Tasks: <ul style="list-style-type: none"> • Identify all current task books and determine any additional needed. • Align job descriptions during task book development. • Review and validate task books at position level. • Ensure task books are reviewed and approved at the Division/Manager level.
2B: Develop mentorship program for all positions	
Lead: Training Division Timeline: 12 months	Critical Tasks: <ul style="list-style-type: none"> • Develop mentorship expectations. • Identify mentors. • Provide mentorship training.
2C: Provide cross-training at all appropriate positions	
Lead: Assistant Chief Timeline: 12-18 months	Critical Tasks: <ul style="list-style-type: none"> • Identify gaps and which positions are able to cross-train. • Develop plan to expose / train and build depth within the organization. • Implement plan
2D: Enhance recruitment with a focus on diversity	
Lead: Human Resources Timeline: 12-24 months	Critical Tasks: <ul style="list-style-type: none"> • Define diversity and acknowledge and overcome own biases. • Provide early outreach and education to groups that are currently under-represented. • Identify financial assistance opportunities for candidates in need. • Include diversity consideration in our current ranks and recruitment processes. • Review and evaluate after each recruitment process.
2E: Set clear expectations for all employees	
Lead: Division Heads	Critical Tasks: <ul style="list-style-type: none"> • Identify common expectations for all employees. • Develop specific expectations for all positions and incorporate Tenzinga. • Provide training to supervisors and employees. • Review periodically with each employee. • Review expectations periodically and adjust as necessary.

GOAL 3: IMPROVE INTERNAL COMMUNICATIONS

3A: Identify existing breakdowns in communications	
<p>Lead: DC of Operations</p> <p>Timeline: End August 2023</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Create a matrix of communication sequences. • Identify critical information that requires dissemination. • Identify proper outlets for urgent, non-urgent, and basic information. • Review and reassess as necessary.
3B: Evaluate available technological solutions	
<p>Lead: DC of Operations</p> <p>Timeline: End September 2023</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Research other agencies' methods of sharing information. • Conduct online research for solutions. • Contact private sector technology providers and evaluate their systems. • Review and reassess as necessary.
3C: Foster a culture of information sharing and transparency	
<p>Lead: Fire Chief</p> <p>Timeline: End 2023</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Ensure information is shared between divisions. • Ensure open interactions up and down the ranks. • Ensure inclusivity between divisions / ranks <ul style="list-style-type: none"> ○ Coffee with the Chief ○ Station visits, etc.

GOAL 4: IMPROVE OVERALL DEPARTMENT SAFETY

4A: Improve and ensure employee safety	
<p>Lead: Training Division</p> <p>Timeline: End June 2025</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Form committee with division stakeholders. • Write division-specific policies. • Write district-wide policies. • Implement Illness and Injury Policy and Procedure (IIPP).
4B: Develop Incident Safety Officer (ISO) program	
<p>Lead: DC of Operations</p> <p>Timeline: End June 2024</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Establish ISO roles and expectations in coordination with the Safety Committee and DC of Operations. • Establish job descriptions with training requirements for ISOs. • Develop labor / management agreement. • Implement standardization on incident scenes. • Review and reassess for effectiveness.
4C: Review facility health and wellness issues	
<p>Lead: DC of Support Services</p> <p>Timeline: End June 2025</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Identify and evaluate industry standards and opportunities. • Assess current facilities for necessary modifications. • Develop implementation plan and budget for upgrades. • Purchase, implement, and upgrade as necessary. • Review and reassess as necessary <ul style="list-style-type: none"> ◦ Follow the Planning “P” for acquisition and tracking of equipment

GOAL 5: ACHIEVE ACCREDITATION

5A: Select accreditation manager and team	
Lead: Fire Chief Timeline: End December 2024	Critical Tasks: <ul style="list-style-type: none"> • Appoint accreditation manager and team.
5B: Register agency	
Lead: Accreditation Manager Timeline: 3 years	Critical Tasks: <ul style="list-style-type: none"> • Collect data (Community Risk Management, Standards of Cover, Strategic Plan, Self-Assessment).
5C: Applicant agency	
Lead: Accreditation Manager Timeline: 18 months	Critical Tasks: <ul style="list-style-type: none"> • Data completion.
5D: Candidate agency	
Lead: Accreditation Manager Timeline: TBD	Critical Tasks: <ul style="list-style-type: none"> • Peer Assessment.
5E: CPSE hearings	
Lead: Accreditation Manager Timeline: TBD	Critical Tasks: <ul style="list-style-type: none"> • Attend the CPSE hearings.

GOAL 6: EVALUATE AND IMPROVE DISASTER PREPAREDNESS AND RESILIENCY

6A: Conduct a community risk analysis	
Lead: Assistant Chief Timeline: End December 2023	Critical Tasks: <ul style="list-style-type: none"> Assess federal, state, and county resources. Research historic county disasters. Engage community for assessment.
6B: Determine available resources	
Lead: Assistant Chief Timeline: End December 2024	Critical Tasks: <ul style="list-style-type: none"> Evaluate funding to meet current resources. Review and update current disaster plan.
6C: Determine and close identified gaps in current capabilities	
Lead: Assistant Chief Timeline: Ongoing	Critical Tasks: <ul style="list-style-type: none"> Implement resources as determined.

GOAL 7: DEVELOP AND IMPLEMENT COMPREHENSIVE POLICIES, PROCEDURES, AND GUIDELINES

7A: Review/access current and needed policies, procedures, and guidelines	
<p>Lead: Assistant Chief / HR</p> <p>Timeline: 1 year</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Assess all current policies, procedures, and guidelines. • Evaluate to determine needed changes / additions. • Assign policy / procedure / guideline as appropriate.
7B: Update and re-write policies, procedures, and guidelines as needed	
<p>Lead: Division Lead (assignee)</p> <p>Timeline: 5 policies / procedures / guidelines per month</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Research / review industry standards and best practices. • Write / update as needed.
7C: Approve drafts and finalize updated / rewritten policies, procedures, and guidelines	
<p>Lead: Assistant Chief / HR</p> <p>Timeline: 5 policies / procedures / guidelines per month</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Review drafts / edits to identify any potential conflicts with MOUs, etc. • Finalize edits / accept changes. • Establish timeline for review. • Evaluate need for implementation.
7D: Implement updated / rewritten policies, procedures, and guidelines	
<p>Lead: Assistant Chief w/ Labor groups</p> <p>Timeline: 5 policies / procedures / guidelines per month</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Implement updated / rewritten policy / procedure / guideline. • Ensure acknowledgement. • Establish committee of stakeholders.
7E: Evaluate updated / rewritten policies, procedures, and guidelines for effectiveness	
<p>Lead: Committee</p> <p>Timeline: Scheduled</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Review upcoming policy / procedure / guideline review dates. • Meet to review and discuss changes. • Establish next review dates.

GOAL 8: ENHANCE EMERGENCY RESPONSE

8A: Ensure staffing meets community needs	
<p>Lead: DC of Operations</p> <p>Timeline: May 2023 to May 2024</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Evaluate current staffing to meet community needs. • Evaluate current funds and opportunities to increase staffing. • Implement staffing changes as determined. • Assess and review.
8B: Ensure training meets community needs	
<p>Lead: Training Division</p> <p>Timeline: December 2023 to May 2024</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Evaluate current training to meet community needs. • Evaluate training facilities. • Improve learning environment. • Assess and review.
8C: Ensure equipment meets current and future needs in the communities we serve	
<p>Lead: DC of Operations / Training Division</p> <p>Timeline: January 2024 to March 2024</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Evaluate current equipment and apparatus to meet current and future community needs. • Evaluate technologies – public / private.

GOAL 9: CREATE A COMMUNITY RISK REDUCTION PLAN

9A: Community Risk Assessment (CRA)	
<p>Lead: Fire Marshal</p> <p>Timeline: 1 year</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Evaluate funding needs. • Acquire software to assist with identifying community risks. • Establish goals and objectives for risk reduction.
9B: Public Education	
<p>Lead: Fire Marshal</p> <p>Timeline: 3 years</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Develop and fill Fire Prevention Specialist position. • Adopt and implement NFPA's Learn Not to Burn curriculum. • Re-start and support Community CPR program. • Improve relationship with CERT.
9C: Engine Company Participation	
<p>Lead: Captain Specialist, FP</p> <p>Timeline: 1 year</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Identify existing building hazards. • Establish and update building preplans. • Refer life hazards to inspectors for code enforcement. • Integrate software between divisions. • Improve communication between CRR and Operations.
9D: Wildland Urban Interface Hazard Mitigation	
<p>Lead: Captain Specialist, FP</p> <p>Timeline: 1 year</p>	<p>Critical Tasks:</p> <ul style="list-style-type: none"> • Home defense software acquisition. • Fill and train Defensible Space Inspectors. • Increase home inspections. • Increase Firewise participation. • Assist homeowners with fuel reduction. • Attend more community events.

GENERAL FUND

Fund Description

The General Fund is used to account for the day-to-day operations of the District. It includes categories such as salary and benefits, services and supplies, operating contingency, inter-fund transfers, and ending fund balance. The District has allocated seven (7) divisions within the fund, each with its own specific set of accounts under the salary and benefits, as well as services and supplies classifications.

Budget Summary

The following table reflects a summary of General Fund requirements:

	Actual	Mid-Year	Prelim
GENERAL FUND	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Fund Balance	\$32,723,746	\$34,339,455	\$25,085,704
Revenue			
Property Tax Revenue	\$41,568,555	\$43,471,623	\$45,440,342
Intergovernmental Revenues	\$687,819	\$1,392,347	\$741,465
Charges for Services	\$1,440,805	\$1,600,436	\$1,719,532
Other Revenue	\$1,684,307	\$877,027	\$677,676
Expenditures			
Budgeted Expenditures	\$41,665,776	\$45,795,184	\$45,779,015
Interfund Transfers			
Transfer to Capital Outlay Fund	\$2,100,000	\$10,800,000	\$2,800,000
Ending Fund Balance	\$34,339,455	\$25,085,704	\$25,085,704

General Fund Revenues

As illustrated below property taxes are the dominant revenue stream for the General Fund, which is expected to increase 4.53%. Intergovernmental revenue as well as other revenue decreased due to exclusion of non-recurring revenue. Overall, revenue is expected to increase 2.61%.

	Actual	Mid-Year	Prelim		
REVENUE	FY 2023-24	FY 2024-25	FY 2025-26	Change	Distribution
Property Tax Revenue	\$41,568,555	\$43,471,623	\$45,440,342	4.53%	93.54%
Charges for Services	\$1,440,805	\$1,600,436	\$1,719,532	7.44%	3.54%
Total General Fund Revenue	\$45,381,485	\$47,341,432	\$48,579,015	2.61%	100.00%

General Fund Expenses

Below are the expenditures reflected by category. As previously discussed, salary and benefits increased slightly due to cost-of-living adjustments (COLA) and rising healthcare costs as reflected in the Memorandum of Understanding (MOU) for employee groups. This increase was partially offset by some vacant positions this fiscal year, mainly a Fire Marshal in Community Risk Reduction and Assistant Chief (reclassified to Division Chief), primarily due to retirements. Services and supplies also decreased due to the completion of major projects in the prior year and the revision of the capital equipment replacement schedule. The revised schedule distributes the costs of capital equipment and bulk purchases over several years instead of expensing them all in one fiscal year, thereby preventing inflated total costs and skewed spending trends from year to year.

General Fund Expense by Category Detail:

	Actual	Mid-Year	Prelim		
EXPENDITURES	FY 2023-24	FY 2024-25	FY 2025-26	Change	Distribution
Salaries and employee benefits	\$35,509,434	\$39,432,368	\$39,912,538	1.22%	87.19%
Services and supplies	\$6,156,342	\$6,362,816	\$5,866,476	-7.80%	12.81%
Total General Fund Expenditures	\$41,665,776	\$45,795,184	\$45,779,015	-0.04%	100.00%

The District's General Fund is organized into functional divisions, each of which clearly delineates the purpose of the appropriated funds. The Services & Supplies budget is primarily structured through a Program Management approach that prioritizes outcomes to enhance cost control and achieve District objectives. Allocation of services and supplies is determined by Divisions, with each fulfilling a specific function within the District. The following illustration demonstrates the proportion of services and supplies expenditures allocated to each Division.

General Fund Budget by Divisions:

	Actual	Mid-Year	Prelim		
EXPENDITURES	FY 2023-24	FY 2024-25	FY 2025-26	Change	Distribution
Administration	\$5,777,631	\$6,099,724	\$6,979,332	14.42%	15.25%
Community Risk Reduction	\$1,040,415	\$1,371,229	\$1,111,121	-18.97%	2.43%
Fleet Services	\$983,182	\$984,073	\$1,103,169	12.10%	2.41%
Logistics	\$2,733,792	\$2,726,846	\$2,492,767	-8.58%	5.45%
Operations	\$30,135,038	\$33,484,733	\$32,904,064	-1.73%	71.88%
Technology	\$382,254	\$419,017	\$429,867	2.59%	0.94%
Training	\$613,464	\$709,561	\$758,695	6.92%	1.66%
Total General Fund Expenditures	\$41,665,775	\$45,795,184	\$45,779,015	-0.04%	100.00%

FUND BALANCE

The District’s Fund Balance Reporting Policy was developed in conjunction with the Government Accounting Standards Board (GASB) Statement No. 54 to clearly articulate the use of the District’s existing fund balances and provide a structured approach to funding levels. The Fund Balance Policy is designed to strengthen the District’s oversight of its reserve funds to ensure adequate financial resources and its long-term financial health in economic downturns. Classifications of fund balance maintained by the District per policy are set forth as follows:

NON-SPENDABLE FUND BALANCE – amounts that are not in a spendable form or are legally or contractually required to be maintained intact (e.g., prepaid items and deposits on file with other agencies).

- 1. Deposit & Prepaid Items** – Imprest Cash Amount to be used as either a Change Drawer (make change for customers); or a Petty Cash Drawer (make small purchases and later replenish the cash through A/P).

RESTRICTED FUND BALANCE – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

COMMITTED FUND BALANCE – amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors, either through ordinance or resolution.

ASSIGNED FUND BALANCE – amounts intended to be used by the government for specific purposes. Intent is expressed by the Board of Directors or by a designee to whom the governing body delegates the authority.

1. **Capital Fund** – for the purpose of providing funds for the replacement of apparatus and support vehicles, funding capital improvement projects and acquisitions and improvement of capital equipment utilized in the delivery of emergency services. Fund balance requirements shall be based on the Replacement Schedules and reviewed biennially by the Fire Chief and Finance Committee to determine the proper level of funding. For 2025-26, a total of \$5.4 million will be expensed.

UNASSIGNED FUND BALANCE – includes all amounts not contained in other classifications and is the residual classification of the General Fund.

1. **Minimum Fund Balance** – It is the goal of the District to achieve and maintain an unassigned fund balance in the General Fund at a maximum of Five (5) Months of the General Fund Operating Expenditures at the end of each fiscal year to ensure the District has adequate cash flow and avoid short-term borrowing during the “Dry Tax Period” which typically occurs from July to December. For 2025-26, the minimum fund balance is projected at 5.48 months, this does not include the \$ 2.8 million in California CLASS, which is surplus funds above and beyond the District’s operational needs.
2. **California CLASS** – In July of 2023 the Board approved an amendment to Board Policy 1205 which granted the Fire Chief the authority to invest surplus funds in a manner which will provide the highest investment return while meeting the daily cash flow demands of the District. The District has invested a total of \$10 million of its surplus funds with California CLASS which is a California public agency investment pool with the intent to improve yield returns of its surplus funds. These funds were used for the land purchase in FY 2025 for \$7.5 million, therefore the remaining balance is \$2.8 million, including interest earnings.

FUND BALANCES	Estimated Fund Balance					Estimated Fund Balance	
	7-1-2025	Revenues	Expenditures	Transfer Out	Transfers In	6-30-2026	
NONSPENDABLE:							
Deposits & Prepaid items	\$ 300					\$ 300	
ASSIGNED:							
Capital Fund	\$ 3,910,785	\$ 100,000	\$ (5,420,354)		\$ 2,800,000	\$ 1,390,431	
Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UNASSIGNED:							
Minimum Fund Balance	\$ 18,820,667	\$ -	\$ -	\$ -	\$ -	\$ 18,820,667	
General Fund	\$ 1,586,431	\$ 47,475,846	\$ (44,675,846)	\$ (2,800,000)	\$ -	\$ 1,586,431	
California CLASS	\$ 2,750,673	\$ -	\$ -	\$ -	\$ -	\$ 2,750,673	
Fleet Services	\$ 311,924	\$ 1,103,169	\$ (1,822,591)		\$ 719,422	\$ 311,924	
Total	\$ 27,380,780	\$ 48,679,015	\$ (51,918,790)	\$ (2,800,000)	\$ 3,519,422	\$ 24,860,426	

Minimum Fund Balance	Total Months
Per Fiscal Policy	5.00
Projected Balance	5.48 * does not include CA Class

DIVISION PROGRAM BUDGETS



The Administration Division provides essential support services that enable the District to function efficiently. The Division includes programs dedicated to the Fire Chief, Human Resources, and Finance. It manages strategic planning, policy development, personnel management, risk management, budget development, and fiscal oversight. And serves as the support system for various key functions within the organization.

The Fire Chief serves as the Chief Executive Officer, providing leadership, oversight, coordination, and overall support to the District's operations. The Human Resources (HR) administers employee benefits and compensation and oversees workforce recruitment. HR is also responsible for risk management, including employment practices liability and property insurance. Finance manages the District's financial resources prudently, encompassing budgeting, financial planning, and expenditure management to ensure the District operates within its budget while accomplishing strategic objectives. Additionally, Finance supervises funding opportunities, ensuring effective allocation of resources to fulfill the District's mission.

Administration Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Budget</u>
Salary & Benefits	\$ 4,529,975	\$ 5,036,933	\$ 5,084,663
Services & Supplies	\$ 1,247,656	\$ 1,062,791	\$ 1,894,669
Total	\$ 5,777,631	\$ 6,099,724	\$ 6,979,332

Administration Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Fire Chief	1	1	1
Assistant Chief	1	1	0
Division Chief	0	0	1
HR Director	1	1	1
Finance Director	1	1	1
Administrative Analyst	2	2	2
Administrative Assistant	3	3	3
Total	9	9	9

Administration Budget Highlights:

- Continue to work on the development of a long term facilities plan and determine funding options for relocating and improving fire stations.
- Conduct Fire Impact Fee Nexus Study to establish the legal and policy basis for the collection of a new fire impact fee (“Fee”) on new developments within the District’s boundaries and determine potential future revenue.
- Increase recruitment efforts for underrepresented groups in the Fire Service by hosting Girls Fire Camp, continuing career fairs at local high schools and colleges.
- Reclassify existing Assistant Chief position to Division Chief of Administration to enhance succession planning and establish clearer lines of authority. The Division Chief will streamline administrative processes, implement best practices, and ensure efficient resource utilization to gain strategic alignment. The Division Chief will play a crucial role in integrating administrative functions with the organization's overall strategic objectives.

Prior Year Accomplishments:

- Processed over \$20 million in payroll, over the course of 26 pay periods.
- Created agenda packets for 22 Board and Committee meetings including backup documentation, resulting in approximately 180 hours total.
- Conducted four recruitments, with new hire and promotional testing for the positions of: Battalion Chief, Firefighter/Paramedic, Paid Call Firefighter, and Facilities/Logistics Technician. Hired three Firefighter/Paramedics. Promoted six employees which included: One Battalion Chief, three Captains, two Firefighter/Paramedics.
- Completed over 600 hours of continuing education which included recruitment and retention, Board of Directors and Brown Act compliance, employment law, leadership, workers’ compensation, FMLA/CFRA, government accounting, employee benefits and retirement.
- Chosen by the US Department of Labor to participate in data collection related to employment in the fire service. 15 employees were selected at random to participate in the process. The information gathered will be used by groups such as schools, students, and researchers throughout the US. HR Director received the Executive Leadership Certification from the Public Section Human Resources Association, and a California Employing Abilities at Work Certification.
- Initiated a classification and compensation study to use for future staffing and salary planning.
- Implemented ROTH contribution options for all employees.
- Created a Social Media Committee to assist in content creation and providing information to the public. Sent out a total of 521 posts our social media channels for community engagement.

Administration Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 1: DEVELOP A LONG-TERM FACILITIES PLAN</u>	<u>Target Completion</u>
Strategy	1D: Develop plan to secure financing/funding	
Task1	Contract with municipal advisor to secure funding totaling \$20,000	In progress
Task2	Hire program manager from architect firm for the design and building of future stations totaling \$50,000.	In progress
Task3	Contract with real estate development company and conduct site analysis totaling \$10,000.	FYE 2026

<u>GOAL</u>	<u>GOAL 7: DEVELOP AND IMPLEMENT COMPREHENSIVE POLICIES, PROCEDURES, AND GUIDELINES</u>	<u>Target Completion</u>
Strategy	7A: Review/access current and needed policies, procedures, and guidelines	
Task1	Conduct a Fire Impact Fee Nexus Study to establish a legal and policy basis for the collection of new fire impact fees on new developments within the District.	FYE 2026

<u>GOAL</u>	<u>GOAL 2: DEVELOP A DISTRICT-WIDE SUCCESSION PLAN</u>	<u>Target Completion</u>
Strategy	2C: Provide cross-training at all appropriate positions	
Task1	Identify gaps and which positions are able to cross-train.	In progress
Task2	Develop plan to expose / train and build depth within the organization.	In progress
Strategy	2D: Enhance recruitment with a focus on diversity	
Task1	HR outreach to gather a variety of applicants through Girls Camp, ROP and career fairs totaling \$15,000.	In progress

Administration Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Accounts Payable Transactions	1917	1903	1960
Payroll Disbursement (includes ACH)	2258	3246	3343
Purchase Orders Issued	3	5	5
Promotions and recruitment	7	4	5

<u>EFFECTIVENESS MEASURES</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Financial reporting- Provide accurate financials reports on a monthly basis at Board Meeting	100%	100%	100%
Number of audit findings	0	0	0
Receipt of District Transparency Certificate of Excellence from Special Districts Leadership Foundation "SDLF"	Awarded	Awarded	Awarded
Number of Employee Cross Training Hours	N/A	10	15



The Central Fire District’s Community Risk Reduction Division is dedicated to enhancing public safety through proactive risk management and fire prevention efforts. This Division is responsible for life safety inspections, community outreach, public information, and plan reviews, ensuring that residents, businesses, and developments adhere to fire and life safety standards.

Through a comprehensive approach that includes education, engineering, and code enforcement, the Division conducts emergency response pre-planning, building plan review and permitting, facility inspections, and defensible space inspections. Additionally, it plays a key role in fuels mitigation projects and promotes community fire safety awareness programs, such as the establishment of Firewise communities. These efforts help reduce wildfire risk, improve structural safety, and enhance overall community resilience against fire and other hazards.

Community Risk Reduction Division Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Salary & Benefits	\$ 955,668	\$ 1,267,942	\$ 944,121
Services & Supplies	\$ 84,747	\$ 103,287	\$ 167,000
Total	\$ 1,040,415	\$ 1,371,229	\$ 1,111,121

Community Risk Reduction Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Fire Marshal	1	1	0
Deputy Fire Marshal	0	0	0
Fire Inspector*	2	2	2
Administrative Analyst	1	1	1
Total	4	4	3

* One (1) vacant fire inspector from FY 24 - FY26

Community Risk Reduction Division Budget Highlights:

- Salary and benefits decreased due to the Fire Marshal position being vacant after a recent retirement. The District plans to fill this role in the second half of the fiscal year. The Deputy Fire Marshal and vacant fire inspector positions will be reassessed once a new Fire Marshal is hired.
- Each year, CRR allocates funds for community events such as the Trunk or Treat and Open House. A total of \$30,000 has been allocated for community events and education.

Prior Year Accomplishments

- Lowered costs for Annual Open House while boosting attendance
- Engaged in 20+ community outreach events
- Goal 9 - Weed abatement program implemented
- Received and processed 475 plans
- Processed 182 backyard burn permits
- Completed 1,224 fire inspections

Community Risk Reduction Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 9: CREATE A COMMUNITY RISK REDUCTION PLAN</u>	<u>Target Completion</u>
Strategy	9A: Community Risk Assessment (CRA)	
Task1	Evaluate funding needs	In Progress
Task2	Acquire software to assist with identifying community risks	In Progress
Task3	Establish goals and objectives for risk reduction	On-going

Community Risk Reduction Division Goals and Objectives

GOAL	GOAL 9: CREATE A COMMUNITY RISK REDUCTION PLAN	Target Completion
Strategy	9C: Engine Company Participation	
Task1	Identify existing building hazards	On-going
Task2	Establish and update building preplans	In Progress
Task3	Refer life hazards to inspectors for code enforcement	On-going
Task4	Integrate software between divisions	In Progress
Task5	Improve communication between CRR and Operations	On-going

GOAL	GOAL 9: CREATE A COMMUNITY RISK REDUCTION PLAN	Target Completion
Strategy	9D: Wildland Urban Interface Hazard Mitigation	
Task1	Home defense software acquisition	In Progress
Task2	Fill and train Defensible Space Inspectors	In Progress
Task3	Increase home inspections	Complete
Task4	Increase Firewise participation	On-going
Task5	Assist homeowners with fuel reduction	On-going
Task6	Attend more community events	Goal

Community Risk Reduction Division Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Inspections	1,224	1,300	1,400
Pub Ed	22	12	15
DSI	2,572	3,364	3,300
CPR Training	12	12	12
Plan Reviews	475	496	500

<u>EFFECTIVENESS MEASURES</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
State mandated inspections	100%	100%	100%
Inspections for A, F, H, S occupancies	100%	100%	100%
Inspections for B occupancies	35%	35%	35%



The Fleet Division’s mission is to support the District’s operational readiness by maintaining the District’s vehicles and fire apparatus in a safe, effective, and reliable working order. Moreover, it extends its expertise by offering contract services for fleet maintenance to neighboring fire agencies in both Santa Cruz and Monterey Counties. This is achieved through comprehensive fleet management practices encompassing the acquisition, inspection, maintenance, repair, testing, recordkeeping, and retirement of vehicles. Situated in the city of Capitola, our Fleet Services Facility ensures compliance with all applicable state, local and federal laws and regulations, and serves on several of the District’s oversight and apparatus specification committees. The Fleet Services Facility proudly holds the certification as a California Green Business. We prioritize environmentally responsible practices in the maintenance and utilization of our fleet, equipment, and facilities, ensuring a safe and cost-effective operation. The entire team diligently ensures our commitment to service, expertise, and sustainability year after year.

Fleet Division Budget Summary:

EXPENDITURES	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
Salary & Benefits	\$ 742,547	\$ 876,366	\$ 925,739
Services & Supplies	\$ 693,754	\$ 869,752	\$ 896,852
Intrafund Transfer	\$ (453,119)	\$ (762,045)	\$ (719,422)
Total	\$ 983,182	\$ 984,073	\$ 1,103,169

Fleet Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Senior Fire Apparatus Technician	1	1	1
Fire Apparatus Technician	2	2	2
Administrative Analyst	1	1	1
Total	4	4	4

Fleet Division Budget Highlights:

- Fleet Services is a sub-fund of the General Fund, which receives an intra-fund transfer each year to cover costs not reimbursed through internal or external repairs. The intra-fund transfer has increased over the previous two fiscal years due to the Fleet Improvement project which upgraded and expanded facilities. This impacted Fleet repairs as the facility was under construction.
- The budget for services and supplies this fiscal year accounts for cost increases attributed to inflation and the recent implementation of tariffs.

Prior Year Accomplishments

- Placed two new type 3 engines into service.
- Placed Ford Maverick into service for CRR.
- Placed F-150 Hybrid into service for Training.
- Ordered the following vehicles: Type 1 (3), Type 3 (1), Battalion Chief vehicle (1).
- Provided mobile response services.
- Maintained services with significant disruption to workflow during fleet facilities upgrade.
- Invoiced 457 repair orders.
- Both fire apparatus technicians completed their California Fire Service Training and Education System and are now Emergency Vehicle Technician I (EVT).
- Fire Apparatus Technician Mettalia completed his ASE Master Technician Certification.
- Fire Apparatus Technician Mettalia completed driver training and obtained his Commercial Driver License Class B.
- Storm Drainage Issue: Installed pump and 2nd pump drain line to keep storm water from flooding into the Kennedy building.

Fleet Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8C: Ensure equipment meets current and future needs in the communities we serve	
Task1	Coordinate with apparatus committee specifications for Tower 3572 replacement	Dec 2025
Task2	Place into service 1 BC vehicle	Jul 2025
Task3	Place into service 2 Type 1 Engines	Feb 2026
Task4	Place into service 1 Water Tender	Oct 2025
Task5	Surplus two Type 3 Engines- Logs	Mar 2026

<u>GOAL</u>	<u>GOAL 7: DEVELOP AND IMPLEMENT COMPREHENSIVE POLICIES, PROCEDURES, AND GUIDELINES</u>	<u>Target Completion</u>
Strategy	7D: Implement updated / rewritten policies, procedures, and guidelines	
Task1	Review and revise Fleet service rates	Jul 2025
Task2	Plan and implement workflow with fleet infrastructure upgrades with a focus on efficiency and organization	Jun 2026
Task3	Update Fleet policies - Lexipol	Dec 2025

<u>GOAL</u>	<u>GOAL 3: IMPROVE INTERNAL COMMUNICATIONS</u>	<u>Target Completion</u>
Strategy	3B: Evaluate available technological solutions	
Task1	Improve CFA software program interaction with PS Trax	Aug 2025
Task2	Establish Repair Time Standards in Fleet Software System (CFA); technicians can work more efficiently and manage their workload effectively. Accurate repair time estimates help with pricing and profitability, and minimizes misunderstandings and potential disputes between the shop and customer	Dec 2026

<u>GOAL</u>	<u>GOAL 1: DEVELOP A LONG-TERM FACILITIES PLAN</u>	<u>Target Completion</u>
Strategy	1B: Complete a current facilities assessment	
Task1	Complete Fleet improvement project	Jun 2025

Fleet Division Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Number of repair invoices for Central Fire	237	245	257
Total Invoice amount for Central Fire Apparatus	\$559,442	\$565,000	\$570,000
Number of repair invoices for contracted agencies	220	225	230
Total Invoice amount for contract agencies (Note: FY2024 had large repairs, engine re-build, brakes, transmission and pump re-builds causing a higher than normal cost of repairs.)	\$426,802	\$430,000	\$435,000
Pump Tests	32	35	37
PMs (Annual Service, 90 Day Service, Inspections)	252	260	270

<u>EFFECTIVENESS MEASURES</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Total Factor Productivity (Mechanic Hours Billed 2,877.3 divided by Straight hours worked 5,305.5)	54%	60%	65%
Emergency Vehicle Technician (EVT) Efficiency (Mechanic Hours Billed 2,877.3 divided by Mechanic wrenching hours based on National hours: National hours are 70% of actual worked hours 5305.5 x .7= 3713.85)	77%	78%	79%



The Logistics Division is the central hub of warehouse operations for District supplies and equipment and oversees facilities maintenance, repairs, and developments of all seven fire stations, Administrative Headquarters, Fleet Division, and the Training Facility. The Logistics Technician performs a variety of duties related to the Logistics Division and Fleet Services Division including ordering, receiving, storing, distributing and inventory control of station and administration equipment and supplies in addition to coordinating and managing maintenance, repair, construction and modification of Central Fire District buildings and equipment.

Logistics Division Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Salary & Benefits	\$ 537,593	\$ 468,387	\$ 692,108
Services & Supplies	\$ 2,196,199	\$ 2,258,459	\$ 1,800,659
Total	\$ 2,733,792	\$ 2,726,846	\$ 2,492,767

Logistics Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Division Chief	1	1	1
Logistics Technician	1	1	1
Total	2	2	2

Logistics Division Budget Highlights:

- Budget total of \$887,000 for the repairs and maintenance for the upkeep of all facilities.
- Budget of \$914,000 for the maintenance of the District’s fleet which includes internal repairs conducted by the District’s fleet services.

Prior Year Accomplishments

- Historically, our annual improvement efforts have typically focused on one station each year. In 2023, Station 3 in Soquel underwent significant upgrades, while in 2024, the renovations were shared between Station 1 in Live Oak and Station 2 on Thurber Lane, both of which received comprehensive renovations.
- Station 1 in Live Oak underwent major renovations due to storm damage sustained in January 2023 from the severe winds and rain. A significant flaw was identified, as water leaked through the windows due to improper flashing, resulting in extensive water damage. To address this, all windows were replaced with the correct flashing, and repairs were made to one of the stairwells that had significant water damage, which included a complete stairwell replacement.
- Meanwhile, Station 2 on Thurber Lane also benefited from essential repairs and enhancements. Key improvements included relocating the gym from the upper level to the lower level, successfully preventing damage to the office ceiling caused by heavy weights being dropped. The day room has been moved upstairs, while the cardio room has been relocated into the old gym. New carpets and flooring on the interior stairs have also been installed, and the HVAC systems have been upgraded to ensure optimal comfort and performance. These enhancements have fostered a better working environment for our personnel and significantly improved overall station operations.
- Additionally, Station 5 Aptos, Station 6 Rio Del Mar, and Station 7 La Selva Beach, have all updated their signage to signify the 2021 merger between Central Fire and Aptos/La Selva Fire, now representing the new Central Fire District of Santa Cruz County.
- Implemented PS Trax, a digital platform for inventorying and logging apparatus inspections.

Logistics Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 3: IMPROVE INTERNAL COMMUNICATIONS</u>	<u>Target Completion</u>
Strategy	3B: Evaluate available technological solutions	
Task1	Improve implementation of PS Trax	On-going
Task2	Complete inventory of supplies	Dec 2025

<u>GOAL</u>	<u>GOAL 2: DEVELOP A DISTRICT-WIDE SUCCESSION PLAN</u>	<u>Target Completion</u>
Strategy	2B: Develop mentorship program for all positions	
Task1	Train Logistics Technician	Jun 2025
Task2	Obtain class B driver’s license	Jun 2025

Logistics Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 7: DEVELOP AND IMPLEMENT COMPREHENSIVE POLICIES, PROCEDURES, AND GUIDELINES</u>	<u>Target Completion</u>
Strategy	7E: Evaluate updated / rewritten policies, procedures, and guidelines for effectiveness	
Task1	Evaluate and implement updated Logistics policies (i.e. Supply Purchasing, Program Manager Purchasing)	Jun 2026

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	6B: Determine available resources	
Task1	Spec and install a fixed SCBA filling appliance at Station 1	Mar 2026
Task2	Apparatus Replacement	On-going
Task3	Place into service 2 Type 1 Engines	Feb 2026
Task4	Place into service 1 Water Tender-Fleet	Oct 2025
Task5	Place into service 1 BC vehicle-Fleet	Jul 2025
Task6	Coordinate with apparatus committee specifications for Tower 3572 replacement-Fleet & Logistics	Dec 2025
Task7	Surplus two Type 3 Engines-Logistics	Mar 2026

<u>GOAL</u>	<u>GOAL 4: IMPROVE OVERALL DEPARTMENT SAFETY</u>	<u>Target Completion</u>
Strategy	3B: Evaluate available technological solutions	
Task1	Complete Bryx Station alerting system installation	Jul 2025
Task2	Provide access control security system to Administration Building, keycard/mobile access system, improved hardware, cloud monitoring	Jun 2025

<u>GOAL</u>	<u>GOAL 6: EVALUATE AND IMPROVE DISASTER PREPAREDNESS AND RESILIENCY</u>	<u>Target Completion</u>
Strategy	6C: Determine and close identified gaps in current capabilities	
Task1	Provide emergency power supply capable of opening apparatus bay doors during power outages at stations 1 and 2: Generators	Dec 2026



The primary goal of the Operations Division is to protect life, property and the environment. The Division, consisting of 85 well-trained sworn personnel, maintains the skill set needed to handle the demands of the district. The Operations Division handles the daily emergency response activities of the district and is responsible for: staffing, scheduling, special operations, and training and safety. Daily operational staff are 26 personnel. Under the general guidance of the Division Chief, the daily operations are managed by three line Battalion Chiefs and one Training Battalion Chief.

Encompassed within the Operations Division is Special Operations. Programs falling under Special Operations include Aquatic Response, Technical Rescue, Active Shooter, Hazardous Materials, Health and Wellness, Peer Support, and Fire Investigation. These programs include members participating in specialized training and maintaining specific certifications and qualifications to ensure operational readiness. Special Operations is another example of the Central Fire District meeting the demands of being an all-risk fire agency. The Central Fire District Aquatic Rescue Response Team (ARRT) responded to 49 water-rescue incidents in 2024.

Operations Division Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Salary & Benefits	\$ 28,563,818	\$ 31,647,150	\$ 32,004,985
Services & Supplies	\$ 1,571,220	\$ 1,837,583	\$ 899,079
Total	\$ 30,135,038	\$ 33,484,733	\$ 32,904,064

Operations Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Division Chief	1	1	1
EMS Chief	1	1	1
Battalion Chief	3	3	3
Captain	21	21	21
Firefighter/Paramedic	35	35	35
Firefighter	19	19	19
Total	80	80	80

Operations Division Budget Highlights:

- Total budget of \$83,000 for EMS-related costs and supplies.
- Total budget of \$227,000 for Special Operations includes costs for programs such as aquatic rescue, disaster preparedness, hazardous materials, and rescue techs.
- Suppression costs consist of apparel, communication, required suppression equipment, and health & wellness. The total budget is \$793,000.

Aquatic Rescue Response Team (ARRT)

- Provided event safety staffing (RWC and Paddleboard) with Santa Cruz City Resources for the Ironman Triathlon Event.
- Provided 40-hour USLA-compliant academy for four new ARRT members.
- On 12/23/2024, members of the ARRT responded to approximately 12 water rescue incidents inside and outside the district through automatic/mutual aid due to a substantial swell event.
- Completed monthly joint training exercises with the Santa Cruz City Marine Division.
- Worked with Santa Cruz Harbor Patrol and California State Parks to participate in joint training sessions across all three shifts.
- Worked with non-ARRT members to ensure communication, expectations, and District policy and procedures were understood and met.

Health and Wellness

- Relocated the Station 2 gym downstairs for a safer gym area that is a more functional workout space and prevents further damage to the station. This includes the installation of new ergonomic gym flooring which will reduce impact and injuries.
- New exercise equipment was purchased including an exercise bike to replace aging equipment.

Peer Support

- Five new peer support team members joined the team in 2024.
- Team and family members revitalized the spouse support network in the hope of building support for family members.
- The District facilitated six Critical Incident Stress Debriefings. In doing so, we have helped our employees, local law enforcement, AMR Personnel, and dispatchers process traumatic events.

Central Fire Investigation Team (CFIT)

- Investigation report completed of the Lawn Way Christmas incident. (Explosion)
- Investigation of 2165 41st Avenue business complex. (Structure Fire)
- CFIT leads have drafted a proposal for a 24/7 on-call investigation team response plan.

Technical Rescue Team (TRT)

- Met recruitment and retainment goals for 2024.
- Expanded level of available training.
- Purchased and adopted equipment and training associated with confined space operations.

Operations Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 9: CREATE A COMMUNITY RISK REDUCTION PLAN</u>	<u>Target Completion</u>
Strategy	9B: Public Education	
Task1	Reduce annual water rescue call volume.	In Progress
Task2	Identify methods for improved public outreach and messaging.	In Progress
Task3	Network with community stakeholders and small business owners.	In Progress

<u>GOAL</u>	<u>GOAL 2: DEVELOP A DISTRICT-WIDE SUCCESSION PLAN</u>	<u>Target Completion</u>
Strategy	2B: Develop mentorship program for all positions	
Task1	Team member recruitment and retainment	In Progress
Task2	Support annual Rescue Watercraft (RWC) and entry-level academies.	In Progress
Task3	Continuation of ARRT and RWC task Books.	In Progress

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8B: Ensure training meets community needs	
Task1	Continue to provide high-level education and training to team members.	In Progress
Task2	Emphasis on member safety	In Progress
Task3	Ensure equipment and PPE are working.	In Progress

Operations Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8A: Ensure staffing meets community needs	
Task1	Addition of 5 new members to the TRT.	2027
Task2	Support program sustainability.	In Progress
Task3	increased the number of available members per shift.	2027

<u>GOAL</u>	<u>GOAL 6: EVALUATE AND IMPROVE DISASTER PREPAREDNESS AND RESILIENCY</u>	<u>Target Completion</u>
Strategy	6C: Determine and close identified gaps in current capabilities	
Task1	Provide education and training to TRT members	In Progress
Task2	Specialty Courses-Low Frequency/ High-Risk.	2026
Task3	Meet annual requirements.	In Progress

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8C: Ensure equipment meets current and future needs in the communities we serve	
Task1	Ensure essential equipment is ready and available.	In Progress
Task2	Network with stakeholders and local businesses.	In Progress
Task3	Procure adequate funding required to support equipment needs.	In Progress

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8A: Ensure staffing meets community needs	
Task1	Recruitment for 3-5 additional CFIT members	2027
Task2	Craft Policy/ SOP to support 24/7 investigator coverage plan.	2025
Task3	Provide District-wide training	2025

<u>GOAL</u>	<u>GOAL 7: DEVELOP AND IMPLEMENT COMPREHENSIVE POLICIES, PROCEDURES, AND GUIDELINES</u>	<u>Target Completion</u>
Strategy	7D: Implement updated / rewritten policies, procedures, and guidelines	
Task1	Develop internal policy/SOP addressing Rapid Intervention Personnel (RIP)	2025
Task2	Improve communications with law enforcement counter parts and strengthen unified command	In Progress
Task3	Standardize Response/Operations (SOP)	2025
Task4	Improve Agency Relations-internal/external/stakeholders	In Progress

Operations Division Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Clothing and personal supplies (ARRT)	\$ 8,364	\$ 7,000	\$ 7,500
Gas, Fuel, Oil (ARRT)	\$ 1,021	\$ 737	\$ 900
Subscription, books, educational matter (ARRT)	\$ 100	\$ 100	\$ 100
Professional & specialty services - other (Health & Wellness)	\$ 14,458	\$ 15,105	\$ 15,500
Inventoriable items (Health & Wellness)	\$ 9,028	\$ 11,853	\$ 12,208
Maintenance of other equipment services (Health & Wellness)	\$ 4,170	\$ 7,500	\$ 7,725

<u>EFFECTIVENESS MEASURES</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Water rescue call volume (ARRT)	48	49	50+
Rescues Performed (ARRT)	36	37	38+



The Technology Division is responsible for supporting the District’s data management and computing infrastructure, which connects all District facilities, including local area networks, wide area networks, and wireless networks. The Technology Division oversees the security and backup of all District information systems and manages the District’s computer workstations, servers, file systems, email system, network equipment, cloud storage, phone systems, internet access, audio/visual equipment, and all software and database programs. Additionally, it manages communications equipment, including mobile data computers, mobile and portable radios, and cellular phones.

The Division also maintains proper licensing and maintenance contracts for District-owned software and hardware. The Division partners with all divisions to evaluate technology requirements and helps determine the best solutions to meet both immediate and long-term needs. Furthermore, the IT department maintains antivirus protection and additional security-related components to safeguard against external security threats. It also designs and supports systems that ensure continuity of operations in the event of a system failure.

Technology Division Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Salary & Benefits	\$ 912	\$ 4,000	\$ 1,500
Services & Supplies	\$ 381,342	\$ 415,017	\$ 428,367
Total	\$ 382,254	\$ 419,017	\$ 429,867

Technology Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Information Technology Contractor*	1	1	1
Total	1	1	1

* Contracted service, no budgeted employees.

Technology Division Budget Highlights:

- Total technology budget \$430,000, approximately \$144,000 for PC Software and applications for the District and \$231,000 in professional and specialized services for an IT contractor.

Prior Year Accomplishments

- Replaced servers and hardware in Administration, Fleet Services, and Training.
- Managed a cloud-based data backup system along with additional network security measures.
- Upgraded network infrastructure, internet connections, and Firewalls across multiple District facilities.
- Successfully migrated all files and folders from the network server to a cloud-based server, ensuring accessibility for fire personnel who are unable to access servers from fire stations.
- Provided desktop computer support to over 100+ users.
- Continued to maintain network security to prevent infections or hacking of District technology systems.

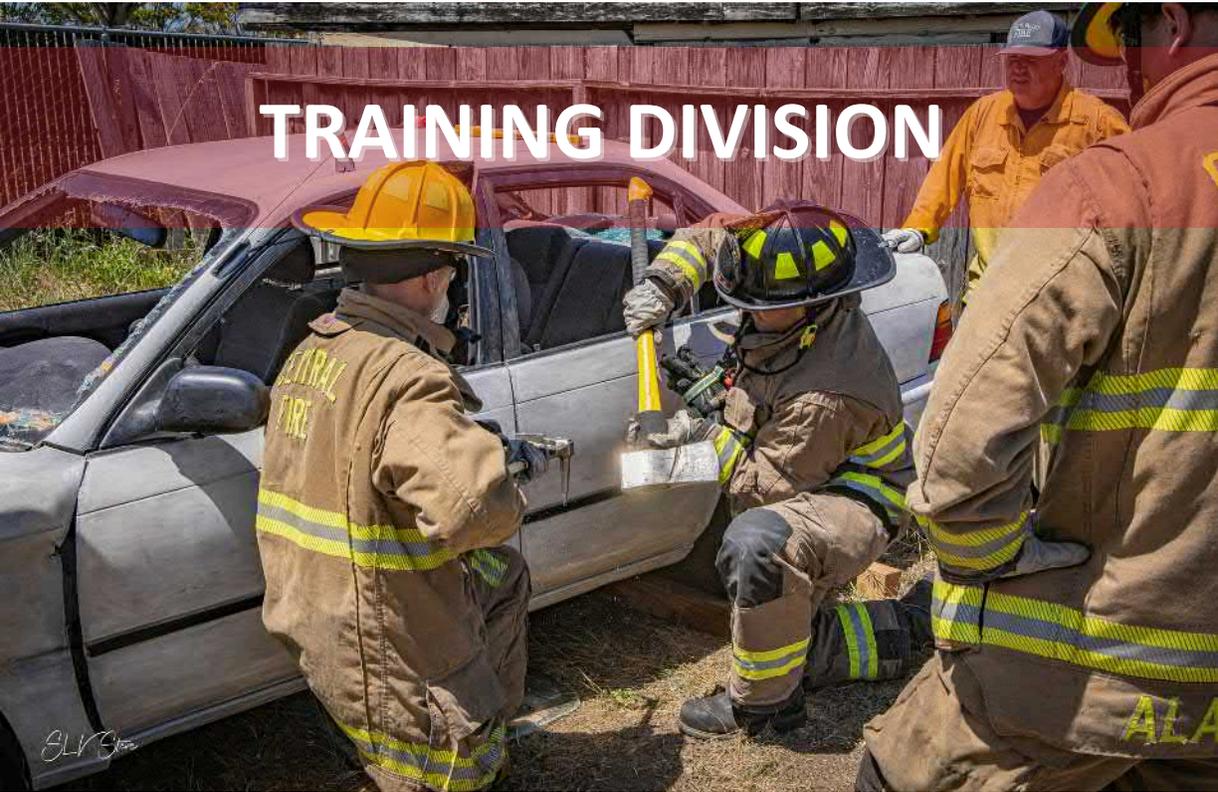
Technology Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 3: IMPROVE INTERNAL COMMUNICATIONS</u>	<u>Target Completion</u>
Strategy	3B: Evaluate available technological solutions	
Task1	Research other agencies’ methods of sharing information.	Ongoing
Task2	Contact private sector technology providers and evaluate their systems.	Ongoing
Task3	Conduct online research for software solutions with multiple platforms that can be utilized District-wide	Ongoing

Technology Division Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Maintain Computer Workstations/Laptops	58	59	59
Tablets and Secondary Devices	34	29	29
Mobile Devices and Phones	132	147	147
Network Servers	5	5	5

<u>EFFECTIVENESS MEASURES</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Network Services Uptime Target (network systems with no downtime to personnel)	98%	98%	98%
Manage security of the District’s data and network with no viruses, malware and data breaches.	100%	100%	100%



The Training and Safety Division directly oversees, plans, coordinates, and manages all matters of training and education for both safety and non-safety employees. In addition, the Division and its staff provide and support programs which are designed to ensure both operational safety and efficiency while also addressing the health, wellness, and success of all employees. The Training and Safety Division is responsible for the delivery of new and continued educational programs, policies, and practices mandated at the local, state, and federal levels. The Division provides for and supports staff educational planning, career development, ongoing position required training, and job succession related educational requirements on an annual basis as needed.

The Division includes a 40-hour Battalion Chief of Training/Safety/EMS Section, a Training Administrative Analyst, and two 40-hour Training Captain Specialists. The Division and its staff also work with neighboring agencies and Training Officers across the county and region to coordinate and plan interagency training opportunities.

Training Division Budget Summary:

<u>EXPENDITURES</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Budget</u>
Salary & Benefits	\$ 178,922	\$ 131,590	\$ 259,422
Services & Supplies	\$ 434,542	\$ 577,971	\$ 499,273
Total	\$ 613,464	\$ 709,561	\$ 758,695

Training Division Personnel Summary:

<u>POSITION</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Battalion Chief	1	1	1
Captain	1	1	1
Firefighter	1	1	1
Administrative Analyst	1	1	1
Total	4	4	4

Training Division Budget Highlights:

- Total budget of \$759,000 with \$357,000 dedicated to employee education and training.
- The Training Division includes one full-time Administrative Analyst. Battalion Chiefs, Captains, and Firefighters are assigned to the Division on a 40-hour rotational basis to gain administrative management skills to enhance career development.

Prior Year Accomplishments

- District personnel logged nearly 17,000 hours of collective training and education.
- Battalion Chiefs coordinated and delivered quarterly Command and Control training across all three shifts.
- Specialty teams (aquatic response, technical rescue, hazardous materials, fire investigators, truck cadre, and active shooter/active attack) completed all annual mandated training while introducing new updates to respective curriculums.
- Supported each member in their educational pathways and goals in an effort to develop leadership and ensure depth for future job succession and organizational planning.
- Collaboratively worked and coordinated with neighboring agencies to deliver first ever Battalion Chiefs Academy hosted by Central Fire.
- Maintained and built partnerships across the region to help develop and deliver needed interagency training and education.
- Emphasized new safe driving practices and new safety standards for operation of all District vehicles, apparatus, and equipment.
- Training staff worked to support candidates for promotional processes by providing clear professional certification tracks, special training sessions, and developed personal training/educational plans for individuals working towards promotions into leadership positions.

Training Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 2: DEVELOP A DISTRICT-WIDE SUCCESSION PLAN</u>	<u>Target Completion</u>
Strategy	2A: Develop/revise position task books for all positions	
Task1	Support Professional Development: Develop and maintain position specific task books. Host and facilitate attendance of position specific education.	In progress
Task2	Coordinate and support ongoing District and Regional Academies.	In progress
Task3	Add depth to current instructor/evaluator pool: recruit and provide direction and training.	In progress

Training Division Goals and Objectives

<u>GOAL</u>	<u>GOAL 4: IMPROVE OVERALL DEPARTMENT SAFETY</u>	<u>Target Completion</u>
Strategy	4B: Develop Incident Safety Officer (ISO) program	
Task1	Develop role of Health & Safety Officer/DICO to better serve 7 station district. Partner with Health & Wellness program to improve the effectiveness of the Safety Committee.	In progress
Task2	Provide ongoing training and education to District members. Create, host, and support training programs, classes and secondary education.	In progress

<u>GOAL</u>	<u>GOAL 8: ENHANCE EMERGENCY RESPONSE</u>	<u>Target Completion</u>
Strategy	8B: Ensure training meets community needs	
Task1	Identify and provide training for high risk, low frequency events and/or new threats.	In progress
Task2	Innovate to meet new challenges.	In progress
Task3	Evaluate training facilities: Identify whether the current training facilities will meet future needs. Investigate the feasibility of a centrally located regional training center.	In progress

Training Division Performance Measurements and Targets

<u>TYPES OF TRANSACTIONS</u>	<u>FY 2024 Results</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>
Classes Attended: Job Required and Career Progression	232	250	250
Probationary Firefighters and Firefighter/Paramedics Supported	12	15	15
Large Scale Training Exercises (Multi-company drills)	13	15	15
ISO Training Hours	17,000	19,812	19,812

CAPITAL OUTLAY FUND

The Capital Outlay Fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition of equipment, machinery, apparatus, vehicles, building construction, building improvements, and land acquisition. A capital outlay is defined as a tangible or intangible fixed asset with a value of over \$5,000 that is used in operations of the District and that has an initial useful life extending beyond one year. Primary revenue sources are transfers from the General Fund; however, the fund will also receive loans or grant proceeds.

The Capital Replacement Schedule dictates the annual budgeted expenditures. This schedule is reviewed annually and revised if needed during the budget. Transfers from the General Fund provide funding for the budgeted requirements. The Capital Replacement Schedule identifies a committed minimum transfer amount each fiscal year in order to meet targeted expenditures. Capital expenditures considered routine in nature are those that are identified in the Capital Replacement Schedule and planned out ten years for replacement based on their expected life span and rotation schedule.

Under the Capital Equipment Fund, total expenditures of \$5.4 million are primarily due to the purchase of new apparatus and vehicles. There are no expenses budgeted under the Capital Improvement Fund this fiscal year as the completion of the Fleet building floor and mezzanine project was finished in the prior year. Below is a 5-year forecast of upcoming replacement purchases by category.

	Actual	Mid-Year	Prelim
CAPITAL OUTLAY	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Fund Balance	\$ 6,821,396	\$ 4,598,111	\$ 3,910,785
Revenue			
Transfer in from General Fund	\$ 2,100,000	\$10,800,000	\$ 2,800,000
Misc Revenue (Interest)	\$ 770,607	\$ 150,000	\$ 100,000
Expenditures			
Budgeted Expenditures	\$ 5,093,892	\$11,637,326	\$ 5,420,354
Ending Fund Balance	\$ 4,598,111	\$ 3,910,785	\$ 1,390,431

CAPITAL OUTLAY FUND

Fiscal Year

2025-26

Beginning Fund Balance \$ 3,910,785 estimate

Annual Contribution \$ 2,800,000

	Year 1	Year 2	Year 3	Year 4	Year 5
	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 3,910,785	\$ 1,390,431	\$ 90,571	\$ 2,354,160	\$ 4,540,982
Transfers in from General Fund	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000
Other Revenue*	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures	\$ 5,420,354	\$ 4,149,860	\$ 586,411	\$ 663,178	\$ 342,957
Ending Fund Balance	\$ 1,390,431	\$ 90,571	\$ 2,354,160	\$ 4,540,982	\$ 7,048,025

*surplus, loans, grants, strike team

Capital Expenditures by Category	2026	2027	2028	2029	2030
Apparatus & Vehicles	\$ 5,250,746	\$ 4,114,117	\$ 512,107	\$ 643,397	\$ -
Equipment	\$ 169,608	\$ 35,743	\$ 74,304	\$ 19,781	\$ 342,957
Total Expenditures	\$ 5,420,354	\$ 4,149,860	\$ 586,411	\$ 663,178	\$ 342,957

682500- OPERATIONS

CENTRAL FIRE DISTRICT

FISCAL YEAR 2025-26

BUDGET DETAIL

OBJECT	DESCRIPTION	6/30/2024 Year-To-Date Actual	6/30/2025 Mid Year Budget	6/30/2026 Prelim Budget	Vs. 2025 Prior Year Change
Revenues					
40100	PROPERTY TAX-CURRENT SEC-GEN	36,412,439	37,868,936	39,762,383	1,893,447
40106	RESIDUAL DISTRIBUTION	3,766,695	3,766,695	3,800,000	33,305
40110	PROPERTY TAX-CURRENT UNSEC-GEN	723,814	752,766	790,404	37,638
40130	PROPERTY TAX-PRIOR UNSEC-GEN	85,671	85,671	90,000	4,329
40150	SUPP PROP TAX-CURRENT SEC	341,532	800,000	800,000	-
40151	SUPP PROP TAX-CURRENT UNSEC	25,021	20,000	20,000	-
40160	SUPP PROP TAX-PRIOR SEC	54,302	30,000	30,000	-
40161	SUPP PROP TAX-PRIOR UNSEC	15,766	5,000	5,000	-
40196	FIRE PROTECTION TAX	130,823	130,000	130,000	-
40197	IN-LIEU TAXES OTHER	439	500	500	-
44142	PENALTIES FOR DELINQUENT TAXES	5,839	5,839	5,839	-
44143	REDMPTN PNLTIES FOR DELINQ TXS	6,216	6,216	6,216	-
40430	INTEREST	1,005,980	850,000	650,000	(200,000)
40830	ST-HOMEOWNERS' PROP TAX RELIEF	173,664	182,347	191,465	9,117
40894	ST-OTHER	288,075	725,000	-	(725,000)
41095	FED-MISC GRANTS	-	-	-	-
41162	RDA PASS-THROUGHS	226,079	485,000	550,000	65,000
41617	EMERGENCY RESPONSE RECOVERY	297,954	310,000	310,000	-
42020	COPY CHARGES	589	-	-	-
42022	COST RECOVERY-OTHER	-	-	-	-
42033	HOMELAND SECURITY REVENUE	-	-	-	-
42047	OTHER CHARGES CURRENT SERVICES	135,079	271,363	271,363	-
42055	SCHMIT REVENUE	24,000	35,000	35,000	-
42072	WEEDS/LOT CLEARING	-	-	-	-
42117	PERSONNEL SERVICES	-	-	-	-
42375	INSURANCE PROCEEDS	594,721	-	-	-
42380	NSF CHECKS	-	-	-	-
42384	OTHER REVENUE	83,606	27,027	27,676	649
42462	OPERATING TRANSFER IN	-	-	-	-
Total Revenues		44,398,302	46,357,360	47,475,846	1,118,486
Expenditures					
SALARIES AND EMPLOYEE BENEFITS					
51000	REGULAR PAY-PERMANENT	15,135,328	15,660,326	16,344,725	684,399
51005	OVERTIME PAY-PERMANENT	3,354,570	3,650,692	3,527,722	(122,970)
51010	REGULAR PAY-EXTRA HELP	161,167	200,000	180,191	(19,809)
51015	REGULAR PAY-SICK LEAVE	-	-	-	-
51025	REGULAR PAY-CALL BACK	101,987	10,000	-	(10,000)
51035	HOLIDAY PAY	1,212,421	1,218,785	1,327,328	108,544
51040	DIFFERENTIAL PAY	64,196	60,000	60,000	-
52010	OASDI-SOCIAL SECURITY	306,413	299,147	310,910	11,763
52015	PERS	7,533,027	8,448,760	9,132,374	683,614
53010	EMPLOYEE INSURANCE & BENEFITS	4,755,865	5,334,928	5,685,575	350,646
53015	UNEMPLOYMENT INSURANCE	13,269	13,104	13,104	-
54010	WORKERS COMPENSATION INSURANCE	1,664,673	1,911,452	1,705,250	(206,202)
55020	SICK LEAVE RESERVE	676,269	605,997	699,620	93,624
55021	OTHER BENEFITS MISC	6,185	-	-	-
Total		34,985,370	37,413,191	38,986,799	1,573,608
SERVICES AND SUPPLIES					
61110	CLOTHING & PERSONAL SUPPLIES	352,422	520,490	266,386	(254,104)
61125	UNIFORM REPLACEMENT	-	-	-	-
61215	RADIO	7,371	9,500	9,300	(200)

682500- OPERATIONS

**CENTRAL FIRE DISTRICT
FISCAL YEAR 2025-26**

BUDGET DETAIL

61221	TELEPHONE-NON TELECOM 1099	98,547	116,600	107,918	(8,682)
61310	FOOD	10,104	17,800	14,700	(3,100)
61312	INVENTORIAL ITEMS	262,093	203,614	145,760	(57,854)
61425	OTHER HOUSEHOLD EXP-SERVICES	78,762	93,598	98,973	5,375
61535	OTHER INSURANCE	111,720	814,887	645,722	(169,165)
61720	MAINT-MOBILE EQUIPMENT-SERV	5,301	16,400	16,170	(230)
61725	MAINT-OFFICE EQUIPMNT-SERVICES	7,278	7,600	7,400	(200)
61730	MAINT-OTH EQUIP-SERVICES	114,170	257,727	195,888	(61,840)
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	399,743	313,936	280,554	(33,382)
61920	MEDICAL, DENTAL & LAB SUPPLIES	35,023	52,350	52,350	-
62010	Empl Certificates & Licenses	34,478	13,371	13,221	(150)
62020	MEMBERSHIPS	11,925	15,109	16,844	1,735
62219	PC SOFTWARE PURCHASES	209,526	249,239	233,128	(16,111)
62221	POSTAGE	6,107	2,000	3,000	
62223	SUPPLIES	137,634	146,527	132,108	(14,419)
62301	ACCOUNTING AND AUDITING FEES	216,692	206,650	244,265	37,615
62327	DIRECTORS' FEES	24,282	24,896	26,142	1,246
62328	911 Dispatch Services	255,183	321,583	271,142	(50,441)
62358	LAUNDRY SERVICES	-	-	-	-
62360	Legal Services	128,221	200,000	200,000	-
62367	MEDICAL SERVICES-OTHER	98,573	75,000	112,000	37,000
62378	PERSONNEL SERVICES	-	-	-	-
62381	PROF & SPECIAL SERV-OTHER	718,396	843,629	732,713	(110,916)
62420	LEGAL NOTICES	460	1,300	1,800	500
62500	EQUIPMENT LEASE & RENT	18,387	20,750	22,830	2,080
62715	SMALL TOOLS & INSTRUMENTS	29,230	42,671	33,473	(9,198)
62826	EDUCATION AND/OR TRAINING	351,478	376,629	365,809	(10,820)
62888	SPEC DIST EXP-SERVICES	14,286	14,520	14,570	50
62890	SUBSCRIPTIONS BOOKS & ED MATER	32,951	33,700	22,080	(11,620)
62914	EDUCATION & TRAINING(REPT)	-	101,508	67,010	(34,498)
62920	GAS, OIL, FUEL	155,866	180,600	157,300	(23,300)
62928	TRAVEL-OTHER(NON-REPT)	4,063	7,550	6,050	(1,500)
62935	SERVICE CENTER CHARGES	1,012,562	1,208,397	719,422	(488,975)
63070	UTILITIES	136,229	172,300	177,450	5,150
Total		5,079,063	6,682,432	5,413,477	(1,268,955)
OTHER CHARGES					-
75000	UNCOLLECTIBLE ACCOUNTS-EXPENSE	3,971	-	-	-
95226	INTRA-FUND TRF OUT-OTHER	342,131	-	-	-
75231	CONTRIB TO OTHER AGENCIES-OTH	21,563	41,277	50,517	9,240
Total		367,664	41,277	50,517	9,240
FIXED ASSETS					-
86110	BUILDINGS AND IMPROVEMENTS	235,375	89,211	-	(89,211)
86203	COMPUTER EQUIPMENT	-	485,000	-	(485,000)
86204	EQUIPMENT	15,121	-	125,052	125,052
86209	MOBILE EQUIPMENT	-	-	-	-
Total		250,496	574,211	125,052	(449,159)
OTHER FINANCING USES					-
90000	OPERATING TRANSFERS OUT	2,100,000	10,800,000	2,800,000	(8,000,000)
Total		2,100,000	10,800,000	2,800,000	(8,000,000)
APPROP FOR CONTINGENCIES					-
98700	APPROP FOR CONTINGENCIES	-	100,000	100,000	-
Total		-	100,000	100,000	-
Total Expenditures		42,782,593	55,611,111	47,475,846	(8,135,265)
Total GL Key 682500		1,615,709	(9,253,751)	-	9,253,751

682510 - FLEET SERVICES

CENTRAL FIRE DISTRICT
FISCAL YEAR 2025-26
BUDGET DETAIL

OBJECT	DESCRIPTION	6/30/2024 Year-To-Date Actual	6/30/2025 Mid Year Budget	6/30/2026 Prelim Budget	Vs. 2025 Prior Year Change
Revenues					
40430	INTEREST	(890)	-	-	-
40894	ST-OTHER	-	-	-	-
42122	SERVICE CENTER CHGS	984,073	984,073	1,103,169	119,096
Total Revenues		983,183	984,073	1,103,169	119,096
Expenditures					
SALARIES AND EMPLOYEE BENEFITS					
51000	REGULAR PAY-PERMANENT	470,658	488,390	526,096	37,706
51005	OVERTIME PAY-PERMANENT	8,663	20,000	-	(20,000)
51015	REGULAR PAY-SICK LEAVE	-	-	-	-
51040	DIFFERENTIAL PAY	690	-	-	-
52010	OASDI-SOCIAL SECURITY	6,869	7,082	7,628	547
52015	PERS	51,863	139,192	163,690	24,498
53010	EMPLOYEE INSURANCE & BENEFITS	115,743	120,652	138,127	17,475
53015	UNEMPLOYMENT INSURANCE	448	448	448	-
54010	WORKERS COMPENSATION INSURANCE	87,614	100,603	89,750	(10,853)
55020	SICK LEAVE RESERVE	-	-	-	-
Total		742,547	876,366	925,739	49,373
SERVICES AND SUPPLIES					
61110	CLOTHING & PERSONAL SUPPLIES	562	850	1,500	-
61221	TELEPHONE-NON TELECOM 1099	10,611	13,400	6,150	(7,250)
61425	OTHER HOUSEHOLD EXP-SERVICES	11,784	22,630	28,100	5,470
61312	Inventoriable Items	2,847	600	400	-
61535	OTHER INSURANCE	36,970	220,962	164,574	(56,388)
61720	MAINT-MOBILE EQUIPMENT-SERV	507,777	428,500	453,500	25,000
61730	MAINT-OTH EQUIP-SERVICES	11,537	17,115	20,040	2,925
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	18,728	30,045	38,085	8,040
62020	MEMBERSHIPS	1,261	1,175	1,165	(10)
62219	PC SOFTWARE PURCHASES	9,875	10,737	10,208	(529)
62221	Postage	1,183	500	500	-
62223	SUPPLIES	8,430	27,300	29,029	1,729
62367	MEDICAL SERVICES-OTHER	-	-	-	-
62381	PROF & SPECIAL SERV-OTHER	2,607	2,800	3,900	1,100
62500	EQUIPMENT LEASE & RENT	12,792	12,915	13,500	585
62715	SMALL TOOLS & INSTRUMENTS	1,846	3,500	3,675	175
62826	EDUCATION AND/OR TRAINING	14,508	20,000	20,000	-
62888	SPEC DIST EXP-SERVICES	1,850	8,285	8,799	514
62890	SUBSCRIPTIONS BOOKS & ED MATER	-	-	-	-
62914	EDUCATION & TRAINING(REPT)	-	-	-	-
62920	GAS, OIL, FUEL	520	2,400	1,600	(800)
63070	UTILITIES	30,827	32,400	44,350	11,950
Total		685,953	855,264	847,575	(7,689)
FIXED ASSETS					
86203	COMPUTER EQUIPMENT	-	-	-	-
86204	EQUIPMENT	-	13,638	47,776	34,138
Total		-	13,638	47,776	34,138
INTRAFUND TRANSFERS					
95225	INTRA-FUND TRF-OTHER	(445,879)	(762,045)	(719,422)	42,623
Total Character 95		(445,879)	(762,045)	(719,422)	42,623
Total Expenditures		983,183	984,073	1,103,169	119,096
Total GL Key 682510		-	-	-	-

682550 - CAPITAL OUTLAY

CENTRAL FIRE DISTRICT

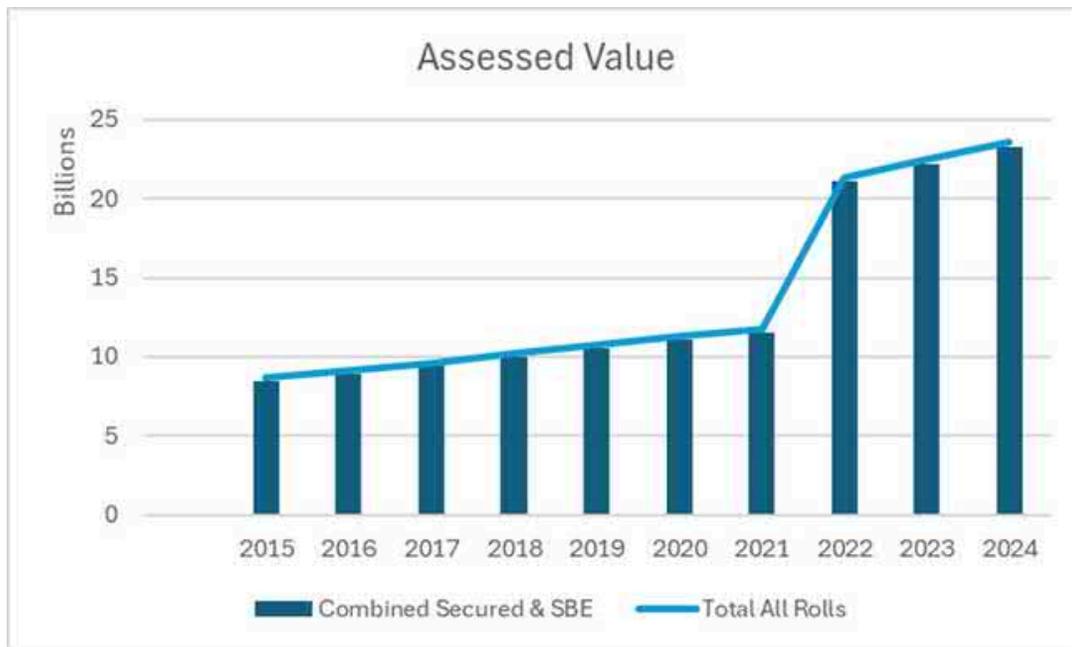
FISCAL YEAR 2025-26

BUDGET DETAIL

OBJECT	DESCRIPTION	6/30/2024 Year-To-Date Actual	6/30/2025 Mid Year Budget	6/30/2026 Prelim Budget	Vs. 2025 <i>Prior Year Change</i>
Revenues					
40430	INTEREST	222,920	150,000	100,000	(50,000)
40894	ST-OTHER	-	-	-	-
42384	OTHER REVENUE	547,687	-	-	-
42450	SLS OF FIXED ASSETS-NONTAXABLE	-	-	-	-
42462	OPERATING TRANSFER IN	2,100,000	10,800,000	2,800,000	(8,000,000)
Total Revenues		2,870,607	10,950,000	2,900,000	(8,050,000)
Expenditures					
OTHER CHARGES					
74230	PRINCIPAL ON LEASE PURCHASES	329,971	284,899	-	(284,899)
74420	INTEREST ON LEASE PURCHASES	19,966	65,039	-	(65,039)
Total		349,938	349,938	-	(349,938)
FIXED ASSETS					
86110	BUILDINGS AND IMPROVEMENTS	3,188,541	9,389,068	-	(9,389,068)
86204	EQUIPMENT	294,222	-	169,608	
86209	MOBILE EQUIPMENT	1,261,191	1,898,320	5,250,746	
Total		3,188,541	9,389,068	-	(9,389,068)
Total Expenditures		5,093,892	11,637,326	5,420,354	(6,216,972)
Total GL Key 682550		(2,223,285)	(687,326)	(2,520,354)	(1,833,028)

Assessed Property Tax Values in Santa Cruz County

Fiscal Year Ended	Combined Secured & SBE	Unsecured Roll No Aircraft	Unsecured Roll Aircraft Only	Total All Rolls
2015	8,462,058,915	177,647,594	66,586	8,639,773,095
2016	8,914,180,918	182,849,399	63,257	9,097,093,574
2017	9,424,970,764	191,768,881	60,094	9,616,799,739
2018	9,995,812,651	202,718,110	57,089	10,198,587,850
2019	10,516,729,358	201,444,133	54,235	10,718,227,726
2020	11,064,851,571	199,451,563	51,523	11,264,354,657
2021	11,517,366,318	199,269,208	48,947	11,716,684,473
2022	21,105,055,135	255,125,726	46,500	21,360,227,361
2023	22,212,429,723	279,852,544	44,175	22,492,326,442
2024	23,263,579,557	291,313,559	47,300	23,554,940,416



Source: Santa Cruz County Tax Roll Values by Tax Authority Fund Reports

Top Employers in Santa Cruz County

Employer Name	Location	Industry
Ameri-Kleen	Watsonville	Services NEC
Audiology Associates	Soquel	Clinics
Cabrillo Sesnon House 1	Aptos	Caterers
Cocanut Grove	Santa Cruz	Caterers
Costco Wholesale	Santa Cruz	Wholesale Clubs
Creekside Farms Inc	Watsonville	Farms
Dominican Hospital	Santa Cruz	Hospitals
First Alarm	Aptos	Burglar Alarm Systems
Granite Construction Co	Watsonville	General Contractors
Granite Construction Co	Watsonville	Construction-Building Contractors
Graniterock	Watsonville	Asphalt & Asphalt Products

Source: State of California Employment Development Department

Labor Force by Community							
Area Name	Labor Force	Employment	Unemployment Number	Unemployment Rate	Census Emp	Census Unemp	
Santa Cruz County	138,200	129,200	9,000	6.50%	1	1	
Aptos CDP	3,000	2,900	100	4.90%	0.022415	0.016536	
Aptos Hills Larkin Valley	1,000	900	-	2.40%	0.007319	0.002525	
Capitola city	5,200	5,000	200	2.90%	0.038854	0.016789	
Day Valley CDP	1,500	1,400	100	5.20%	0.010787	0.008584	
Live Oak CDP	9,300	8,900	500	4.90%	0.068557	0.050366	
Opal Cliffs CDP	3,600	3,500	100	3.60%	0.027151	0.014517	
Rio del Mar CDP	4,700	4,400	300	6.60%	0.03387	0.034587	
Soquel CDP	5,200	5,000	300	4.90%	0.038388	0.028402	
Twin Lakes CDP	2,900	2,700	200	5.20%	0.021198	0.016789	

Source: State of California Employment Development Department (April 2025, preliminary)

Demographic and Economic Statistics

Fiscal Year	Santa Cruz County Population (in thousands)	Total Personal Income (in thousands)	Per Capita Income	School Enrollment	Unemployment Rate
2015	272	14,209,814	52,280	70,516	8.70%
2016	276	16,347,740	59,598	70,411	7.50%
2017	277	16,766,106	60,924	70,282	6.90%
2018	276	17,854,678	64,901	70,702	6.70%
2019	275	19,021,010	69,355	70,328	4.40%
2020	271	19,559,977	71,592	69,828	12.20%
2021	261	20,502,635	75,957	67,610	6.90%
2022	267	22,910,773	85,554	66,748	3.80%
2023	262	22,832,500	86,365	67,122	5.30%
2024	263	23,168,187	88,581	67,978	5.80%

Source: Santa Cruz County ACFR Fiscal Year 2024 - Page 224

Notes: Based on information compiled by the California Department of Finance.

GLOSSARY OF TERMS

Account

A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounts Payable

Amounts owed for goods or services.

Accounts Receivable

Amounts due to the District.

Accrual

Term used in accounting in which revenues or expenses are recorded when a transaction occurs rather than when payment is received or made.

Apparatus

Vehicles for fighting or extinguishing fire, or for use in emergency medical response.

Appropriation

An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for specific purposes.

Assessed Valuation

The assessed value of real estate and property used for tax purposes.

Audit

An annual process that involves an independent third party to review the financial records of the District and compliance with accounting standards.

Assets

Property owned by the District that has monetary value.

Balanced Budget

A budget in which revenues equal expenditures for all funds presented.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget Message

A general discussion of the proposed budget as presented in writing by the budget officer to the legislative body.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Outlays

Expenditures for the acquisition of capital assets.

Carryover (Rollover)

The transfer of budgeted revenue or expenditure from one fiscal year to another, generally due the anticipation of receipt or expenditure of funds in one year, which is not executed prior to year-end.

Chart of Accounts

The classification system used by the District to organize the accounting for various funds.

Current Liabilities

Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Taxes

Taxes levied and became due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.

Debt

An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

Deficit

Operating expenditures in excess of operating revenues within a financial reporting period.

Depreciation

Expiration in service life of fixed assets attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

Dispatch

The agency is responsible for receiving emergency and non-emergency calls and sending the appropriate entity to respond to the call.

Engine

Various apparatus are used to transport and pump water; carries ladders, hoses, other equipment and supplies for fighting fires.

Estimate

A projection or forecast, generally based on the use of historical data, assumptions, forecasts, etc.

Expenses or Expenditures

Charges are incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal period.

Fiscal Year

Period of 12 consecutive months chosen by an entity as its accounting period, which may or may not be a calendar year. The District's fiscal year ends June 30.

Fixed (Capital) Asset

Any tangible asset with a life of more than one year, used in an entity's operations

Full-time Equivalent

Term used indicates the workload of an employed person, typically 40 hours per week.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, which are segregated for the purpose of carrying on specific activities.

Fund Balance

The difference between assets and liabilities is reported in a governmental fund.

General Fund

A governmental fund that serves as the chief operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP)

Conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. The highest level of such principles are set by the Financial Accounting Standards Board (FASB).

Governmental Funds

Funds used to account for tax-supported activities consisting of General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Hazardous Materials (Haz-Mat)

Any element, compound, mixture, solution, or substance that, when spilled or released into the air, on land or water, may present a danger to the health and safety of the public or environment.

Incident

An event involving a fire, medical emergency, and/or hazardous material spill or structures.

Levy

Tax imposed/collected for the support of District activities.

Liability

Debts or obligations owed by one entity (debtor) to another entity (creditor) payable in money, goods, or services.

Major Fund

A governmental fund reported as a separate column in the basic fund financial statements. The General Fund is always a major fund. Otherwise, major funds are funds whose revenues or expenditures are at least ten percent of the total budget. Any other government fund may be reported as a major fund, if that fund is particularly important to the financial statements.

Master Plan

Document which provides basic framework for establishing operating and capital budgets, as well as other financial commitments; intended to guide future growth and development of the District.

Memorandum of Understanding

A legal document outlining the terms and details of an agreement between parties, including each party's requirements and responsibilities.

Modified Accrual Basis

An accounting process in which expenditures, other than accrued interest on general long-term debt, are recognized in the accounting period that the liability is incurred and revenues are recognized in the accounting period they become available and measurable.

Mutual Aid

Organized, coordinated and cooperative reciprocal assistance in which personnel and equipment from participating surrounding fire departments and other appropriate emergency response agencies are utilized for fire or other generally larger scale emergencies.

Occupancies

Within the context of building construction and building codes, occupancy refers to the use, or intended use, of a building, or portion of a building, for the shelter or support of persons, animals or property.

Object Classification

A grouping of expenditures on the basis of goods or services purchased.

Paramedic

Healthcare professional, specially trained and licensed to provide emergency medical services, including advanced life support.

Performance Measures

Specific quantitative measures of work performed within an activity or program.

Prior Year Tax Levies

Taxes levied for fiscal periods preceding the current one.

Property Taxes

Mandatory tax charged for the purpose of financing emergency services provided to District residents for their protection and assistance.

Purchase Order

Written, legally binding promise to pay for goods or services.

Reserves

Generally synonymous with unassigned Fund balance. Connotes sufficient cash and other liquid assets available to meet ongoing expenditures while providing for some additional funds to be available for contingency purposes.

Resolution

Formal approval of an action or policy, typically memorialized in written form.

Resources

The actual assets of the District, such as cash, taxes receivable, land, buildings, etc.

Response

Actions taken by the District during an emergency or citizen’s request.

Revenue

The income of the District from sources for the payment of District expenses.

Shift

The term used to describe the 24-hour period of time the crews are on duty.

Supplemental Budget

The process that modifies the adopted budget during a fiscal year.

Tax Base

A designated amount of property tax can be levied for operating expenses without annual voter approval.

Tax Levy

The total amount to be raised by general property taxes and redevelopment of an area.

Tax Rate

The amount of tax levied for each \$1,000 of assessed property value.



PRELIMINARY BUDGET FY 25/26
