

MENLO PARK FIRE PROTECTION DISTRICT
FISCAL YEAR 2025-26 ADOPTED BUDGET

Explore Our Budget

> Menlo Park Fire Protection District's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the divisions, programs, and projects that support our community.

Download the pdf version of the publication

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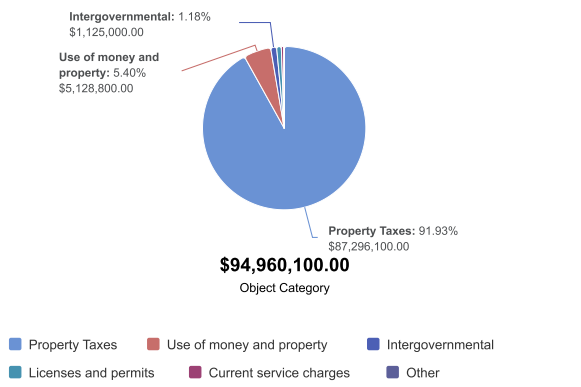
FY 2025-26 District Revenue Budget All Funds



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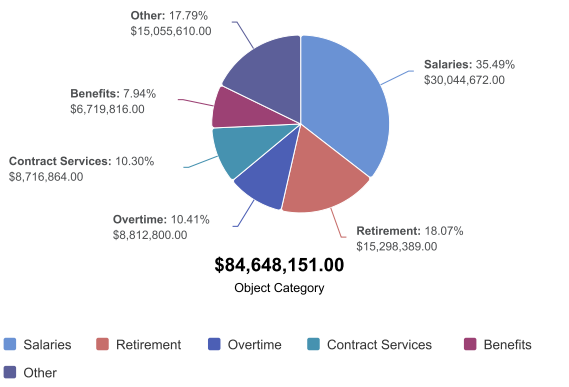
FY 2025-26 District Expenditure Budget All Funds



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MENLO PARK FIRE PROTECTION DISTRICT

MISSION AND PHILOSOPHY STATEMENTS

Mission Statement

To protect and preserve life and property from the impact of fire, disaster, injury, and illness.

Philosophy Statement

We are dedicated to delivering exceptional service to both our community and its members. We firmly believe that the success of our organization is rooted in the strength of teamwork, mutual trust, and honesty, all of which are fostered through our unwavering commitment to the following core values:

- **Communication** with one another and with community members; We prioritize clear, honest, and effective communication both within our team and with the community we serve, fostering a collaborative environment.
- **Loyalty** to our community, to this organization, and to each other; We are steadfastly loyal to our community, our organization, and one another. This sense of commitment strengthens our collective efforts and drives us to succeed.
- **Innovation** in meeting the present and future needs of the District; We are forward-thinking and embrace innovation as we work to meet both the current and future needs of the District. We strive to be proactive, flexible, and solutions-oriented.
- **Responsibility** as a team for the efficient and effective delivery of services; We take shared responsibility as a team for the efficient and effective delivery of services, ensuring that our actions and decisions align with the best interests of our community.
- **Pride** in our work, in our dedication to public service, and in being the best we can be; We take pride in the quality of our work, our dedication to public service, and our ongoing efforts to be the best versions of ourselves, continuously striving for excellence in all that we do.

Through these values, we aim to create an environment where our community members feel valued and supported, while we work together to achieve our shared goals.



MENLO PARK FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS



Robert Jones
Board President



Virginia Chang Kiraly
Board Vice President



Charles Bernstein
Director



Gary Bloom
Director



Robert J. Silano
Director



MENLO PARK FIRE PROTECTION DISTRICT

DISTRICT MANAGEMENT



Mark Lorenzen

Fire Chief

Executive Staff

Dan Coyle, Deputy Fire Chief

Todd Ellis, Division Chief

Ehren MacDonald, Division Chief

Gage Schlice, Fire Marshal

Francine Hunt, Administrative Services Director

Management Team

John Wurdinger, Battalion Chief

Kenneth Babcock, Battalion Chief

Jason Martin, Battalion Chief

Matt Menard, Battalion Chief

Mike Stahl, Battalion Chief

Joey Figone, Battalion Chief

Robert Johnson, Battalion Chief

Bob Blach, Assistant Fire Marshal

Allain Mallari, Finance Manager

Kristin MacDonald, Human Resources Manager

Ben Cheng, Information Technology Manager

Melanie Starz, Emergency Medical Services Manager



MENLO PARK FIRE PROTECTION DISTRICT

STRATEGIC PLAN OVERVIEW

Strategic Plan Process

To ensure alignment with organizational priorities and community needs, the District partnered with AP Triton to facilitate the development of a new five-year Strategic Plan. The process began with a project initiation meeting between AP Triton and District leadership to establish a shared understanding of goals, timelines, and expectations. This early coordination also included scheduling regular progress updates, leading to an on-site planning workshop.

A Strategic Planning Team was formed to represent the diversity of the organization, including members from all ranks, divisions, shifts, civilian staff, and labor representatives. This team played a central role in the planning process and participated in both a public community meeting and a 2½-day strategic planning workshop. To guide the planning effort, a comprehensive environmental scan was conducted, using internal data and operational documents to identify emerging challenges and opportunities.

Public and stakeholder input was a vital component of the process. AP Triton developed and distributed a series of surveys to gather feedback from employees, community members, and partner agencies. The internal survey, shared with all employees, captured organizational perspectives, while the external community survey was made available through the District's website, social media channels, and distributed directly to recent service users. A third survey gathered insights from local public safety partners to assess inter-agency coordination and collaboration.

The community meeting offered residents, business owners, and civic leaders the opportunity to share their views on the District's strengths, weaknesses, opportunities, and challenges. The following planning workshop brought together all survey findings, community input, and environmental data to develop a working draft of the Strategic Plan.

The planning team conducted a formal SWOC (Strengths, Weaknesses, Opportunities, and Challenges) analysis and used this input to identify service gaps and strategic priorities. From this work, five key elements were developed to guide the District's future direction:

- A mission statement articulating the District's core purpose;
- A philosophy encompassing long-term vision and organizational values;
- Strategic initiatives to focus improvement efforts;
- Outcome statements describing desired results; and
- Action items, which are specific, measurable steps designed to achieve those outcomes.

The Strategic Plan was presented and approved by the Board on January 21, 2025. Following its adoption, the District will take the next steps to ensure successful implementation. Each year, action items will be reviewed and prioritized as part of the annual budget process, ensuring that financial and operational resources are aligned with the District's strategic priorities. Progress on these items will be documented and shared through the annual budget publication, providing transparency and accountability to the community. In the final year of the plan, the District will conduct a comprehensive review to assess overall progress and begin developing the next strategic planning cycle, reinforcing the District's ongoing commitment to continuous improvement and responsive public service.

Fiscal Sustainability and Responsibility

Fiscal sustainability and responsibility are the foundation of every initiative and goal, ensuring that all decisions and strategies are designed with long-term financial viability in mind. By prioritizing the efficient use of resources and carefully evaluating the economic impact of each action, the District commits to maintaining financial health while delivering on its mission. Every initiative and action item are aligned with this commitment and a timeline linked to a fiscal year, promoting a stable and sustainable future.

District Initiatives

The District has outlined five key initiatives, each accompanied by a total of 23 initial action items, as part of its strategic plan. Division and program goals and initiatives are clearly aligned with these strategic goals, ensuring consistency and cohesion across all levels of the organization. As part of the annual budgeting process, the District will systematically review these action items, assess the need for any new items related to the adopted initiatives, and prioritize them for funding in the upcoming fiscal year's budget. This ensures that the District's financial resources are aligned with its strategic goals and that essential actions are adequately supported. The five initiatives guiding the District's strategic direction are:

Initiative 1: Service to the Community: Service to the community is the foundation of the District's purpose. This initiative focuses on continuously enhancing emergency response, expanding services, and improving community outreach and public education efforts. The District is committed to not only meeting the current needs of the community but also preparing for future growth and emerging challenges, ensuring a high standard of service delivery at all times.

Initiative 2: Leadership: Strong leadership is vital for the District's success. This initiative centers on empowering employees with the necessary skills, tools, and resources to lead effectively at all levels. By developing leadership competencies and improving internal communication, the District aims to cultivate leaders who can guide the organization through challenges and drive future success.

Initiative 3: Workforce Demographics: The District recognizes the importance of a workforce that reflects the community it serves. By focusing on recruiting high-quality candidates from diverse backgrounds, the District aims to build a team that is both skilled and representative of the community. This initiative is an inclusive approach that enhances the District's ability to serve effectively and fosters greater community trust and engagement.

Initiative 4: Organizational Culture & Professional Development: The District is committed to cultivating a mission-driven and inclusive organizational culture. By fostering professional growth, employee engagement, and recognition of excellence, the District supports the continuous development of its workforce. This initiative ensures that employees feel valued and supported, contributing to a strong and cohesive team capable of delivering exceptional service.

Initiative 5: Operational Infrastructure: A strong operational infrastructure is essential to support District personnel in performing their responsibilities effectively. This initiative focuses on evaluating and enhancing key functions such as operations technology, procurement, and logistics to ensure they operate efficiently and reliably. By reviewing and optimizing these areas, the District aims to streamline processes, improve resource management, and enhance overall efficiency.

By regularly revisiting and refining these initiatives and action items, the District ensures that its strategic vision is consistently supported by the necessary financial and operational resources, driving long-term success.

Initiative 1 - Service to the Community

Outcome Statement:
The District is providing service that meets or exceeds the needs of the community, while strategically preparing for future growth and challenges.

Action Items:

A. **Review and evaluate response time standards; establish benchmark/baseline metrics.**
- **Responsible:** Operations Chief
- **Timeline:** FY 2026–27

B. **Explore and recommend options to provide expanded services.**
- **Responsible:** Deputy Chief
- **Timeline:** FY 2026–27

C. **Assess planned growth that may impact service delivery capabilities and develop proactive strategies to mitigate emerging risks.**
- **Responsible:** Fire Marshal and Operations Chief
- **Timeline:** FY 2026–27

D. **Identify and implement strategies to enhance community engagement. communication, and awareness of the services available from the District.**
- **Responsible:** Risk Reduction Officer II
- **Timeline:** FY 2026–27

E. **Review performance metrics and quality of service the dispatch center is providing and determine if any action is required to improve service for the community.**
- **Responsible:** Fire Chief
- **Timeline:** FY 2025–26

F. **Review performance metrics and quality of service provided by the ambulance provider and determine necessary actions to improve service for the community.**

- **Responsible:** Training Chief and EMS Manager
- **Timeline:** FY 2026–27

By addressing these action items, the District will continue to enhance its services, meet the evolving needs of the community, and be well-prepared for future growth and challenges.

Initiative 2 - Leadership

Outcome Statement:

District employees are equipped to lead with confidence and communicate effectively across all levels of the organization.

Action Items:

A. **Identify leadership competencies and attributes, and develop a plan to improve skills.**

- **Responsible:** Training Chief and Administrative Services Director
- **Timeline:** FY 2025–26

B. **Establish a professional development program for non-line staff positions.**

- **Responsible:** Division Leads
- **Timeline:** FY 2027–28

C. **Identify the de-motivators to promotions, and (if present) develop actionable strategies to overcome barriers and encourage upward mobility.**

- **Responsible:** Deputy Chief
- **Timeline:** FY 2025–26

D. **Review and enhance internal communication methods.**

- **Responsible:** Brett Jensen/Operations Chief
- **Timeline:** FY 2025–26

By executing these action items, the District will foster a culture of leadership development, ensure clear and effective communication, and support continuous professional growth for employees at all levels.

Initiative 3 - Workforce Demographic

Outcome Statement:

The District is hiring high-quality candidates, representative of the community we serve.

Action Items:

A. **Review the recent hiring process and establish the most effective method for hiring quality firefighters.**

- **Responsible:** Fire Chief and Administrative Services Director
- **Timeline:** FY 2025–26

B. **Review and refine hiring processes to establish the best method(s) for hiring quality personnel District-wide.**

- **Responsible:** Fire Chief and Administrative Services Director
- **Timeline:** FY 2026–27

C. **Create an initiative to ensure the workforce reflects the demographics of the community that maintain our standards.**

- **Responsible:** Fire Chief and Administrative Services Director
- **Timeline:** FY 2026–27

By addressing these action items, the District will continue to attract and hire top-tier candidates who represent the community's diversity, ensuring a strong, inclusive workforce capable of providing exceptional service while reflecting the values and needs of the people we serve.

Initiative 4 - Organizational Culture and Professional Development

Outcome Statement:

The District is cultivating a mission-driven, inclusive culture that values professional excellence, growth, and recognition.

Action Items:

A. **Provide education on inclusivity throughout the District.**

- **Responsible:** Joint Labor Management Committee and Director of Administration
- **Timeline:** FY 2026–27

B. **Research and review the concept of "mission-driven culture" and determine how to apply it in the District.**

- **Responsible:** Operations Chief
- **Timeline:** FY 2026–27

C. **Identify the key policies that need further description on the "why" and expand the "leaders' intent" as part of the policy.**

- **Responsible:** Operations Chief
- **Timeline:** FY 2027–28

D. **Review the current performance appraisal system and provide recommendations for an improved or alternative approach.**

- **Responsible:** Human Resources Manager and Matt Menard
- **Timeline:** FY 2026–27

E. **Evaluate existing processes for recognizing professional excellence and make recommendations for enhancements organizational wide.**

- **Responsible:** EMS Manager and Dave Magnan
- **Timeline:** FY 2025–26

F. **Evaluate current mission and philosophical statements and consider options to recommend a change to the Board of Directors.**

- **Responsible:** Fire Chief
- **Timeline:** FY 2026–27

By focusing on these action items, the District will continue to build a culture that champions inclusivity, professional development, and recognition, all while remaining committed to its mission and values. This will create an environment where employees are motivated, empowered, and aligned with the District's long-term goals.

Initiative 5 - Operational Infrastructure

Outcome Statement:

The District is providing the necessary support for personnel to effectively perform their responsibilities.

Action Items:

A. **Review options for managing the operations technology function more effectively.**

- **Responsible:** Operations Chief and IT Manager
- **Timeline:** FY 2025–26

B. **Review options for managing the procurement function more effectively.**

- **Responsible:** Finance Manager
- **Timeline:** FY 2026–27

C. **Review the options for managing facility supplies storage and distribution functions more effectively.**

- **Responsible:** Training Captain
- **Timeline:** FY 2026–27

D. **Evaluate options for new enterprise resource planning (ERP) system that integrates key organizational functions and processes to improve operational and administrative efficiencies.**

- **Responsible:** Administrative Services Director and Finance Manager
- **Timeline:** FY 2027–28

By executing these action items, the District will ensure that personnel are fully supported with optimized processes, technology, and resources, enhancing their ability to perform their responsibilities effectively and contribute to the District's mission.



Dear President Jones and Members of the Board,

As the Fire Chief of the Menlo Park Fire Protection District, it is my pleasure to present the adopted budget for fiscal year 2025–26. I am proud of the exceptional work accomplished over the past year by our professional staff, leadership team, and the Board. This budget represents a thoughtful and practical financial plan for the coming year, one that demonstrates responsible stewardship of public funds while positioning the District to meet evolving service demands. It upholds our commitment to providing outstanding fire protection and emergency services, aligns with our mission, and supports the strategic priorities and operational goals set forth for the year ahead.

Over the past fiscal year, we achieved several key milestones that reflect our dedication to continuous improvement and excellence in public service. We successfully developed a comprehensive Five-Year Strategic Plan through a robust and inclusive process involving feedback from staff, agency peers, members of the community, and the Board. The Station 1 rebuild project received formal approval and continued support from the Board, with succeeding phases now in progress. We launched a paramedic school sponsorship program aimed at investing in the next generation of emergency medical professionals and addressing future workforce needs. The District also enhanced its mental health support systems, expanding resources to promote the well-being of all personnel. These accomplishments, along with numerous program-specific improvements across the organization, underscore our unwavering commitment to service excellence, innovation, and community engagement.

The FY 2025–26 budget is balanced and structured to meet the District's operational needs while preserving a stable level of funding for critical capital projects. Several forward-looking initiatives are included this year, most notably the establishment of a Community Emergency Response Team (CERT) cache and new public charging stations to support community resilience during emergencies. We are also investing in our internal infrastructure through an Enterprise Resource Planning (ERP) system upgrade, a facility condition assessment, and an internal controls review. The District will continue to support our workforce and future fire service professionals through expanded wellness initiatives and the Explorer Scholarship Program. Together, these initiatives reflect our ongoing commitment to preparedness, efficiency, and the well-being of both our community and staff.

We would like to express our appreciation to the Town of Atherton, the City of Menlo Park, the City of East Palo Alto, and the unincorporated areas of San Mateo County that are protected by the District for their continued support of this vital public safety partnership. A special note of gratitude is extended to the Board of Directors for their leadership, strategic direction, and consistent support. We also thank the taxpaying public, our residents, and the local business community for their trust, collaboration, and shared commitment to keeping our neighborhoods safe. Finally, I extend my heartfelt thanks to all District staff for their ongoing professionalism, dedication, and support to our communities and the mission of the District.

Respectfully,

Mark Lorenzen
Fire Chief



About the Menlo Park Fire Protection District

The Menlo Park Fire Protection District was established on January 3, 1916, by the San Mateo County Board of Supervisors. As a special district under the Fire Protection District Law of 1987 (Health and Safety Code, Section 13800) of the State of California, the District provides fire protection and emergency services to a diverse and dynamic region in the heart of Silicon Valley.



Located on the southern edge of San Mateo County, just north of Santa Clara County and south of San Francisco, the District spans approximately 30 square miles and serves an estimated population of 90,000 residents. It covers the cities of Atherton, Menlo Park, East Palo Alto, as well as parts of unincorporated San Mateo County. The region is home to major institutions, including Stanford University, Stanford Hospital, and Meta (formerly Facebook), and is a hub for venture capital, research, and development. The District also includes prominent sites like the SLAC National Accelerator Laboratory and the Stanford Research Institute (SRI International).

As the primary first responder in the area, the District handles over 10,000 emergency calls annually, which are reported to the National Fire Incident Reporting System (NFIRS). Emergency dispatch is managed by a countywide consolidated fire dispatch center. Additionally, the District participates in the San Mateo County boundary-drop plan, where the closest available apparatus responds to emergencies, regardless of jurisdiction, ensuring rapid and efficient service across the region.



Board of Directors

The Menlo Park Fire Protection District is governed by a Board of Directors, consisting of five locally elected residents who serve four-year, staggered terms. Any registered voter in the District who is at least 18 years old is eligible to run for a Board seat. Elections are held every two years, in even-numbered years.

The Board elects its President and Vice President for one-year terms. Board members attend all regular, special, and committee meetings to which they are assigned.

The Board's primary role is to serve as the policy-making body, governing the District's activities and shaping its future. At the same time, the Board delegates the responsibility for day-to-day administration and operations to the Fire Chief and professional staff, who carry out these duties in accordance with the Board's policies and guidelines.



Fire Stations and Facilities

The Menlo Park Fire Protection District operates a network of seven strategically located fire stations, along with several other specialized facilities, to ensure prompt and efficient emergency response across its service area. These facilities support the District's mission to provide high-quality fire protection and emergency services. Key facilities include:

- Seven Fire Stations: The District's fire stations are strategically placed to minimize response times and optimize coverage within the communities of Menlo Park, Atherton, East Palo Alto, and unincorporated areas of San Mateo County. These stations ensure rapid response to emergencies, whether in residential, commercial, or industrial areas.
- Administration and Fire Prevention Building: This facility serves as the District's headquarters, housing administrative personnel in administration, finance, IT, and fire prevention services. It plays a central role in the operational and strategic management of the District.
- Annex Building: This auxiliary facility supports administrative operations and houses the human resources team and the Capital Improvement Projects Manager. It provides additional space for District functions and services.
- Special Operations Warehouse: This facility stores specialized emergency response equipment, including resources for swift water rescue, hazardous materials response, and other technical rescue operations. It ensures the District's teams are equipped to handle a wide range of complex emergencies.
- Additional Properties: The District owns several properties, including those at 28 Almendral Avenue, 2110 Valparaiso, and 1457 Chilco. These properties serve various purposes, including storage, and provide additional land for future projects, such as rebuilding fire stations to meet evolving community needs.

While the District owns most of its facilities, Station 77 in Menlo Park is an exception. It is leased from the City of Menlo Park and plays a key role in providing fire protection services for Menlo Park and surrounding areas.

All of the District's facilities are designed and maintained to support the core mission of providing efficient, high-quality fire protection and emergency services to its communities. Through careful planning and strategic placement of these resources, the District ensures rapid response times, effective emergency management, and continued public safety across its service area.



District Staff

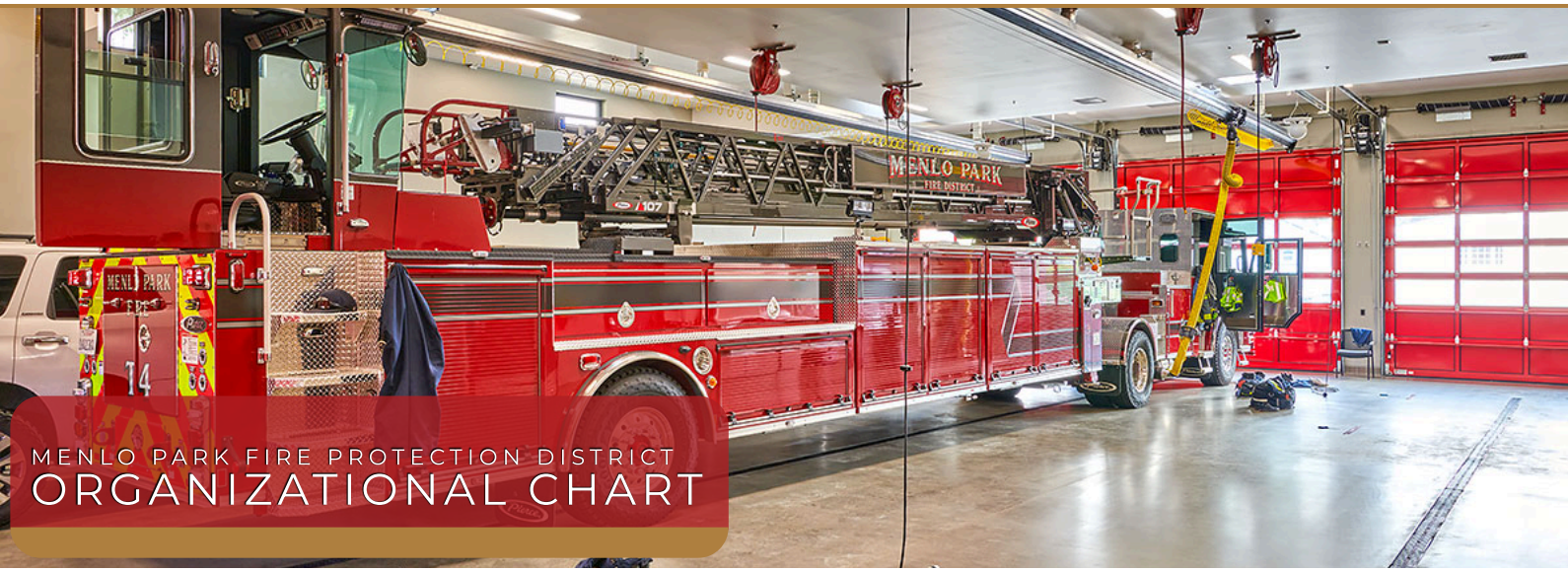
The District has 153 authorized full-time positions in the fiscal year 2025-26 (FY26) adopted budget. The majority of the District's employees, approximately 81.7% of positions authorized in the FY26 budget, are sworn personnel. This group includes the fire chief, deputy chief, division chiefs, battalion chiefs, captains, engineers, firefighters, and fire inspectors. The remaining 18.3% of District staff includes personnel from departments such as finance, human resources, information technology, fire prevention, fleet, board clerk, grant management, and general administration.

California Task Force 3 Urban Search and Rescue

On October 12, 1990, the District formalized an agreement with the Federal Emergency Management Agency (FEMA) and the State of California to serve as the sponsoring agency for California Task Force 3 (CA-TF3) Urban Search and Rescue (US&R). This task force is one of 28 teams that form the National Urban Search and Rescue Response System, providing essential emergency response services. Over the years, CA-TF3 has built a distinguished reputation for its response to some of the most critical national emergencies.

The US&R Management Department oversees the acquisition and management of federal funding through the Cooperative Agreement, ensuring CA-TF3 is fully prepared for deployment in response to federal disasters. The department follows federal guidelines and manages all expenditures in compliance with directives from the program office.

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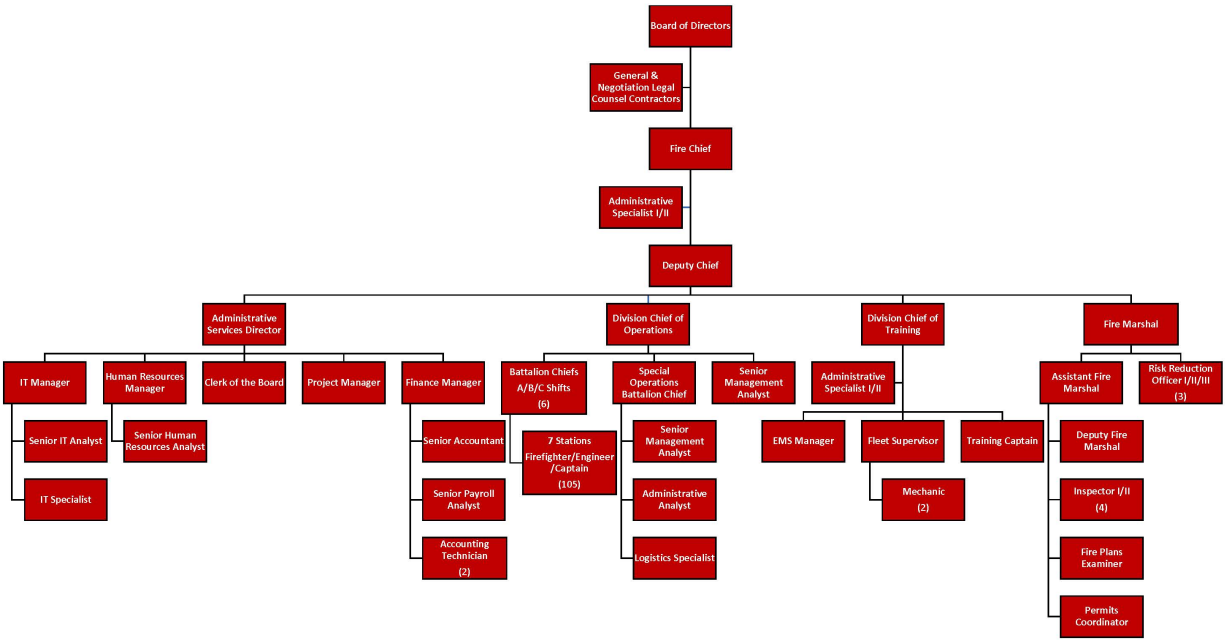
FIRE DISTRICT
MENLO PARK FIRE PROTECTION DISTRICT
ORGANIZATIONAL CHART


Board of Directors
General & Negotiation Legal Counsel Contractors
Fire Chief
Administrative Specialist I/II
Deputy Chief
Administrative Services Director
Division Chief of Operations
Division Chief of Training
Fire Marshal
IT Manager
Human Resources Manager
Clerk of the Board
Project Manager
Finance Manager
Battalion Chiefs A/B/C Shifts (6)
Special Operations Battalion Chief
Senior Management Analyst
Administrative Specialist I/II
Assistant Fire Marshal
Risk Reduction Officer I/II/III (3)
Senior IT Analyst
Senior Human Resources Analyst
IT Specialist
Senior Accountant
Senior Payroll Analyst
Accounting Technician (2)
7 Stations Firefighter/Engineer /Captain (105)
Senior Management Analyst
Administrative Analyst
Logistics Specialist
EMS Manager
Fleet Supervisor
Training Captain
Mechanic (2)
Deputy Fire Marshal
Inspector I/II (4)
Fire Plans Examiner
Permits Coordinator



FY 2025-26 District Full-Time Employee

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Accounting Technician	2	2	2	0
Administrative Analyst	1	1	1	0
Administrative Assistant	1	0	0	0
Administrative Services Director	1	1	1	0
Administrative Specialist I/II	1	2	2	0
Assistant Fire Marshal	1	1	1	0
Battalion Chief	6	6	6	0
Battalion Chief (40-Hr)	0	1	1	0
Captain	30	30	30	0
Clerk of the Board	1	1	1	0
Community Volunteer Coordinator	1	0	0	0
Deputy Chief	1	1	1	0
Deputy Fire Marshal	1	1	1	0
Division Chief	3	2	2	0
Emergency Medical Services Manager	1	1	1	0
Emergency Services Specialist	1	0	0	0
Finance Manager	1	1	1	0
Fire Chief	1	1	1	0
Fire Marshal	1	1	1	0
Fire Prevention Coordinator	1	0	0	0
Firefighter/Engineer	75	75	75	0
Fleet Supervisor	1	1	1	0
Human Resources Manager	1	1	1	0
Information Technology Manager	1	1	1	0
Information Technology Specialist	1	1	1	0
Inspector I/II	4	4	4	0
Logistics Specialist	1	1	1	0
Mechanic	2	2	2	0
Permit Coordinator	0	1	1	0
Plan Examiner	1	1	1	0
Risk Reduction Officer	1	3	3	0
Senior Accountant	1	1	1	0
Senior Human Resources Analyst	1	1	1	0
Senior Information Technology Analyst	1	1	1	0
Senior Management Analyst	3	3	3	0
Senior Payroll Analyst	1	1	1	0
Training Captain	1	1	2	1

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
	152	152	153	1

FTE Changes

Training Captain FTE

The District takes immense pride in having some of the most highly trained fire professionals in the nation. The District's comprehensive training program ensures that fire line personnel are thoroughly equipped to respond to a wide range of emergencies, from structural fires to natural disasters like floods and earthquakes, as well as medical incidents and hazardous materials situations. This training ensures that our first responders have the critical skills and knowledge necessary to serve our community effectively and efficiently. By consistently updating and refining the program, the District maintains a workforce that is always prepared for the unpredictable challenges that may arise.

As the needs of the community evolve and the complexities of emergency services grow, the demands on the training program continue to increase. Additionally, the growing workload of the training department has placed increasing strain on the current resources. To address these pressures, staff is proposing the addition of a new Training Captain position. This role will provide dedicated support to ensure that the District's training efforts remain robust, timely, and aligned with industry standards.

The Training Captain will ensure the District's fire personnel receive top-tier training. This role will lead the organization and improvement of training programs, improve task delegation, and manage the training calendar. The Captain will also identify emerging training needs and ensure that personnel are ready for the community's growing demands. This position will enhance the District's reputation in fire service training and ensure our fire professionals are highly qualified and prepared.

Payroll Function

For the fiscal year 2025-26, the District proposes to move the payroll function from the Human Resources (HR) department to the Finance department. This transition is aimed at improving operational efficiency by streamlining payroll processes and integrating them more closely with financial operations. Payroll inherently involves various financial tasks, including accounting entries, payments, accruals, and the reconciliation of payroll liability accounts, all of which align closely with the responsibilities of the Finance department. This change will also support more efficient budgeting and forecasting by providing Finance with direct access to detailed payroll data, allowing for more accurate projections of personnel-related expenses.



Financial Policies

The District maintains formal financial policies to ensure long-term fiscal sustainability and guide budget development. The FY 2025-26 budget complies with all of the District's relevant financial policies. Key financial policies include:

Budget Policy: This provides a structured approach for preparing operating and capital budgets that align with the District's goals and priorities. It supports financial planning, promotes transparency, aids in strategic decision-making, ensures sound fiscal oversight, and helps maintain financial stability through effective cost control and resource allocation.

Fund Balance Reserve Policy: This ensures the District maintains adequate fund balances and reserves to support both short- and long-term financial obligations. It helps minimize the impact of unexpected costs or revenue shortfalls, provides internal funding for capital projects and asset replacements, addresses rising retirement costs, and strengthens the District's overall financial resiliency.

Investment Policy: This policy serves as a framework to guide the investment of public funds in compliance with state and local laws, with a strong focus on responsible financial management. It prioritizes safety, liquidity, and return, helping to safeguard assets, maintain daily cash flow, and effectively support the District's short and long-term financial goals and objectives.

Pension Funding Policy: This provides a structured approach for funding both current and future pension obligations. It supports annual budget planning, reflects sound financial management, encourages long-term fiscal strategy, helps maintain strong credit ratings, and communicates the District's pension funding commitment to employees and the public.

Capital Asset and Surplus Policy: This provides a framework for the responsible management of the District's capital assets by establishing clear procedures, controls, and accountability. The policy sets thresholds for capital outlays and capital improvement projects, defines criteria for asset classification, and ensures assets are properly safeguarded against loss, theft, or damage. It also supports compliance with Generally Accepted Accounting Principles (GAAP) through accurate asset tracking, depreciation recording, and documentation. Additionally, the policy outlines procedures for the proper disposal of assets that are surplus, obsolete, or no longer in service.

Purchasing Policy: This policy ensures that goods and services are acquired in a cost-effective, transparent, and consistent manner. It supports compliance with applicable regulations and promotes accountability in the use of public funds. The policy also supports the budget planning process by helping divisions anticipate procurement needs, manage spending within approved limits, and align purchases with the District's financial goals and operational priorities throughout the fiscal year.

(Please click on links above to view the policies.)

Financial Management and Reporting

The District's financial records are maintained in compliance with Generally Accepted Accounting Principles (GAAP), as prescribed for governmental agencies in the United States. The Governmental Accounting Standards Board (GASB) sets the accounting and financial reporting standards that the District follows.

Revenues and expenditures are accounted for using the modified accrual basis of accounting, which is the same basis of accounting used in the District's audited financial statements. Under this method, revenues are recognized when they are both measurable and available to finance current period expenditures. "Measurable" means the transaction amount can be determined, and "available" means it is collectible within the current period or soon thereafter. For example, property taxes received within 60 days of the fiscal year-end and investment earnings paid after year-end are considered accrued revenues. Expenditures are recorded when the liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

The District operates on a fiscal year from July 1 to June 30 and uses fund accounting to record transactions. Abila MIP software is the primary general ledger system, serving as the comprehensive collection of accounts that supports the major financial statements. It consolidates all financial transactions and is supplemented by subsidiary ledgers, providing detailed information for specific accounts. This system forms the foundation for data accumulation and reporting. The District's financial activities are organized within three major funds: the General Fund, the Capital Improvement Projects (CIP) Fund, and the Special Revenue Fund.

Fund Structure

The District tracks its financial activities across three main fund categories:

1. General Fund (GF): The primary operating fund, accounting for all financial resources not required to be recorded in another fund.
2. Capital Improvement Projects Fund (CIP): Used for the acquisition of property, renovation, or reconstruction of fire stations and other facilities.
3. Special Revenue Fund (SRF): Accounts for funds received and disbursed for federal emergency activities, including grants for the District's California Task Force 3 Urban Search and Rescue, managed through FEMA agreements.

The General Fund (GF) is further divided into divisions, with each division containing specific programs where operating expenses are recorded. The Capital Improvement Program (CIP) Fund is broken down by program as well, but only includes capital outlays or fixed assets since operating expenses for these programs are recorded in the General Fund, as noted above. Additionally, capital improvement projects are detailed by station. The Special Revenue Fund (SRF) is organized by cooperative agreement.

Financial Transparency and Accountability

This fund structure ensures clear tracking of the District's financial resources and supports transparency in fund management and reporting. The District's budget is prepared in accordance with GAAP, which also governs the preparation of year-end financial statements. This consistency ensures the District meets its operational needs while maintaining fiscal responsibility and upholding sound accounting practices.

Budget Philosophy

Budgeting is a crucial aspect of organizational management, translating goals and objectives into financial and resource allocations. The budget serves as a management commitment, guiding efficient use of financial and human resources while ensuring accountability for the District's programs over a twelve-month period. The Annual Budget is foundational for the District's financial planning and control.

The District adopts a balanced budget on an annual basis. A balanced budget is defined as one in which anticipated operating revenues and other financing resources are equal to or greater than operating expenditures. Utilizing reserves to balance the budget is permitted when appropriate and in accordance with the fund balance policy.

The District supports an approach where all expenses must be justified for each new period. Each program is evaluated for its needs, and associated costs must be validated, regardless of whether the budget is higher or lower than the previous year.

Budgetary Process, Management, and Oversight

The Fire Chief is responsible for ensuring the District maintains a balanced operating budget, with expenditures remaining within approved limits. The Fire Chief may also implement policies to support the District's strategic goals. The Board of Directors approves the budget and any amendments through a formal resolution that outlines general operations, proposed expenditures, and funding sources.

The budget development process begins in December, when budget instructions are distributed to program managers to assist them in preparing their budgets for the upcoming fiscal year using the OpenGov software. Program managers are required to submit both their current service level budgets and any enhancement requests by late January or early February.

Following submission, the Finance Manager and executive leadership, including the Fire Chief, Deputy Fire Chief, Division Chiefs, and Administrative Services Director, conduct multiple budget sessions to evaluate priorities and review all program proposals in detail.
These proposals are assessed line by line, and adjustments are made as needed.

Once the revenue and expenditure budgets are finalized, they are compiled and presented to the Board of Directors for detailed review and initial discussion. These discussions are a critical part of the budget development process and allow the Board to thoroughly examine funding priorities, evaluate resource allocations, and ensure alignment with the District's strategic goals and service objectives. Board members engage in in-depth dialogue with staff, asking questions, requesting clarifications, and proposing adjustments as needed to ensure the budget reflects both fiscal responsibility and the needs of the community.

Following this initial review, a preliminary budget is formally presented at the May Board meeting for initial adoption. This step allows the Board and the public additional time to review and provide feedback prior to final approval. The final budget is then brought forward for formal adoption at the June Board meeting, in accordance with the state's July 1 deadline. This timeline ensures that the District enters the new fiscal year with a clear, balanced, and strategic financial plan in place.

Throughout the budget process, the public is given multiple opportunities to participate through various public meetings. These hearings allow community members to offer feedback, share input, make suggestions, and voice any concerns regarding the budget. Additionally, the budget is closely aligned with the District's strategic goals, which are shaped through collaboration with both the Board of Directors and community stakeholders.

Regarding budget amendments, the Fire Chief has the authority to approve internal budget transfers between programs of up to $250,000 per transfer, provided the total of such transfers does not exceed 5% of the total adopted expenditure budget. Any amendments beyond this authority, as outlined in the budget policy, require Board approval. This includes, but is not limited to, additional appropriations of revenue and expenses, internal transfers exceeding the Fire Chief's limit, changes to full-time equivalent (FTE) staffing levels, and budget adjustments related to the reconciliation of actual costs for grants and capital projects.

The budget authorizes revenues and expenditures at the fund level, with detailed line-item appropriations for oversight. The District follows a policy of maintaining a structurally balanced budget, ensuring that recurring revenues meet or exceed recurring expenditures. Reserves may only be used to address temporary, non-recurring, non-operational shortfalls.

Revenues and expenditures are authorized at the fund level in the final budget resolution. The budget provides overall control of the District's financial activities, including line-item appropriations and the methods for financing them. To facilitate ongoing monitoring, the District's OpenGov portal provides real-time reports on expense activities, updated daily. These reports allow relevant staff to track the financial performance of their programs.

A summary of budget-to-actual performance for both revenue and expenditures is presented in the Treasurer's Report at each regular Board meeting. This ensures continuous oversight and enables the Board to track the District's financial health and compare actual results against the budget.

Budget Calendar

To ensure smooth preparation, the District follows an annual budget calendar that outlines key deadlines and meetings, though the budgeting process is continuous throughout the fiscal year (July 1 to June 30). The process typically follows this cycle:

July through September

- Reconciliation of fiscal records

October through December

- Incorporation of encumbrances, capital project carryovers, and remaining grant balances into the budget
- Budget planning and preparation meetings
- Distribution of the budget proposal guide to all divisions
- Analysis of revenue estimates

January through March

- Entry of budget proposals into the financial system
- Budget workshops with the program managers
- Review sessions with the executive team regarding the budget
- Drafting of revenue and expenditure budgets
- Midyear fiscal review.

April through June

- Finalization of revenue and expenditure projections
- Presentation of the preliminary and final budget to the Board
- Public hearings regarding the budget
- Adoption of the budget

Fund Balance Reserve

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District must maintain fund balances sufficient to fund all cash flows of the District, to provide financial reserves for the replacement of fixed assets such as apparatus and equipment, unanticipated expenditures, and/or revenue shortfalls due to unfavorable economic conditions or emergencies, set aside funds to work towards the pay down of the District's unfunded pension liability and to provide funds for other operating and capital needs.

The District will maintain reserves of fund balances, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54 (GASB 54), Fund Balance Reporting, and Governmental Fund Type Definitions. This policy will ensure that the District maintains
adequate fund balances and reserves in order to:

a) Ensure sufficient funding to support the District's short-term and long-term operating objectives.
b) Limit adverse annual and multi-year budgetary impacts from anticipated and unanticipated expenditures or revenue shortfalls.
c) Cover current outstanding liabilities and fund a portion of actuarial unfunded liabilities.
d) Build and maintain the financial resiliency of the District.



Revenue and Expenditure

The District utilizes fund accounting to organize and manage its financial transactions systematically. This accounting method is specifically designed for governmental entities and separates financial resources into distinct categories based on their intended purposes. By doing so, fund accounting facilitates transparent tracking of revenue and expenditures, enabling the District to meet its financial, legal, and contractual obligations effectively. The District's financial records are maintained in strict compliance with the generally accepted accounting principles (GAAP) established in the United States for governmental entities. These principles ensure accuracy, accountability, and uniformity in financial reporting, which are essential for decision-making and stakeholder trust.

Fund accounting serves as a crucial tool for the District's management by providing a clear structure for resource allocation, ensuring that funds are used solely for their designated purposes. This approach also supports robust internal controls and enhances the District's ability to demonstrate accountability to taxpayers, regulatory agencies, and other stakeholders. The following tables present a comprehensive summary of the District's adopted budget for the fiscal year 2025-2026, detailing anticipated revenues and planned expenditures across all funds.

Budget Priorities

The District's top priority continues to be the delivery of high-quality fire protection and emergency medical services to the community. In support of this mission, the District remains focused on strengthening emergency response capabilities, expanding and adapting service offerings, and enhancing community engagement through public education and outreach programs. This commitment extends beyond addressing current service demands. It also includes proactive planning for future population growth, emerging risks, and the evolving complexity of emergency service delivery. Through these efforts, the District ensures that the community receives dependable, professional, and responsive service at all times.

For FY 2025-26, the District has maintained consistent service levels, with no significant changes to fees, property tax rates, or overall scope of operations. Budget priorities remain aligned with those established in the prior fiscal year, emphasizing core operational fire services, funding for critical capital projects, and continued investment in administrative efficiency and organizational effectiveness.

To support these ongoing priorities, the FY 2025-26 budget includes the addition of one full-time Training Captain position. This new FTE reflects the District's strategic focus on maintaining industry-leading training standards and ensuring the workforce is equipped to respond effectively to increasingly complex emergencies. As service demands evolve, so too does the need for a robust, well-supported training program. The addition of this role will strengthen the District's capacity to provide comprehensive and consistent training for its personnel.

In addition to maintaining core services, the District continues to advance several key initiatives, both ongoing and new, which are outlined in the Budget Highlights and Initiatives section. All of these efforts are guided by the District's strategic goals, reinforcing a long-term vision that integrates operational excellence, financial sustainability, and community-centered service.

Budget Concerns

Tariffs and Inflationary Environment

Ongoing uncertainty surrounding federal tariff policies, combined with a persistently high inflationary environment, continues to challenge the District's ability to procure necessary materials, supplies, and services in a timely and cost-effective manner. Prices for a wide range of goods and services remain elevated, and the potential for further cost increases remains a concern. Additionally, evolving tariff regulations at the federal level have introduced further unpredictability into the supply chain and procurement process. Since the full impact of these policies has yet to be realized, the District faces increased difficulty in forecasting long-term costs and maintaining budget stability.

In response to these economic pressures, the District has taken a proactive approach by incorporating both known and projected cost increases into the FY 2025-26 budget. This includes adjustments to line items most likely to be affected by inflation and tariffs. Furthermore, operational plans have been modified to account for potential delays in the delivery of goods and services due to ongoing supply chain disruptions. By anticipating these challenges and building flexibility into the budget and planning process, the District aims to minimize operational impacts while continuing to provide high-quality service to the community.

Interest Rate Climate

The current interest rate environment also presents a growing area of concern for the District, particularly with respect to non-operating revenues, such as investment interest income. In recent years, the District has benefited significantly from elevated interest rates, which led to a substantial increase in interest earnings. These higher-than-expected returns have played a key role in supporting a balanced budget, while also allowing the District to allocate additional funds to reserves for future needs, such as capital replacement, budget contingencies, and long-term liabilities.

However, as the District prepared the FY 2025-26 budget, signs from the Federal Reserve indicating potential interest rate cuts introduced a level of uncertainty around the sustainability of those investment returns. In light of this, the District took a conservative approach to revenue forecasting, particularly in estimating interest income from its investment portfolio. By avoiding overly optimistic assumptions, the District aims to maintain fiscal discipline while ensuring that revenues are realistically aligned with anticipated expenditures.

Real Estate Market

The real estate market within the District's jurisdiction has continued to cool over the past several fiscal years and is projected to be at the same level or slow down further in FY 2025-26. This trend is largely driven by ongoing inflationary pressures, elevated interest rates, and fluctuations in the local job market. These factors collectively pose a risk to several key revenue sources for the District, most notably, property tax revenues, including Supplemental Property Taxes under SB813.

While new developments are still anticipated, as reflected in the projected assessed value growth provided by the County Assessor's Office, the financial gains from these developments may be partially offset by broader market conditions. High interest rates and recent job layoffs are slowing housing activity, leading to fewer property transactions, which directly impacts SB813 revenue, a source that is closely tied to changes in property ownership and reassessment values.

Additionally, the slowdown in real estate development is expected to affect revenues related to building activity, particularly inspection fees and permit application charges. These impacts have already begun to materialize, with the previous fiscal year showing a noticeable decline in development-related activity. For FY 2025-26, the District is projecting a 20% decrease in plan submittals, which is consistent with reduced construction activity and diminished demand for fire safety inspections and permitting.

In developing the FY 2025-26 budget, the District took these economic indicators into careful consideration. As a result, projected revenues from SB813 and licenses and permits have been reduced relative to the prior year's budget. This prudent but realistic approach ensures that anticipated revenues are aligned with current market conditions, allowing the District to maintain a structurally balanced budget and continue delivering core services without relying on uncertain or inflated revenue projections. By planning prudently, the District is better positioned to manage risk and maintain fiscal stability in the face of changing economic conditions.

Fire Station 1 - Rebuild

On June 11, 2024, the Board of Directors formally approved the Station 1 Replacement Project, marking a major milestone in the District's long-term capital planning efforts. This significant project involves the complete reconstruction of Fire Station 1, along with the development of an integrated training center and a new administration building. With an estimated total cost of the conceptual design at $121 million, it represents the largest capital investment the District has undertaken to date.

To prepare for this substantial project, the District has taken a disciplined and forward-looking approach to financial planning.

For several years, it has been systematically allocating funds to capital reserves as part of its annual budget process. This intentional reserve strategy not only supports large-scale infrastructure projects like Station 1, but also positions the District to address other long-term obligations such as budget stabilization, pension liabilities, and emergency contingencies, all of which are aligned with the fund balance policy adopted by the Board.

During the development of the FY 2025-26 budget, the Station 1 project was a key consideration in ensuring that the District maintains adequate funding for both operational needs and capital investments. Balancing these priorities requires careful forecasting and prudent resource allocation. The District continues to evaluate its capital improvement plan annually to ensure that critical infrastructure needs are addressed without compromising service delivery or financial stability.

By incorporating the Station 1 project into its broader budget strategy, the District demonstrates its commitment to responsible fiscal management and long-term sustainability, while also reinforcing its mission to support public safety through modern, resilient, and efficient facilities.

Budget Overview

The District's adopted budget for FY 2025–26 totals $103.3 million. This amount includes a $18.7 million transfer from the General Fund to the Capital Improvement Program (CIP) Fund, which is recorded as an expenditure in the General Fund and as a revenue in the CIP Fund for budgetary purposes, as shown in the table below. The General Fund accounts for approximately 92% of the total adopted budget.

General Fund

For FY 2025–26, the District developed its General Fund budget using an approach where each line item is carefully reviewed and justified based on current needs and priorities, rather than applying across-the-board increases or reductions from the prior year. This method supports fiscal discipline and ensures that funding decisions are directly tied to operational requirements and strategic objectives. The final General Fund expenditure budget totals $76.3 million, reflecting a 6.0% increase ($4.3 million) over the amended budget for FY 2024–25. The increase is primarily due to higher personnel costs including salaries, benefits, retirement contributions, and stipends as well as continued investments in training, public safety, and employee wellness. The budget also includes funding for one additional full-time Training Captain position to support the growing demands of fire service training and ensure the District remains aligned with industry standards.

Other budget priorities remain focused on maintaining high-quality emergency services while strategically funding administrative improvements and long-term planning efforts. The District has allocated $18.7 million in transfers to the Capital Improvement Program (CIP) Fund, supporting major initiatives such as the Fire Station 1 rebuild, the largest capital project in the District's history. Despite economic pressures, including rising pension obligations, workers' compensation costs, and inflation, the District remains committed to a structurally balanced budget. With no planned use of reserves to balance operations in FY 2025–26, the District maintains a structurally balanced budget while continuing to invest in workforce readiness, public safety initiatives, capital improvements, and financial sustainability.

Capital Improvement Project Fund

The Capital Improvement Project (CIP) Fund supports the acquisition, renovation, and construction of District facilities and capital assets, funded primarily through General Fund transfers. For FY 2025–26, the total CIP expenditure budget is $6.6 million, a 7.1% increase from the prior year. This includes $4.5 million for construction projects and $2.1 million for fixed asset purchases, such as a water tender, airboat, defibrillators, and IT equipment. Major ongoing projects include the Station 1 rebuild ($1.8 million), continued construction at Station 77 ($1.3 million), and generator upgrades at Station 77 and the warehouse. New project proposals include a kitchen remodel at the administration building, a Fire Station alerting system upgrade, a driveway redesign at Station 6, HVAC installation at Station 77's shop office, and a District-wide traffic pre-emption system update.

Special Revenue Fund

The Special Revenue Fund supports the District's role as the sponsoring agency for California Urban Search and Rescue Task Force 3 (CA-TF3) through cooperative agreements with FEMA. The program is structured around four core areas: Administration, Equipment, Storage/Maintenance, and Training, all of which are reimbursable under FEMA grants. The FY 2025–26 budget is balanced at $1.75 million, representing a 45.6% decrease from the prior year's amended budget. This reduction is primarily due to the winding down of earlier cooperative agreements and the exclusion of the anticipated 2025 grant, which will be added to the budget once the application is approved and formally accepted by the Board, likely in October. The largest share of the budget is allocated to Administration at $951,515 (54%), while Equipment and Training represent 31% and 10%, respectively. Three active cooperative agreements (FY 2022, 2023, and 2024) will carry forward remaining funds into FY 2025–26, totaling nearly $1.75 million in anticipated reimbursable expenditures.

Debt

The District does not have any debt. All expenditures are funded from tax revenues, charges for services, and other revenue sources received.

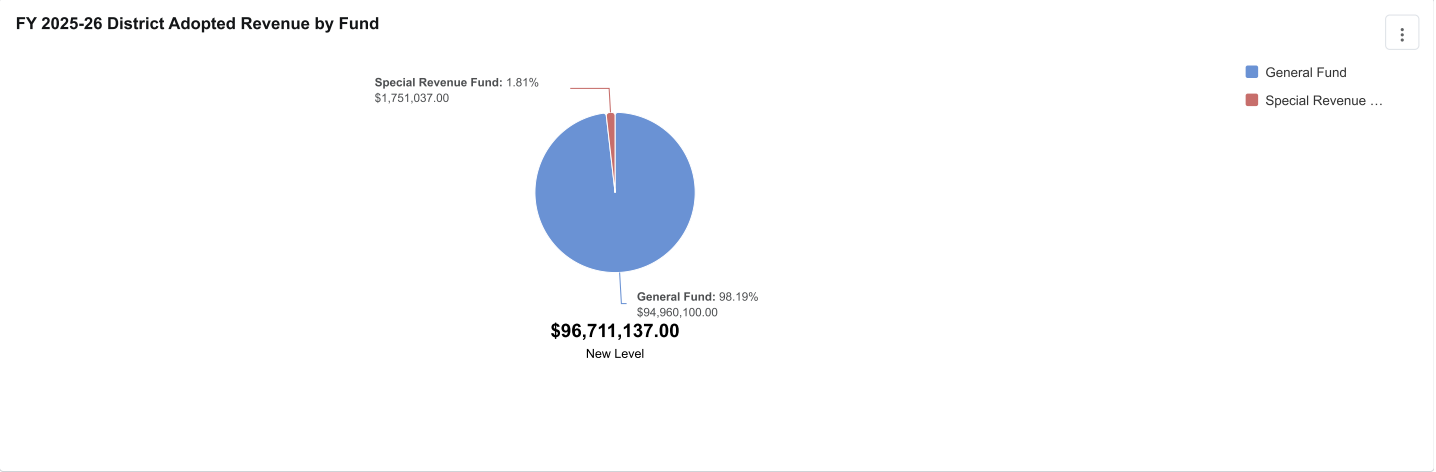
FY 2025-26 District Adopted Budget - All Funds

	ADOPTED BUDGET
	FY2026
Revenues	
General Fund	$94,960,100
Capital Improvement Projects Fund	–
Special Revenue Fund	$1,751,037
REVENUES TOTAL	**$96,711,137**
Expenses	

	ADOPTED BUDGET
	FY2026
General Fund	$76,292,854
Capital Improvement Projects Fund	$6,604,260
Special Revenue Fund	$1,751,037
EXPENSES TOTAL	**$84,648,151**

FY 2025-26 District Adopted Budget - All Funds Transfers In/Out

Revenues	
General Fund	$ -
Capital Improvement Projects Fund	$18,667,246
Special Revenue Fund	$ -
REVENUES TOTAL	**$18,667,246**
Expenses	
General Fund	$18,667,246
Capital Improvement	$ -
Special Revenue Fund	$ -
EXPENSES TOTAL	**$18,667,246**



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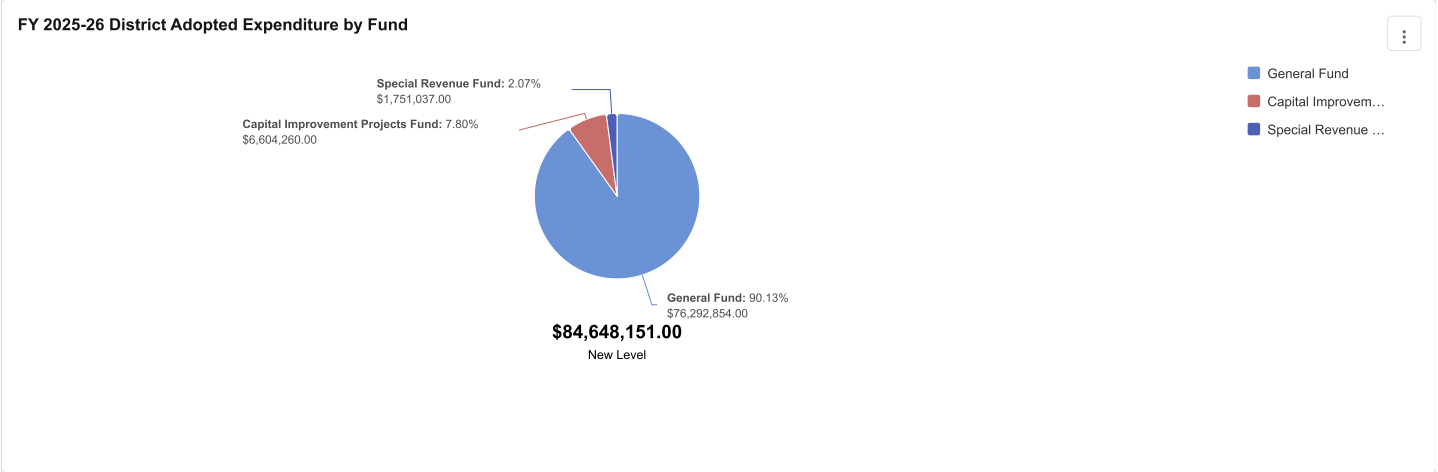

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Budgetary Trends

- Property taxes remain the District's primary source of revenue, accounting for 92% of the total general fund revenue budget. As a stable and reliable revenue stream, property taxes provide a strong financial foundation for the District. Over the past five years, property tax revenue has grown at an average annual rate of approximately 7%. This consistency allows for more predictable financial planning, even during periods of broader economic uncertainty.

- Other operating revenues have shown mixed performance. Licenses and permits have generally remained stable, though a slowdown is expected due to the cooling of the real estate market. Revenue from the use of money and property has increased significantly, driven by the implementation of a new investment program over the past two years, which has delivered high interest returns. In contrast, deployment claim reimbursements continue to fluctuate considerably from year to year due to their inherently unpredictable nature.

- Salaries and benefits make up the largest portion of the operating budget, accounting for roughly 84% of total expenditures. This reflects the District's primary mission of providing fire and emergency services, an effort carried out by safety personnel, who represent 82% of the budgeted staff. These personnel-related costs rise steadily each year due to general wage increases and changes to benefits outlined in labor Memoranda of Understanding and compensation agreements.

- The cost of services and supplies is trending upward, primarily due to overall increases in the prices of materials, supplies, and contracted services. Year-to-year fluctuations may also occur based on program requirements, shifting priorities, and special projects undertaken during a given fiscal year.

- Capital improvement projects and capital outlay expenditures are projected to rise significantly over the next few years, driven by planned asset replacements and ongoing infrastructure improvements. The most substantial increase will stem from the Station 1 rebuild project, which was approved by the Board with an estimated cost of approximately $121 million.

- FEMA provides the District with about $1.4 million annually in stable funding through cooperative agreements tracked in the special revenue fund.

General Fund-5 Year Adopted Revenue Budget

	ADOPTED BUDGET				
	FY2022	FY2023	FY2024	FY2025	FY2026
Revenues					
Property Taxes	$62,939,097	$67,459,100	$72,371,800	$83,033,600	$87,296,100
Licenses and permits	$999,700	$1,100,000	$1,084,400	$1,100,000	$881,000

ADOPTED BUDGET					
	FY2022	FY2023	FY2024	FY2025	FY2026
Current service charges	$447,435	$459,100	$456,200	$470,100	$479,200
Use of money and property	$360,361	$260,100	$532,000	$4,895,000	$5,128,800
Intergovernmental	$403,422	$156,000	$238,299	$154,600	$1,125,000
Other revenues	$126,455	$142,200	$400,000	$10,000	$50,000
REVENUES TOTAL	**$65,276,470**	**$69,576,500**	**$75,082,699**	**$89,663,300**	**$94,960,100**

FY 2025-26 General Fund Adopted Revenue Budget



Data Updated: Sep 09, 2025, 8:33 AM

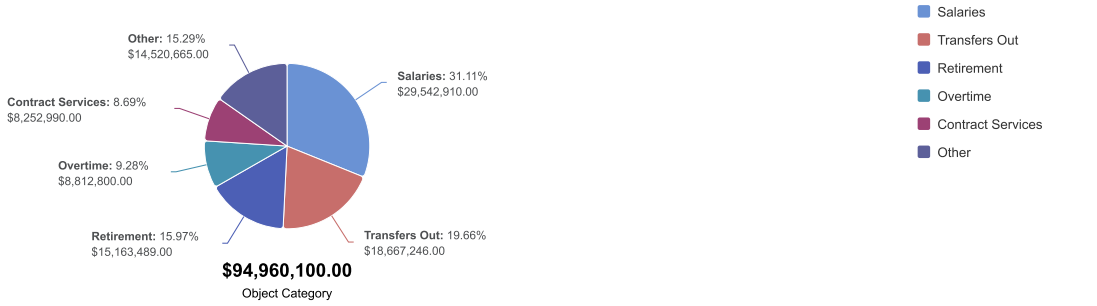
GF - 5 Year Adopted Expenditure Budget (with Transfer Out)

	ADOPTED BUDGET				
	FY2022	FY2023	FY2024	FY2025	FY2026
Expenses					
Salaries	$24,521,270	$27,256,700	$27,768,800	$28,222,591	$29,542,910
Stipends	$2,529,604	$2,930,800	$3,069,200	$3,139,478	$3,732,972
Overtime	$7,402,810	$7,933,300	$8,396,000	$8,892,400	$8,812,800
Retirement	$13,226,290	$11,670,700	$10,963,700	$13,234,221	$15,163,489
Benefits	$4,172,529	$5,065,300	$5,610,600	$6,228,218	$6,606,893
Materials and Supplies	$3,146,291	$4,123,742	$3,480,893	$4,293,936	$3,980,800
Contract Services	$6,456,950	$6,983,432	$6,962,477	$7,765,548	$8,252,990
Contingency Reserve	–	–	$200,000	$200,000	$200,000
Fixed Assets	$1,576,217	$9,588,350	$3,504,873	–	–

ADOPTED BUDGET					
	FY2022	FY2023	FY2024	FY2025	FY2026
Transfers Out	$3,000,000	$2,793,105	$5,896,788	$18,035,742	$18,667,246
EXPENSES TOTAL	**$66,031,961**	**$78,345,429**	**$75,853,331**	**$90,012,134**	**$94,960,100**

FY 2025-26 General Fund Adopted Expenditure Budget

Including Transfer Out



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CIP Fund - 5 Year Adopted Expenditure Budget

ADOPTED BUDGET					
	FY2022	FY2023	FY2024	FY2025	FY2026
Expenses	$16,900,000	$6,743,018	$4,660,434	$6,164,469	$6,604,260

Special Revenue Fund - 5 Year Cooperative Agreement Award Amounts

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Cooperative Agreement Award Amounts	$ 1,257,049	$ 1,418,228	$ 1,368,127	$ 1,404,828	$ 1,406,384

All District Fund - Revenue Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
Revenues						
General Fund						
Property Taxes	$81,945,388	$83,033,600	$85,016,499	$87,296,100	$4,262,500	5%
Licenses and permits	$1,046,528	$1,100,000	$912,579	$881,000	($219,000)	(20%)
Current service charges	$470,448	$470,100	$466,274	$479,200	$9,100	2%
Use of money and property	$6,560,536	$4,895,000	$7,185,266	$5,128,800	$233,800	5%
Intergovernmental	$1,509,121	$154,600	$2,491,729	$1,125,000	$970,400	628%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
Other revenues	$374,223	$10,000	$617,772	$50,000	$40,000	400%
GENERAL FUND TOTAL	**$91,906,245**	**$89,663,300**	**$96,690,119**	**$94,960,100**	**$5,296,800**	**6%**
Capital Improvement Projects Fund						
Use of money and property	$9,657	–	–	–	$0	–
CAPITAL IMPROVEMENT PROJECTS FUND TOTAL	**$9,657**	**–**	**–**	**–**	**$0**	**–**

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
Special Revenue Fund						
Intergovernmental	$1,312,311	$5,807,254	$3,739,730	$1,751,037	($4,056,217)	(70%)
SPECIAL REVENUE FUND TOTAL	**$1,312,311**	**$5,807,254**	**$3,739,730**	**$1,751,037**	**($4,056,217)**	**(70%)**
REVENUES TOTAL	**$93,228,213**	**$95,470,554**	**$100,429,848**	**$96,711,137**	**$1,240,583**	**1%**

All District Fund - Transfers In

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
Revenues						
Capital Improvement Projects Fund						
Transfers In	$52,759,821	$18,035,742	$18,035,742	$18,667,246	$631,504	4%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
CAPITAL IMPROVEMENT PROJECTS FUND TOTAL	**$52,759,821**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**
Special Revenue Fund						
Transfers In	$128	–	–	–	$0	–
SPECIAL REVENUE FUND TOTAL	**$128**	**–**	**–**	**–**	**$0**	**–**
REVENUES TOTAL	**$52,759,949**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**

All District Fund - Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
General Fund						
Salaries	$25,288,468	$28,222,591	$26,808,354	$29,542,910	$1,320,319	5%
Stipends	$2,875,062	$3,139,478	$3,321,520	$3,732,972	$593,494	19%
Overtime	$6,430,410	$8,892,400	$7,846,349	$8,812,800	($79,600)	(1%)
Retirement	$5,849,922	$13,234,221	$12,798,936	$15,163,489	$1,929,268	15%
Benefits	$4,939,658	$6,228,218	$5,407,775	$6,606,893	$378,675	6%
Materials and Supplies	$2,576,454	$4,293,936	$2,632,251	$3,980,800	($313,136)	(7%)
Contract Services	$5,167,978	$7,765,548	$6,399,804	$8,252,990	$487,442	6%
Contingency Reserve	$0	$200,000	$70,680	$200,000	$0	0%
Fixed Assets	$2,729,622	–	$0	–	$0	–

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
GENERAL FUND TOTAL	**$55,857,573**	**$71,976,392**	**$65,285,670**	**$76,292,854**	**$4,316,462**	**6%**
Capital Improvement Projects Fund						
Fixed Assets	$2,015,144	$6,164,469	$3,404,915	$6,604,260	$439,791	7%
CAPITAL IMPROVEMENT PROJECTS FUND TOTAL	**$2,015,144**	**$6,164,469**	**$3,404,915**	**$6,604,260**	**$439,791**	**7%**
Special Revenue Fund						
Salaries	$389,601	$542,113	$593,891	$501,762	($40,351)	(7%)
Stipends	$21,974	$116,391	$108,766	$46,193	($70,198)	(60%)

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Overtime	$9,037	$731,876	$282,284	–	($731,876)	(100%)
Retirement	$59,738	$170,423	$116,654	$134,900	($35,523)	(21%)
Benefits	$152,843	$547,979	$202,621	$112,923	($435,056)	(79%)
Materials and Supplies	$169,591	$867,802	$188,251	$491,385	($376,417)	(43%)
Contract Services	$389,824	$2,731,007	$2,202,757	$463,874	($2,267,133)	(83%)
Fixed Assets	$18,023	$99,664	$185,413	–	($99,664)	(100%)
SPECIAL REVENUE FUND TOTAL	**$1,210,631**	**$5,807,254**	**$3,880,636**	**$1,751,037**	**($4,056,217)**	**(70%)**
EXPENSES TOTAL	**$59,083,348**	**$83,948,115**	**$72,571,221**	**$84,648,151**	**$700,036**	**1%**

All District Fund - Transfers Out

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
General Fund						
Transfers Out	$52,759,949	$18,035,742	$18,035,742	$18,667,246	$631,504	4%
GENERAL FUND TOTAL	**$52,759,949**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**
EXPENSES TOTAL	**$52,759,949**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**

Changes Between Proposed and Adopted Budget

General Fund - Between the FY26 proposed budget and the final adopted budget, the General Fund saw an increase of $74,000 in the "Other Operating" category. This adjustment was necessary to address rising costs in the general liability and auto insurance markets. To maintain a balanced budget, this increase is fully offset by a corresponding reduction in the excess transfer out to the Capital Improvement Program (CIP) Fund in FY26.

Capital Improvement Project (CIP) Fund - The Capital Improvement Program (CIP) budget for FY26 was adjusted to reflect a $74,000 reduction in excess transfers from the General Fund. This change was made to offset a $74,000 increase in general operating expenses related to rising costs in general liability and auto insurance. As a result, the overall CIP funding for FY26 has been slightly reduced to accommodate this necessary adjustment in the General Fund.

Budget Resolution

FY 2025-26 Adopted Budget Resolution

The Board of Directors adopted the FY 2025-26 budget on June 17, 2025.

(Please click the link above to see the signed resolution.)



Welcome to the new "Budget Highlights & New Initiatives" section of our district update. This space is dedicated to keeping our community informed about key financial priorities and upcoming projects for the new fiscal year. Here, you'll find an overview of how resources are being allocated, major investments in wellness, infrastructure, and community programs, as well as innovative initiatives designed to support growth, equity, and sustainability across the district.

Community Emergency Response Team (CERT) Cache

As part of an ongoing effort to enhance community engagement and build resilience, staff proposes the establishment of a Community Emergency Response Team (CERT) cache. The CERT cache will be a carefully organized stockpile of essential emergency supplies and equipment, maintained by the District, to support volunteers in responding to local emergencies and disasters. It is specifically designed to provide immediate resources for CERT teams during the critical early stages of a disaster before additional aid or larger-scale resources can be deployed.

The budget for this project is $400 thousand, which will cover the purchase of storage containers for the cache as well as outfitting them with the necessary supplies and equipment. This includes essential CERT items such as first-aid kits, personal protective equipment (PPE) including gloves, helmets, safety goggles, and communication tools like radios or satellite phones. Additionally, the cache will be stocked with search-and-rescue gear, such as flashlights, ropes, and blankets, as well as water, food, and sanitation supplies to sustain volunteers during extended operations.

The cache will be strategically stored in a central location for easy access and quick deployment during emergencies. Its primary purpose is to ensure that CERT volunteers are equipped with the tools they need to respond effectively and swiftly when disaster strikes, enabling them to assist in the community's immediate recovery and resilience efforts.

Emergency Power Connect: Public Charging Stations

The objective of this project is to establish public charging stations that will enable individuals to charge their electronic devices and access the internet during emergencies or natural disasters. By providing this vital service, the project aims to support the community's communication needs, enhance public safety, and ensure people can stay connected during times of crisis when power outages may disrupt essential services. The budget allocated for this project is $22 thousand.

Employee Mental Health and Wellness Program

Last fiscal year, with the Board's approval, the District launched an initiative focused on supporting the mental health and well-being of both fire line personnel and administrative staff. The program provides employees with access to up to 25 psychological counseling sessions annually. Specifically designed to address the unique stressors and trauma experienced by fire line personnel, the program also extends its services to administrative staff, ensuring comprehensive support for all members of the team. By addressing mental health concerns, the program aims to enhance overall employee well-being, allowing staff to function more effectively, reduce burnout, and improve work performance. The positive impact on mental health is expected to result in increased job satisfaction, improved morale, and greater efficiency within the workplace.

For fiscal year 2025-26, staff has allocated a budget of $225 thousand to continue and expand this essential program. In addition to this funding, staff are proposing an additional $26 thousand to hire an on-call crisis advisor. This professional would be available 24/7 to provide immediate support in times of urgent mental health needs. The presence of an on-call crisis advisor would significantly enhance the program's ability to address emergencies, provide timely interventions, and ensure that employees receive prompt assistance during high-stress situations. This addition is designed to strengthen the District's commitment to prioritizing mental health and ensuring that support is available whenever it's needed most, contributing to a more resilient and mentally healthy workforce.

Enterprise Resource Planning (ERP) System Upgrade

Staff is planning to replace our existing accounting system (MIP Fund Accounting) and payroll system (ADP) and potentially integrate our current HR system (NeoGov). At present, these systems operate independently, requiring extensive manual integration between them. While they continue to function, they are becoming outdated and may struggle to support future operational changes and organizational growth. Staff are seeking to upgrade to a more comprehensive system that offers enhanced functionality, greater capabilities, improved reporting flexibility, and increased automation. Given the rapidly changing technological landscape and evolving business needs, transitioning to a more advanced system will help improve operational efficiency, security, and scalability. Additionally, it will provide better support for both current and future reporting requirements and ensure alignment with the District's growing administrative operations. For the initial phase of this project, staff has allocated a budget of $100 thousand, which may include hiring a consultant to assist with a detailed needs assessment and to facilitate the creation and execution of the RFP (Request for Proposal) process.

Explorer Scholarship Program

During the last fiscal year, the District successfully piloted the Explorer Scholarship Program, designed to offer young adults the chance to gain hands-on experience and knowledge in the fire service through structured training. This program is specifically tailored for individuals aged 14 to 21 and operates as a work-site-based initiative, providing a practical learning environment. The scholarship helps offset the cost of entry into the fire service profession, particularly for applicants who demonstrate financial need. Each participant's maximum program cost is $4,311.

The District plans to continue offering the Explorer Scholarship Program in the upcoming fiscal year and for the foreseeable future. For FY 2025-26, the District has allocated a budget of $20 thousand to support the continued growth and expansion of this valuable initiative. The program not only provides career development opportunities for young adults but also fosters the next generation of fire service professionals

Facility Condition Assessment

For fiscal year 2025-26, staff plans to engage a vendor to conduct a comprehensive facility condition assessment for all District buildings. This assessment will provide a detailed evaluation of the current state of the facilities, identifying areas that require immediate attention as well as those that may need long-term maintenance or upgrades. The results will be invaluable in helping staff prioritize repairs, plan for necessary maintenance, and strategically allocate resources for upcoming capital projects, ensuring the longevity and functionality of District properties. Staff is allocating $100 thousand for this project.

Organizational Risk and Internal Controls Assessment

As part of the Grand Jury response approved by the Board in September 2024, the District plans to initiate a project aimed at formally documenting organizational risks and evaluating internal controls, in line with the recommendations. The results of this project will be reported to the Board of Directors. Based on the outcomes of the project, the District will also determine if there is a need for annual reassessments moving forward.

The project will involve hiring a consultant to assist the District with the following:

- Identifying organizational risks that could potentially impact the District's accounting and financial management functions.
- Conducting an assessment of the District's existing internal controls to determine if they adequately address the identified risks.
- Recommending modifications to current controls and identifying any new controls that should be implemented to strengthen the District's internal control framework.

Additionally, the scope of the project may include support in implementing any new or modified controls, as well as providing a questionnaire for annual reassessments, should they be deemed necessary. The allocated budget for this project is $30 thousand.

Training Props Relocation Project

The District's current training site is situated at a Pacific Gas and Electric (PGE) facility within the Ravenswood Substation, located on Willow Road, approximately half a mile west of Dumbarton Bridge in Menlo Park, CA. Recently, PGE notified staff that they would require the lot where the training props are currently located. However, PGE has confirmed that the training props can be relocated within the same facility, just to a different area of the lot. These fire-training props are crucial for a variety of emergency response training exercises, enabling personnel to practice in realistic, hands-on scenarios. In response to the need for relocation, staff has allocated a budget of $225 thousand for this project. This budget will cover the costs associated with moving the props, as well as the purchase and installation of additional necessary equipment, including dumpsters, porta-potties, and moving containers, ensuring the site remains fully operational and equipped for ongoing training activities.

Workers' Compensation Insurance

The District is currently self-insured for workers' compensation claims up to a limit of $1 million. For claims exceeding this amount, the District pays an insurance premium to cover the additional costs. Over the past year, however, both the number and severity of claims, as well as the associated insurance premiums, have increased significantly compared to historical trends. This rise in costs is partly due to the unpredictable nature of workers' compensation claims, which can fluctuate based on various factors, such as the frequency of incidents and the complexity of medical treatments. Given the ongoing upward trend in both claims and premiums and the need to ensure adequate financial coverage for the District's workforce, there is an increase of $450 thousand to the workers' compensation budget for the upcoming fiscal year. This adjustment will help offset the rising costs and ensure that the District remains adequately prepared to manage any future claims.



MENLO PARK FIRE PROTECTION DISTRICT

FUND BALANCE SUMMARY AND LONG-RANGE FINANCIAL PLANNING

Fund Balance Reserve Policy

The Menlo Park Fire Protection District's Fund Balance Reserve Policy establishes a framework for maintaining healthy reserve levels across all District funds to ensure long-term financial stability and resilience. It aims to provide adequate funding for operational needs, capital asset replacement, unanticipated costs, economic downturns, and rising pension obligations. The policy follows GAAP and GASB 54 standards for fund balance classification and applies to all governmental funds of the District. It replaces prior regulations, emphasizing the importance of sufficient reserves to support both short- and long-term financial obligations and to safeguard the District's fiscal health.

The District's fund balance represents the difference between its assets and liabilities in governmental funds and is categorized according to the constraints placed on how those resources can be used, as defined by GASB Statement No. 54. These categories include **non-spendable**, **restricted**, **committed**, **assigned**, and **unassigned** fund balances. Non-spendable funds include resources like prepaid assets that cannot be used for general spending. Restricted funds are legally required to be used for specific purposes, such as debt service obligations. Committed funds are set aside through formal Board action for designated purposes such as capital asset replacement, capital improvement projects, and managing budgetary deficits during economic downturns.

Assigned fund balances reflect the District's intended use of funds, including reserves for encumbrances, pension stabilization, workers' compensation, and compensated absences. The **unassigned fund balance**, available only in the general fund, serves as a contingency reserve to address financial uncertainties or emergencies. It ensures financial stability but is not intended to fund new programs or ongoing operational costs. Together, these fund classifications help the District responsibly manage its financial resources, maintain operational stability, and plan for future capital and service needs.

Fiscal Year 2025-26 Projected Fund Balance

	General Fund	Capital Improvement Fund	Special Revenue Fund	Total
Nonspendable:				
Prepaid Assets	**$229,688**	**$ -**	**$ -**	**$229,688**
Committed to:				
Budgetary Deficit	$18,128,125	$ -	$ -	$18,128,125
Capital Asset Replacement	-	5,123,543	-	5,123,543
Capital Improvement Projects	-	134,657,503	-	134,657,503

Total Committed:	**$ 18,128,125**	**$139,781,046**	**$ -**	**$157,909,171**
Assigned to:				
Encumbrances	$230,000	$343,952	$ -	$573,952
Pension Stabilization	896,872	-	-	896,872
Workers' Compensation	519,097	-	-	519,097
Compensated Absences	515,409	-	-	515,409
Total Assigned:	**$2,161,378**	**$343,952**	**$ -**	**$2,505,330**
Unassigned to:				
Unassigned Fund Balance	$13,258,053	$ -	$ -	$13,258,053
Total Unassigned:	**$13,258,053**	**$ -**	**$ -**	**$13,258,053**
Total Fund Balance (Unaudited):	**$33,777,244**	**$140,124,998**	**$ -**	**$173,902,242**

Long-Range Financial Planning

The long-range five-year financial forecast is a key planning tool that helps the District align its resources with its strategic goals. By projecting revenues, expenditures, and fund balances over time, the forecast supports informed decision-making, identifies potential financial and budget challenges early, and ensures long-term sustainability. It plays an essential role in both operational planning, helping to maintain service levels, support core programs, and manage pension liabilities, and capital planning by guiding investments in improvement projects and the timely replacement of assets. This proactive approach enables the District to prioritize initiatives and strategically allocate resources in support of its mission and long-term objectives.

Change in Fund Balance and Five-Year Financial Forecast - General Fund

General Fund	2023-24 Actual	2024-25 Amended Budget	2024-25 Estimated Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	FY2028-29 Projected Budget	FY2029-30 Projected Budget
Beginning Fund Balance	**$37,119,614**	**$20,408,537**	**$20,408,537**	**$33,777,244**	**$33,777,244**	**$33,777,244**	**$33,777,244**	**$33,777,244**

Property Taxes	$81,945,388	$83,033,600	$85,016,499	$87,296,100	$89,042,022	$90,822,862	$92,639,319	$94,492,105
Other Operating Revenue	$9,960,857	$6,629,700	$11,673,620	$7,664,000	$6,917,617	$7,227,393	$7,237,364	$7,247,535
Total Revenue	**$91,906,245**	**$89,663,300**	**$96,690,119**	**$94,960,100**	**$95,959,639**	**$98,050,255**	**$99,876,683**	**$101,739,640**
Salaries, Benefits, and Retirement	$45,383,519	$59,716,908	$56,182,935	$63,859,064	$65,327,688	$66,843,014	$68,406,547	$70,019,845
Other Operating Expenditure	$10,474,054	$12,259,484	$9,102,735	$12,433,790	$12,800,804	$13,178,828	$13,568,193	$13,969,239
Total Expenditures	**$55,857,573**	**$71,976,392**	**$65,285,670**	**$76,292,854**	**$78,128,492**	**$80,021,842**	**$81,974,740**	**$83,989,084**
Revenue Over/(Under) Expenditure	**$36,048,672**	**$17,686,908**	**$31,404,449**	**$18,667,246**	**$17,831,147**	**$18,028,413**	**$17,901,943**	**$17,750,556**
Operating Transfer In / (Out)	**($52,759,821)**	**($18,035,742)**	**($18,035,742)**	**($17,831,147)**	**($17,831,147)**	**($18,028,413)**	**($17,901,943)**	**($17,750,566)**
Change in Fund Balance	**($16,711,077)**	**($348,834)**	**$13,368,707**	-	-	-	-	-
Ending Fund Balance	**$20,408,537**	**$20,408,537**	**$33,777,244**	**$33,777,244**	**$33,777,244**	**$33,777,244**	**$33,777,244**	**$33,777,244**

General Fund Balance Change

For Fiscal Year 2025–26, the District anticipates an increase of approximately $13.4 million in the fund balance compared to the amended budget for FY 2024–25. This projected increase is primarily driven by an unexpected rise in other operating revenues, particularly from deployment reimbursement claims, which are inherently unpredictable and stronger-than-anticipated investment earnings, due to fewer interest rate cuts that positively impacted the District's investment portfolio. Additionally, property tax revenues remained stable and came in higher than originally projected, further contributing to the increase in available funds. On the expenditure side, budget savings were realized from unfilled personnel positions, lower-than-expected operational costs, and the postponement or cancellation of certain projects. These factors also played a significant role in improving the fund balance.

While this positive change strengthens the District's financial position, it is not expected to have an immediate operational impact. The District plans to allocate the resulting budget surplus to various fund balance reserve categories in accordance with its established financial policies.

General Fund Forecast Assumptions

Property Tax: The projected growth rate for FY 2026-27 and beyond is estimated at 2%.

Other Operating Revenue:

- Licenses and Permits: The amount is fixed at $880,000 per year.
- Current Service Charges: An annual increase of 2% is anticipated based on historical contracts.
- Use of Money and Property: Starting in FY 2026-27, the interest rate used to calculate revenue from investments will be 3%, a reduction of about 150 basis points from the current rate.
- Intergovernmental: Deployment reimbursements are based on average historical claims.
- Miscellaneous: Set at a fixed amount of $50,000 annually.

Salaries, Benefits, and Retirement:
Salaries, Stipends, Benefits, and Retirement (Excluding CalPERS UAL): The projected cost increase is based on historical data and current market surveys.

CalPERS Retirement Cost: For the UAL, following the implementation of the 10-year soft ("virtual") fresh start approach to manage the unfunded liability, the cost is expected to remain stable at approximately $8.3 million annually. Additionally, the normal cost contribution rate is expected to stay consistent from FY 2025-26 through FY 2029-30 due to the smoothing effect of the fresh start approach.

Overtime: Overtime costs will be maintained at the same level as FY 2025-26 and applied to subsequent fiscal years.

Other Operating Expenditures: Materials and supplies, as well as contract services, are projected to increase by 3% each year.

Excess Revenue: Any surplus revenue over expenditure will be fully transferred to the CIP fund to support capital projects.

Change in Fund Balance and Five-Year Financial Forecast - CIP Fund

CIP Fund	2023-24 Actual	2024-25 Amended Budget	2024-25 Estimated Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	FY2028-29 Projected Budget	FY2029-30 Projected Budget
	$62,683,578	$113,437,912	$113,437,912	$128,062,012	$14,0124,998	$142,459,945	$142,222,062	$128,453,997

Beginning Fund Balance								
Other Operating Revenue	$9,657	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	**$9,657**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Construction Projects	$2,015,144	$4,525,517	$2,012,529	$4,504,260	$13,496,200	$16,266,296	$27,170,008	$30,093,908
Fixed Assets/Capital Outlay	$ -	$1,638,952	$1,399,113	$2,100,000	$2,000,000	$2,000,000	$4,500,000	$2,000,000
Total Expenditures	**$2,015,144**	**$6,164,469**	**$3,411,642**	**$6,604,260**	**$15,496,200**	**$18,266,296**	**$31,670,008**	**$32,093,908**
Revenue Over/(Under) Expenditure	**($2,005,487)**	**($6,164,469)**	**($3,411,642)**	**($6,604,260)**	**($15,496,200)**	**($18,266,296)**	**($31,670,008)**	**($32,093,908)**
Operating Transfer In / (Out)	**$52,759,821**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$17,831,147**	**$18,028,413**	**$17,901,943**	**$17,750,566**
Change in Fund Balance	**$50,754,334**	**$11,871,273**	**$14,624,100**	**$18,667,246**	**$2,334,947**	**($237,883)**	**($13,768,065)**	**($14,343,352)**
Ending Fund Balance	**$113,437,912**	**$125,309,185**	**$128,062,012**	**$140,124,998**	**$142,459,945**	**$142,222,062**	**$128,453,997**	**$114,110,645**

CIP Fund Balance Change

The Capital Improvement Program (CIP) fund balance for FY 2025–26 is projected to increase by approximately $14.8 million compared to the amended FY 2024–25 budget. This increase is primarily driven by the periodic transfer of unallocated funds from the General Fund to the CIP fund, in alignment with the District's fund balance policy. These transfers are part of a deliberate strategy to ensure that resources are set aside to support both current and future capital needs.

The systematic allocation of funds ensures that currently approved capital projects are adequately funded, while also maintaining sufficient reserves to address both anticipated and unforeseen future capital needs. This proactive approach enhances the District's ability to plan and execute capital improvement projects in a timely and efficient manner, ensuring that funding is available when needed to support infrastructure, facility upgrades, and long-term asset replacement.

CIP Fund Forecast Assumptions

Operating Transfer: This transfer is sourced from the general fund and is expected to partially or fully fund the current capital projects.

Construction Projects: The projected cost for the Station 1 rebuild project over the next five years is based on analyzed estimates, assuming that the construction phases align with the projected timeline. Other capital projects are estimated at $3 million annually.

Fixed Assets/Capital Outlay: Fixed asset purchases are set at $2 million per year based on historical spending patterns, with the exception of FY 2028-29. During this year, an additional $2.5 million will be allocated to account for the purchase of a tiller truck, as previously approved by the Board.

Change in Fund Balance and Five-Year Financial Forecast - Special Revenue Fund

Special Revenue Fund	2023-24 Actual	2024-25 Amended Budget	2024-25 Estimated Actual	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget	FY2028-29 Projected Budget	FY2029-30 Projected Budget
Beginning Fund Balance	($101,808)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	$1,312,311	$5,807,254	$3,875,385	$1,751,037	$1,786,058	$1,821,779	$1,858,215	$1,895,379

Total Expenditures	**$1,210,631**	**$5,807,254**	**$3,875,385**	**$1,751,037**	**$ 1,786,058**	**$1,821,779**	**$1,858,215**	**$1,895,379**
Revenue Over/(Under) Expenditure	**$101,680**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Transfer In / (Out)	**$128**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	**$101,808**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Special Revenue Fund Balance Change

The fund balance is expected to be zero, as this fund contains cost-reimbursement grants and assumes that revenues will be received within 60 days following the end of the fiscal year.

Special Revenue Fund Forecast Assumptions

The forecast assumes 2% increase in funding each year.



MENLO PARK FIRE PROTECTION DISTRICT
GENERAL FUND

General Fund Adopted Budget Summary

	ACTUALS	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Revenues						
General Fund						
Property Taxes	$81,945,388	$83,033,600	$85,016,499	$87,296,100	$4,262,500	5%
Licenses and permits	$1,046,528	$1,100,000	$912,579	$881,000	($219,000)	(20%)
Current service charges	$470,448	$470,100	$466,274	$479,200	$9,100	2%

	ACTUALS	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Use of money and property	$6,560,536	$4,895,000	$7,185,266	$5,128,800	$233,800	5%
Intergovernmental	$1,509,121	$154,600	$2,491,729	$1,125,000	$970,400	628%
Other revenues	$374,223	$10,000	$617,772	$50,000	$40,000	400%
GENERAL FUND TOTAL	**$91,906,245**	**$89,663,300**	**$96,690,119**	**$94,960,100**	**$5,296,800**	**6%**
REVENUES TOTAL	**$91,906,245**	**$89,663,300**	**$96,690,119**	**$94,960,100**	**$5,296,800**	**6%**
Expenses						
General Fund						
Salaries	$25,288,468	$28,222,591	$26,808,354	$29,542,910	$1,320,319	5%
Stipends	$2,875,062	$3,139,478	$3,321,520	$3,732,972	$593,494	19%
Overtime	$6,430,410	$8,892,400	$7,846,349	$8,812,800	($79,600)	(1%)

	ACTUALS	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Retirement	$5,849,922	$13,234,221	$12,798,936	$15,163,489	$1,929,268	15%
Benefits	$4,939,658	$6,228,218	$5,407,775	$6,606,893	$378,675	6%
Materials and Supplies	$2,576,454	$4,293,936	$2,632,251	$3,980,800	($313,136)	(7%)
Contract Services	$5,167,978	$7,765,548	$6,399,804	$8,252,990	$487,442	6%
Contingency Reserve	$0	$200,000	$70,680	$200,000	$0	0%
Fixed Assets	$2,729,622	–	$0	–	$0	–
GENERAL FUND TOTAL	**$55,857,573**	**$71,976,392**	**$65,285,670**	**$76,292,854**	**$4,316,462**	**6%**
EXPENSES TOTAL	**$55,857,573**	**$71,976,392**	**$65,285,670**	**$76,292,854**	**$4,316,462**	**6%**

The General Fund is the Menlo Park Fire Protection District's primary operating fund. It is used to budget and track day-to-day operations, as well as manage transfers to other funds when needed to support the District’s goals and projects.

For fiscal year 2025-26 (FY26), the adopted revenue budget for the General Fund totals $95.0 million. This includes:

- $87.3 million from property taxes, which represents majority of the District's revenue.
- $7.7 million from other operating revenues, which may include fees, permits, interest, and other income sources.

On the expenditure side, the adopted budget for the General Fund is $76.3 million, broken down as follows:

- $63.9 million for salaries and benefits, which accounts for the District's personnel costs, including wages, health benefits, and retirement contributions.
- $12.4 million for other operational expenses, which include costs related to facilities maintenance, utilities, training, equipment, and supplies.

In addition, the General Fund budget includes a significant $18.7 million transfer to the Capital Improvement Projects Fund. This allocation is specifically earmarked to support long-term infrastructure needs, such as fire station rebuild projects and other critical capital improvements. This structure ensures the District can maintain daily operations, while also planning for future growth and facility upgrades, in line with its strategic goals.

General Fund Revenue Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
Property Taxes				
Property Tax Secured (Y)	$70,762,347	$73,764,400	$74,093,729	$77,298,300
Property Tax Unsecured (Y)	$2,753,070	$2,490,500	$2,924,418	$3,004,200
Property Tax SB 813 (Y)	$1,813,273	$1,808,400	$1,134,271	$808,400

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Unitary Tax (Y)	$445,009	$496,600	$510,636	$569,500
ERAF Rebate (Y)	$7,997,795	$7,559,900	$8,461,878	$8,543,200
ERAF Shift (Y)	-$8,744,034	-$9,175,200	-$9,196,101	-$9,660,900
HOPTR (Y)	$209,239	$204,500	$205,756	$204,500
RDA-East PaloAlto (Y)	$2,360,997	$2,019,700	$2,532,535	$2,349,200
RDA Unsecured Distribution	–	–	$6,829	–
RDA-MenloPark (Y)	$4,347,693	$3,864,800	$4,342,548	$4,179,700

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
PROPERTY TAXES TOTAL	**$81,945,388**	**$83,033,600**	**$85,016,499**	**$87,296,100**
Licenses and permits	$1,046,528	$1,100,000	$912,579	$881,000
Current service charges	$470,448	$470,100	$466,274	$479,200
Use of money and property	$6,560,536	$4,895,000	$7,185,266	$5,128,800
Intergovernmental	$1,509,121	$154,600	$2,491,729	$1,125,000
Other revenues	$374,223	$10,000	$617,772	$50,000
REVENUES TOTAL	**$91,906,245**	**$89,663,300**	**$96,690,119**	**$94,960,100**

The General Fund revenue budget outlines the inflow of resources that will support the Menlo Park Fire Protection District's service delivery in alignment with its established priorities. It provides a structured framework for allocating funds to cover program costs, capital projects, and other operational expenses throughout the fiscal year.

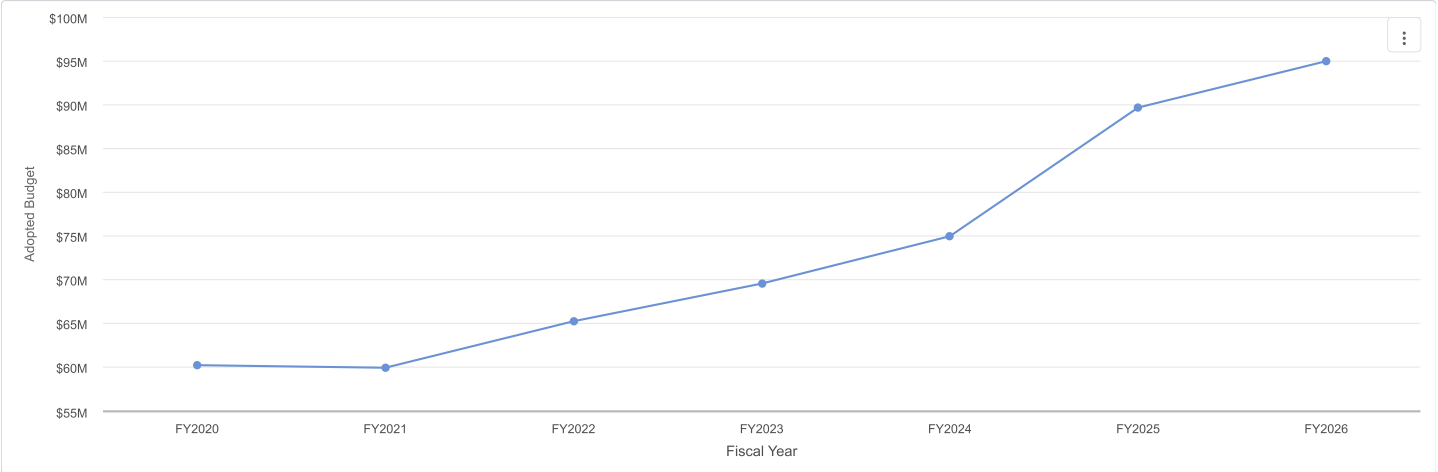
For fiscal year 2025-26 (FY26), the General Fund revenue is projected to total $95.0 million. The primary source of this revenue is property taxes, which account for approximately 92% of the total budget. The District benefits from strong growth in assessed property values within its jurisdiction, driven by a robust local real estate market. This growth has remained resilient despite broader inflationary pressures, ensuring a stable revenue stream.

In addition to property taxes, the District generates revenue from several other sources, which collectively contribute to the remaining 8% of the General Fund revenue:

- Cost Recovery: Fees collected for licenses, permits, and other services, such as fire inspections and code enforcement.
- Service Contracts: Revenue from agreements with other agencies or entities for services provided by the District.
- Investment Income: Earnings from interest and investments held by the District.
- Intergovernmental Funds: Grants or other financial support from local, state, or federal agencies.
- Miscellaneous Sources: Additional revenue streams, which may include donations, reimbursements, or other one-time income.

This revenue structure helps ensure the District can maintain consistent service delivery while funding its core programs, capital improvements, and long-term operational needs. The strong reliance on property taxes, combined with prudent fiscal management of other revenue sources, provides the District with the resources necessary to meet its mission and priorities.

Fiscal Year	Adopted Budget	Increase/(Decrease)	Growth Rate (%)
2020	$60,265,046	$5,854,910	10.8%
2021	$59,971,511	-$293,535	-0.5%
2022	$65,276,470	$5,304,959	8.9%
2023	$69,576,500	$4,300,030	6.6%
2024	$74,982,700	$5,406,200	7.8%
2025	$89,663,300	$14,680,600	19.6%
2026	$94,960,100	$5,296,800	5.9%



Data Updated: Jul 22, 2025, 10:14 PM

Historically, the District has exercised careful judgment when setting its revenue budget, particularly in response to economic uncertainties. By adopting a cautious approach to revenue growth projections, the District has been able to shield its core services from any negative financial impacts. This conservative approach, combined with a strong commitment to financial discipline, has helped ensure the stability and sustainability of its operations even during volatile times.

When forecasting the General Fund revenue budget for the upcoming fiscal year, staff took into account a wide range of factors to ensure the budget remained balanced and adequately funded to support service delivery. This included a thorough review of historical data and trends, which helped inform their estimates. In addition, staff closely considered the economic conditions that are expected to impact the District in the coming year.

By adopting a more realistic approach that focuses on providing the best possible estimates, staff has been able to project revenue for FY 2025-26 in a way that allows for a sound financial outlook. This prudent forecasting strategy reflects the District's ongoing commitment to maintaining fiscal responsibility while ensuring that essential services continue to be delivered effectively.

General Fund Property Tax Revenue

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
Property Taxes				
Property Tax Secured (Y)	$70,762,347	$73,764,400	$74,093,729	$77,298,300
Property Tax Unsecured (Y)	$2,753,070	$2,490,500	$2,924,418	$3,004,200
Property Tax SB 813 (Y)	$1,813,273	$1,808,400	$1,134,271	$808,400
Unitary Tax (Y)	$445,009	$496,600	$510,636	$569,500
ERAF Rebate (Y)	$7,997,795	$7,559,900	$8,461,878	$8,543,200
ERAF Shift (Y)	-$8,744,034	-$9,175,200	-$9,196,101	-$9,660,900

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
HOPTR (Y)	$209,239	$204,500	$205,756	$204,500
RDA - East Palo Alto (Y)	$2,360,997	$2,019,700	$2,532,535	$2,349,200
RDA Unsecured Distribution	–	–	$6,829	–
RDA - Menlo Park (Y)	$4,347,693	$3,864,800	$4,342,548	$4,179,700
PROPERTY TAXES TOTAL	**$81,945,388**	**$83,033,600**	**$85,016,499**	**$87,296,100**
REVENUES TOTAL	**$81,945,388**	**$83,033,600**	**$85,016,499**	**$87,296,100**

Property Tax Overview and District Revenue Sources

Under the California property tax law, all taxable real and personal property are generally subject to a 1% tax rate on the assessed values. With the passing of Proposition 13 in 1978, the increase in the assessments of real property has been restricted to no more than 2% or the annual change in the Consumer Price Index (CPI), whichever is

lower. The exceptions to this 2% limitation were those properties that underwent a change in ownership or newly constructed properties, in which the value is reassessed at its current full market value.

The District's revenue is largely derived from property taxes, which are directly linked to real estate valuations. These valuations have continued to show growth, contributing to a steady revenue stream despite ongoing economic uncertainties. In the face of fluctuating economic conditions, the real estate market has maintained stability, and property values have consistently risen, reinforcing the District's financial outlook.

For the fiscal year 2024-25, the District expects a valuation growth of 4.6%. While this reflects a more moderate increase compared to previous years, it remains positive amidst challenges like inflation, layoffs in the tech sector, and decreased demand for office space, all of which have slowed down broader market activity. Despite these cooling factors, the District remains cautiously optimistic about the future, anticipating continued growth albeit at a slower pace.

The District's long-term prospects for property tax revenue are bolstered by the planned industrial and residential development projects within its service area, which are expected to create new tax bases and drive sustained revenue growth. However, the continuation of this positive trend is not guaranteed and will depend on several unpredictable factors. The recovery of jobs and businesses, the balance of housing supply and demand, and the success of upcoming development projects will play a key role. Additionally, broader economic conditions such as inflation, interest rates, and shifts in the real estate market will influence whether the upward trajectory in property valuations remains intact or faces challenges in the coming years. Long-term growth remains promising, driven by planned industrial and residential developments, although trends will depend on factors such as job recovery, housing demand, and interest rates. Over the past five years, property tax revenue has grown at an average annual rate of 6.3%, and property taxes are expected to account for approximately 92% of total revenue in FY 2025-26.

Property Tax Revenue Breakdown by Tax Type:

Secured Tax

Secured property tax is calculated based on the assessed value of real property, land, and personal property, such as structures located upon real property that cannot be moved.

The estimated growth in secured property tax for FY 2025-26 is around 3.8%, based on the assessment roll provided by San Mateo County as of March 2025. This growth rate includes an inflation factor of 1.02. The remaining increase in assessed value is driven by properties that have been reassessed after being sold at current market values, as well as new developments added to the District's property tax roll. While the growth in assessed values doesn't directly translate to a one-to-one increase in property tax revenue, it serves as a strong indicator of the potential rise in revenue for the District.

The projected growth rate of 3.8% based on the increase reflected in the preliminary property assessment roll has been applied to the estimated actuals for FY 2024–25. This results in a total budget projection of $77.3 million for FY 2025–26.

Unsecured Tax

Unsecured taxes are assessed against movable personal property such as business equipment, boats, and airplanes. The tax is considered unsecured because any tax not paid results in a lien filed against the owner of the property, not the property itself. The property tax rate on unsecured property is based on the previous year's secured property tax rate.

Changes in this category are mainly driven by fluctuations in the value of tenant-owned personal property and business fixtures, such as office machinery and equipment. Luxury items like boats, jet skis, and airplanes are also classified as unsecured property. Over the past few years, the District's unsecured property tax revenue has shown consistent growth, which can be attributed to the strength of the local business sector as it continues to recover from the pandemic.

While the recovery is expected to persist despite ongoing economic uncertainties, factors such as inflation, high interest rates, and significant layoffs in the area could pose challenges to the business sector. Given these potential risks, the FY 2025-26 budget is set at $3.0 million. This figure is based on a 2.7% average increase over the past five years, applied to the estimated revenue for the current year.

Supplemental Senate Bill 813 (SB813)

Supplemental SB813, also known as the Hughes-Hart Educational Reform Act of 1983, originally was designed to close a perceived loophole in Proposition 13 and generate much-needed additional funding for schools. The new law established a "floating lien date" and prevented property owners from delaying the taxation of their properties at higher value assessments.

A supplemental tax is the result of a reassessment of real property, effective when there is a change in ownership or new construction is completed. A supplemental assessment is the difference between the enrolled assessed value and the value as of the time of the sale or addition of new construction. The primary driver of this tax is the listing of all property that has undergone a change in ownership (sold) and new construction.

Historically, the District's revenue from SB813 has varied from year to year due to its unpredictable nature. While new developments within the District's jurisdiction are expected, as indicated by the estimated assessed growth rate from the County's assessment roll, these gains may be offset by the cooling housing market, which is

influenced by high interest rates and recent job layoffs in the area. The District has already observed a notable decline in property sales, as reflected in the lower supplemental tax revenues received to date. Overall, both sales volume and median sale prices are down compared to the previous year, signaling a slowdown in the real estate market. As a result, the District budgeted $808 thousand to account for this ongoing market decline.

Unitary Tax

Unitary taxes cover such entities as railroads, electric, gas, water, and telecommunication companies. The State Board of Equalization assesses the value of these companies' operations and establishes a countywide tax rate system. Over the past five years, there has been a steady increase in this tax revenue. For fiscal year 2025-26, the budget is $570 thousand, reflecting the current year's estimated actual amount plus a 12.9% average growth rate over the past five years.

Excess ERAF (Educational Revenue Augmentation Fund)

These are the excess contributions that are required to be returned to the taxing entities once there is sufficient funding to fulfill the obligations to the school districts. The District has been receiving excess ERAF contributions since the County of San Mateo's announcement of the refund in October 2003. These refunds are primarily a result of the local tax base increasing at a rate faster than the increase in the funding limits of the schools and community colleges.

Excess ERAF is challenging to predict due to several factors, including potential changes in school funding data, the State's methodology for calculating school districts' required funding, and possible legislative adjustments. Given these unpredictable and complex variables, the budget is projected at $8.5 million for FY 2025-26. This estimate is based on applying a 2.0% tax growth rate, which reflects the property tax assessment percentage limit, to the current year's estimated ERAF rebate.

ERAF Shift

One of the most significant fiscal shifts of property tax revenue from the District by legislative action is the ERAF shift. The State passed into law two tax shifts, ERAF I (FY1992-93) and ERAF II (FY1993-94) which shifts local AB8 property tax revenues from counties, cities, special districts, and redevelopment agencies to K-12 schools and community colleges.

ERAF funds are used for schools that do not generate enough property tax to meet the minimum funding requirement determined by the State under Proposition 98. The calculated shift is approximately 12% of property tax revenue from secured, unsecured, and HOPTR. The estimated percentage is based on the figures provided by the County of San Mateo.

Homeowner Property Tax Relief (HOPTR)

This revenue is reimbursed by the State to compensate for the loss in property tax revenue resulting from the $7,000 reduction in the taxable value of qualifying owner-occupied homes. Over the past five years, the revenue received by the District has remained relatively stable, with fluctuations ranging between $203 thousand and $218 thousand. For FY 2025-26, the budget ia maintained at $205 thousand, the same amount as the previous fiscal year.

Redevelopment Property Tax Trust Fund (RPTTF)

Prior to 2011, the State of California allowed local counties and cities to create Redevelopment Agencies (RDAs), which received certain property tax revenues to assist in the economic redevelopment of various geographic areas. There were 13 RDAs established by cities in the County of San Mateo. After the passing of AB 26, which dissolved the RDAs, Successor Agencies were established to fulfill the obligations of the former RDAs. The monies are transferred to trust funds called Redevelopment Property Tax Trust Funds (RPTTF) which are allocated to Successor Agencies. The remaining monies in the RPTTF are then distributed to the local taxing agencies.

The amounts the District receives from RPTTF distributions have fluctuated significantly over the past five years. Since the revenue from this category is residual and pass-through, occurring after fulfilling the enforceable obligations for the fiscal year, it is highly unpredictable. Other factors, such as the sale of assets, where proceeds are also distributed to the agencies that funded the former RDAs, can influence the actual distribution each year.

Given the limited information available, the fiscal year 2025-26 budget will be based on the five-year average, totaling $6.5 million.

This revenue stream is expected to continue in the foreseeable future, and staff is not aware of any developments regarding the complete dissolution of the successor agency to the former RDAs.

General Fund Other Revenue Sources

ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
FY2024	FY2025	FY2025	FY2026

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Revenues				
Licenses and permits	$1,046,528	$1,100,000	$912,579	$881,000
Current service charges	$470,448	$470,100	$466,274	$479,200
Use of money and property	$6,560,536	$4,895,000	$7,185,266	$5,128,800
Intergovernmental	$1,509,121	$154,600	$2,491,729	$1,125,000
Other revenues	$374,223	$10,000	$617,772	$50,000
REVENUES TOTAL	**$9,960,857**	**$6,629,700**	**$11,673,620**	**$7,664,000**

Other Revenue Sources for the District

In addition to property taxes, the District generates revenue from various other sources, including license and permit fees, service charges, intergovernmental funding, interest earnings, and miscellaneous revenues. These sources are influenced by factors such as property ownership changes, new development, state funding formulas, and economic conditions, and they help support the District's operations and services.

Licenses and Permits

License and permit revenues are collected for services provided by the District's Fire Prevention Bureau for fire code construction plan reviews, fire code inspections, and various permits and licensing fees.

While the new fee schedule implemented in March 2023 was anticipated to generate a roughly 12.4% increase in potential revenue, the District has experienced a slowdown in the volume of inspections and other permit-required activities. As a result, the decline in these activities is expected to offset the increase in fees.

The FY 2024-25 fire prevention fees are lower than expected due to a decline in related activities such as inspections, permit applications, and fire safety services. Staff is projecting a 20% reduction in plan submittals for this fiscal year. This decrease can be attributed to a variety of factors, including reduced construction and development projects in the area, fewer permit requests for fire safety measures, and potentially lower demand for inspections tied to fire safety compliance. These activities are typically the primary drivers of fire prevention revenue, so when they slow down, there is less need for the associated services. Additionally, economic factors like high interest rates, which can affect the pace of new developments, and a general cooling in the real estate market may be contributing to this slowdown. As a result, despite the fee increase, the overall volume of activities has not risen as anticipated, leading to a reduction in the projected fire prevention fees for the upcoming fiscal year. The budget for FY 2025-26 is set at $881 thousand.

Current Service Charges

The District entered into a contract with SLAC National Accelerator Laboratory to provide fire and emergency services outside the scope of the District's normal provision for public services. These fixed fees are collected on a monthly basis as stated in the formal contract agreements between the parties. Per the agreement, the revenue to be received by the District is $464 thousand for FY 2025-26. Weed abatement charges forecasted at $15 thousand are also included in this revenue category.

Use of Money and Property

Use of money and property revenue is generated from interest earnings and rent from District leased properties. The revenue sources in this category are investment earnings from investments of $5.1 million and training site usage of $20 thousand.

The interest revenue generated from the District's core managed account and liquid portfolio (CAMP and LAIF) is projected as follows: For the managed account, the interest revenue is calculated by multiplying the current portfolio's par value by 4%. For the liquid portfolio, the projected interest earnings are based on the anticipated average holdings for the next fiscal year, multiplied by an expected average interest rate of 3.5%. These reflect the anticipated rate cuts for the upcoming year.

Intergovernmental Revenue

The revenue for this category comes from two primary sources: the Joint Power Authority (JPA) paramedic services agreement and deployment reimbursements from Cal-OES. For the fiscal year 2025-26, the total budget is set at $1.1 million, which includes $990 thousand allocated for reimbursement claims and $135 thousand for the paramedic JPA agreement.

The deployment reimbursement is particularly difficult to forecast because it varies significantly from year to year, primarily due to the unpredictable nature of deployment activities. These activities depend on factors such as the frequency and scale of emergencies or disasters requiring fire services, which can fluctuate dramatically. As a result, it is challenging to estimate this revenue stream accurately. To address this uncertainty, the budget is based on the average reimbursement received over the past five years, providing a more stable estimate despite the inherent volatility of deployment reimbursements.

Miscellaneous Revenues

This consists of miscellaneous revenues from the sale of assets, insurance claims reimbursement, and donations. The FY 2025-26 budget for this revenue stream is $50 thousand.

General Fund-Expenditure by Category

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
General Fund						
Salaries	$25,288,468	$28,222,591	$26,808,354	$29,542,910	$1,320,319	5%
Stipends	$2,875,062	$3,139,478	$3,321,520	$3,732,972	$593,494	19%
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Retirement	$5,849,922	$13,234,221	$12,798,936	$15,163,489	$1,929,268	15%
Benefits	$4,939,658	$6,228,218	$5,407,775	$6,606,893	$378,675	6%
Materials and Supplies	$2,576,454	$4,293,936	$2,632,251	$3,980,800	($313,136)	(7%)
Contract Services	$5,167,978	$7,765,548	$6,399,804	$8,252,990	$487,442	6%
Contingency Reserve	$0	$200,000	$70,680	$200,000	$0	0%
Fixed Assets	$2,729,622	–	$0	–	$0	–

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
GENERAL FUND TOTAL	$55,857,573	$71,976,392	$65,285,670	$76,292,854	$4,316,462	6%
EXPENSES TOTAL	$55,857,573	$71,976,392	$65,285,670	$76,292,854	$4,316,462	6%

General Fund Expenditure Overview

The General Fund expenditure budget for the Menlo Park Fire Protection District outlines the resources required to support emergency services and operational activities in alignment with the District's priorities. For FY 2025-26, the projected total expenditure is $76.3 million, with personnel and benefits costs making up approximately 83.7% of the total. The remaining 16.3% is allocated to materials, supplies, and contract services.

Key areas of expenditure include:

Salaries:

This represents the standard compensation for all District personnel, including salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leaves. For FY 2025-26, the final budget for compensation is set at $29.5 million, reflecting a 4.7% increase from the amended budget of the previous year. The increase is primarily attributed to the addition of one full-time equivalent (FTE) position for a training captain and the adjustments related to the MOUs.

The District has five distinct work groups, each with its own set of benefit terms and arrangements. The budget incorporates the cost increases resulting from the approved agreements, such as general wage increases, performance-based increases, step advancements, and other compensation-related adjustments. Additionally, the budget accounts for anticipated cost increases from upcoming labor negotiations, based on reasonable assumptions drawn from historical trends and current market surveys.

For compensation arrangements that are reviewed annually, such as those for Unrepresented employees and Chief Officers, staff has made cost assumptions based on current contracts and past data. Given the timing of these agreements, any incremental cost increases may necessitate adjustments to the budget during the mid-year review process.

Stipends

Stipends are a component of the personnel compensation package and include various specialty and incentive pays. These stipends encompass a wide range of payments, such as bilingual pay, advanced degree pay, paramedic pay, EMT pay, uniform and tool allowances, residency stipend, deployment stipend, adjutant pay, notary pay, special assignment pay, and out-of-grade pay.

For FY 2025-26, the budget for stipends is set at $3.7 million, which represents an increase of $593 thousand, or 18.9%, compared to the prior year's budget. This increase is driven by adjustments made in the approved labor agreements. Some elements within the stipends category are directly linked to the salaries category, so the increase in stipends is somewhat of a ripple effect from the salary increases. However, the main driver of this increase is the significant rise in deployment stipends. These stipends are paid to Battalion Chiefs and Chief Officers when they are deployed, and for FY 2024-25, there has been a notable surge in deployment numbers. This increase has directly contributed to the higher deployment stipend costs.

Given the unpredictable nature of deployments, staff has proactively adjusted the budget for deployment stipends to ensure sufficient funding is available for this expenditure in the upcoming fiscal year. The unpredictability of deployment levels and the associated costs necessitate this budget increase to accommodate potential variations in deployment frequency and duration.

Overtime

Overtime expenditures encompass a range of costs, including project or program work, backfilling for paid time off, workers' compensation injuries, training requirements, emergency operations, and emergency deployments. The District's policy requires maintaining a minimum staffing level for frontline apparatus, ensuring that essential staffing functions are consistently met. This staffing policy is crucial to ensure that the District can effectively respond to emergencies and continue operations without disruption.

To effectively manage these costs, staff has been diligently monitoring overtime expenditures and implementing ongoing measures to control them. This includes reviewing overtime usage regularly and identifying areas where efficiency improvements can help minimize unnecessary overtime while still meeting staffing needs.

For FY 2025-26, the budget for overtime is set at $8.8 million, reflecting a modest 0.9% decrease from the prior year. Given the careful monitoring and proactive management of overtime expenses, staff is proposing a slight decrease of $80 thousand for the upcoming fiscal year. This is primarily attributable to the elimination of non-recurring project-related overtime expenditures in FY 2024-25. This minimal decrease reflects the ongoing efforts to maintain a balance between operational demands and cost control, ensuring the District has the resources needed for emergencies and other critical operations without excessive overtime spending.

Retirement

Retirement expenditures primarily consist of the District's contributions to the California Public Employees' Retirement System (CalPERS) and Medicare. The final budget for FY 2025-26 is $15.2 million, reflecting an increase of $1.9 million, or 14.6%, compared to the previous year's budget. This change is driven by the following factors:

1. An increase in the unfunded accrued liability due to CalPERS achieving a 6.1% return, which was below the target return rate of 6.8%, along with differences in actuarial experience versus assumptions related to salary increases, inflation, and demographics in the most recent valuation report for the year ending June 30, 2023.
2. An increase in pensionable salaries due to the general wage increase; and
3. A slight rise in the District's CalPERS contribution rates.

These factors together contribute to the higher retirement expenditures for the upcoming fiscal year.

The unfunded liability is expected to stabilize over time due to the District's adoption of the 10-year soft ("virtual") fresh start approach for managing the unfunded accrued liability. This strategy helps to smooth out fluctuations and provides a more manageable path for addressing the liability. However, it's important to note that there is typically a two-year lag between the valuation date and the start of the contribution year. As a result, any contributions made during the current fiscal year (2024-25) will not reflect their impact or benefits until the following fiscal years. This time delay is a natural part of the process, but the long-term approach is designed to provide stability and more predictable outcomes in managing the District's retirement obligations.

Benefits

Benefit expenditures include a variety of employee benefits, such as the cafeteria allowance, dental plan, life insurance, and post-employment health plan (PEHP). For FY 2025-26, the budget for these benefits is $6.6 million, an increase of $379 thousand, or 6.1%, from the previous fiscal year's budget. This increase is primarily driven by approved enhancements to the cafeteria and dental plans for certain employee groups. Additionally, staff has set aside funds to accommodate potential adjustments in labor contracts related to these benefits. As the District continues with labor negotiations, any changes to these benefits will be incorporated into the budget, ensuring that sufficient funding is available to cover any anticipated increases. The budget also includes provisions for inflationary adjustments and potential improvements to benefits that may arise from upcoming labor negotiations.

Materials and Supplies

Materials and supplies expenditures encompass tangible items such as materials, equipment, and supplies used for both operational and administrative purposes. This category also includes costs associated with conference and training registrations, memberships and licenses, and travel and transportation. These expenditures are vital to the ongoing operation of the District, supporting key services like Fire Suppression, Fire Prevention, and Administrative Support.

For FY 2025-26, the final budget for materials and supplies is set at $4.0 million, representing a $313 thousand decrease, or 7.3%, from the prior year's budget. This reduction is primarily due to the elimination of one-time costs that were included in last year's budget. Additionally, the decrease reflects the staff's updated approach to budgeting, which involves a detailed analysis of anticipated needs for the upcoming fiscal year. By carefully evaluating expected expenditures, staff has refined the budget to more accurately reflect the essential purchases required to sustain operations, ensuring that funds are allocated efficiently while optimizing costs.

Contract Services

Contract services are a crucial component of the District's operational expenditures, encompassing a broad range of services provided through agreements with various vendors. These services include, but are not limited to, insurance contracts, workers' compensation administration, legal counsel, audit services, actuarial services, banking services, software and licenses, IT support, repairs and maintenance, training instructors, consulting services, and other general contract services. These services are vital to maintaining the District's operations and supporting its ability to provide essential services to the community.

For FY 2025-26, the final budget for contract services is set at $8.3 million, reflecting an increase of $487 thousand, or 6.3%, compared to the previous year's budget. This increase can be attributed to several factors, including rising service costs, the expansion of existing services, and the planned implementation of new program initiatives for the upcoming fiscal year. As the District continues to grow and adapt to changing needs, these additional resources are necessary to ensure the continued effectiveness and efficiency of the services provided under contract.

Contingency Reserve

Contingency reserves are budget allocations set aside for unexpected or unforeseen circumstances that may require additional funding during the fiscal year. These funds are available at the discretion of the Fire Chief, allowing for flexibility in addressing urgent needs or emergencies that arise outside of the planned budget. If the contingency funds remain unspent by the end of the fiscal year, they will be factored into the fund reserve allocation analysis.

This contingency reserve is reviewed annually as part of the overall budget-balancing strategy, ensuring that the District remains prepared for unanticipated events while maintaining fiscal responsibility. For FY 2025-26, the requested amount for contingency reserves is maintained at $200 thousand, providing a cushion for any unforeseen needs while allowing for efficient management of the District's resources.

The District's budgeting approach for FY 2025-26 continues to support an approach where each program's expenses are reviewed and justified for each new period, ensuring fiscal responsibility and alignment with strategic goals. This method helps ensure that every expenditure is necessary and effectively supports the District's mission to deliver high-quality services and meet both operational and personnel requirements. In summary, the General Fund expenditure budget for FY 2025-26 is designed to support the District's ongoing operations, address rising personnel and benefit costs, and fund essential capital and service initiatives, all while maintaining a disciplined and transparent budgeting process.

All District Funds-Transfers Out

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
General Fund						
Transfers Out	$52,759,949	$18,035,742	$18,035,742	$18,667,246	$631,504	4%
GENERAL FUND TOTAL	**$52,759,949**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**
EXPENSES TOTAL	**$52,759,949**	**$18,035,742**	**$18,035,742**	**$18,667,246**	**$631,504**	**4%**

General Fund - Transfer Out

These are general fund monies transferred to/from the District's major funds. This is also utilized as a tool to balance the operating revenue and expenditure budget in a certain fiscal year. The transfer-out budget to the CIP fund for FY 2025-26 is $18.7 million. $6.6 million of the total transfer will cover the fixed assets and construction projects laid out in the CIP fund budget section. The remaining $12.1 million of the funds will be kept as a reserve for future capital projects.

General Fund Reserve

The General Fund Reserve does not represent an actual cash inflow or outflow to or from the General Fund during the fiscal year. Instead, it reflects the reserves accumulated from prior years, which are earmarked for specific purposes or contingencies. These reserves can serve as a financial buffer to supplement funding for the fiscal year if projected revenues fall short of budgeted expenditures. By utilizing reserve funds in such cases, the District can maintain a balanced operating budget without compromising its financial stability.

When reserve funds are budgeted for use, the corresponding amount is allocated to offset planned expenses in the fiscal year. However, it is important to note that this represents the liquidation of accumulated reserves rather than new revenue. For the FY2025-26 budget, the District does not plan to draw on its General Fund Reserve to fund operations. This reflects the District's commitment to aligning operational expenses with current-year revenues and preserving the reserves for future strategic needs or unforeseen circumstances.



MENLO PARK FIRE PROTECTION DISTRICT

ADMINISTRATIVE SERVICES DIVISION

Division Overview

The Administration Services (AS) division provides oversight of all personnel, financial, capital, and operational needs. The programs included under this division are the Board of Directors, District Administration, Financial Management, Human Resources, and Information Technology. Each program supports and reinforces the District's operations. These include administration of funds and financial accountability assurance, management of all employment-related matters, management of capital improvement projects, administration of information technology systems, and Board of Directors meeting facilitation.

Management Oversight

The AS division is directed by the Fire Chief with delegated authorization to the Deputy Chief, and Administrative Services Director to manage the support services of the District. The Fire Chief and Deputy Chief have oversight over all of the day-to-day fire service operations. The Administration Services Director has delegated authority to oversee the day-to-day operations of all administrative support programs such as the Board of Directors, District Administration, Financial Management, Human Resources, and Information Technology. This division accounts for 16 personnel or 10.5% of the District-wide workforce.

Division Goals and Objectives

1. Document and preserve accurate records of all board meetings and actions, ensuring compliance with transparency laws such as the Public Records Act, FOIA, and the Brown Act.
2. Safeguard, organize, and maintain the Board's official records, oversee board elections, and enforce the District's records retention schedule in compliance with legal requirements.
3. Oversee administrative, logistical, and operational services, ensuring compliance with best practices, labor relations, and applicable laws, while managing daily operations such as fire suppression, training, and emergency management.
4. Review organizational matters, prioritize capital improvement projects, and oversee the preparation of agendas and materials for Board and Committee meetings.
5. Oversee all financial activities, including budgeting, accounting, investments, purchasing, and financial reporting, ensuring compliance with laws, regulations, and GAAP.
6. Supervise the annual audit, coordinate the preparation of the District's budget, and ensure financial decisions align with organizational goals and maintain accuracy and accountability.
7. Strengthen cybersecurity measures and maintain a stable, reliable IT infrastructure to support District operations and protect information assets.
8. Implement a modern IT infrastructure to ensure seamless access to resources and provide high-quality customer service to meet stakeholders' IT needs.
9. Recruit, retain, and develop a talented, diverse workforce, ensuring alignment with the District's evolving needs and organizational goals.
10. Oversee employee benefits, payroll, workers' compensation programs, and maintain positive labor relations while fostering employee engagement and inclusion.

Division Performance Measures

Performance Measures	Division Goals and Objectives	FY 2025-26 Target
Complete the annual financial audit by December 31 and achieve the most favorable audit opinion	#6	Unmodified Opinion

Publish the Annual Comprehensive Financial Report (GFOA) and receive the GFOA Financial Reporting Excellence Award program	#5	GFOA Financial Reporting Excellence Award
Monitor and manage employee retention by tracking the rate at which employees leave the organization	#9	6% Turnover Rate (excludes retirements)
Percentage of employee performance reviews submitted within 60 days of the end of the rating period	#9	100%
Maintain uptime and availability for business applications and databases	#7	95%
Reduce unplanned internal network outages	#8	5 Hours
Facilitate the timely completion of capital improvement projects within 60 days of the planned timeline	#4	90%



Administrative Services Division Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Accounting Technician	2	2	2	0
Administrative Services Director	1	1	1	0
Administrative Specialist I/II	0	0	1	1
Clerk of the Board	1	1	1	0
Deputy Chief	1	1	1	0
Finance Manager	1	1	1	0
Fire Chief	1	1	1	0
Human Resources Manager	1	1	1	0
Information Technology Manager	1	1	1	0
Information Technology Specialist	1	1	1	0
Senior Accountant	1	1	1	0
Senior Human Resources Analyst	1	1	1	0
Senior Information Technology Analyst	1	1	1	0
Senior Management Analyst	1	1	1	0
Senior Payroll Analyst	1	1	1	0
	15	**15**	**16**	**1**

Administration Services Division - Program Budget Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Board of Directors	$300,951	$553,155	$356,833	$434,122	($119,033)	(22%)
District Administration	$2,358,949	$3,541,522	$2,994,652	$4,274,823	$733,301	21%
Financial Management	$1,485,985	$1,887,696	$1,646,145	$2,301,675	$413,979	22%
Information Technology	$1,688,212	$1,936,352	$1,469,073	$1,911,735	($24,617)	(1%)
Human Resources and Risk Management	$2,277,399	$2,592,148	$2,882,797	$2,757,402	$165,254	6%
EXPENSES TOTAL	**$8,111,495**	**$10,510,873**	**$9,349,500**	**$11,679,757**	**$1,168,884**	**11%**

Administration Services Division - Expenditure Budget Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$3,030,006	$3,222,438	$3,226,991	$3,539,250	$316,812	10%
Stipends	$76,640	$81,171	$80,283	$124,341	$43,170	53%
Overtime	$30,067	$317,800	$38,329	$309,800	($8,000)	(3%)
Retirement	$509,060	$1,078,866	$1,022,958	$1,253,526	$174,660	16%
Benefits	$533,271	$580,826	$543,187	$655,740	$74,914	13%
Materials and Supplies	$430,419	$699,572	$331,148	$442,800	($256,772)	(37%)
Contract Services	$3,440,072	$4,295,200	$4,026,131	$5,054,300	$759,100	18%
Contingency Reserve	$0	$200,000	$70,680	$200,000	$0	0%
Fixed Assets	$61,961	$35,000	$9,791	$100,000	$65,000	186%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
EXPENSES TOTAL	$8,111,495	$10,510,873	$9,349,500	$11,679,757	$1,168,884	11%

Related Programs

Board of Directors

District Administration

Financial Management

Human Resources and Risk Management

Information Technology



Program Overview

The Board of Directors (BOD) program ensures transparent and accessible governance of the Menlo Park Fire Protection District (District) through public meetings, effective communication, and efficient record-keeping. The BOD acts as the District's policy-making body, overseeing and guiding its activities. The board clerk serves as the official custodian of records and the primary liaison to the BOD, facilitating requests and communication between the board, the fire chief, and the public.

Management Oversight

The BOD program is managed by the Administrative Services Director, with oversight responsibilities assigned to the Finance Manager and the Clerk of the Board. The program includes one full-time equivalent (FTE) position and covers expenses related to board meeting stipends, general election services, office supplies, training and conference fees, and travel expenses associated with official District board business.

Program Objectives

- Document and preserve accurate records of all board meetings and actions.
- Adhere to the requirements of the Public Records Act, Freedom of Information Act (FOIA), and the Brown Act to guarantee public access and transparency.
- Safeguard and organize the Board's official records and documents, ensuring all District records are systematically stored and easily accessible.
- Plan and oversee board elections in collaboration with the San Mateo Elections Department, ensuring alignment with the Political Reform Act and relevant government codes.
- Maintain and enforce the District's records retention schedule, ensuring compliance with local, state, and federal legal requirements.

FY 2024-25 Accomplishments

- Completed the review and revision of the District's records retention policy, procedures, and schedule.
- Ensured the filing of Statements of Economic Interests (Form 700) for all required individuals for the 2024 reporting period was completed.
- Prepared, coordinated, and facilitated all board meetings to ensure smooth operations and compliance with legal requirements.
- Completed the required two-year review and update of the Conflict-of-Interest Code.

FY 2025-26 Program Initiatives

- Ensure filing of the Statements of Economic Interests (Form 700) for all required individuals for the 2025 reporting period.
- Identify records for destruction according to the revised records retention policy, procedures and schedule.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Clerk of the Board	1	1	1	0
	1	**1**	**1**	**0**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$177,191	$192,994	$174,469	$203,113	$10,119	5%
Stipends	$3,600	$3,660	$3,900	$6,660	$3,000	82%
Retirement	$48,045	$84,478	$84,056	$100,961	$16,483	20%
Benefits	$24,602	$24,723	$25,334	$25,388	$665	3%
Materials and Supplies	$5,251	$12,000	$4,241	$12,200	$200	2%
Contract Services	$42,263	$235,300	$64,832	$85,800	($149,500)	(64%)
EXPENSES TOTAL	**$300,951**	**$553,155**	**$356,833**	**$434,122**	**($119,033)**	**(22%)**

Salaries, stipends, retirement, and benefits reflect staffing costs associated with the Clerk of the Board. Of the total budget, only $12,918 pertains to Board members, representing compensation for their participation in Board and Committee meetings.

Expenditure Analysis

Retirement: The expenditure request includes the normal employer's retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. An increase of $16,483 is attributed to the allocation of UAL annual and excess expenses to the employee program, as well as an increase in the normal retirement contribution rate. This adjustment reflects the need to address the growing financial obligations associated with the retirement fund, ensuring that both the required annual contributions and any excess liabilities are covered.

Contract services: The expenditure request includes costs for election services, LAFCO dues, and special projects. A decrease of $149,500 is primarily due to a reduction in general election expenses, as no election is scheduled for the upcoming fiscal year. This decrease reflects the absence of election-related costs, resulting in savings for the upcoming period.



MENLO PARK FIRE PROTECTION DISTRICT

DISTRICT ADMINISTRATION

Program Overview

The District Administration (DA) program serves as the executive management body of the District, providing oversight for personnel, financial, capital, operational, and legal functions. This program supports the Board of Directors in implementing its vision and policies. It is also responsible for succession planning, mentoring, and appointing new leadership within the District. Additionally, the program manages fire service operations, ensures daily service levels are met, prepares board meeting agendas, and coordinates staff reports for the board.

Management Oversight

The DA program is led by the Fire Chief, with oversight provided by the Deputy Fire Chief and Administrative Services Director. The program consists of five full-time equivalent positions and covers expenses related to general liability insurance, consultant and legal counsel services, contract services, general supplies, training and conference registration fees, and a contingency reserve for unexpected expenses.

Program Objectives

- Oversee administrative, logistical, and operational services in compliance with best practices, labor relations, and applicable laws and regulations.
- Manage the District's daily operations, including fire suppression, fire prevention, training, emergency management, special operations, and administrative services.
- Review and address organizational and administrative matters, ensuring effective follow-through and resolution.
- Plan, prioritize, and manage capital improvement projects to support the District's long-term goals.
- Oversee the preparation of agendas and materials for all Board and Committee meetings.

FY 2024-25 Accomplishments

- Implemented a paramedic school sponsorship program to enhance the District's ALS capabilities.
- Enhanced mental health support by expanding awareness programs and benefits for first responders and staff, including training and access to counseling
- Engaged the Board, staff, and the community on the Station 1 rebuild project.
- Developed a District-wide strategic plan, incorporating staff and community feedback to guide future development and service delivery.
- Developed Board-approved metrics to evaluate District emergency response performance.

FY 2025-26 Program Initiatives

- Evaluate and establish a functional pilot program that demonstrates the feasibility and effectiveness of UAS technology as a first responder in enhancing the efficiency and safety of emergency operations.
- Implement a new recruitment strategy focusing on self-sponsored fire academy graduates for entry-level positions.
- Complete a needs assessment for an enterprise resource planning system that integrates accounting, payroll, and human resources.
- Achieve recognition for excellence in budget reporting by receiving the Government Finance Officers Association Distinguished Budget Presentation Award.
- Develop and implement a new performance appraisal tool that incorporates modern performance management practices.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Services Director	1	1	1	0
Administrative Specialist I/II	0	0	1	1
Deputy Chief	1	1	1	0
Fire Chief	1	1	1	0
Senior Management Analyst	1	1	1	0
	4	**4**	**5**	**1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$1,166,602	$1,202,058	$1,255,204	$1,398,696	$196,638	16%
Stipends	$27,660	$29,220	$27,960	$43,500	$14,280	49%
Overtime	$166	$252,800	$31,662	$253,800	$1,000	0%
Retirement	$125,311	$536,174	$484,665	$615,194	$79,020	15%
Benefits	$170,689	$206,870	$184,409	$256,333	$49,463	24%
Materials and Supplies	$73,915	$90,700	$54,512	$98,900	$8,200	9%
Contract Services	$794,605	$1,023,700	$875,769	$1,408,400	$384,700	38%
Contingency Reserve	$0	$200,000	$70,680	$200,000	$0	0%
Fixed Assets	–	–	$9,791	–	$0	–
EXPENSES TOTAL	**$2,358,949**	**$3,541,522**	**$2,994,652**	**$4,274,823**	**$733,301**	**21%**

Expenditure Analysis

Salaries: The expenditure request covers regular salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leaves. The $196,638 increase is primarily due to several factors: the expected general wage increase, the reclassification of the Senior Management Analyst position to Project Manager, and

the inclusion of salary costs for the Administrative Specialist position, which has been transferred from the Fire Prevention program to the current program. These adjustments account for changes in personnel roles and necessary compensation updates for the upcoming fiscal year.

Retirement: The expenditure request includes the standard employer retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. The $79,020 increase is due to several factors: the allocation of UAL annual and excess expenses to the employee program, an increase in the normal retirement contribution rate, and the addition of retirement costs for the Administrative Specialist position. These adjustments reflect the rising financial obligations related to the retirement plan, as well as the inclusion of retirement-related expenses for the new position.

Benefits: The expenditure request includes payments for the café plan, dental plan, life insurance, and post-employment health plan benefits. The $49,463 increase is due to the potential year-over-year rate increases for the benefit plans, along with the inclusion of benefits costs for the Administrative Specialist position. These adjustments reflect both the annual cost increases in benefit plans and the addition of benefits expenses for the new position.

Contract services: The expenditure request covers consultant services, legal services, general insurance, and contingency reserves for general administration. The $384,700 increase is mainly attributed to expected insurance rate hikes and funding for consultant services to assist the District in upgrading its enterprise resource planning (ERP) system and evaluating the condition of its facilities.



MENLO PARK FIRE PROTECTION DISTRICT

FINANCIAL MANAGEMENT

Program Overview

The Financial Management (FM) program supports all Menlo Park Fire Protection District (District) programs by ensuring financial accountability and transparency to the public. It provides financial, analytical, and purchasing services to all District operations. The program upholds excellence in financial reporting and oversight, managing the District's funds and accounts in compliance with established policies and regulations.

Management Oversight

The FM program is overseen by the Administrative Services Director, with operational oversight delegated to the Finance Manager. The program is staffed by five full-time equivalent positions and covers expenses related to bank and merchant services, auditing and actuarial services, consulting, general services, training and conference fees, office supplies, and property tax collection fees assessed by San Mateo County.

Program Objectives

- Oversee all financial activities of the District, including budgeting, accounting, investments, purchasing, and financial reporting.
- Interpret and apply laws, regulations, and policies to guide financial decisions and ensure compliance.
- Develop and enforce financial accounting practices aligned with generally accepted accounting principles (GAAP).
- Supervise the annual audit conducted by an external auditing firm to ensure accuracy and accountability in financial reporting.
- Coordinate the review and preparation of the District's annual preliminary budget, ensuring alignment with organizational goals and priorities.

FY 2024-25 Accomplishments

- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 2023-24 Annual Comprehensive Financial Report (ACFR). This marks the 14th consecutive year the District has earned this prestigious recognition.
- Completed the annual financial audit and single audit with an unmodified opinion and produced the ACFR within the required legal deadline.
- Continued using OpenGov budgeting software, improving budget preparation, forecasting accuracy, and expenditure tracking, which enabled better budget monitoring and informed financial decision-making
- Created a budget policy that enables the District to carry out budgetary administrative tasks more efficiently.
- Developed and refined the Capital Asset and Surplus Policy.
- Further developed and diversified the investment portfolio to better align with and support the District’s financial goals.

FY 2024-25 Program Initiatives

- Ongoing development and refinement of financial policies and internal controls to ensure accountability and efficiency.
- Begin evaluating and selecting an Enterprise Resource Planning (ERP) system to integrate accounting, budgeting, payroll, and timekeeping functions for greater operational efficiency.
- Ensure all required audits are completed in a timely manner, achieving satisfactory results.
- Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting and initiate the process for earning the GFOA Budget Excellence Award.
- Conduct and document an internal control assessment to determine if the current controls effectively mitigate identified organizational risks and make modifications as necessary.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Accounting Technician	2	2	2	0
Finance Manager	1	1	1	0
Senior Accountant	1	1	1	0
Senior Payroll Analyst	0	0	1	1
	4	**4**	**5**	**1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$598,264	$656,689	$642,137	$885,472	$228,783	35%
Stipends	$18,951	$20,688	$20,903	$38,593	$17,905	87%
Overtime	$2,744	$5,000	$3,730	$6,000	$1,000	20%
Retirement	$55,000	$66,522	$63,663	$173,682	$107,160	161%
Benefits	$125,739	$133,297	$128,727	$196,428	$63,131	47%
Materials and Supplies	$10,370	$22,300	$11,446	$26,500	$4,200	19%
Contract Services	$674,917	$983,200	$775,539	$975,000	($8,200)	(1%)
EXPENSES TOTAL	**$1,485,985**	**$1,887,696**	**$1,646,145**	**$2,301,675**	**$413,979**	**22%**

Expenditure Analysis

Salaries: The expenditure request includes regular salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leaves. The increase is due to the anticipated general wage increase and the inclusion of salary costs for the Senior Payroll Analyst position, which has been transferred from the Human Resources program to the current program. This adjustment accounts for both the wage increase and the additional salary expenses for the transferred position.

Retirement: The expenditure request includes the standard employer retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. The $107,160 increase is due to the allocation of UAL annual and excess expenses to the employee program, an increase in the normal retirement contribution rate, and the inclusion of retirement costs for the Senior Payroll Analyst position. This increase reflects the growing financial obligations associated with the retirement fund and the addition of retirement expenses for the newly transferred position.

Benefits: The expenditure request includes payments for the café plan, dental plan, life insurance, and post-employment health plan benefits. The $63,131 increase is due to the potential year-over-year rate increases for benefit plans, along with the inclusion of benefits costs for the Senior Payroll Analyst position. This increase reflects both the annual cost adjustments for the benefit plans and the addition of benefits expenses for the newly transferred position.



MENLO PARK FIRE PROTECTION DISTRICT

HUMAN RESOURCES AND RISK MANAGEMENT

Program Overview

The Human Resources (HR) program is designed to provide leadership, guidance, and support to all Menlo Park Fire Protection District (District) divisions and employees, fostering a diverse, innovative, and high-performing workforce. Key functions of the HR program include recruitment and selection, on-boarding and orientation for new employees, classification and compensation management, labor negotiations, and employee relations. The program also manages employee benefits, training and development, workers' compensation, safety initiatives, wellness programs, and provides assistance with all employment-related matters.

Management Oversight

The HR program is managed by the Administrative Services Director, with oversight responsibilities delegated to the HR Manager. The program is staffed by two full-time equivalent positions and covers general expenses related to labor relations, risk management, benefits administration, workers' compensation insurance, retiree benefits administration, and office supplies.

Program Objectives

- Manage and maintain positive working relationships between the District, bargaining units, and employees to promote effective communication and cooperation.
- Recruit and retain an innovative, talented, and diverse workforce to meet the evolving needs of the District.
- Oversee benefits programs and payroll processes, ensuring accurate and high-quality service for all employees.
- Create and refine district-wide administrative and personnel policies to ensure consistency, fairness, and compliance.
- Manage the workers' compensation program and oversee the light duty program to support employee health and recovery.
- Organize employee events and recognition programs that promote engagement, inclusion, and motivation within the workforce.

FY 2024-25 Accomplishments

- Initiated negotiations for a new Memorandum of Understanding (MOU) with AFSCME.
- Conducted a successful promotional exam for the Fire Captain position.
- Completed the assignment of a 40-hour Battalion Chief role and filled the position in the Urban Search and Rescue Taskforce.
- Successfully reclassified several positions, including Emergency Services Coordinator and Volunteer Services Coordinator to the Risk Reduction Officer series, as well as Project Manager.
- During open enrollment, personally met with over 130 employees to review their benefit program options.

FY 2025-26 Program Initiatives

- Continue advancing initiatives that foster a workplace where every employee feels appreciated, respected, and empowered.
- Implement a new employee evaluation system designed to more effectively assess performance, provide constructive feedback, establish both short-term and long-term goals, and motivate staff. Provide training for all managers and supervisors on effective performance management techniques.
- Finalize negotiations for a successor Memorandum of Understanding (MOU) with AFSCME and initiate and complete negotiations with IAFF and the IAFF Battalion Chief unit.
- Launch a recruitment process specifically targeting San Mateo Community College Academy graduates for firefighter positions.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Human Resources Manager	1	1	1	0
Senior Human Resources Analyst	1	1	1	0
Senior Payroll Analyst	1	1	0	-1
	3	**3**	**2**	**-1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$503,234	$558,032	$549,038	$404,869	($153,163)	(27%)
Stipends	$11,035	$10,980	$11,880	$13,320	$2,340	21%
Overtime	$21,654	$30,000	$119	$30,000	$0	0%
Retirement	$134,741	$191,942	$191,379	$128,770	($63,172)	(33%)
Benefits	$113,430	$121,194	$115,486	$75,343	($45,851)	(38%)
Materials and Supplies	$20,823	$53,000	$25,836	$29,000	($24,000)	(45%)
Contract Services	$1,472,481	$1,627,000	$1,989,059	$2,076,100	$449,100	28%
EXPENSES TOTAL	**$2,277,399**	**$2,592,148**	**$2,882,797**	**$2,757,402**	**$165,254**	**6%**

Expenditure Analysis

Salaries: The expenditure request includes regular salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leaves. The decrease is due to the anticipated reduction in the salary budget for the Senior Payroll Analyst position, which has been transferred from the current program to the Financial Management program.

Retirement: The expenditure request includes the standard employer retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. The decrease of $63,172 is due to the anticipated reduction in the retirement budget for the Senior Payroll Analyst position, which has been transferred from the current program to the Financial Management program.

Benefits: The expenditure request includes payments for the café plan, dental plan, life insurance, and post-employment health plan benefits. The decrease of $45,851 is due to the anticipated reduction in the benefits budget for the Senior Payroll Analyst position, which has been transferred from the current program to the Financial Management program.

Materials and supplies: The expenditure request includes special projects, office supplies, travel, conference registrations, membership licenses, and miscellaneous supplies. The decrease of $24,000 is primarily due to anticipated reductions in supplies, subscription dues, conference and training registrations, travel, and transportation costs for the upcoming fiscal year, following the transfer of the Senior Payroll Analyst to the Financial Management program.

Contract Services: The expenditure request includes benefits administration services, consultant services, general contract services, workers' compensation insurance services, and retiree medical expenses. The $449,100 increase is primarily due to anticipated rises in service rates and the projected increase in workers' compensation claims for the upcoming fiscal year.



MENLO PARK FIRE PROTECTION DISTRICT

INFORMATION TECHNOLOGY

Program Overview

The Information Technology (IT) program supports all hardware and software applications, telecommunications, and wireless communications within the Menlo Park Fire Protection District (District). This program is responsible for ensuring cybersecurity across all connections and servers. Additionally, it manages the implementation, training, upgrades, and security enhancements of the District's software and hardware systems as needed.

Management Oversight

The IT program is overseen by the Administrative Services Director, with the IT Manager responsible for daily operations. The program is staffed by three full-time equivalent positions and covers expenses related to hardware and software acquisition, application subscriptions, computer and laptop equipment, infrastructure server equipment, and general supplies and accessories.

Program Objectives

- Protect the integrity of the District's information and IT assets by strengthening cybersecurity measures.
- Maintain a stable and reliable information technology infrastructure to support District operations.
- Implement a modern IT infrastructure that enables seamless access to the District's information resources platform.
- Deliver high-quality customer service to all stakeholders, ensuring their IT needs are met efficiently and effectively.

FY 2024-25 Accomplishments

- Migrated users from the on-premises email server to Office 365.
- Completed the upgrade and migration of virtualized host servers.
- Set up and migrated the storage server.
- Upgraded user workstations and laptops.
- Centralized the environment for District maps, updating and printing station maps.
- Upgraded the firewall VPN

FY 2025-26 Program Initiatives

- Upgrade the SAN storage system for improved optimization.
- Redesign the intranet site.
- Set up Starlink connectivity for stations.
- Upgrade all workstations to Windows 11, as Windows 10 reached end of life.
- Enhance network resilience and security through hardware and software infrastructure upgrades.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Information Technology Manager	1	1	1	0
Senior Information Technology Analyst	1	1	1	0
Information Technology Specialist	1	1	1	0
	3	**3**	**3**	**0**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$584,715	$612,665	$606,144	$647,100	$34,435	6%
Stipends	$15,394	$16,623	$15,640	$22,268	$5,645	34%
Overtime	$5,503	$30,000	$2,819	$20,000	($10,000)	(33%)
Retirement	$145,962	$199,750	$199,195	$234,919	$35,169	18%
Benefits	$98,811	$94,742	$89,230	$102,248	$7,506	8%
Materials and Supplies	$320,060	$521,572	$235,113	$276,200	($245,372)	(47%)
Contract Services	$455,806	$426,000	$320,932	$509,000	$83,000	19%
Fixed Assets	$61,961	$35,000	–	$100,000	$65,000	186%
EXPENSES TOTAL	**$1,688,212**	**$1,936,352**	**$1,469,073**	**$1,911,735**	**($24,617)**	**(1%)**

Expenditure Analysis

Retirement: The expenditure request includes the standard employer retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. The $35,169 increase is due to the allocation of UAL annual and excess expenses to the employee program, as well as an increase in the normal retirement contribution rate.

Materials and supplies: The expenditure request includes costs for information technology software and hardware, office supplies, travel, conference registrations, and memberships and licenses. The decrease of $245,372 is due to anticipated reductions in software and hardware replacement costs, as well as a decrease in supplies and licensing expenses for the upcoming fiscal year.

Contract services: The expenditure request includes training services, internet billing, technical support services, software, and licenses for all systems. The projected increase of $83,000 is primarily due to anticipated rises in service costs, software licensing fees, and support services for the upcoming fiscal year. This adjustment reflects expected inflation in service rates and the ongoing need for system maintenance and updates to ensure continued operational efficiency and effectiveness.

Fixed assets: Fixed asset purchases are recorded in the Capital Improvement Projects Fund. The expenditure request for fixed assets this year includes the acquisition of new server and software equipment. This investment is essential for upgrading the organization's infrastructure, enhancing system performance, improving security, and supporting scalability to accommodate both current operations and future growth.



MENLO PARK FIRE PROTECTION DISTRICT
OPERATIONS DIVISION

Division Overview

The Operations Division is responsible for the deployment of resources and emergency response, as well as personnel management, safety training, and the daily operations of the department. This division is also tasked with investigating and, when appropriate, implementing modern fire suppression methods, technologies, and equipment. The Operations Division oversees several key areas, including Fire Suppression, Radio Communications, Personal Protective Equipment, Unmanned Aerial Systems, Audio and Visual Production, and the Safety Committee.

The Operations Division plays a central role in fulfilling the Fire District's mission: to protect and preserve life and property from the effects of fire, disasters, injury, and illness. It accomplishes this by providing 24/7, year-round all-hazard response to both emergency and non-emergency calls within the District and neighboring jurisdictions.

Also, included in this division is Special Operations. Special Operations manages California Task Force Three (CA-TF3), California Swift Water Rescue Three (CA-SWR3), Water Rescue, Heavy Rescue, Tactical Emergency Medicine Support (TEMS), and Joint Honor Guard. This incorporates management of the FEMA Cooperative Agreements, CalOES Awards, adherence to various federal and state laws and standards, various contracts, internal Special Operations policies, procedures, and guidelines, relationships with federal, state officials, and local government officials, as well as, training and record retention for 220 Urban Search and Rescue Team Members.

Management Oversight

The Operations Division is led by the Division Chief of Operations, who oversees seven key programs related to fire service operations. These programs include fire suppression, operations audio and visual, personal protective equipment, radio communications, the safety committee, self-contained breathing apparatus, and unmanned aerial systems. The division is staffed by 117 full-time equivalent employees, making up 76.5% of the District's total workforce.

Division Goals and Objectives

1. Maintain adequate staffing levels for daily operations, training, and emergency coverage, including planning for scheduled leaves, absences, and large-scale incidents.
2. Oversee the budget for staffing, training, and backfilling needs to ensure financial resources are available for operational readiness.
3. Ensure the proper maintenance, safety, and regulatory compliance of all District buildings, equipment, and fitness facilities.
4. Provide ongoing training and certification for personnel to ensure preparedness for fire suppression, emergency response, and specialized operations, to achieve optimal outcomes during fire and other emergency incidents.
5. Maintain and regularly update personal protective equipment (PPE) inventory, ensuring compliance with safety standards and operational readiness.
6. Manage radio communications equipment, ensuring connectivity and compliance with local and statewide requirements.

7. Conduct safety committee meetings, investigate accidents, and implement corrective measures to enhance safety protocols and reduce risks.
8. Oversee and maintain tactical medical care, collaborating with SWAT teams and offering emergency medical training for improved survivability.
9. Expand and enhance the UAS (Unmanned Aerial Systems) program, training additional pilots and exploring technology partnerships to improve fire service capabilities.
10. Develop and maintain water rescue training, equipment, and partnerships, ensuring personnel are well-prepared for swift water and flood rescue operations.

Division Performance Measures

Performance Measures	Division Goals and Objectives	FY 2025-26 Target
Improve response time from dispatch to on-scene arrival for emergency medical calls	#1	90% of calls within 6 min and 59 sec
Maintain all structure fires (residential and commercial) confined to the room of origin	#4	50%
Maintain the readiness of fire suppression equipment through daily checks and monthly maintenance	#3	100%



Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Analyst	1	1	1	0
Battalion Chief	6	6	6	0
Battalion Chief (40-Hr)	0	1	1	0
Captain	30	30	30	0
Division Chief	2	1	1	0

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Firefighter/Engineer	75	75	75	0
Logistics Specialist	1	1	1	0
Senior Management Analyst	1	1	2	1
	116	**116**	**117**	**1**

Division Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Radio Communications	$91,501	$117,232	$90,996	$158,732	$41,500	35%
Personal Protective Equipment	$280,790	$440,774	$315,024	$387,663	($53,111)	(12%)
Self-Contained Breathing Apparatus	$1,441,481	$182,730	$113,114	$344,725	$161,995	89%
Water Rescue	$122,508	$361,553	$326,326	$464,885	$103,332	29%
Fire Suppression	$35,774,982	$46,489,646	$45,274,984	$49,893,104	$3,403,458	7%
Honor Guard	$10,153	$61,735	$25,799	$68,880	$7,145	12%
Unmanned Aerial Systems	$79,105	$198,271	$127,235	$518,198	$319,927	161%
Heavy Rescue	$191,071	$469,940	$84,133	$292,175	($177,765)	(38%)
Deployment-Local/State/Fed(CDF)	$568,307	–	$545,180	$51,000	$51,000	–
US&R Management	$290,416	$380,757	$388,336	$406,083	$25,326	7%
Tactical Medic	$5,062	$85,827	$3,413	$83,027	($2,800)	(3%)
Facilities	$1,364,515	$1,461,290	$1,325,367	$1,646,690	$185,400	13%
Fitness	$61,838	$64,087	$28,006	$61,044	($3,043)	(5%)
Safety Committee	$39,507	$60,718	$26,400	$60,218	($500)	(1%)
EXPENSES TOTAL	**$40,321,239**	**$50,374,560**	**$48,674,313**	**$54,436,424**	**$4,061,864**	**8%**

Division Expenditure Category Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$19,660,258	$21,339,090	$20,723,428	$22,571,066	$1,231,976	6%
Stipends	$2,654,164	$2,818,554	$3,057,907	$3,243,082	$424,528	15%
Overtime	$5,505,810	$7,019,000	$6,887,904	$7,191,000	$172,000	2%
Retirement	$4,790,183	$10,811,815	$10,576,410	$12,470,469	$1,658,654	15%
Benefits	$3,906,568	$4,851,339	$4,260,637	$5,085,117	$233,778	5%
Materials and Supplies	$1,130,671	$1,480,726	$1,199,301	$1,753,800	$273,074	18%
Contract Services	$997,295	$1,431,800	$1,429,113	$1,446,890	$15,090	1%
Fixed Assets	$1,676,291	$622,236	$539,614	$675,000	$52,764	8%
EXPENSES TOTAL	**$40,321,239**	**$50,374,560**	**$48,674,313**	**$54,436,424**	**$4,061,864**	**8%**

Related Programs

Facilities

Fire Suppression

Fitness

Heavy Rescue

Honor Guard

Personal Protective Equipment

Radio Communications

Safety

Self-Contained Breathing Apparatus

Tactical Medic

Unmanned Aerial Systems

US&R Management

Water Rescue



MENLO PARK FIRE PROTECTION DISTRICT

FACILITIES

Program Overview

The Facilities program's purpose is to oversee all operational elements of Menlo Park Fire Protection District (District) facilities. The program ensures the District meets all compliance and safety standards of all facilities. In addition, the facilities program manages all maintenance and repair of facilities to provide a safe and comfortable work environment in an efficient cost-effective manner.

Management Oversight

The Facilities program is directed by the Division Chief of Operations with oversight authority delegated to the on-shift Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains expenses pertaining to general supplies and equipment purchases, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Oversee all maintenance, repairs, and daily operations of the District's buildings and equipment, ensuring they remain in optimal condition through routine inspections, preventive care, and timely repairs.
- Ensure all facilities comply with local, state, and federal safety codes and regulations, conducting regular audits and addressing any compliance issues to maintain a safe environment.
- Implement sustainability initiatives such as energy-efficient upgrades and waste reduction to reduce costs and environmental impact.
- Create and maintain comprehensive facility maintenance plans to address immediate needs and long-term projects, ensuring efficient budgeting and execution to meet the District's evolving infrastructure needs.

FY 2024-25 Accomplishments

- Maintained and enhanced facility maintenance schedules district-wide, quickly addressing and resolving new issues as well as general upkeep. This led to improved morale and reduced overall costs for the district.
- Conducted ongoing facility assessments focused on effectiveness, efficiency, and safety, resulting in lower annual costs.
- Led the annual safety inspection process and continued implementing safety recommendations at each station.
- Managed historical files for large-scale projects, including structures and infrastructure.
- Supported the CIP by connecting with vendors to assist with short-term, low-budget aspects of projects.
- Continuously developed and maintained relationships with vendors to improve routine services and request additional enhancements as needed.
- Planned and prepared for future facility upgrades related to HVAC systems and structural longevity, actively seeking ways to reduce annual costs.

FY 2025-26 Program Initiatives

- Construct isolated turnout locker rooms at Stations 3, 5, and 77 to improve firefighter health and safety.
- Plan Plymovent system upgrades at all stations to enhance firefighter safety and health while reducing operational costs and annual maintenance fees.
- Implement additional HVAC upgrades across facilities, resulting in lower annual operating costs.
- Complete various facility grounds upgrades to enhance property value, curb appeal, and overall performance.
- Continue building and maintaining strong relationships with vendors to improve routine services and request enhancements, while also exploring new vendors to elevate station service levels.
- Actively address facility issues to maintain high morale and minimize overall costs.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$2,290	$20,000	$604	$20,000	$0	0%
Retirement	$9	$290	$9	$290	$0	0%
Materials and Supplies	$622,004	$570,000	$591,881	$732,000	$162,000	28%
Contract Services	$695,088	$836,000	$705,416	$894,400	$58,400	7%
Fixed Assets	$45,125	$35,000	$27,459	–	($35,000)	(100%)
EXPENSES TOTAL	**$1,364,515**	**$1,461,290**	**$1,325,367**	**$1,646,690**	**$185,400**	**13%**

Expenditure Analysis

Materials and supplies: The expenditure request includes general station supplies, office supplies, utility services, sanitation services, and membership and license fees. The $162,000 increase is primarily due to rising utility costs and the anticipated increase in the purchase of general supplies for stations in the upcoming fiscal year. The rise in utility costs reflects higher rates and increased consumption, while the increase in supply purchases is driven by the growing need for essential materials and equipment to support station operations.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

FIRE SUPPRESSION

Program Overview

The Fire Suppression (FS) program's purpose is to coordinate, manage, and supervise all of the emergency operations and daily work activities for suppression personnel. The program manages the daily staffing of a minimum of 33 personnel with occasional increases due to significant incidents or events.

Management Oversight

The FS program is directed by the Division Chief of Operations with oversight authority delegated to the on-shift battalion chiefs. This program has 112.7 full-time equivalent personnel and associated payroll expenses for all front-line sworn personnel and miscellaneous supplies and accessory purchases.

Goals and Objectives

- Ensure that the minimum staffing requirements for suppression coverage are consistently met, while proactively planning for staffing augmentations needed to cover scheduled leaves, unexpected absences, and significant events such as emergencies or large-scale incidents.
- Regularly assess current staffing levels to anticipate upcoming personnel changes, including promotions and retirements. Plan and adjust staffing to maintain operational readiness and ensure sufficient coverage for daily operations and training needs.
- Ensure that staffing levels are adequate to support daily training schedules and operational demands, including the necessary backfill for personnel participating in training or other specialized assignments.
- Develop a budget that accounts for the costs associated with maintaining adequate staffing levels, including backfilling for personnel on leave, training, or specialized assignments, ensuring financial resources are available for any staffing-related needs.
- Build flexibility into staffing plans to quickly adapt to unexpected absences, surge events, or other operational needs, ensuring the department remains fully staffed and capable of responding to emergencies without compromising service delivery.

FY 2024-25 Accomplishments

- Consistently met staffing requirements throughout the year, ensuring that all operational and response needs were adequately addressed.
- Strategically placed additional personnel on the streets during peak demand days, ensuring optimal coverage and readiness for emergencies.
- Demonstrated the ability to scale staffing rapidly in response to large-scale emergencies, ensuring that all units were fully staffed and operational to manage significant incidents without delay.
- Through careful planning and coordination, effectively managed staffing resources to respond to high-priority incidents, maintaining operational effectiveness and ensuring the safety of both personnel and the public.
- Equipped Station 4 and Station 2 with Starlink as a backup system for fire station alerts.

FY 2025-26 Program Initiatives

- Leverage advanced technology by integrating software platforms across the department, ensuring that systems such as dispatch, resource management, and incident tracking work seamlessly together to improve operational efficiency and decision-making.
- Focus on producing high-quality, actionable data that can be used to inform strategic decisions. This will include improving data collection methods, analytics, and reporting to guide resource allocation, training, and long-term planning.
- Implement a comprehensive integration of staffing management with the Computer-Aided Dispatch (CAD) system, enabling real-time tracking of personnel availability, assignments, and deployments to streamline staffing and improve response times.
- Provide opportunities for Battalion Chiefs to attend leadership conferences and development programs, focusing on the "soft skills" of management such as communication, team-building, conflict resolution, and decision-making to enhance leadership effectiveness within the department.
- Encourage ongoing professional development for all leadership roles, ensuring that Battalion Chiefs and other leaders remain equipped with the skills necessary to lead diverse teams, manage high-stress situations, and effectively implement department initiatives.
- Equip Stations 1, 3, 5, 6, and 77 with Starlink for alert backup.
- Upgrade the alerting systems at all fire stations.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Battalion Chief	6	6	6	0
Battalion Chief (40-Hr)	0	0.7	0.7	0
Captain	30	30	30	0
Division Chief	1.9	1	1	0
Firefighter/Engineer	75	75	75	0
	112.9	**112.7**	**112.7**	**0**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$19,651,902	$21,311,423	$20,705,998	$22,308,405	$996,982	5%
Stipends	$2,653,809	$2,817,129	$3,057,080	$3,234,885	$417,756	15%
Overtime	$5,260,131	$6,380,000	$6,640,412	$6,610,000	$230,000	4%
Retirement	$4,779,229	$10,799,552	$10,517,645	$12,432,410	$1,632,858	15%
Benefits	$3,904,111	$4,843,942	$4,259,725	$5,029,114	$185,172	4%
Materials and Supplies	$43,498	$45,000	$107,779	$81,000	$36,000	80%
Contract Services	$50,609	$292,600	$531,524	$248,290	($44,310)	(15%)
EXPENSES TOTAL	**$36,343,289**	**$46,489,646**	**$45,820,164**	**$49,944,104**	**$3,454,458**	**7%**

Expenditure Analysis

Stipends: The expenditure request includes specialty pay, paramedic, EMT, out-of-grade, BC deployment, and special assignment pay. An increase of $417,756 is anticipated, primarily due to the projected rise in BC deployment and special assignment pay for the upcoming fiscal year. This increase is driven by the expected higher demand for specialized roles and assignments within the department, along with compensation adjustments to reflect additional responsibilities and special assignments.

Retirement: The expenditure request includes the standard employer retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. The $1,632,858 increase is attributed to the allocation of UAL annual and excess expenses to the employee program, as well as an increase in the normal retirement contribution rate. This increase reflects the necessary adjustments to meet the growing financial obligations of the retirement fund, ensuring that both the annual contributions and any excess liabilities are fully addressed.

Materials and supplies: The expenditure request includes costs for general supplies, equipment, licenses, and registration fees. A projected increase of $36,000 is primarily due to higher expenses for general supplies and travel expenses related to deployments.

Contract services: The expenditure request includes general contract services, consultant services, and software and license fees related to fire suppression operations. The $44,310 decrease is primarily due to the reduction and reallocation of dispatch costs, along with the removal of instructor and training expenses that are not expected to be incurred in the next fiscal year.



MENLO PARK FIRE PROTECTION DISTRICT

FITNESS

Program Overview

The Fitness program's purpose is to provide adjunct support to the District's wellness program by focusing on three key areas: physical fitness training and education, Individual member support and guidance, as well as research, purchasing, maintenance, and repair of the District's fitness equipment. The program recognizes that research has demonstrated the need for high levels of aerobic fitness, muscular endurance, muscular strength, muscular power, and flexibility to perform safely and effectively in fulfilling our mission of providing emergency services to the communities we serve.

Management Oversight

The Fitness program is directed by the Division Chief of Operation with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general fitness supplies and equipment purchases, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Regularly review and update the fitness equipment inventory, ensuring that all items are properly recorded. Replace aging or damaged equipment promptly to ensure the fitness facilities are fully operational and safe for use.
- Design and implement a comprehensive yearly fitness program tailored to the needs of our members. This program will include fitness assessments, structured training routines, and goal-setting to enhance overall physical health and performance.
- Offer personalized fitness evaluations, feedback, and coaching to members, helping them improve their physical fitness, meet individual goals, and maintain peak performance levels.
- Continuously track the progress of members through regular evaluations, adjusting fitness plans as needed to ensure ongoing improvement and address any specific physical challenges or needs.
- Manage the routine maintenance, servicing, and repairs of all fitness equipment to ensure it remains in good working condition. Schedule regular inspections and address any issues promptly to avoid downtime and maintain a safe environment.

FY 2024-25 Accomplishments

- Successfully integrated the department's fitness program into the newly established Wellness Committee to support holistic health initiatives.
- Continued ongoing efforts to identify and replace outdated or non-functional fitness and wellness equipment.
- Oversaw maintenance and repair of existing equipment to ensure continued usability and safety.

FY 2025-26 Program Initiatives

- Reintroduce a fitness-specific assessment separate from the wellness committee training.
- Collaborate with the HQ crew to update their gym, which sees the highest usage due to its accessibility to both firefighters and administrative personnel.
- Continue enhancing fitness education for the workforce.
- Continue updating and replacing large equipment (e.g., cardio machines), addressing both outdated units and opportunities to introduce more efficient and safer alternatives.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$1,954	$6,000	–	$3,000	($3,000)	(50%)
Retirement	–	$87	–	$44	($43)	(49%)
Materials and Supplies	$22,637	$15,000	$10,933	$15,000	$0	0%
Contract Services	$4,667	$8,000	$6,829	$8,000	$0	0%
Fixed Assets	$32,580	$35,000	$10,244	$35,000	$0	0%
EXPENSES TOTAL	**$61,838**	**$64,087**	**$28,006**	**$61,044**	**($3,043)**	**(5%)**



MENLO PARK FIRE PROTECTION DISTRICT

HEAVY RESCUE

Program Overview

The Heavy Rescue program's purpose is to provide technical training and respond to technical rescue incidents within the Fire District and County of San Mateo, as well as maintain our level as a State OES resource (US&R ICS 120-1). All team members are certified to the level of Rescue Specialist and meet or exceed the requirements set forth in NFPA 1006 & 2500 with the ability and equipment to manage rescues involving structure collapse, high and low angle rope rescue, trench collapse, confined space, machinery entrapment incidents, and major vehicle or industrial accidents.

Management Oversight

The Heavy Rescue program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, contract services, and overtime for training and program administration.

Goals and Objectives

- Provide ongoing, annual, and quarterly training to ensure personnel are consistently up-to-date with the latest skills and certifications required for their roles.
- Ensure all personnel complete necessary training as mandated by California State Fire Training, FEMA, and Cal OES, including specialized courses for disaster response and fire service operations.
- Maintain and regularly update personnel's personal protective equipment (PPE) to meet safety standards and ensure readiness for all operational scenarios.
- Keep the US&R (Urban Search & Rescue) 102 unit fully operational at all times, including regular maintenance, equipment checks, and readiness drills, to ensure rapid deployment during emergencies.
- Periodically evaluate training programs and equipment to ensure they meet current standards and operational needs, implementing improvements as necessary to maintain high levels of readiness and safety.

FY 2024-25 Accomplishments

- Certified four new members as Heavy Rescue Technicians.
- Sponsored multiple personnel for specialized rescue training, including SCS 1 & 2, RRT, RRAO, Confined Space, and Trench Rescue courses.
- Conducted Machinery Rescue Technician training for the entire Fire Department, integrating TF3 and Menlo Heavy Rescue methodologies.
- Acquired a second Paratech HSSK kit to enable rapid shoring of Type I/II structural collapses.
- Added a secondary Paratech Hydrafusion Kit to enhance capabilities in lifting and stabilizing heavy vehicles and objects.
- Upgraded pneumatic framing hammers to battery-powered electric models for increased efficiency and mobility.
- Procured a second 16" Husqvarna 1270 gas-powered rescue saw and replaced manual-locking carabiners with ANSI-rated auto-locking models for improved safety.
- Enhanced rope rescue kits with the addition of CMC Capto devices; supported several successful in-county deployments of US&R 102, primarily for TAS (Technical Assistance Support) and TAT (Technical Advisory Team) missions.

FY 2025-26 Program Initiatives

- Surplus the crane and knuckle boom to streamline operations and reduce maintenance costs.
- Develop a revised deployment plan for shoring equipment, including the decommissioning and surplus of the lumber truck.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$101,824	$250,000	$53,973	$150,000	($100,000)	(40%)
Retirement	$576	$3,625	$783	$2,175	($1,450)	(40%)
Materials and Supplies	$67,038	$166,315	$28,780	$115,000	($51,315)	(31%)
Contract Services	$850	$50,000	$598	$25,000	($25,000)	(50%)
Fixed Assets	$20,783	–	–	–	$0	–
EXPENSES TOTAL	**$191,071**	**$469,940**	**$84,133**	**$292,175**	**($177,765)**	**(38%)**

Expenditure Analysis

Overtime: Backfill and overtime requests have been submitted for personnel to participate in training and certification classes for the Heavy Rescue program. A decrease of $100,000 is anticipated for the fiscal year due to a reduction in the amount of time personnel are expected to spend on these training and certification activities.

Materials and supplies: This request includes funding for general supplies, training registration, and travel expenses. A decrease of $51,315 is expected due to fewer personnel attending training and certification classes, as well as a lower anticipated need for general equipment purchases in the upcoming fiscal year.

Contract services: This request includes funding for general contract services and equipment maintenance, and repair expenses. A decrease of $15,000 is anticipated due to a reduction in activity costs and the overall volume of equipment maintenance and repairs needed in the upcoming fiscal year.



MENLO PARK FIRE PROTECTION DISTRICT

HONOR GUARD

Program Overview

The Honor Guard (HG) program's purpose is to serve as the Ceremonial Honor Unit for the Fire District and Firefighters Association at fire service funerals and memorial services. The unit also participates in parades, special events, and other ceremonial occasions.

Management Oversight

The HG program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, and overtime for training and program administration.

Goals and Objectives

- Support District members and their families during times of crisis, such as death or serious injury, by providing emotional, logistical, and financial assistance as needed.
- Honor fallen firefighters with respect and reverence, participating in memorial services and ensuring their sacrifice is acknowledged within the community and the department.
- Represent the District and Association with integrity and pride by participating in ceremonies, posting the colors, and offering support to those in need, upholding the values of compassion and solidarity.

FY 2024-25 Accomplishments

- Attended and supported key events and memorials, including the Menlo Park Firefighters Badge Pinning Promotional Ceremony, the IAFF Memorial in Colorado Springs, the San Mateo County Public Safety Memorial, the Saint Pius Blue Mass, and memorial services for Retired MPFD Captain Geoff Smith and Retired RWC Captain Dan Tomczak, honoring their dedication.
- Contributed to the Menlo Park Firefighters Toy Drive by providing logistical support with the Honor Guard Trailer.
- Enhanced Honor Guard operations with key purchases, including a new color guard flag and upgraded team gear.
- Expanded the Honor Guard by welcoming a Firefighter Paramedic into the team, strengthening the program's capabilities and commitment.

FY 2025-26 Program Initiatives

- Actively participate in memorial services and ceremonies, honoring fallen firefighters both locally and nationally. Focus on increasing visibility and involvement in key events such as the San Mateo County Public Safety Memorial, local commemorations, and prepare for the 2026 IAFF Memorial in Colorado Springs.
- Seek new opportunities for the Honor Guard to participate in public events, boosting public recognition of the team's mission.
- Recruit additional members to diversify and strengthen the team for continued representation at key events. Provide specialized training and team-building exercises to ensure preparedness for ceremonial duties, including the introduction of an annual Honor Guard dinner to recognize past and current members.
- Acquire additional equipment to maintain a polished appearance, including new uniforms and off-duty gear for members. Regularly assess and upgrade equipment to meet evolving team needs. Create an approved patch and challenge coins for members and their families.
- Cultivate a stronger sense of camaraderie within the team by organizing team-building activities and ensuring all members work cohesively toward shared goals.
- Continue representing the district and department with integrity, pride, and respect for the fallen. Ensure that the values of compassion, respect, and solidarity remain central to all Honor Guard activities.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$7,351	$30,000	$23,966	$40,000	$10,000	33%
Retirement	$9	$435	$348	$580	$145	33%
Materials and Supplies	$2,793	$31,300	$1,485	$28,300	($3,000)	(10%)
EXPENSES TOTAL	**$10,153**	**$61,735**	**$25,799**	**$68,880**	**$7,145**	**12%**



MENLO PARK FIRE PROTECTION DISTRICT

PERSONAL PROTECTIVE EQUIPMENT

Program Overview

The Personal Protective Equipment (PPE) program's purpose is to support all product research, purchasing, distributing, testing, and maintaining of all personal protective equipment of safety personnel for structural firefighting, wildland firefighting, EMS operation, technical rescue, and fire investigation.

Management Oversight

The PPE program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chiefs and program coordinator. This program does not have any full-time equivalent employees. This program contains the general expenditures pertaining to firefighting personal protective equipment, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Research and procure personal protective equipment (PPE) for safety personnel, ensuring the latest and most effective gear is selected based on safety standards and operational needs.
- Maintain optimal inventory levels of PPE to ensure all safety personnel are adequately equipped and that replacements or upgrades are readily available when needed.
- Fully implement Asset Management software to enhance the tracking of PPE and equipment, ensuring compliance with NFPA 1851 standards for the care, maintenance, and replacement of protective gear. This includes utilizing a vendor portal for streamlined management and reporting.

FY 2024-25 Accomplishments

- Researched, selected, and acquired appropriate personal protective equipment (PPE) to meet the operational needs of safety personnel.
- Maintained accurate inventory levels of PPE to ensure availability, readiness, and operational continuity.
- Successfully completed the full implementation of Asset Management software, improving equipment tracking and ensuring compliance with NFPA 1851 through integration with the vendor portal.

FY 2025-26 Program Initiatives

- Replace structural firefighting turnouts that are nearing the end of their service life to maintain safety and compliance.
- Replace raincoats across all apparatus and stations to ensure consistent weather protection for personnel.
- Acquire rescue straps for all line personnel to enhance operational readiness and safety during rescues.
- Procure two sets of eye protection for each operations staff member to support compliance with safety standards and improve on-scene protection.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$12,138	$25,000	$19,602	$25,000	$0	0%
Retirement	$595	$363	$284	$363	$0	0%
Materials and Supplies	$226,178	$371,411	$254,824	$316,300	($55,111)	(15%)
Contract Services	$41,880	$44,000	$40,315	$46,000	$2,000	5%
EXPENSES TOTAL	**$280,790**	**$440,774**	**$315,024**	**$387,663**	**($53,111)**	**(12%)**

Expenditure Analysis

Materials and supplies: This request includes funding for protective equipment, uniforms, general supplies, and materials necessary for daily operations. A decrease of $55,111 is projected due to a reduction in purchase requests for supplies and equipment needed to outfit new personnel in the upcoming fiscal year. This reduction is attributed to fewer new hires expected and more efficient management of existing inventory, leading to lower costs for outfitting and equipping staff.



MENLO PARK FIRE PROTECTION DISTRICT

RADIO COMMUNICATIONS

Program Overview

The Radio Communications (RC) program's purpose is to support all product research, purchasing, distributing, testing, and maintenance of radio communications equipment and provide training in mobile and handheld radio equipment.

Management Oversight

The RC program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chiefs and program coordinator. This program does not have any full-time equivalent employees. This program contains the general expenditures pertaining to firefighting radio communications equipment, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Ensure all radio communications equipment has connectivity with local and statewide mutual aid partners.
- Train all fire safety personnel on radio communications equipment.
- Maintain appropriate and adequate inventory of radio communications equipment.
- Manage maintenance and repair of all radio communications equipment.
- Ensure compliance with local and state- wide requirements.
- Research and purchase radio communications equipment for District use.

FY 2024-25 Accomplishments

- Four frequencies acquired from the FCC and licensed to MPFPD, establishing one dedicated repeater channel and two tactical channels for training and emergency use in case of county radio failures.
- Multiple warranty repairs to BK equipment, with the warranty set to expire this year.
- Ongoing upgrade of Starlink for station alerting, with two stations already completed.
- Four new vehicles outfitted with radios at no procurement cost (only new wiring purchased) through a hardware transfer plan, with radios remaining assigned to their respective units.
- Joined the communications tech team and participated in the county infrastructure assessment and updates to the county radio plan.
- New Motorola pagers were purchased and are ready to be distributed to all stations.

FY 2025-26 Program Initiatives

- Complete the Starlink upgrade for all stations.
- Ensure annual updates to code plugs for all portable and mobile radios are completed.
- Implement the use of new MPFPD radio channels.
- Conduct annual radio operations review training for all personnel.
- Assist the fleet with radio needs during vehicle replacement and outfitting.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$2,490	$16,000	$6,920	$16,000	$0	0%
Retirement	$48	$232	$100	$232	$0	0%
Materials and Supplies	$17,612	$28,000	$28,143	$68,500	$40,500	145%
Contract Services	$23,585	$53,000	$55,834	$74,000	$21,000	40%
Fixed Assets	$47,766	$20,000	–	–	($20,000)	(100%)
EXPENSES TOTAL	**$91,501**	**$117,232**	**$90,996**	**$158,732**	**$41,500**	**35%**

Expenditure Details

Materials and supplies: This request includes funding for radio equipment, general supplies, and materials essential for daily operations. An increase of $40,500 is anticipated due to new purchase requests for radio equipment and related supplies in the upcoming fiscal year. This increase reflects the need to replace outdated equipment, expand radio capabilities, and ensure all personnel are properly equipped to maintain effective communication and operational efficiency.

Contract services: This request includes funding for general contract services, as well as equipment maintenance and repair expenses. An increase of $21,000 is expected due to the transfer of costs from San Mateo County related to the radio system and internet services to the program.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

SAFETY

Program Overview

The Safety program's purpose is to continuously improve overall safety in the workplace for all District employees. The District is committed to providing the highest level of safety for all members of the organization and finding ways to reduce injuries, accidents, and illnesses while increasing efficiency and effectiveness in job performance. The Safety Program will review all incidents involving safety issues and provide recommendations to the Command Staff for possible implementation.

Management Oversight

The Safety program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the general expenditures pertaining to safety planning, annual safety inspection services, and overtime for training and program administration.

Program Objectives

- Conduct quarterly safety committee meetings to review trends in injuries, accidents, training, and fireground operations, and provide recommendations to executive command staff based on findings.
- Enhance facility safety through annual site inspections by a qualified third party, followed by necessary corrections and repairs.
- Update and distribute OSHA-compliant safety programs to all employees annually, ensuring they understand safety protocols and workplace safety standards.
- Develop and sponsor safety education for Safety Committee members, including training courses and conferences to deepen their expertise.
- Investigate and document serious incidents with "Blue Sheets" and "Green Sheets," and conduct preliminary accident investigations using the Serious Accident Review Team (SART). Improve tracking of injury and accident trends.

FY 2024-25 Accomplishments

- Held quarterly Safety Committee meetings and provided executive summaries with recommendations and deliverables to the executive command staff.
- Developed new injury and exposure reporting forms.
- Created a "Blue Sheet" for near-miss incidents during the OES Water Rescue deployment.
- Sponsored two Safety Committee members to attend the FDSOA Annual Conference, where they earned Incident Safety Officer certifications.
- Conducted annual facility safety inspections with Du-All Safety.
- Implemented several facility safety improvements to enhance workplace safety.
- Revised and updated all District-written safety programs.

FY 2025-26 Program Initiatives

- Hold quarterly Safety Committee meetings and provide executive summaries with recommendations and deliverables to the executive command staff.
- Conduct annual facility safety inspections with Du-All Safety, making necessary corrections to enhance employee safety in the workplace.
- Sponsor two Safety Committee members to attend the annual FDSOA conference, ISO certification course, or NIMS-L0954 Safety Officer course.
- Update and revise the District's written safety programs.
- Address station alerting issues and explore solutions to improve the health and safety of personnel.
- Continuously monitor and address vehicle accidents, developing strategies to improve safe vehicle operations.
- Foster a culture within the organization that embraces SCBA utilization during all phases of fire suppression, including overhaul.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$11,869	$15,000	$8,990	$15,000	$0	0%
Retirement	$130	$218	$130	$218	$0	0%
Materials and Supplies	$3,832	$15,500	$8,119	$15,000	($500)	(3%)
Contract Services	$23,676	$30,000	$9,160	$30,000	$0	0%
EXPENSES TOTAL	**$39,507**	**$60,718**	**$26,400**	**$60,218**	**($500)**	**(1%)**



MENLO PARK FIRE PROTECTION DISTRICT

SELF-CONTAINED BREATHING APPARATUS

Program Overview

The Self-Contained Breathing Apparatus (SCBA) program's purpose is to assess, purchase, maintain, repair, and test the Scott Air Packs used by District employees. The Scott Air Pack is a device worn by firefighters to provide breathable air in an immediately dangerous to life and health (IDLH) atmosphere. This includes hydro-testing SCBA cylinders, quarterly testing of the fill station, flow testing of all SCBA packs, and purchasing equipment for employees.

Management Oversight

The SCBA program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the general expenditures pertaining to the purchase of SCBA equipment, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Ensure the reliability and proper functionality of all SCBA (Self-Contained Breathing Apparatus) equipment.
- Perform maintenance and repairs on all SCBA equipment as needed.
- Conduct research on emerging SCBA technologies to stay current with advancements.

FY 2024-25 Accomplishments

- Purchased new SCBAs, bottles, masks, and RIT packs, placed the equipment in service, and provided training to District employees.

FY 2025-26 Program Initiatives

- Purchase and install two additional SCBA bottle fill stations to reduce apparatus movement across the District and provide a backup if a fill station goes out of service.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	–	$50,000	$10,481	$50,000	$0	0%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Retirement	–	$725	$152	$725	$0	0%
Materials and Supplies	$11,419	$40,800	$55,815	$109,000	$68,200	167%
Contract Services	$11,347	$55,000	$10,461	$35,000	($20,000)	(36%)
Fixed Assets	$1,418,715	$36,205	$36,205	$150,000	$113,795	314%
EXPENSES TOTAL	**$1,441,481**	**$182,730**	**$113,114**	**$344,725**	**$161,995**	**89%**

Expenditure Analysis

Materials and supplies: This request includes funding for general-purpose equipment, supplies, training registration, and travel expenses. An increase of $68,200 is anticipated, driven by new purchase requests for Self-Contained Breathing Apparatus (SCBA) equipment, including masks and batteries, as well as improvements to storage infrastructure. This increase reflects the need to replace outdated or expired SCBA equipment to ensure personnel safety, along with enhancements to storage systems for better organization and maintenance of this critical gear.

Contract services: This request includes funding for general contract services expenditures. A decrease of $20,000 is anticipated due to reduced costs associated with contract services for fit testing and the general maintenance of compressors.

Fixed assets: All fixed asset purchases are recorded in the Capital Improvement Projects Fund. An increase of $113,795 is projected due to the proposed purchase of two new fill stations.



MENLO PARK FIRE PROTECTION DISTRICT

TACTICAL MEDIC

Program Overview

The Tactical Medic (TM) program's purpose is to participate in the county-wide team that provides highly trained medical personnel that function in a tactical law enforcement setting that assists San Mateo County's four law enforcement SWAT teams. This includes monthly SWAT training, immediate need callouts, scheduled callouts, and special details/dignitary protection.

Management Oversight

The TM program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases and overtime for training and program administration.

Program Objectives

- Provide critical care in tactical or law enforcement settings to improve survivability, focusing on "point of wound care."
- Strengthen collaboration between tactical medics and SWAT team members by actively participating in monthly SWAT training sessions.
- Offer ongoing emergency medical training, including "self-aid and buddy aid," to SWAT personnel.

FY 2024-25 Accomplishments

- Responded to 10 planned SWAT call-outs and 1 emergency call-out requiring immediate deployment.
- Completed 9 SWAT training sessions to maintain operational readiness.
- Replaced worn or damaged personal protective equipment (PPE) to ensure safety and compliance.
- Procured gear bags specifically designed to store and protect body armor.

FY 2025-26 Program Initiatives

- Recruit and onboard two additional operators to strengthen the Tactical Emergency Medical Support (TEMS) team.
- Plan and lead at least two team meetings focused on setting strategic goals, reviewing performance, and addressing operational challenges.
- Enhance team readiness by increasing TEMS participation in monthly SWAT training exercises.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$3,496	$57,000	$3,364	$57,000	$0	0%
Retirement	$38	$827	$49	$827	$0	0%
Materials and Supplies	$1,528	$28,000	–	$25,200	($2,800)	(10%)
EXPENSES TOTAL	**$5,062**	**$85,827**	**$3,413**	**$83,027**	**($2,800)**	**(3%)**



MENLO PARK FIRE PROTECTION DISTRICT

UNMANNED AERIAL SYSTEMS

Program Overview

The Unmanned Aerial Systems (UAS) program is designed to develop and leverage UAS technology, personnel, and equipment to support public safety operations. Its primary goal is to assist responders in protecting life and property during incidents involving fire, disasters, injury, and illness. By providing enhanced situational awareness, thermal imagery, and the ability to conduct wide-area searches, UAS technology improves the effectiveness and safety of emergency responders. The use of UAS offers an aerial perspective that helps detect hazards and supports tactical decision-making by incident commanders. Additionally, UAS can be employed for training, pre-emergency planning, public education, and disaster response operations.

Management Oversight

The UAS program is overseen by the Division Chief of Operations, with day-to-day management delegated to the Battalion Chief and program coordinator. This program has one full-time employee. It covers expenses related to the purchase of UAS equipment, maintenance and repair services, and overtime for training and program administration.

Goals and Objectives

- Increase safety for personnel and community members by safely providing greater situational awareness of contributing factors to managing an incident.
- Utilize UAS technology and program pilots to gather and provide a top-down, 360-degree view of the firefighters/crew and hazards posing risks on the fireground.
- Utilize UAS resources that are deployed safely and cost-effectively compared to non-district air assets to very quickly utilize height advantage to search the waters within our District.
- Capitalize on all UAS opportunities in the district and regionally.
- Continue to improve operational capabilities through UAS and related technologies.
- Increase MPFPD UAS program visibility to regional public safety agencies.
- Seek out and maximize advanced opportunities for our pilots.

FY 2024-25 Accomplishments

- Responded to over 14 UAS service calls, including structure fires, multiple search operations, overwatch for crew safety, and more.
- Conducted two 24-hour UAS mock deployment training exercises at Cozzolino Farms in Half Moon Bay, focusing on scenario-based training across multiple UAS platforms and disciplines.
- Initiated the process of acquiring MNL 38 and modifying it for its new role as UAS101, which will be used for both out-of-county and in-district/county responses.
- Met with the NASA UTM team to explore the possibility of becoming a key test site for the UTM project in the future.
- Upgraded technology to improve streaming capabilities and enhance indoor flight operations.
- Met with Skydio and several other UAS companies to discuss current dock technology, and observed the deployment of Atherton PD's DFR dock for research related to our future DFR program.
- Integrated UAS1 into the county CAD system and upgraded the iPad to enable two-way tablet command status updates.

FY 2025-26 Program Initiatives

- Upgrade pilot packs to the latest technology, as the Mavic Advanced units are designated end-of-life by DJI and are no longer supported.
- Complete the transition of MNL 38 to UAS101, including rewiring, reconfiguring, rebranding, and fabricating to support its new intended purpose.
- Launch a Drone-as-a-First Responder (DFR) pilot program at Menlo Park Fire, in collaboration with the newly approved Senior Management Analyst role, which the fire board has approved for a 6-month term to develop the proposal.
- Conduct UAS pilot training on a quarterly basis, with at least one mock deployment training exercise each year.
- Optimize the pilot team to provide tactical flight support for both in-district and out-of-district responses. Train and qualify additional fire prevention personnel at the discretion of the new Fire Marshall, maintaining a minimum of 12 fully qualified and deployable pilots across all shifts and divisions.
- Introduce a new program where pilots will perform weekly rounds of the district on UAS1 or UAS101 to maintain the aircraft fleet.
- Enhance outreach and collaboration within the UAS community through participation in the regional UAS working group.

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Senior Management Analyst	0	0	1	1
	0	**0**	**1**	**1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	–	–	–	$234,802	$234,802	–
Stipends	–	–	–	$6,660	$6,660	–
Overtime	$19,047	$40,000	$31,360	$40,000	$0	0%
Retirement	$218	$580	$455	$27,034	$26,454	4,561%
Benefits	–	–	–	$49,702	$49,702	–
Materials and Supplies	$18,277	$66,000	$29,679	$65,000	($1,000)	(2%)
Contract Services	$20,895	$32,000	$6,109	$35,000	$3,000	9%
Fixed Assets	$20,669	$59,691	$59,632	$60,000	$309	1%
EXPENSES TOTAL	**$79,105**	**$198,271**	**$127,235**	**$518,198**	**$319,927**	**161%**

Expenditure Analysis

Salaries: This request covers funding for regular salaries, leave benefits, workers' compensation, and other paid time off. The increase in expenses is primarily due to the addition of salaries for a part-time Unmanned Aircraft System (UAS) operator and a Senior Management Analyst position, transferred from the Community Engagement and Resiliency program. These adjustments reflect the need to hire specialized personnel to support UAS operations, ensuring efficient and safe function in the upcoming fiscal year.

Retirement: The expenditure request includes the standard employer retirement contribution, annual Unfunded Actuarial Liability (UAL) payment, UAL excess payment, and Medicare tax payments. The $26,454 increase is due to the allocation of UAL expenses to the employee program, a higher retirement contribution rate, and the

addition of retirement costs for the Senior Management Analyst position transferred from the Community Engagement and Resiliency program. These adjustments reflect rising retirement plan costs and the Senior Management Analyst’s associated expenses.

Benefits: The expenditure request covers costs for the café plan, dental plan, life insurance, and post-employment health benefits. The $49,702 increase is primarily due to expected rate hikes for these benefit plans and the addition of benefits for the Senior Management Analyst position transferred from the Community Engagement and Resiliency program. These adjustments account for both the annual cost increases in benefits and the Senior Management Analyst's associated expenses.

Fixed assets: All fixed asset purchases are recorded in the Capital Improvement Projects Fund. The request for fixed assets this year is for the replacement of unmanned aerial system (UAS) vehicles used in operations. This replacement is necessary to maintain the effectiveness and safety of UAS operations, ensuring that the equipment is up-to-date, reliable, and capable of meeting operational demands for the upcoming fiscal year.



MENLO PARK FIRE PROTECTION DISTRICT

URBAN SEARCH AND RESCUE (US&R) MANAGEMENT

Program Overview

The Urban Search and Rescue (US&R) Management program is responsible for overseeing the operations of California Task Force 3 (CA-TF3), a local Urban Search and Rescue team that can be deployed for regional, state, and federal emergencies. The Menlo Park Fire Protection District serves as the sponsoring agency for CA-TF3, receiving both federal and state grant funding to support the team. However, these funds are insufficient to fully cover the operational costs of the task force. To bridge this gap, the program utilizes General Fund to supplement the state and federal funding, ensuring the task force remains adequately supported and available for deployments, providing a mutual benefit to both the Fire District and the broader community.

Management Oversight

The US&R Management program is led by the Battalion Chief of Operations, with day-to-day oversight delegated to the program manager. The program is to assist the CATF3 to covers general supplies, equipment purchases, contract services, and vehicle fixed asset acquisitions. The US&R team is staffed by 3.3 full-time equivalent (FTE) personnel, all of whom are funded at various percentages through federal grants and the General Fund.

Goals and Objectives

- Foster the professional growth of team members by offering ongoing training, mentorship, and career development opportunities to enhance skills and ensure effective team performance in the US&R program.
- Ensure that staff have a safe, comfortable, and functional workspace that supports productivity and well-being, enabling them to efficiently manage their duties and responsibilities.
- Supply team members with the essential tools, equipment, and technology required to perform their tasks effectively, ensuring they have the resources to respond to emergency situations and meet program objectives.
- Develop and maintain a state-of-the-art US&R classroom environment designed to facilitate training and learning for all District programs, promoting collaboration, skill-building, and knowledge-sharing.
- Prioritize the replacement and maintenance of the aging US&R fleet, ensuring that all vehicles are reliable, operational, and equipped for rapid deployment in emergency situations.

FY 2024-25 Accomplishments

- Secured the 2024 FEMA Cooperative Agreement Grant, completed the closeout of the 2020 grant, and filed an extension for the 2021 grant.
- Fulfilled all FEMA reporting requirements, including the 2024 Annual Self Evaluation, two Semi-Annual Reports, four Quarterly Reports, and the 2024 Equipment Audit.
- Executed multiple deployments, including one FEMA Type 1, one CalOES Type 1, and several single-resource deployments involving HRD Canine Search Specialists, Structures Specialists, and Incident Support Team members.
- Made key purchases, including a Command Vehicle, two stake sides, a Freightliner Tractor, and 50 Self-Contained Breathing Apparatus units.
- Successfully completed the 2024 FEMA Administrative Readiness Evaluation (ARE) and addressed all identified issues.
- Completed the final two of five modular exercises for Mobilization Exercise requirements and conducted sixteen team trainings.
- Onboarded 18 new members, added San Bruno Fire as a Participating Agency, supported 7 CATF3 members on the Advisory Organization, raised $16k through the CA-TF3 Foundation, hired a new Warehouse Assistant, completed an annual meeting, and adopted four new operational policies.
- Updated the CA-TF3 Mobilization Manual and completed two reprogramming cycles for all FEMA radios.

FY 2025-26 Program Initiatives

- Address issues identified in the 2024 ARE and recommendations from the Milton, Palisades, and 2024 Mobilization Exercise After Action Reports (AAR).
- Secure $334,000 in CalOES funding for the 2026 Mobilization Exercise (MobEx) and begin planning the event.
- Close out the 2021 and 2022 FEMA Grants and receive the 2024 FEMA Grant.
- Make key purchases, including two Freightliner tractors, a Western Star box van, and two Deliberators.
- Onboard an anticipated 20 new members to CA-TF3.
- Reformat CA-TF3 Administrative Policies and update or create 14 new/existing policies.
- Complete Emeritus Status for 14 members.
- Continue planning and organizing key training and operational activities for CA-TF3.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Analyst	1	1	1	0
Battalion Chief (40-Hr)	0	0.3	0.3	0
Division Chief	0.1	0	0	0
Logistics Specialist	1	1	1	0
Senior Management Analyst	1	1	1	0

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
	3.1	3.3	3.3	0

*Majority of the FTE personnel costs are covered by the FEMA Cooperative Agreements which are presented separately.

*Battalion Chief – 30% grant funds; Senior Management Analyst – 100% grant funds; Administrative Analyst – 90% grant funds and 10% general fund; Logistics Specialist – 85% grant funds and 15% general fund

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$8,356	$27,667	$17,431	$27,859	$192	1%
Stipends	$355	$1,425	$827	$1,537	$112	8%
Overtime	$21,598	–	$0	$35,000	$35,000	–
Retirement	$8,729	$2,996	$55,176	$3,686	$690	23%
Benefits	$2,457	$7,397	$912	$6,301	($1,096)	(15%)
Materials and Supplies	$49,303	$34,400	$28,996	$67,500	$33,100	96%
Contract Services	$108,965	$9,200	$10,545	$34,200	$25,000	272%
Fixed Assets	$90,653	$297,672	$274,449	$230,000	($67,672)	(23%)
EXPENSES TOTAL	**$290,416**	**$380,757**	**$388,336**	**$406,083**	**$25,326**	**7%**

Expenditure Analysis

The budget request is to supplement the funding received by the District from the federal cooperative agreements.

Overtime: This request includes backfill and overtime hours necessary for activities related to Federal Deployment incidents for the Urban Search and Rescue (US&R) program. An increase of $35,000 is anticipated due to a projected rise in deployment-related activities in the upcoming fiscal year. This increase accounts for the additional resources required to support extended mobilization efforts, maintain team readiness, and ensure the ability to respond efficiently to incidents as they occur.

Materials and supplies: This request includes funding for general supplies and equipment, as well as conference and travel expenditures. An increase of $33,100 is anticipated due to the expected rise in the purchase of supplies and equipment in the upcoming fiscal year. This increase reflects the need to replenish or upgrade essential materials and equipment to support ongoing operations, as well as the anticipated demand for additional resources to maintain operational efficiency and readiness.

Contract services: This request includes funding for general contract services, general liability insurance, and software licensing fees. An increase of $25,000 is anticipated, primarily due to expected rate hikes in these areas. The increase accounts for higher insurance premiums, additional software licensing costs, and general warehouse maintenance expenses.

Fixed assets: All fixed asset purchases are recorded in the Capital Improvement Projects Fund. The fixed asset expenditure request for the current year is for one Freightliner truck.



MENLO PARK FIRE PROTECTION DISTRICT

WATER RESCUE

Program Overview

The Water Rescue program's purpose is to provide for the readiness of the District's Water Rescue resources and personnel to support water rescue needs in the San Francisco Bay, San Francisquito Creek, wetlands, and during periods of flooding. This program provides its surrounding cities emergency Water Rescue and public services in the bay and state waterways by hosting highly trained local, State and Federal Water Rescue teams for immediate response to natural and man-made disasters involving water.

Management Oversight

The WR program is managed by the Division Chief of Operations, with oversight responsibilities delegated to the Battalion Chief and program coordinator. The program does not have any full-time equivalent employees. It covers expenses related to general supplies, equipment purchases, contract services, fixed assets, and overtime for training and program administration.

Goals and Objectives

- Train personnel in local, state, and federal water rescue operations, with a focus on both flood and swift water rescue techniques.
- Oversee the regular maintenance and repair of water rescue equipment and watercraft, and replace outdated equipment as needed.
- Secure contractual agreements with both in-county and out-of-county agencies to provide qualified Water Rescue personnel for the OES Type 1 team.
- Provide specialized training for personnel on the operation and maintenance of the new Sea Doo GTX 170 Rescue Jet Skis and simple repairs on all outboard motors used by the program.
- Conduct the annual SEAT training, including enhanced swim tests for Water Rescue personnel and self-survival swimming training for Menlo Deck Hands. Supply Rescue Swimmers with wetsuits for non-contaminated water rescues.

FY 2024-25 Accomplishments

- Enhanced water rescue capabilities through specialized training, including operations with new equipment like the Sea Doo GTX 170s and the 2025 Patriot Airboat, and leadership development for Menlo Fire and OES programs. This included annual Swiftwater, floodwater, and SEAT training, as well as equipping personnel with appropriate PPE.
- Maintained and repaired existing water rescue equipment and watercraft, while strategically procuring new assets like the Chevy 3500 Dually and a second Airboat, and planning for future acquisitions like a transport van.
- Focused on improving operational readiness by outfitting new vehicles, programming SARCOP iPad minis, and constructing dedicated deployment spaces at Station 77, as well as implementing accountability measures through the Monday program.
- Ensured safety by providing wetsuits for SF Bay rescues and managing resources effectively through equipment inventory updates and sample wetsuit purchases for future stock.
- Team Formation and Partnerships: Established interagency agreements to bolster the OES Type 1 team, organized personnel into specialized deployment teams (red, white, and blue), and facilitated CA-SFS&R3 agency participation through agreements.
- Training and Compliance Management: Implemented EMOS for efficient training and certification tracking, utilized FEMA ESF9 for online instruction, and ensured adherence to Fire Scope 162 standards, while providing leadership training for program management.
- Resource Acquisition and Financial Management: Secured and managed $90k in OES funding for water rescue training, allocating $50k towards training activities, and obtained essential replacement cache for the OES Water Rescue Team.
- Operational Development and Accountability: Supported CalOES preposition deployments, and implemented the Monday program to enhance accountability and task-oriented objectives for the CA-SFS&R3 program.

FY 2025-26 Program Initiatives

- Outfit new Rescue Jet Skis with rescue boards and complete PPE purchases, including wetsuits.
- Receive and outfit a second new Airboat with required accessories and equipment for dual-response capability.
- Train 2 new Airboat Pilots and 1 Instructor.
- Conduct Swim Endurance and Agility Training (SEAT) and provide flood/Swiftwater and mud/debris rescue operations training for OES personnel.
- Perform annual maintenance on outboard motors, restart quarterly Water Operations Workdays, and attend essential Water Rescue meetings.
- Begin succession planning for the Water Rescue Program Coordinator to include dividing the responsibility with the Menlo Water Rescue Program and the OES Water Rescue Program.
- Secure necessary transportation and protective equipment for the OES Water Rescue Team, including budgeting for a transport van, purchasing personal PPE, and acquiring a second tow vehicle and open trailer from OES.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$61,623	$130,000	$88,231	$130,000	$0	0%
Retirement	$601	$1,885	$1,279	$1,885	$0	0%
Materials and Supplies	$44,551	$69,000	$52,868	$116,000	$47,000	68%
Contract Services	$15,732	$22,000	$52,323	$17,000	($5,000)	(23%)
Fixed Assets	$0	$138,668	$131,624	$200,000	$61,332	44%
EXPENSES TOTAL	**$122,508**	**$361,553**	**$326,326**	**$464,885**	**$103,332**	**29%**

Expenditure Analysis

Materials and supplies: This request includes funding for general supplies and equipment, as well as conference and travel expenses. An increase of $47,000 is expected due to a projected rise in the purchase of supplies and equipment for outfitting the new airboat with lighting and radios, as well as the acquisition of dry and wet suits and their accessories.

Fixed assets: All fixed asset purchases are recorded in the Capital Improvement Projects Fund. The fixed asset expenditure request for this year is earmarked for purchasing a new airboat and a defibrillator for CalOES deployments, as required by a new mandate.



MENLO PARK FIRE PROTECTION DISTRICT
FIRE PREVENTION DIVISION

Division Overview

The Bureau of Fire Prevention and Life Safety (Fire Prevention) Division consists of two main components: the Bureau of Fire Prevention and the Community Engagement and Resiliency Team. The division's mission is to professionally review all plan submissions for new construction and significant building remodels to ensure compliance with current fire and life safety standards. Services provided by the division include inspecting all permitted construction projects, as well as overseeing inspections for events, permitted occupancies, hazardous materials storage, and use facilities. Additionally, the division conducts state-mandated annual inspections.

The Bureau plays an active role in developing and advocating for fire codes to be adopted by local governing bodies. Fire investigations are also conducted as part of specialized efforts to enhance community safety. The division oversees several key programs, including weed abatement, fire prevention, hydrant maintenance, and engine company inspections.

Management Oversight

The Fire Prevention Division is led by the Division Chief/Fire Marshal, who oversees two key programs responsible for managing fire prevention activities. These programs include building inspections, plan reviews, fire risk mitigation, emergency preparedness, and community and volunteer training and outreach. The division is staffed by 12 full-time equivalent employees, representing 7.8% of the District's total workforce.

Division Goals and Objectives

1. Review building plans and inspect construction stages to ensure compliance with fire and life safety standards and regulations.
2. Oversee fire company inspections and manage hazardous material inspections and permit safety compliance.
3. Investigate the cause and origin of fires to identify safety risks and prevent future incidents.
4. Conduct community outreach and safety awareness campaigns, including targeted education on hazards and emergency preparedness.
5. Provide specialized safety training for high-risk populations and collaborate with local schools for fire safety education.

Division Performance Measures

Performance Measures	Division Goals and Objectives	FY 2025-26 Target
Increase attendee participation in emergency preparedness training classes through targeted outreach and engagement strategies	#4	500 attendees
Provide fire and life-safety education programs for preschool through middle school students	#5	40 events

Perform annual state-mandated inspections	#1	100%
Complete inspections for the issuance or renewal of hazmat/operational permits	#2	250
Conduct non-mandated business inspections	#1	25% of known occupancies



Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Specialist I/II	1	1	0	-1
Assistant Fire Marshal	1	1	1	0
Community Volunteer Coordinator	1	0	0	0
Deputy Fire Marshal	1	1	1	0
Emergency Services Specialist	1	0	0	0
Fire Marshal	1	1	1	0
Fire Prevention Coordinator	1	0	0	0
Inspector I/II	4	4	4	0
Permit Coordinator	0	1	1	0
Plan Examiner	1	1	1	0
Risk Reduction Officer	1	3	3	0
Senior Management Analyst	1	1	0	-1

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
	14	14	12	-2

Fire Prevention Division - Program Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Fire Prevention	$2,053,267	$3,610,015	$2,553,490	$3,047,401	($562,614)	(16%)
Community Engagement and Resiliency	$510,021	$1,444,880	$536,263	$1,353,070	($91,810)	(6%)
EXPENSES TOTAL	**$2,563,288**	**$5,054,895**	**$3,089,754**	**$4,400,471**	**($654,424)**	**(13%)**

Fire Prevention Division - Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$1,453,344	$2,384,758	$1,623,363	$1,941,278	($443,480)	(19%)
Stipends	$72,992	$124,590	$84,088	$170,797	$46,207	37%
Overtime	$32,664	$64,000	$18,696	$64,000	$0	0%
Retirement	$291,658	$739,190	$628,010	$625,426	($113,764)	(15%)
Benefits	$285,687	$530,209	$384,437	$526,670	($3,539)	(1%)
Materials and Supplies	$243,186	$559,300	$186,411	$534,300	($25,000)	(4%)
Contract Services	$183,758	$567,848	$147,003	$338,000	($229,848)	(40%)
Fixed Assets	–	$85,000	$17,745	$200,000	$115,000	135%
EXPENSES TOTAL	**$2,563,288**	**$5,054,895**	**$3,089,754**	**$4,400,471**	**($654,424)**	**(13%)**

Related Programs

Community Engagement and Resiliency

Fire Prevention



MENLO PARK FIRE PROTECTION DISTRICT

COMMUNITY ENGAGEMENT AND RESILIENCY

Program Overview

The Community Engagement and Resiliency (CER) Program aims to enhance community preparedness for both small- and large-scale emergencies and disasters through education, training, and resource provision. This is achieved by offering training classes and by partnering with community groups. Community Emergency Response Team (CERT) focuses on educating the public in essential disaster response skills, including fire safety, light search and rescue, team organization, and disaster medical operations. Additionally, the District's community preparedness efforts support various emergency readiness courses, including Red Cross Ready, CPR/First Aid, Stop the Bleed, and Wilderness First Aid Preparedness, to ensure a well-rounded approach to community safety. CER also collaborates with local schools to provide fire and life safety education. School and community programs are developed based on data collected on the jurisdiction.

Management Oversight

The CER Program is managed by the Fire Marshal of the Fire Prevention and Life Safety Division. The program is staffed by three full-time equivalent personnel. It includes payroll expenditures for administrative support staff responsible for implementing the program's goals and objectives. Additionally, the program covers expenses for general equipment purchases, subscription-based services, contract services, and miscellaneous supplies required to support the District and community's mission of preparedness in the event of an emergency or disaster within the District's jurisdiction.

Goals and Objectives

- Conduct research to identify community safety risks and develop targeted awareness campaigns through various communication channels, such as social media and local outreach, to educate the public on hazards and emergency preparedness.
- Provide specialized safety training for high-risk populations (e.g., seniors, individuals with disabilities) and general safety programs for the broader community, covering topics like fire safety, disaster preparedness, and basic first aid.
- Collaborate with local schools to provide firefighter-led safety education, teaching students fire prevention, emergency response, and safety awareness through interactive lessons.

FY 2024-25 Accomplishments

- Coordinated Community Emergency Response Team (CERT) deployments in response to post-rainfall community needs.
- Provided support during Urban Search and Rescue (USAR) operations.
- Completed a Community Risk Assessment utilizing CRAIG 1300 and ImageTrend data to identify and address local hazards.
- Removed and surplused excess trailers to improve resource management and operational efficiency.
- Completed firefighter rehabilitation training for CERT members to enhance support during extended emergency operations.

FY 2025-26 Program Initiatives

- Procure and strategically deploy CERT equipment caches to enhance community emergency response capabilities.
- Further develop the Community Risk Assessment (CRA) tool and program, using identified risks to guide mitigation and preparedness efforts.
- Strengthen district-wide resiliency and disaster preparedness by equipping fire stations with essential supplies such as food, water, and backup power.
- Continue implementing the District's HAM radio communication plan to improve emergency communication and coordination capabilities.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Community Volunteer Coordinator	1	0	0	0
Emergency Services Specialist	1	0	0	0
Risk Reduction Officer	1	3	3	0
Senior Management Analyst	1	1	0	-1
	4	**4**	**3**	**-1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$209,031	$595,298	$276,006	$457,704	($137,594)	(23%)
Stipends	$12,999	$24,102	$19,915	$38,587	$14,485	60%
Overtime	$6,397	$15,000	$7,871	$15,000	$0	0%
Retirement	$39,515	$60,735	$32,610	$50,077	($10,658)	(18%)
Benefits	$40,158	$127,745	$56,222	$115,202	($12,543)	(10%)
Materials and Supplies	$182,087	$449,000	$131,672	$423,500	($25,500)	(6%)
Contract Services	$19,834	$123,000	$11,968	$53,000	($70,000)	(57%)
Fixed Assets	–	$50,000	–	$200,000	$150,000	300%
EXPENSES TOTAL	**$510,021**	**$1,444,880**	**$536,263**	**$1,353,070**	**($91,810)**	**(6%)**

Expenditure Analysis

Salaries: This request includes funding for regular salaries, leave benefits, workers' compensation, and other paid time off. The decrease in expenses is primarily attributed to a reduction in salaries for a Senior Management Analyst position, which has been transferred from the Unmanned Aerial System (UAS) program. This reduction reflects the reassignment of the position and the corresponding adjustment in salary allocation, leading to lower overall personnel costs in the upcoming fiscal year.

Stipends: This request includes funding for career development pay, phone stipends, residency stipends, and uniform allowance stipends. An increase of $14,485 is primarily attributed to a rise in career development pay, which is tied to the salary increases.

Retirement: The expenditure request includes the standard employer retirement contribution, annual Unfunded Actuarial Liability (UAL) payment, UAL excess payment, and Medicare tax payments. The $10,658 decrease is due to the reduction of retirement costs for the Senior Management Analyst position transferred to the Unmanned Aerial System program.

Benefits: The expenditure request includes costs for the café plan, dental plan, life insurance, and post-employment health benefits. The $12,543 decrease is mainly attributed to the reduction in retirement costs for the Senior Management Analyst position, which was transferred to the Unmanned Aerial System program.

Materials and supplies: This request includes funding for general supplies and equipment, as well as conference and travel expenses. A decrease of $25,500 is anticipated due to a reduction in the purchase of supplies and equipment in the upcoming fiscal year. This decrease results from more efficient resource management and a reduced demand for certain supplies.

Contract services: This request includes funding for general contract services, general liability insurance, and software licensing fees. A decrease of $70,000 is anticipated, primarily due to a reduction in contract service costs and a decrease in consultant services needed to carry out the program objectives.

Fixed assets: All fixed asset purchases are recorded in the Capital Improvement Projects Fund. The fixed asset expenditure request for the current year is specifically designated for the CERT program. This investment is crucial for providing a CERT cache container and outfitting the necessary equipment to support effective training and operational readiness.



MENLO PARK FIRE PROTECTION DISTRICT

FIRE PREVENTION

Program Overview

The Fire Prevention (FP) Program is responsible for reviewing all plans for new construction and significant building improvements to ensure compliance with fire and life safety standards. The program conducts inspections of all permitted construction projects throughout the building process, from start to finish. It also develops and presents fire codes for adoption by the Authority Having Jurisdiction (AHJ). Additionally, the program provides educational initiatives aimed at mitigating the risks of accidents and injuries.

Management Oversight

The FP Program is led by the Division Chief of the Bureau of Fire Prevention, with oversight provided by the Assistant Fire Marshal. The program is staffed by nine full-time equivalent (FTE) positions, including management, fire inspectors, and administrative staff who support the department's functions. Additionally, the program's expenses include costs for general equipment, subscription-based services, contract services, and miscellaneous supplies required to carry out fire prevention activities.

Program Objectives

- Conduct timely reviews of all building plans to ensure compliance with fire and life safety standards.
- Inspect all stages of construction and fire protection systems to ensure adherence to safety regulations.
- Oversee fire company inspections and manage referrals as necessary.
- Inspect and permit the use and storage of hazardous materials to ensure safety and compliance.
- Investigate the cause and origin of building fires to determine safety risks and prevent future incidents.

FY 2024-25 Accomplishments

- Finalized the Menlo Park and East Palo Alto Safety Elements.
- Completed Response Annexes.
- Finished training for the transition to Image Trend's inspection program.
- Achieved 100% completion of state-mandated inspections.
- Launched Notify@menlofire.gov for road closure notifications.
- Hired a new Fire Marshal and Fire Inspectors.

FY 2025-26 Program Initiatives

- Complete the district-wide Opticom upgrade.
- Create a thorough onboarding and training program for new Fire Inspectors/Investigators.
- Develop 5-year and 10-year strategic plans for the Fire Prevention program.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Specialist I/II	1	1	0	-1
Assistant Fire Marshal	1	1	1	0
Deputy Fire Marshal	1	1	1	0
Fire Marshal	1	1	1	0
Fire Prevention Coordinator	1	0	0	0
Inspector I/II	4	4	4	0
Permit Coordinator	0	1	1	0
Plan Examiner	1	1	1	0
	10	**10**	**9**	**-1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$1,244,313	$1,789,460	$1,347,357	$1,483,574	($305,886)	(17%)
Stipends	$59,993	$100,488	$64,173	$132,210	$31,722	32%
Overtime	$26,267	$49,000	$10,825	$49,000	$0	0%
Retirement	$252,143	$678,455	$595,400	$575,349	($103,106)	(15%)
Benefits	$245,529	$402,464	$328,215	$411,468	$9,004	2%
Materials and Supplies	$61,098	$110,300	$54,739	$110,800	$500	0%
Contract Services	$163,924	$444,848	$135,035	$285,000	($159,848)	(36%)
Fixed Assets	–	$35,000	$17,745	–	($35,000)	(100%)
EXPENSES TOTAL	**$2,053,267**	**$3,610,015**	**$2,553,490**	**$3,047,401**	**($562,614)**	**(16%)**

Expenditure Analysis

Salaries: This request includes funding for regular salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leave benefits. The decrease in expenditures is primarily due to several staffing changes in the current fiscal year. These changes include the anticipated retirement of the current Fire Marshal, leading to a reduction in salary expenses, as well as a restructuring of the Fire Marshal position's salary. Additionally, the transfer of the Administrative Specialist position to the District Administration program has further contributed to the decrease in overall personnel costs.

Stipends: This request includes funding for specialty pay, career development pay, phone stipends, residency stipends, and uniform allowance stipends. An increase of $31,722 is primarily due to a fully loaded forecast of stipends for vacant positions. Additionally, most of the stipends are linked to the general wage increase in salaries.

Retirement: This request includes the standard employer’s retirement contribution, the annual payment for the unfunded actuarial liability (UAL), UAL excess payments, and Medicare tax payments. A decrease of $103,106 is primarily due to staffing changes in the current fiscal year. These changes include the anticipated retirement of the current Fire Marshal, which results in a reduction in retirement expenses. Additionally, the transfer of the Administrative Specialist position to the District Administration program has further contributed to the overall decrease in retirement costs.

Contract services: This request includes funding for training instructor services, consultant services, general equipment maintenance services, and general contract services. A decrease of $159,848 is anticipated, primarily due to a reduction in contract and consultant services related to special projects and permit systems in the upcoming fiscal year. This decrease reflects the completion of several key projects, which will reduce the need for external consultants and contractors, as well as a shift toward utilizing in-house resources for ongoing tasks and maintenance.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

TRAINING DIVISION

Division Overview

The Training Division is responsible for the research, development, coordination, and scheduling of comprehensive fire suppression training for District personnel, ensuring alignment with established standards from IFSTA, NFPA, and the California State Fire Marshal. The division delivers high-quality emergency medical training as well as all federally, state, and locally mandated training for District employees. Additional responsibilities include managing educational reimbursements, supporting state and internal position task books, and maintaining the District's master training calendar. The division also oversees various operational programs within the District, ensuring all training initiatives contribute to the overall operational readiness and professional development of staff.

Management Oversight

The Training Division, led by the Division Chief of Training, oversees eight key programs, including firefighter and emergency medical services training, vehicle maintenance and repair, facility management, equipment and tool procurement, and the recruitment of new cadets and explorers. This division is staffed by eight full-time equivalent personnel, representing 5.2% of the District workforce.

Division Goals and Objectives

1. Ensure continuous training for all suppression staff, tracking their progress and anticipating future training needs, while incorporating new techniques and tools.
2. Manage EMS-related activities, including training, equipment, and continuous quality improvement (CQI) plans, fostering communication with ALS providers and LEMSA personnel.
3. Develop and execute a strategic plan to identify and purchase suitable fire apparatus and vehicles based on operational and budget needs, ensuring regular maintenance and repairs.
4. Mentor and manage cadets, providing them with training and experience through fireground operations, recruitment, and community service projects.
5. Organize and execute Explorer and Cadet programs to educate youth about fire service careers and offer training, mentorship, and volunteer opportunities.
6. Enhance multimedia capabilities by collecting visual content and training personnel to document and preserve the District's history and achievements.
7. Oversee the maintenance and repair of training facilities and equipment, ensuring compliance with safety standards and meeting training requirements set by state agencies.
8. Manage the acquisition, inventory, and outfitting of apparatus and vehicles with the necessary tools and equipment to ensure operational readiness.
9. Maintain a comprehensive health and wellness program, including mental health support, physical training, and rehabilitation services for District employees.
10. Ensure personnel are well-trained and equipped for wildland fire operations, while continuously researching new tools, equipment, and protective gear to improve safety and effectiveness.

Division Performance Measures

Performance Measures	Division Goals and Objectives	FY 2025-26 Target
Provide comprehensive non-EMS training and maintain a robust system for tracking and reporting all training hours	#1	12,000 Hours

Maintain and improve cardiac arrest treatment by conducting case reviews and ensuring proper application of protocols and documentation	#2	100% case review completion
Provide opportunities for safety personnel to complete the required and continuing EMS education in alignment with certification standards	#2	24 hours per safety personnel
Complete all manufacturer-suggested preventative maintenance on the District fleet	#7	100% for emergency vehicles / 90% for support vehicles
Complete all in-house shop repairs within 2 weeks (8 business days) when the vehicle goes out of service	#7	90% of repairs



Training Division Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Assistant	1	0	0	0
Administrative Specialist I/II	0	1	1	0
Division Chief	1	1	1	0
Emergency Medical Services Manager	1	1	1	0
Fleet Supervisor	1	1	1	0
Mechanic	2	2	2	0
Training Captain	1	1	2	1
	7	**7**	**8**	**1**

Training Division - Program Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Tools and Equipment	$359,899	$447,521	$280,493	$277,621	($169,900)	(38%)
Training	$1,859,494	$2,703,977	$2,209,153	$2,898,332	$194,355	7%
Operation Audio and Visual	$32,177	$102,435	$7,527	$67,363	($35,072)	(34%)
Emergency Medical Services (EMS)	$485,063	$906,219	$634,937	$749,872	($156,347)	(17%)
Wellness	$198,666	$688,064	$412,669	$676,458	($11,606)	(2%)
Cadets	$30,862	$89,769	$40,334	$89,769	$0	0%
Explorer	$17,780	$68,508	$22,886	$67,008	($1,500)	(2%)
Apparatus and Fleet Maintenance	$1,732,626	$2,157,243	$1,770,154	$2,595,394	$438,151	20%
Regional Training Center	$114,382	$431,450	$156,857	$393,950	($37,500)	(9%)
Wildland	$30,601	$79,830	$29,478	$60,435	($19,395)	(24%)
EXPENSES TOTAL	**$4,861,551**	**$7,675,016**	**$5,564,489**	**$7,876,202**	**$201,186**	**3%**

Training Division - Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$1,144,859	$1,276,305	$1,234,572	$1,491,316	$215,011	17%
Stipends	$71,266	$115,163	$99,242	$194,752	$79,589	69%
Overtime	$861,869	$1,491,600	$901,420	$1,248,000	($243,600)	(16%)
Retirement	$259,022	$604,350	$571,558	$814,068	$209,718	35%
Benefits	$214,132	$265,844	$219,515	$339,366	$73,522	28%
Materials and Supplies	$772,179	$1,554,338	$915,390	$1,249,900	($304,438)	(20%)
Contract Services	$546,853	$1,470,700	$797,556	$1,413,800	($56,900)	(4%)
Fixed Assets	$991,370	$896,716	$825,236	$1,125,000	$228,284	25%
EXPENSES TOTAL	**$4,861,551**	**$7,675,016**	**$5,564,489**	**$7,876,202**	**$201,186**	**3%**

Related Programs

Apparatus and Fleet Maintenance

Cadets

Emergency Medical Services (EMS)

Explorer

Operation Audio and Visual

Tools and Equipment

Training

Training Center

Wellness

Wildland



MENLO PARK FIRE PROTECTION DISTRICT

APPARATUS AND FLEET MAINTENANCE

Program Overview

The Apparatus and Fleet Maintenance program's purpose is to ensure all emergency and non-emergency response vehicles are in the safest and most efficient working condition possible. This is accomplished through an aggressive preventative maintenance program and adherence to all applicable District policies and procedures, and local, state, and federal laws.

Management Oversight

The Apparatus and Fleet Maintenance program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program has a total of three full-time equivalent personnel. This program contains the payroll expenditures for the fleet supervisor and mechanic staff carrying out the goals and objectives of the program. In addition, expenses incurred in this program included purchases of fleet vehicles, apparatus outfitting equipment, maintenance and repair services, sanitation services, general contract services, fuel, and miscellaneous supplies as needed.

Goals and Objectives

- Develop a strategic plan to identify and forecast the District's future fire apparatus and vehicle requirements based on operational needs and budget considerations.
- Conduct thorough research to identify and purchase the most suitable fire apparatus and vehicles for the District's operations, ensuring they meet current and future needs.
- Ensure all fire apparatus and vehicles are regularly maintained and repaired to remain in a constant state of readiness for emergency response.
- Provide training for new personnel on vehicle and apparatus maintenance procedures and implement a new system to track and monitor repair work.
- Reduce external repair expenses by performing more maintenance and repairs internally, leveraging available resources and expertise.
- Accurately document and track all maintenance and repair activities for each apparatus and vehicle to ensure proper record-keeping and accountability.

FY 2024-25 Accomplishments

- Placed two new Chevy Tahoe command vehicles and one new Utility 77 water rescue vehicle into active service.
- Purchased and equipped a new forklift for the Rescue site to support operational logistics and equipment handling.
- Surplussed and decommissioned outdated support vehicles to streamline fleet efficiency.
- Completed aerial apparatus testing and performed necessary repairs to address identified failures.
- Conducted major accident-related repairs on MNL-38 and MNL-25, successfully returning both units to service.
- Continued routine annual servicing for all apparatus to maintain operational readiness.
- Performed post-deployment safety inspections on fire engines following their return from assignments.
- Reviewed and finalized specifications for a new airboat; currently awaiting delivery.

FY 2025-26 Program Initiatives

- Ensure the fleet remains in safe, reliable, and mission-ready condition at all times through ongoing maintenance and inspections.
- Relocate a portion of the maintenance shop operations to the SWAMP facility to support shop expansion and increased capacity.
- Complete the 2025 SMOG certification in compliance with California Air Resources Board (CARB) regulations.
- Acquire a Type 1 tactical water tender to enhance firefighting capabilities in rugged or remote areas.
- Purchase a replacement vehicle for the second mechanic truck to support field repairs and fleet maintenance.
- Identify, address, and resolve all outstanding vehicle recall issues to maintain safety and compliance.
- Complete bodywork repairs on MNL-13 to restore vehicle condition and functionality.
- Purchase a JALTEST diagnostic scanner to improve the efficiency and accuracy of fire engine diagnostics and repairs.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Fleet Supervisor	1	1	1	0
Mechanic	2	2	2	0
	3	**3**	**3**	**0**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$292,162	$384,430	$325,084	$363,791	($20,639)	(5%)
Stipends	$19,110	$30,544	$21,682	$35,786	$5,242	17%
Overtime	$15,533	$60,000	$14,820	$55,000	($5,000)	(8%)
Retirement	$60,803	$173,200	$154,455	$123,704	($49,496)	(29%)
Benefits	$64,587	$91,126	$67,311	$109,813	$18,687	21%
Materials and Supplies	$332,733	$505,000	$439,812	$564,000	$59,000	12%
Contract Services	$151,079	$218,300	$182,310	$268,300	$50,000	23%
Fixed Assets	$796,620	$694,643	$564,680	$1,075,000	$380,357	55%
EXPENSES TOTAL	**$1,732,626**	**$2,157,243**	**$1,770,154**	**$2,595,394**	**$438,151**	**20%**

Expenditure Analysis

Retirement: This request includes the standard employer's retirement contribution, the annual payment for the unfunded actuarial liability (UAL), UAL excess payments, and Medicare tax payments. A decrease of $49,496 is anticipated due to a reduction in the retirement budget, as the forecast now reflects a higher proportion of employees in the PEPRA group rather than the Classic group, resulting in lower overall retirement contributions.

Materials and supplies: This request includes funding for general supplies, apparatus equipment, gas/oil, travel, conference registration, and membership/license fees. An increase of $59,000 is anticipated, primarily due to projected rises in maintenance and repair costs, as well as the need for additional equipment and parts to service and maintain the existing apparatus engines. This increase reflects the growing demand for the upkeep of critical apparatus, ensuring all equipment remains in optimal working condition to support ongoing operations and meet safety standards.

Contract services: This request includes funding for repair and maintenance services, general equipment maintenance services, and general contract services. An increase of $50,000 is anticipated, primarily due to expected rate increases in the upcoming fiscal year. This rise in costs reflects higher service fees from contractors and vendors, as well as anticipated increases in the prices of parts and labor necessary for maintenance and repairs.

Fixed assets: All fixed asset purchases will be accounted for in the Capital Improvement Projects Fund. The fixed asset expenditure request for the current year focuses on purchasing new vehicles as part of the established replacement policy. In addition, funds will be allocated for the purchase of essential equipment, including lights and radios, to ensure these new vehicles meet operational requirements and are fully functional for deployment and emergency response.



MENLO PARK FIRE PROTECTION DISTRICT
CADETS

Program Overview

The Cadet program's purpose is to provide fire technology students with the knowledge, skills, and abilities (KSA's) for a career in the fire service as a professional firefighter. The program creates an opportunity for students to continue their development in training, teamwork, leadership, and program management.

Management Oversight

The Cadet program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains expenses pertaining to general supplies and equipment purchases and overtime for training and program administration.

Program Objectives

- Mentor and manage up to eighteen cadets annually, overseeing their participation in weekly 24-hour shifts, monthly training sessions, District activities, and community service projects.
- Conduct training drills focused on fireground operations and prepare cadets for the fire department interview process.
- Perform biannual evaluations to assess cadet performance, progress, and development.
- Organize and execute a recruitment process to select incoming cadets for the program.

FY 2024-25 Accomplishments

- Delivered KSA guidance to cadets to support their successful employment outcomes.
- Facilitated safe, effective, and efficient psychomotor and cognitive drills.
- Conducted bi-annual evaluations of students' performance.

FY 2025-26 Program Initiatives

- Offer KSA guidance to cadets to enhance their chances of getting hired.
- Lead safe, effective, and efficient psychomotor and cognitive drills.
- Administer bi-annual evaluations of student performance.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Overtime	$29,881	$53,000	$33,854	$53,000	$0	0%
Retirement	$197	$769	$491	$769	$0	0%
Materials and Supplies	$785	$14,000	$5,989	$14,000	$0	0%
Contract Services	–	$22,000	–	$22,000	$0	0%
EXPENSES TOTAL	**$30,862**	**$89,769**	**$40,334**	**$89,769**	**$0**	**0%**



MENLO PARK FIRE PROTECTION DISTRICT

EMERGENCY MEDICAL SERVICES (EMS)

Program Overview

The Emergency Medical Services (EMS) program's purpose is to conduct emergency medical services research, manage and conduct EMS training, maintain EMS equipment inventories including pharmaceuticals, manage total quality improvement of EMS services, and serve as the District liaison to the San Mateo County Local Emergency Services Agency (LEMSA) as well as the District's Designated Infection Control Officer (DICO).

Management Oversight

The EMS program is directed by the Division Chief of Training with oversight authority delegated to the Emergency Medical Services Manager. This program has one full-time equivalent personnel. This program contains expenses pertaining to general medical supplies and equipment purchases, general contract services, and overtime for training and program administration.

Program Objectives

- Interpret and make decisions in accordance with laws, rules, and policies.
- Manage all EMS Division related activities of the District including research, training, equipment, and oversight.
- Provide an on-going Continuous Quality Improvement (CQI) Plan for objective and systematic evaluation.
- Provide a mechanism for evaluating and resolving identified problems.
- Participate in LEMSA's process of system development, monitoring, and Quality Assurance.
- Develop and sustain relationships and open channels of communication with all county ALS providers, receiving hospital, and LEMSA personnel.
- Develop and sustain an open channel of communication with all personnel concerning all matters pertinent to EMS or infection control.

FY 2024-25 Accomplishments

- Ensured paramedic compliance with new county requirements by providing in-house Prehospital Trauma Life Support (PHTLS) and Basic Life Support (BLS) CPR training.
- Enhanced collaborative training efforts by supporting annual Pediatric Advanced Wellness & Safety (PAWWS) training with Lucille Packard and hosting a PsySTART Responder Train the Trainer class with Alameda County LEMSA.
- Developed and implemented a new paramedic school sponsorship program, supporting three personnel in their advanced training.
- Conducted comprehensive training sessions encompassing trauma case reviews, cardiac arrest management scenarios, and annual policy/protocol updates.
- Delivered EMS-focused phase training to probationary firefighters, including participation in the San Mateo County new hire orientation.
- Improved narcotics management by overseeing the Apparatus Committee's installation of narcotic safes in all Fire Response Units (FRUs) and upgrading the district's main narcotic safe to accommodate increased supply for Strike Team deployments, all funded by the EMS Division.
- Contributed to district-wide preparedness and improvement by continuing the COVID-19 pandemic After-Action Review, sponsoring personnel for EMS World Expo, and actively participating in county, strategic planning, safety, and policy committees.
- Prioritized personnel health and safety by administering influenza vaccinations to all staff.

FY 2025-26 Program Initiatives

- Continue developing and finalizing the District's After-Action Review for the COVID-19 pandemic.
- Provide comprehensive, mandatory training for all EMTs and paramedics in essential EMS topics, focusing on areas for system improvement.
- Collaborate with peers to plan and support a South Zone MCI drill.
- Maintain and enhance the Quality Improvement/Quality Assurance Program to assess treatment, ensure protocol adherence, and identify improvement opportunities.
- Represent the District at county EMS meetings, seminars, and conferences, and support the investigation of relevant regulations and local protocols.
- Work with Stanford to deliver the PAWWS Program annually to all EMTs and paramedics.
- Collaborate with the Training Division to refine the EMS component of probationary firefighter phase testing and assist with EMS skill evaluations.
- Ensure smooth EMS transitions for probationary firefighters throughout their probationary period.

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Emergency Medical Services Manager	1	1	1	0
	1	**1**	**1**	**0**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$199,321	$219,449	$217,371	$231,103	$11,654	5%
Stipends	$3,600	$3,660	$3,900	$6,660	$3,000	82%
Overtime	$80,429	$237,000	$102,664	$100,000	($137,000)	(58%)
Retirement	$18,069	$25,972	$21,658	$25,412	($560)	(2%)
Benefits	$42,096	$48,438	$45,089	$49,997	$1,559	3%
Materials and Supplies	$82,824	$138,700	$104,904	$133,700	($5,000)	(4%)
Contract Services	$32,473	$178,000	$87,272	$153,000	($25,000)	(14%)
Fixed Assets	$26,251	$55,000	$52,078	$50,000	($5,000)	(9%)
EXPENSES TOTAL	**$485,063**	**$906,219**	**$634,937**	**$749,872**	**($156,347)**	**(17%)**

Expenditure Analysis

Overtime: This request includes overtime hours for personnel to attend training classes for the Emergency Medical Services (EMS) program. A decrease of $137,000 is anticipated, primarily due to the reduction of the overtime budget related to Prehospital Trauma Life Support (PHTLS) training courses and classes.

Contract services: This request includes funding for repair and maintenance services, general equipment maintenance services, and general contract services. A decrease of $25,000 is anticipated, primarily due to reduced maintenance and repair needs for the Lifepak and defibrillator equipment. This decrease is expected as the newly acquired equipment is functioning properly and requires less frequent servicing, leading to lower overall maintenance costs in the upcoming fiscal year.

Fixed assets: All fixed asset purchases will be recorded in the Capital Improvement Projects Fund. The fixed asset expenditure request for the current year is for the purchase of a new LP15 defibrillator to replace the outdated model. This upgrade is essential to ensure that the equipment remains current, reliable, and fully operational to support emergency medical services.



MENLO PARK FIRE PROTECTION DISTRICT
EXPLORER

Program Overview

The Explorer program's purpose is to provide role models to help educate young adults with hands-on knowledge of fire service skills through organized bi-weekly meetings and training. The program participates in the recruitment and mentorship of new explorer members. Explorers are exposed to different career paths available within fire service and gain a basic understanding of the skills necessary to operate safely at a fire scene.

Management Oversight

The Explorer program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains expenses pertaining to general supplies and equipment purchases and overtime for training and program administration.

Program Objectives

- Attract and educate our community's youth about careers in the Fire Service, our Explorer and Cadet programs, as well as financial assistance available to those in need.
- To expose explorers to the different career paths available within the fire service.
- Orientation, registration, and issuance of uniforms and personal protective equipment (PPE).
- Provide explorer training and a basic understanding of the knowledge, skills, and abilities necessary to operate safely at an emergency scene under supervision.
- Provide support and mentorship to Explorers throughout the year.
- Provide Explorer volunteer opportunities at yearly Fire District and community events.
- Ensure successful completion of the Explorer program and prepare students to advance into the Menlo Park Fire Cadet program.

FY 2024-25 Accomplishments

- Held bi-weekly meetings and training sessions to support ongoing development and engagement within the Explorer program.
- Conducted hands-on training in Firefighting, EMS, and Rescue skills to build practical experience and readiness.
- Explorers actively volunteered at numerous community events, including the Chili Cook-Off, Relay for Life, San Mateo County Disaster Preparedness Day, Menlo Park Fire Pancake Breakfast, Easter Egg Hunt, Toy Drive, South County Drill, Halloween Haunted Firehouse, and the San Mateo County Public Safety Memorial Service.
- Two former Explorers, Miguel Martinez and Justine Calvert, advanced to become Menlo Park Fire Cadets in January 2025.
- Miguel Martinez received the Menlo Park Fire Explorer Scholarship in May 2024 and successfully completed his Firefighter I (FF1) certification in December 2025.
- Former Explorer and Cadet Christian Aceves was hired by the San Francisco Fire Department (SFFD) and graduated from the fire academy in December 2024.

FY 2025-26 Program Initiatives

- Encourage eligible Explorers to apply for the Menlo Park Fire District Scholarship to support their progression toward a firefighting career, including completion of Firefighter I (FF1) and EMT certifications, and transition into the Cadet program.
- Participate in the California Fire Explorer Academy to provide additional training, networking, and career development opportunities.
- Conduct bi-weekly meetings and training sessions to ensure consistent engagement and skill development.
- Facilitate orientation and registration for new Explorers, and issue uniforms and personal protective equipment (PPE).
- Provide diverse volunteer opportunities to promote community involvement and real-world experience.
- Administer Knowledge, Skills, and Abilities (KSA) testing to assess Explorer readiness and track progress.
- Organize a two-day, in-house Mini Academy for all current Explorers to reinforce core competencies and team-building.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$15,091	$35,000	$14,705	$35,000	$0	0%
Retirement	$111	$508	$875	$508	$0	0%
Materials and Supplies	$2,577	$33,000	$7,306	$31,500	($1,500)	(5%)
EXPENSES TOTAL	**$17,780**	**$68,508**	**$22,886**	**$67,008**	**($1,500)**	**(2%)**



MENLO PARK FIRE PROTECTION DISTRICT

OPERATION AUDIO AND VISUAL

Program Overview

The Operations Audio and Visual (OAV) program's purpose is to support all district programs by providing the district with visual content such as videos and pictures. The audio visual (AV) program will maintain a high standard of content to display to our personnel and community.

Management Oversight

The OAV program is directed by the Division Chief of Operations with oversight authority delegated to the Battalion Chiefs and program coordinator. This program does not have any full-time equivalent employees. This program contains the general expenditures pertaining to audio/visual equipment, maintenance and repair services, and overtime for training and program administration.

Program Objectives

- Collect and gather high-quality audio and visual content for the District, ensuring a diverse range of materials for both current and future use.
- Work closely with other divisions and programs within the District to produce informative and engaging videos that serve both operational and training purposes.
- Record and preserve the history of Menlo Park Fire District through photographs, videos, and other multimedia, creating a visual archive of the organization's milestones, events, and achievements.
- Provide training to interested firefighters on how to effectively use video production equipment, empowering them to contribute to content creation and expand the District's multimedia capabilities.

FY 2024-25 Accomplishments

- Produced the Middlefield Incident after-action report video, which has surpassed 30,000 views nationwide and received positive feedback from neighboring agencies.
- Developed a Mental Health Awareness video to showcase the district's mental health resources.
- Assisted in launching the Training Division's YouTube channel, which now has approximately 40,000 views and is regularly utilized by line personnel for training purposes.
- Compiled hundreds of hours of footage for upcoming Menlo Park Fire videos.
- Created two new promotional videos for district recruitment.
- Acquired seven new Fire Cams to capture new media content.
- Produced a new Battalion Chief Vehicle orientation video.

FY 2025-26 Program Initiatives

- Develop scripts for 20 more training videos.
- Upgrade all AV equipment, including cameras, microphones, and computers.
- Finalize the new policies, standards, and rules of engagement for Fire Cams during emergencies and training.
- Produce the district's first full-length recruitment video.
- Continue refining the process for collecting content and materials for the district.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$6,630	$30,000	$4,371	$25,000	($5,000)	(17%)
Retirement	$47	$435	$63	$363	($72)	(17%)
Materials and Supplies	–	$22,000	$3,093	$22,000	$0	0%
Contract Services	$25,500	$40,000	–	$20,000	($20,000)	(50%)
Fixed Assets	–	$10,000	–	–	($10,000)	(100%)
EXPENSES TOTAL	**$32,177**	**$102,435**	**$7,527**	**$67,363**	**($35,072)**	**(34%)**

Expenditure Details

Contract services: This request includes funding for repair and maintenance services, general equipment maintenance services, and general contract services. A decrease of $20,000 is anticipated, primarily due to a reduction in maintenance and repair needs. This decrease is expected as newly acquired equipment is performing efficiently and requiring less frequent servicing, leading to lower overall maintenance costs in the upcoming fiscal year.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

TOOLS AND EQUIPMENT

Program Overview

The Tools and Equipment (T&E) program's purpose is to purchase and maintain all District apparatus equipment inventories for fire engines, fire trucks, heavy rescues, and battalion vehicles. The program will also support all product research, purchasing, distributing, testing, and maintaining inventory of rope rescue equipment, power saws, and fire hose.

Management Oversight

The T&E program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, maintenance and repair services, fixed assets for operations, and overtime for training and program administration.

Program Objectives

- Oversee the acquisition of tools and equipment for apparatus and vehicle outfitting, ensuring all vehicles are properly equipped.
- Regularly maintain and update inventory records for both apparatus and equipment to ensure all assets are accounted for and properly outfitted with standard, uniform equipment.
- Manage asset inventory to maintain accountability and ensure all equipment is in good condition and properly assigned to the appropriate apparatus.

FY 2024-25 Accomplishments

- Upgraded four gas monitors to newer models for improved safety and performance.
- Replaced and upgraded thermal imaging cameras for enhanced visibility and accuracy.
- Organized and optimized the tool room for better accessibility and efficiency.
- Installed new, high-performance blowers to improve ventilation capabilities.
- Maintained apparatus inventory and replenished necessary supplies to ensure operational readiness.

FY 2025-26 Program Initiatives

- Manage apparatus inventory, restock supplies, and maintain an organized tool room to support operational readiness.
- Research, evaluate, and recommend new equipment to improve efficiency and performance.
- Coordinate and send Technical Equipment (TE) team members to FDIC for advanced training and professional development.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$5,914	$29,000	$723	$29,000	$0	0%
Retirement	$34	$421	$10	$421	$0	0%
Materials and Supplies	$154,138	$228,600	$113,350	$163,700	($64,900)	(28%)
Contract Services	$43,564	$84,500	$50,795	$84,500	$0	0%
Fixed Assets	$156,249	$105,000	$115,614	–	($105,000)	(100%)
EXPENSES TOTAL	**$359,899**	**$447,521**	**$280,493**	**$277,621**	**($169,900)**	**(38%)**

Expenditure Analysis

Materials and supplies: This request includes funding for general supplies, tools and equipment, apparatus equipment, gas/oil, travel, conference registration, and membership/license fees. A decrease of $64,900 is expected, primarily due to fewer anticipated purchases of tools and equipment, as the stations currently have sufficient inventory.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

TRAINING

Program Overview

The Training program's purpose is to plan, develop, and deliver training to safety personnel in support of the Fire District's mission. The District's training curriculum is developed from established best practices and federal, state, and local regulatory authorities including NFPA, State Fire Training, OSHA, and the state and county EMS agencies.

Management Oversight

The Training program is directed by the Division Chief of Training with oversight authority delegated to the Training Captain. This program has a total of four full-time equivalent personnel. This program contains the expenses pertaining to education reimbursement, fire academy costs, general supplies and equipment purchases, contract services, and overtime for personnel training and program administration.

Program Objectives

- Ensure continuous training and evaluation for all suppression staff to maintain and enhance their skills.
- Anticipate future training requirements and create a schedule to ensure timely and relevant training opportunities.
- Track the progress of personnel, offering support and guidance as needed to ensure their professional growth.
- Design and implement internal training programs while collaborating with South Zone and County-wide training initiatives to ensure consistency and alignment.
- Continuously seek out and incorporate new training techniques, tools, and equipment to improve the effectiveness and efficiency of training programs.

FY 2024-25 Accomplishments

- Organized and hosted two State Fire Training-certified Fire Control 3 courses, expanding training opportunities for local personnel.
- Guided seven firefighters through probation, with an additional seven new entry-level firefighters graduating from the recruit academy and starting their probationary period.
- Supported two joint fire academies, strengthening regional collaboration and training efforts.
- Released 45 video lesson plans to support ongoing training and development.
- Provided continuing education for Engine Operators focused on pump operations
- Organized and administered the Captains' test in February 2025 to provide career advancement opportunities for eligible personnel.
- Anticipated completion of five new hires' probationary period.

FY 2024-25 Program Initiatives

- Expand video lesson plans and ensure training resources are mobile-accessible.
- Continue design and development of new training facilities to meet the District's evolving training needs.
- Continue semi-annual Engine Operator training and establish truck company performance standards.
- Continue supporting the recruit firefighter academy and perform a gap analysis of current internal practices to identify additional training needs for new firefighters prior to going on shift.
- Support the internal development and training of safety personnel.
- Continued development for Captain's and Chief Officers

Full-Time Equivalent Personnel

Position Title	2023-24 Actual	2024-25 Actual	2025-26 Budget	FY26 vs FY25 Increase / (Decrease)
Administrative Assistant	1	0	0	0
Administrative Specialist I/II	0	1	1	0
Division Chief	1	1	1	0
Training Captain	1	1	2	1
	3	**3**	**4**	**1**

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Salaries	$653,376	$672,426	$692,117	$896,422	$223,996	33%
Stipends	$48,556	$80,959	$73,660	$152,306	$71,347	88%
Overtime	$631,519	$786,000	$608,443	$686,000	($100,000)	(13%)
Retirement	$179,062	$399,251	$392,239	$659,048	$259,797	65%
Benefits	$107,450	$126,280	$107,114	$179,556	$53,276	42%
Materials and Supplies	$145,577	$504,688	$213,394	$250,000	($254,688)	(50%)
Contract Services	$87,828	$102,300	$90,114	$75,000	($27,300)	(27%)
Fixed Assets	$6,125	$32,073	$32,073	–	($32,073)	(100%)
EXPENSES TOTAL	**$1,859,494**	**$2,703,977**	**$2,209,153**	**$2,898,332**	**$194,355**	**7%**

Expenditure Analysis

Salaries: The expenditure request includes regular salaries, annual leave, holiday pay, leave cash-outs, workers' compensation, and other paid leaves. The increase of $223,996 is primarily due to several factors: the anticipated general wage increase and the addition of an additional Training Captain. These adjustments reflect changes in full-time equivalent personnel and necessary compensation updates for the upcoming fiscal year.

Stipends: This request includes funding for paramedic, EMT, career development pay, residency stipends, and uniform allowance stipends. An increase of $71,347 is primarily due to the addition of one Training Captain in the upcoming fiscal year.

Retirement: The expenditure request includes the normal employer's retirement contribution, Unfunded Actuarial Liability (UAL) annual payment, UAL excess payment, and Medicare tax payments. An increase of $259,797 is primarily due to several factors: the allocation of UAL annual and excess expenses to the employee program, an increase in the normal retirement contribution rate, and the addition of retirement-related costs for one new Training Captain. These adjustments reflect the growing financial obligations associated with the retirement plan and the inclusion of the new position's retirement expenses.

Benefits: The expenditure request includes payments for the café plan, dental plan, life insurance, and post-employment health plan benefits. An increase of $53,276 is primarily due to the potential year-over-year rate increases for the benefit plans, as well as the inclusion of benefits costs for the additional Training Captain. These adjustments reflect both the annual cost increases in benefit plans and the added benefits expenses for the new position.

Materials and supplies: This request includes funding for general supplies, tools and equipment, apparatus equipment, gas/oil, travel, conference registration, and membership/license fees. A decrease of $254,688 is expected, mainly due to the anticipated delivery of Qwake cameras this fiscal year, which means the amount will not be rebudgeted for the next fiscal year.

Contract services: This request includes funding for repair and maintenance services, general equipment maintenance services, and general contract services. A decrease of $27,300 is anticipated, primarily due to a reduction in the need for outside training instructors and contract services.

Fixed assets: All fixed asset purchases will be reported in the Capital Improvement Projects Fund. There are no fixed asset expenditure requests for the current year.



MENLO PARK FIRE PROTECTION DISTRICT

TRAINING CENTER

Program Overview

The purpose of the Training Center (TC) program is to provide a wide range of specialized training, including South Zone training, US&R, Live Fire, Confined Space, Rescue Systems 1, 2, and 3, SWAT, and Canine Training. The Regional Training Center serves as the primary facility for live fire simulation and other rescue-related training. Canine handler training is conducted in accordance with FEMA guidelines and requirements, including foundational skills assessments (FSA) for search dogs.

Management Oversight

The TC program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, maintenance and repair services, fixed asset props for training, and overtime for training and program administration.

Program Objectives

- Assess and develop strategic plans for the layout and configuration of District training sites to ensure they are optimized for current and future training needs.
- Provide ongoing maintenance and repairs for District training buildings, grounds, storage containers, tools, and equipment to ensure they remain operational and safe for use by personnel.
- Conduct regular safety inspections of heavy equipment, including cranes, tractors, water tenders, and forklifts, to ensure compliance with safety standards and prevent equipment malfunctions or accidents.
- Continuously maintain and upgrade training facilities to meet the requirements established by the California State Fire Marshal (CSFM) and FEMA. This ensures the facilities remain eligible for hosting certified training courses for District personnel and outside agencies.

FY 2024-25 Accomplishments

- Completed ATM box maintenance and repairs, including replacing the fire box window, welding the student window, sealing ceiling and floor vents, installing new “C” channels in the burn box, and fixing the rear cleanout doors.
- Upgraded storage with a new 50' Conex container, replacing the old 20' one, adding roll-up doors, building a wall for separation, and outfitting it with shelving, tables, and chairs for equipment and firefighter rehab/IC.
- Purchased new equipment, including an electric chainsaw, two forcible entry doors, and two VEIS windows, along with plastic containers for organizing firefighting gear in the 50' container.

FY 2025-26 Program Initiatives

- Continuously evaluate fire simulators to identify and address maintenance and repair needs.
- Coordinate and organize South Zone live fire training sessions to ensure consistent hands-on experience.
- Plan and host a Certified Fire Control 3 course to train and certify future instructors.
- Initiate planning for the relocation of all fire simulators to the east side of the rescue training site.
- Provide a Fire Control 3 course for the County Fire Academy to support regional training efforts.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$40,214	$100,000	$50,485	$100,000	$0	0%
Retirement	$490	$1,450	$732	$1,450	$0	0%
Materials and Supplies	$21,877	$65,000	$8,466	$52,500	($12,500)	(19%)
Contract Services	$45,677	$265,000	$97,175	$240,000	($25,000)	(9%)
Fixed Assets	$6,125	–	–	–	$0	–
EXPENSES TOTAL	**$114,382**	**$431,450**	**$156,857**	**$393,950**	**($37,500)**	**(9%)**

Expenditure Analysis

Materials and supplies: This request includes funding for general supplies, tools and equipment, conference and training registration, and travel. The decrease of $12,500 is due to a reduced need for new equipment at the training site.



MENLO PARK FIRE PROTECTION DISTRICT

WELLNESS

Program Overview

The Wellness program's purpose is to provide wellness assessment of personnel through yearly exams and baseline laboratory work for all Fire District personnel. Additionally, the District's wellness program includes mental health, rehabilitation, and education elements. The wellness program recognizes the health and wellness of employees as a critical and essential component of fulfilling our mission in providing emergency services to the communities we serve.

Management Oversight

The Wellness program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chief and program coordinator. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, contract services, and overtime for training and program administration.

Program Objectives

- Maintain an annual health and wellness screening program for all employees, incorporating the latest technologies and best practices.
- Hire a full-time department therapist to support employee mental health and well-being.
- Provide ongoing education and training to promote physical and emotional health, fostering a healthy lifestyle for all members.
- Offer preventative and rehabilitation support, including education, training, and professional services, at no cost to employees.
- Enhance the Peer Support Program with additional training focused on trauma-informed mental health awareness for first responders.
- Ensure confidentiality of all behavioral, medical, and fitness evaluations, treatments, and services, while taking a proactive approach to support the behavioral wellness of all District members and their families.

FY 2024-25 Accomplishments

- 35 employees utilized the District's therapist benefit to support their mental health and well-being.
- 15 members completed Peer Support – Basic training to enhance internal support resources.
- 20 members attended the First Responder Resiliency Conference, focusing on mental and physical wellness.
- Hosted a Wellness Week Open House in November 2024 to promote health resources and initiatives.
- Installed cold plunge units at all District fire stations to support physical recovery and resilience.
- Purchased a wellness app for all members, scheduled to launch in July 2025.
- Sent three Chief Officers to a wellness retreat in Idyllwild, CA, for leadership-focused well-being training.
- Held two "Retire Well" classes within the District to support members preparing for retirement.

FY 2025-26 Program Initiatives

- Provide Peer Support – Advanced and Critical Incident Stress Management (CISM) training to eight Peer Support team members.
- Conduct quarterly training sessions to strengthen the Peer Support team's skills and readiness.
- Establish an on-call crisis therapist service for Menlo Fire personnel to ensure immediate mental health support.
- Train an additional eight members in Peer Support – Basic to expand the team's capacity.
- Extend therapist benefits to retired members for their first year post-retirement to support their transition.
- Continue enhancing wellness offerings, including expanded CISM services, the introduction of heat therapy, and the development of a functional exercise program.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$35,404	$121,600	$63,075	$135,000	$13,400	11%
Retirement	$193	$1,764	$915	$1,958	$194	11%
Materials and Supplies	$2,336	$19,100	$1,598	$3,500	($15,600)	(82%)
Contract Services	$160,733	$545,600	$286,291	$536,000	($9,600)	(2%)
Fixed Assets	–	–	$60,791	–	$0	–
EXPENSES TOTAL	**$198,666**	**$688,064**	**$412,669**	**$676,458**	**($11,606)**	**(2%)**

Expenditure Analysis

Overtime: The $13,400 increase is due to a slight projected rise in overtime expenses, resulting from the general salary increase and the anticipated hours required for wellness classes.

Materials and Supplies: The decrease of $15,600 is due to a reduced need for general supplies.



MENLO PARK FIRE PROTECTION DISTRICT

WILDLAND

Program Overview

The Wildland program's purpose is to enhance the knowledge, training and efficiency for personnel in wildland operations. This program increases resource versatility within the District's response area and during California Office of Emergency Services requests to wildland incidents.

Management Oversight

The Wildland program is directed by the Division Chief of Training with oversight authority delegated to the Battalion Chiefs. This program does not have any full-time equivalent employees. This program contains the expenses pertaining to general supplies and equipment purchases, contract services, and overtime for training and program administration.

Program Objectives

- Provide all personnel with the necessary training to develop effective and efficient tactics for operating in the unique wildland fire environment.
- Train or facilitate training opportunities for District members within the allocated program budget to ensure continuous professional development.
- Continuously research and evaluate tools, equipment, and personal protective gear suitable for the wildland fire environment, ensuring their effectiveness and practicality.
- Ensure personnel are outfitted with the best and most practical tools and equipment, while providing training on their effective use in wildland fire operations.
- Work toward the development and implementation of a Rapid Extrication Module Support Team (REMS) to enhance emergency response capabilities.

FY 2024-25 Accomplishments

- Completed South Zone training to maintain operational readiness and interagency coordination.
- Acquired new EMPF (Emergency Management Performance Fund) packs for single-resource deployments.
- Expanded equipment inventory to support two Strike Team Engine Leaders (STEN).
- Began standardizing and matching primary and secondary equipment caches for improved efficiency and deployment readiness.

FY 2025-26 Program Initiatives

- Conduct an internal S-223 (Crew Boss) course to develop leadership capabilities for wildland operations.
- Complete South Zone wildland training to ensure regional preparedness and coordination.
- Purchase new Automated External Defibrillators (AEDs) for EMTF and EMPF packs to enhance medical readiness.
- Finalize the standardization and matching of primary and secondary equipment caches for improved deployment efficiency.

Program Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Overtime	$1,255	$40,000	$8,280	$30,000	($10,000)	(25%)
Retirement	$16	$580	$120	$435	($145)	(25%)
Materials and Supplies	$29,331	$24,250	$17,478	$15,000	($9,250)	(38%)
Contract Services	–	$15,000	$3,600	$15,000	$0	0%
EXPENSES TOTAL	**$30,601**	**$79,830**	**$29,478**	**$60,435**	**($19,395)**	**(24%)**

Expenditure Analysis

Overtime: The $10,000 decrease is due to a reduced projection of overtime hours needed in the next fiscal year.

Materials and supplies: This request includes funding for general supplies, tools, and equipment. The decrease of $9,250 is due to a reduced need for medical supplies.

MENLO PARK FIRE PROTECTION DISTRICT

CAPITAL IMPROVEMENT PROJECT FUND

Introduction

The Capital Improvement Project (CIP) Fund is designated for the planning, acquisition, renovation, and construction of fire stations and other essential facilities that support the operations and services of the Menlo Park Fire Protection District. This fund plays a critical role in ensuring that the District's infrastructure remains modern, efficient, and capable of meeting the community's evolving safety needs. Projects supported by the CIP Fund may include purchasing land for future facilities, upgrading existing structures, or undertaking complete rebuilds to align with operational demands and regulatory standards. The District finances its capital improvement projects through a combination of strategies. These include direct transfers from the General Fund, allocation of one-time funds such as proceeds from surplus property sales, and cost savings from operational efficiencies. By leveraging these funding sources, the District ensures prudent fiscal management while addressing its long-term infrastructure needs.

The Menlo Park Fire Protection District operates out of ten strategically located facilities, which include seven fire stations and several support buildings. Key facilities comprise the Special Operations Warehouse at 2470 Pulgas Avenue, which houses equipment and resources for specialized emergency responses. The District's administrative operations are based in two buildings located on Middlefield Road and Santa Margarita Avenue. Additionally, each fire station includes ancillary structures, such as storage buildings, training areas, and vehicle maintenance spaces, which are integral to supporting daily operations and emergency readiness. Investments made through the Capital Improvement Project Fund ensure that the District's facilities remain resilient, adaptable, and capable of supporting the specialized equipment and personnel necessary for effective service delivery. These improvements also enhance the safety and functionality of workspaces for District personnel, contributing to their ability to respond efficiently to emergencies while serving the community at the highest standards.

Project Funding Sources

The Menlo Park Fire Protection District prioritizes a fiscally conservative approach to financing its capital improvement projects, striving to minimize the issuance of debt whenever possible. This strategy reflects the District's commitment to maintaining financial stability and ensuring sustainable resource allocation for long-term infrastructure needs. A key component of this funding strategy involves earmarking budget surpluses or savings from the General Fund for transfer to the Capital Improvement Project (CIP) Fund. These transfers allow the District to accumulate reserves dedicated to future facility rebuilds, renovations, or improvements. By systematically directing unutilized General Fund resources to the CIP Fund, the District proactively plans for large-scale capital expenditures without relying heavily on external financing.

Additionally, the District has the option to secure funding through development contribution agreements with developers operating within its jurisdiction. Such agreements may provide financial contributions from developers as part of negotiated terms to support infrastructure demands arising from new developments. While this funding mechanism has been part of the District's strategic considerations, it has not been utilized in recent years, reflecting either a lack of qualifying opportunities or shifts in the District's funding landscape. This multifaceted approach allows the District to maintain flexibility in its capital funding strategy, balancing immediate operational needs with long-term planning. By leveraging available resources and limiting debt reliance, the District ensures that its infrastructure investments align with its mission to deliver high-quality fire protection and emergency services while safeguarding the financial health of the organization.

FY 2024-25 Accomplishments

- Submitted the initial planning application to the City of Menlo Park for the Fire Station 1 project.
- Completed the bi-fold door retrofit project at Fire Station 2.
- Completed asphalt repair work at Fire Station 2.
- Finalized the design and awarded the construction contract for the Station 77 fitness room, carport, and mechanic shop buildings.



Capital Projects

Capital Outlay Expenditure

A significant individual purchase of a capital asset that meets or exceeds the District's established capitalization threshold. These are individual items or standalone acquisitions with a unit cost of $10,000 or more and a useful life of more than one year.

Capital Improvement Project Expenditure

This is a cost incurred to acquire, construct, or significantly enhance a long-term asset, such as buildings, infrastructure, or equipment. These expenditures add value, extend the useful life, or increase the efficiency or capacity of the asset, and are capitalized on the financial statements. To be classified as a Capital Improvement Project (CIP), the total project cost must meet or exceed $50,000.

Capital Project Identification Process

The process for identifying capital projects and including them in the budget proposals begins with discussions among staff to determine which projects involve necessary improvements, upgrades, or enhancements. During these discussions, staff assesses the specific needs, potential benefits, and the expected outcomes of each project. This includes evaluating whether the project will extend the useful life of existing assets or contribute to significant improvements in operations or services.

Once these assessments are made, the Fire Chief reviews the identified projects and decides which ones should be included in the budget proposal. The decision is based on factors such as the project's alignment with strategic priorities, available resources, and its potential impact on the department's overall performance.

For ongoing projects that have already been approved by the Board, the remaining budget will simply carry over into the new fiscal year. If there are any increases in the overall project budget, these will be incorporated into the new budget request, with appropriate justifications provided to explain the need for additional funding. This ensures that all capital projects are carefully reviewed, justified, and aligned with the department's goals before being included in the official budget proposal.

Approved Capital Improvement Projects

The Menlo Park Fire Protection District currently has various approved capital improvement projects and capital outlay expenditures aimed at enhancing its facilities and operational capabilities. These projects are summarized as follows:

1. Fire Station 1 Rebuild Project: This is a major initiative focused on the redevelopment of Fire Station 1, including significant upgrades or a complete rebuild to modernize the facility and improve its functionality to meet current and future operational demands.
2. Station 77 Fitness Room, Mechanic Shop Extension, and Kitchen Remodel: This multi-purpose project at Fire Station 77 includes constructing a fitness room to promote firefighter health and wellness, expanding the mechanic shop to enhance the maintenance and servicing of the District's emergency response vehicles, and remodeling of the old kitchen.
3. Fire Station 77 Generator Replacement: This project will replace the aging generator at Fire Station 77, ensuring reliable backup power during emergencies and enhancing station readiness.
4. Warehouse Generator Replacement: This initiative involves upgrading the generator at the District's Special Operations Warehouse to maintain uninterrupted operations during power outages and emergencies.
5. Administration Building Kitchen Remodel: The District plans to remodel the staff kitchen in the administration building to address wear and tear on the floors, cabinetry, and appliances. The project includes replacing the linoleum with polished concrete, updating cabinets and countertops, installing new appliances, and

repainting to improve both functionality and appearance.

6. Fire Station Alerting System Upgrade: The District plans to upgrade the outdated Fire Station Alerting System across all seven stations by replacing key components such as firewalls, power supplies, power distribution panels, mobile radio decoders, panel PCs, relays, and other necessary equipment.
7. Fire Station 2 Dorm Room: To improve firefighter health and comfort at Fire Station 2, the District plans to add acoustic treatment and upgrade HVAC systems in the eight dorm rooms, addressing noise issues and limited temperature control. The project includes installing insulated acoustic panels, modifying fire protection systems, and replacing HVAC components to create quieter, more comfortable sleeping spaces.
8. Fire Station 6 Driveway: Fire Station 6 drivers have reported ongoing damage to fire engine wheels caused by the need to drive over a curb when exiting onto Oak Grove due to traffic. To address this safety and maintenance issue, this project will extend the driveway by approximately five feet and soften the curb.
9. Fire Station 77 Shop Office HVAC Replacement: To improve working conditions at the Fire Station 77 mechanic shop, the District plans to install a new HVAC system to provide heating and cooling for the two offices, which currently lack climate control. The project includes mounting an exterior HVAC unit and installing two fan coil units to enhance comfort and staff productivity.
10. Traffic Pre-emption System: The District is upgrading its traffic pre-emption system to GPS-based technology compatible with newer apparatus, requiring replacement of pole-mounted devices, cabling, and installation of equipment in battalion vehicles and the mechanic shop.

These projects are funded through the Capital Improvement Project (CIP) Fund, which is supported by resources allocated from the General Fund and other potential revenue streams. The Fire Station 1 project represents a larger-scale initiative that may require extended planning and execution timelines due to its scope and complexity. Collectively, these capital improvements demonstrate the District's commitment to maintaining and enhancing its infrastructure to support its mission of delivering high-quality fire protection and emergency services.

The capital projects referenced above primarily involve nonrecurring expenditures, the costs of which are outlined in the tables below. Due to the District's strong and stable financial condition, these current and anticipated future nonrecurring capital projects are not expected to place a burden on the operating budget. Funding for these projects, as well as for recurring capital expenditures, is projected to come from the General Fund through planned annual internal transfers. These transfers are carefully budgeted and managed throughout each fiscal year to ensure the availability of necessary resources without disrupting ongoing operations. Furthermore, the District has established CIP reserve funds, which consist of accumulated resources derived from excess unassigned General Fund balances. These reserves provide an additional financial cushion, supporting the timely and efficient funding of capital projects while preserving the District's fiscal flexibility.

While the financial outlook is positive, the District maintains a prudent approach to its budgeting practices. Ongoing monitoring and comprehensive review of financial performance and conditions are integral to this approach, enabling the District to respond promptly and effectively to any changes or challenges. This disciplined financial stewardship ensures that both current operational needs and long-term capital investments can be met sustainably, safeguarding the District's ability to maintain and improve critical infrastructure and services well into the future.

Approved Capital Outlay Expenditures

These assets include major equipment such as fire engines, fire trucks, IT infrastructure, mobile radios, vehicles, self-contained breathing apparatus (SCBA), audio-visual systems, airboats, and forklifts. Beginning in FY 2024–25, funding for fixed assets has been transitioned from the General Fund to the Capital Improvement Project (CIP) Fund. This change allows for more efficient tracking and management of all capital assets within a single, centralized fund.

For FY 2025–26, the proposed fixed asset budget is $2.1 million. Below is a summary of key planned capital acquisitions:

- Two fill stations – $150,000
- Two storage area network (SAN) servers – $100,000
- Second airboat – $150,000
- Defibrillator for CalOES deployments – $50,000
- Upgrades to Unmanned Aerial System (UAS) infrastructure – $60,000
- One Lifepak defibrillator – $50,000
- One Freightliner truck – $230,000
- CERT cache storage containers – $200,000
- Water tender and replacement of two staff vehicles (including outfitting with radios, lights, and sirens) – $990,000
- JALTEST diagnostic scanner – $65,000
- Ironworker steel fabrication machine – $20,000
- Fitness equipment – $35,000

Project Title	Amount	Year
Station 1 – Rebuild	$1,800,300	2026
Station 77 – Fitness Room, Mechanic Shop Extension and Kitchen Remodel	$1,334,600	2026
Station 77 - Generator	$390,000	2026
Warehouse Generator	$124,360	2026
Administration Buidling Kitchen Remodel	$50,000	2026
Station 2 - Dorm Rooms	$150,000	2026
Station 6 - Driveway	$25,000	2026

Project Title	Amount	Year
Station 77 - Shop Office HVAC	$55,000	2026
Fire Station Alerting System Upgrade	$175,000	2026
Traffic Pre-Emption System	$400,000	2026
Distict Capital Assets	$2,100,000	2026
	$6,604,260	

Capital Improvement Projects Fund-Revenue Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
Revenues						
Capital Improvement Projects Fund						
Use of money and property	$9,657	–	–	–	$0	–
Transfers In	$52,759,821	$18,035,742	$18,035,742	$18,667,246	$631,504	4%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	Variance	Change in %
CAPITAL IMPROVEMENT PROJECTS FUND TOTAL	$52,769,478	$18,035,742	$18,035,742	$18,667,246	$631,504	4%
REVENUES TOTAL	$52,769,478	$18,035,742	$18,035,742	$18,667,246	$631,504	4%

Capital Improvement Projects Fund-Expenditure Summary

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
Expenses						
Capital Improvement Projects Fund						
Fixed Assets	$2,015,144	$6,164,469	$3,404,915	$6,604,260	$439,791	7%

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase/ (Decrease)	Change in %
CAPITAL IMPROVEMENT PROJECTS FUND TOTAL	$2,015,144	$6,164,469	$3,404,915	$6,604,260	$439,791	7%
EXPENSES TOTAL	$2,015,144	$6,164,469	$3,404,915	$6,604,260	$439,791	7%

MENLO PARK FIRE PROTECTION DISTRICT

ADMINISTRATIVE SERVICES AND FIRE PREVENTION





Administrative Services and Fire Prevention Buildings

The District purchased 170 Middlefield Road on December 21, 2007, for $3,600,000. The project was completed in January 2010 and both the fire prevention and administration divisions have taken occupancy. This two-story commercial office building with a sub-grade garage beneath is approximately 5,800 square feet. In October 2016, the District purchased 114 Santa Margarita Avenue for $2.8 million, which is located adjacent to 170 Middlefield Road. The acquisition has allowed the District to provide additional office space for District staffing. Per the 2020 space needs assessment, the District lacks adequate space at these two facilities on office and storage space for its administration and fire prevention divisions. The District is in the process of designing new office and storage space on Station 1 lot. Included in the 2025-26 capital improvement project budget is the renovation of the second floor kitchen at 170 Middlefield.

Administrative Kitchen Project

170 Middlefield's renovation was completed in January 2010. Since then the small kitchen on the second floor has been excessively used by the administration and fire prevention staff. The finishes and fixtures show significant wear and tear and are in need of replacement with more durable materials. The project includes a complete renovation including the removal of the cabinets, countertops, appliances and linoleum flooring and the installation of new cabinets, countertops, appliances, and polishing of the existing concrete floor as well as painting. The project will be completed in 2026.

Traffic Pre-emption

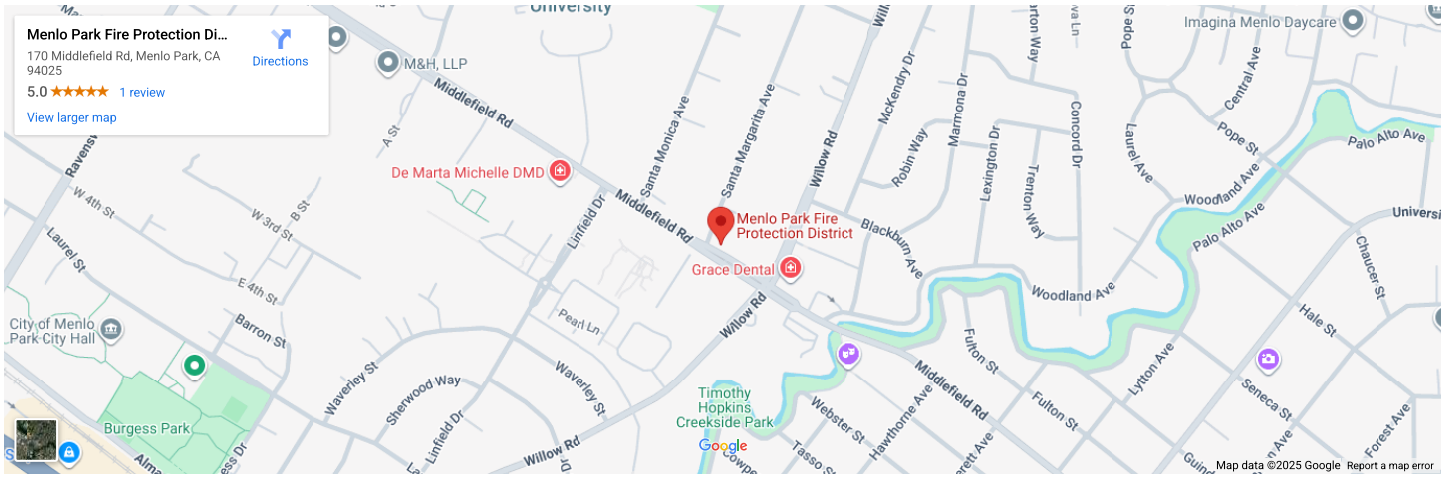
Pre-emption is a form of preferential treatment given to emergency vehicles at intersections to reduce their travel-time by reserving the right-of-way for their movement while responding to an emergency. The most common use of these systems is to manipulate traffic signals in the path of a responding emergency vehicle, stopping

conflicting traffic and allowing the emergency vehicle the right-of-way. The intended result is reduced response times and enhanced traffic safety. Pre-emption works on the principle that the emergency vehicle is detected by a controller and given a green signal, which is held until the emergency vehicle exits the intersection.

In 2014, fourteen intersections were installed with the Opticom system in partnership with Facebook to enhance response times along our eastside response corridors. This was in addition to fifteen pre-existing intersections with Opticom in Menlo Park along Willow Road and Sandhill Road. In 2015, an additional eleven intersections were installed with Opticom devices along the El Camino corridor. With traffic continuing to impede the District's emergency response times, Staff is proposing installing Opticom traffic pre-emption devices at an additional thirty-nine intersections along the District's primary response routes. This project is anticipated to be completed in 2026.

Administration and Fire Prevention Building

Project Title	Amount	Year
Administration Buidling Kitchen Remodel	$50,000	2026
Traffic Pre-Emption System	$400,000	2026



MENLO PARK FIRE PROTECTION DISTRICT

FIRE STATION 1



Fire Station 1

The District is exploring the future development of the Fire Station 1 property. The District acquired 1.01 acres adjacent to Fire Station 1 from the Roman Catholic Church in 2018 for $6.6 million. The lot acquired has been merged with the existing lot to form a 1.96-acre lot. The District contracted with PBK Architects, Inc. in FY 23-24 for the preparation of design documents to include a new fire station, a training facility, and an administration building, which will include office space for both administration and fire prevention staff, storage of equipment and supplies, and a new classroom/board room/District operations center. In June 2024 the Board of Directors selected a conceptual design to include all the forementioned buildings which is estimated at $121 million. In FY 25-26, PBK Architects will be tasked with finishing the design development documents in order to obtain planning department approval and will begin on the construction documents. The project is estimated to be completed in March 2032.

Fire Station 1 has the primary response areas of the City of Menlo Park, the Town of Atherton, and unincorporated County areas. Assigned to Fire Station 1 are Engine 1 and Squad 401. In addition to its primary response area, all stations can be called for mutual aid to the City of Palo Alto fulfilling assignments in accordance with a District/Palo Alto mutual aid plan. Staffed units at this station include Engine 1 with a captain and two firefighters, one being a qualified engineer, and Squad 401 with a captain and one qualified engineer /paramedic. Each unit has at least one licensed paramedic providing advanced life support services.

Fire Station #1 - Rebuild Project - Conceptual Design

The District is in the process of designing the future development of the Fire Station 1 property. The development of the site will include a new fire station, a training facility, and an administration building which will include office space for both administration and fire prevention staff, storage of equipment and supplies, and a new classroom/board room/District Operations Center.

In 2012, the District hired CH2M Hill to evaluate the District's facilities. Fire Station 1, which was constructed in 1955, was listed in fair condition and identified as having an original life expectancy of 35 years. The station has ongoing issues with water penetration. A new fire station is needed to address ongoing maintenance issues, as well as space needs issues and to incorporate smart alerting and safety improvements, such as having driven-through capability. In 2021, the District had the training tower evaluated by MLA Structural Engineers, Inc. which identified that the tower is unsafe in its current condition due to dry rot and would require a seismic retrofit. The training tower is a critical component of the District's safety personnel training program. The construction of a new, multi-story tower will allow the Fire District to properly train and prepare staff for the challenges and difficulties experienced in multi-story structures and other environments. Challenges associated with multi-story structures include proper search and rescue techniques, advancement of hose lines aloft, other physical difficulties, and technical fire ground operations. In addition, a newly designed multi-story training tower with a sub-surface basement is needed to adequately prepare firefighters for the challenges faced in certain types of emergencies.

In 2022, the District was notified by PG&E that PG&E may in the future expand its operations at the District's training site located at the PG&E substation adjacent to Highway 84. The proposed expansion would reduce the District's training capabilities at this location in half. The District proposes constructing a new training facility at Fire Station 1 to address the structural concerns of the existing training tower and the potential loss of training functions at the PG&E substation.

The development of the site will also include office space for administration and fire prevention staff along with a new classroom/board room/District Operations Center, a storage building, and underground parking. The District has outgrown the office space at 170 Middlefield Road and 114 Santa Margarita and additional office space is needed to accommodate existing and future staffing. In June 2024 the Board of Directors approved the project which is estimated at $121 million. The project is estimated to be completed by March 2032. Upon completion of the project and relocation of staff, the properties at 170 Middlefield road and 114 Santa Margarita avenue can be repurposed or sold.

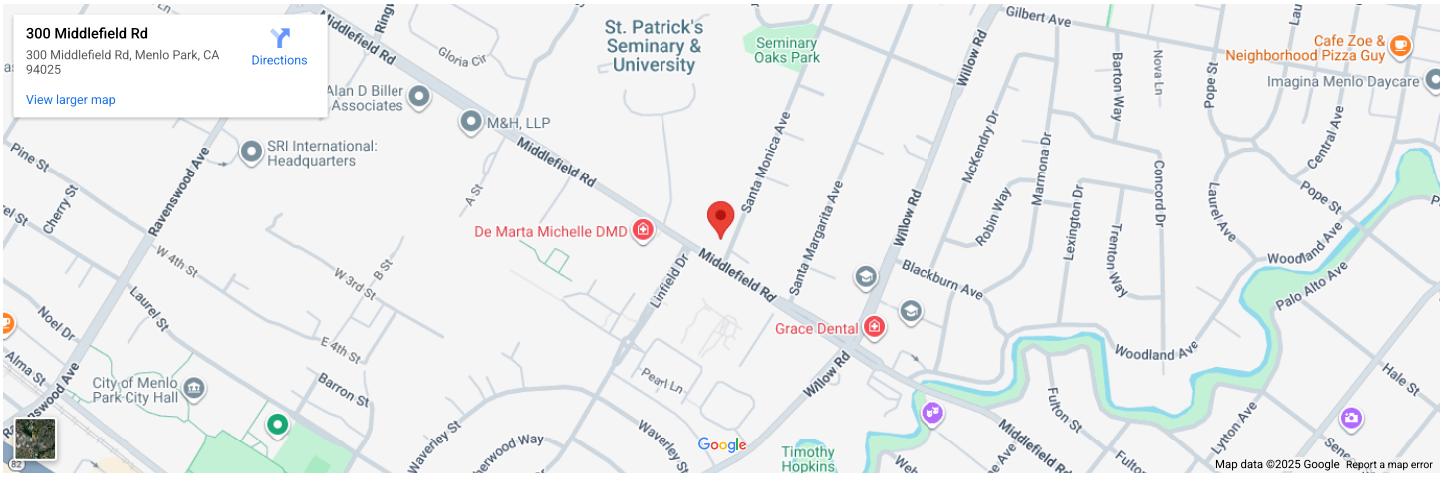
Fire Station Alerting Upgrades

In January 2025, the District had Telecommunications Engineering Associates (TEA), the District's fire station alerting vendor conduct a comprehensive review of the District's fire station alerting systems to determine vulnerabilities in its infrastructure and to identify equipment which was previously installed in 2015 that needs replacement to ensure serviceability and reliability. TEA identified several components of the alerting system that are recommended to be replaced due to their age including the firewall, power supplies, panel computers, and radios. The replacement of this equipment is expected to be completed in 2026.

Project Information

Fire Station 1 Project

Project Title	Amount	Year
Station 1 – Rebuild	$1,800,300	2026
Fire Station Alerting System Upgrade	$175,000	2026
	$1,975,300	


300 Middlefield Rd
300 Middlefield Rd, Menlo Park, CA 94025
Directions
View larger map
St. Patrick's Seminary & University
Seminary Oaks Park
Cafe Zoe & Neighborhood Pizza Guy
Imagina Menlo Daycare
Alan D Biller Associates
M&H, LLP
SRI International: Headquarters
De Marta Michelle DMD
Grace Dental
City of Menlo Park City Hall
Timothy Hopkins
Middlefield Rd
Ravenswood Ave
Santa Monica Ave
Santa Margarita Ave
Willow Rd
Gilbert Ave
Blackburn Ave
Woodland Ave
Palo Alto Ave
Pope St
Central Ave
Laurel Ave
Concord Dr
Trenton Way
Lexington Dr
Marmona Dr
Robin Way
McKendry Dr
Barton Way
Nova Ln
Fulton St
Lytton Ave
Hale St
Pearl Ln
Linfield Dr
Waverley St
Barron St
Noel Dr
Alma St
Laurel St
Cherry St
Pine St
W 4th St
W 3rd St
E 4th St
B St
A St
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MENLO PARK FIRE PROTECTION DISTRICT

FIRE STATION 2



Fire Station 2

The District purchased 2293 Capitol Avenue for $685,000 on November 29, 2007. This property, along with an adjacent property purchased on June 27, 2006, at 2299 Capitol Avenue in the amount of $603,000, were joined together with the existing Fire Station 2 lot to form 100 feet wide by 200 feet deep area on which to construct a new, improved, and modern three bay, drive through, 12,562 square foot fire station, which also included a new detached communication building and 100' monopole. In fiscal year 2011-2012, the District entered a contract with S.C. Builders for the construction of site improvements which included the construction of the rear driveway and parking along with the communication building and monopole. S.C. Builders completed the work in December 2012. Shortly thereafter the temporary trailer was constructed and placed allowing for the firefighters to be relocated out of the existing fire station. DL Falk Construction Inc. was awarded the contract in December 2013 to construct the new fire station, and the notice of completion was filed in October 2016.

Fire Station 2 has the primary response areas of the City of East Palo Alto, City of Menlo Park, and San Francisco Bay. Station 2 is the busiest fire station in the District. Staffed units at this station include Engine 2 with a captain and two firefighters, one being a qualified engineer, Truck 2 with one captain, two truck operators and one

firefighter, and Battalion 101. Each unit, excluding Battalion 101, has at least one licensed paramedic providing advanced life support services. There are no capital improvement projects currently proposed for FY 2025-26 at Fire Station 2.

Fire Station 2 - Dorm Rooms

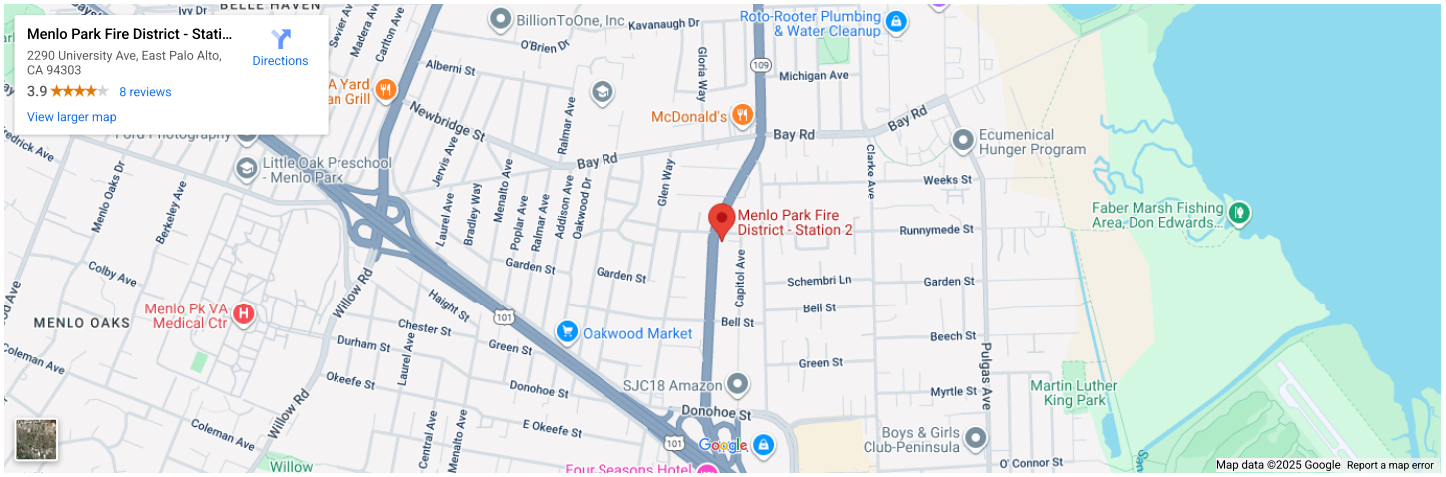
Fire Station 2 was built with eight dorm rooms on the second floor, each featuring exposed ceilings that extend up to the metal roof. This open design results in poor noise control, especially during rainfall. Additionally, four of the dorm rooms have limited control over their HVAC systems. It is essential for the health and well-being of the firefighters to have individual sleeping spaces that are dark, quiet, and temperature-controlled.

To enhance these dorm rooms, it is recommended to add acoustic treatment to all eight rooms and modify the HVAC systems in the four rooms with limited control. The proposed improvements include installing acoustic panels with insulation in all eight dorms, modifying the fire sprinkler system, lowering the fire alarm devices, and replacing the existing branch selectors serving the four dorm rooms that have inadequate temperature control.

Once completed, all eight dorm rooms will benefit from improved noise reduction and full temperature control. The estimated cost for this ceiling and HVAC upgrade project is $150,000.

Fire Station 2 Project

Project Title	Amount	Year
Station 2 - Dorm Rooms	$150,000	2026
	$150,000	



MENLO PARK FIRE PROTECTION DISTRICT

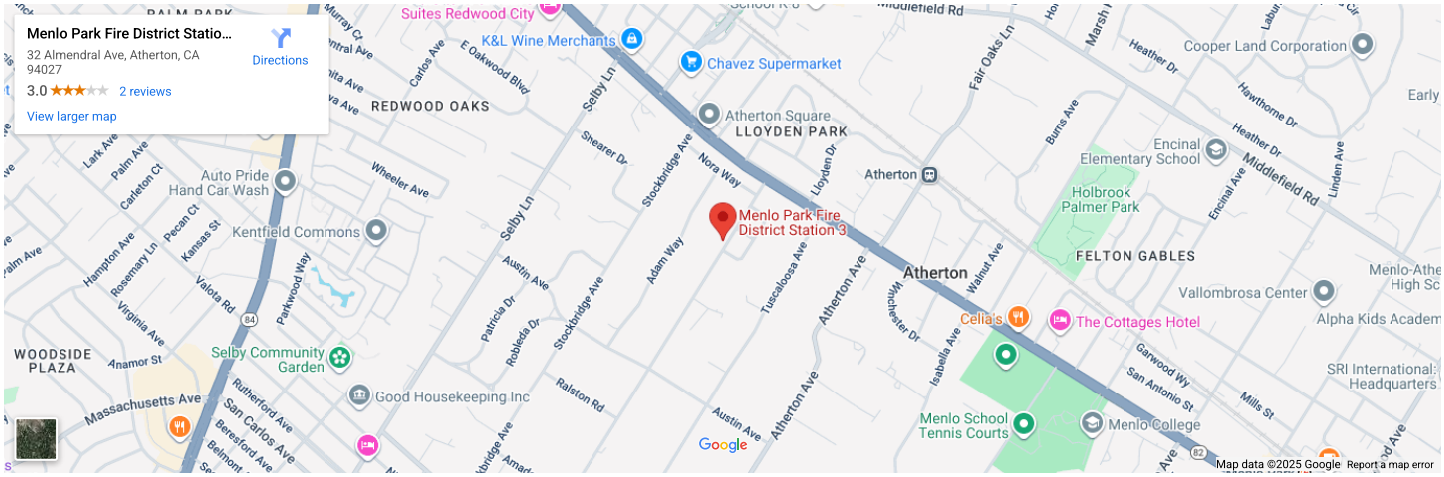
FIRE STATION 3



Fire Station 3

The Fire District purchased the parcel located at 28 Almendral Avenue, Atherton in June 2017. This property is 39,646 sq. ft., including a single-story 1950's ranch-style home, and is zoned R1-A. This property is located both adjacent to and behind Fire Station 3 lot. The acquisition of this property was an opportunity to strategically acquire additional land to provide the Fire District with the option to construct a new, larger fire station in the future at Fire Station 3's current location. The Board approved the construction of the accessory structure in December 2022 and awarded the contract to Greenberg Development and Construction, Inc. The 1,200-square-foot accessory building was completed in 2024. It is located directly behind the existing fire station and was constructed to provide additional space for the firefighters' need for their exercise equipment and storage of the EMS supplies. Additional parking for the fire station was also provided adjacent to the accessory building. There are no capital improvement projects currently proposed for FY 2025-26 at Fire Station 3.

Fire Station 3 has the primary response areas of the Town of Atherton, unincorporated county areas, and the City of Menlo Park. Station 3 responds to Redwood City as part of the County Closest Unit, Automatic Aid, and Move and Cover agreement. Staffed units at this station include Engine 3 with a captain and two firefighters, one being a qualified engineer. One of the three personnel is a licensed paramedic providing advanced life support services.


Menlo Park Fire District Statio...
32 Almendral Ave, Atherton, CA 94027
3.0 2 reviews
View larger map
Directions
Suites Redwood City
K&L Wine Merchants
Chavez Supermarket
Atherton Square
LLOYDEN PARK
REDWOOD OAKS
Auto Pride Hand Car Wash
Kentfield Commons
Menlo Park Fire District Station 3
Atherton
FELTON GABLES
Holbrook Palmer Park
Encinal Elementary School
Cooper Land Corporation
Vallombrosa Center
Celia's
The Cottages Hotel
Selby Community Garden
Good Housekeeping Inc
WOODSIDE PLAZA
Menlo School Tennis Courts
Menlo College
Google
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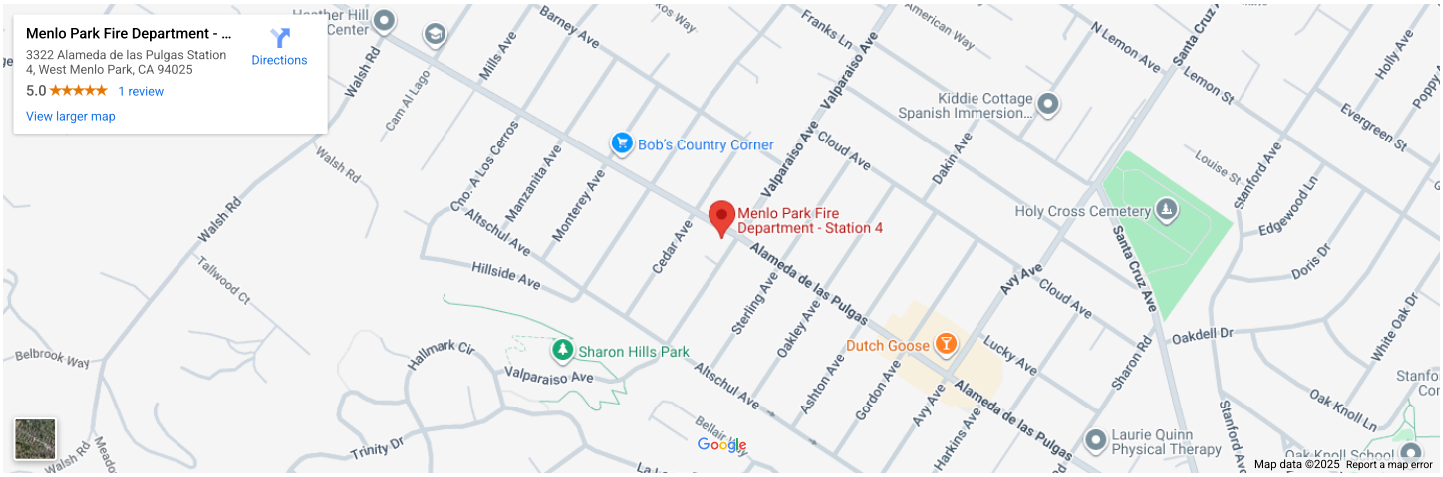
MENLO PARK FIRE PROTECTION DISTRICT

FIRE STATION 4



Fire Station 4

Fire Station 4 is located at 3322 Alameda De Las Pulgas, Menlo Park, and serves West Menlo Park, Sharon Heights, Atherton, and a secondary response to downtown Menlo Park. This area is the hilliest part of the Fire District and some of the largest homes are located in this area. In 2018, the District purchased 2110 Valparaiso Avenue in the amount of $3,248,033, in order to establish enough functional area to be used to support a new fire station to replace the 3,800-square-foot aging, undersized station, which was constructed in 1949. The two lots were merged to provide sufficient space for the construction of a new fire station. In December 2020, the Board approved a contract with Sausal Corporation for the construction of a new 13,200 sq. ft., two-story fire station. The project broke ground in 2021 and was completed in 2024. There are no capital improvement projects currently proposed for FY 2024-25 at Fire Station 4. Fire Station 4 has the primary response areas of unincorporated county areas, the City of Menlo Park, and the Town of Atherton. Station 4 responds to Woodside, Portola Valley, and Redwood City as part of the Closest Unit, Automatic Aid, and Move and Cover agreement. Staffed units at this station include Engine 4 with a captain and two firefighters, one being a qualified engineer, and Truck 4 with one captain, two truck operators and one firefighter. Each unit has at least one licensed paramedic providing advanced life support services.


Menlo Park Fire Department - ...
3322 Alameda de las Pulgas Station 4, West Menlo Park, CA 94025
5.0 ★★★★★ 1 review
Directions
View larger map
Menlo Park Fire Department - Station 4
Bob's Country Corner
Kiddie Cottage Spanish Immersion...
Holy Cross Cemetery
Dutch Goose
Sharon Hills Park
Laurie Quinn Physical Therapy
Oak Knoll School
Heather Hill Center
Walsh Rd
Cam Al Lago
Mills Ave
Barney Ave
Franks Ln
Valparaiso Ave
American Way
N Lemon Ave
Santa Cruz
Lemon St
Holly Ave
Evergreen St
Cloud Ave
Dakin Ave
Louise St
Stanford Ave
Edgewood Ln
Doris Dr
Cno. A Los Cerros
Manzanita Ave
Monterey Ave
Altschul Ave
Cedar Ave
Hillside Ave
Alameda de las Pulgas
Sterling Ave
Oakley Ave
Ashton Ave
Gordon Ave
Avy Ave
Harkins Ave
Lucky Ave
Sharon Rd
Oakdell Dr
Santa Cruz Ave
White Oak Dr
Oak Knoll Ln
Tallwood Ct
Belbrook Way
Hallmark Cir
Trinity Dr
Google
Map data ©2025 Report a map error

MENLO PARK FIRE PROTECTION DISTRICT

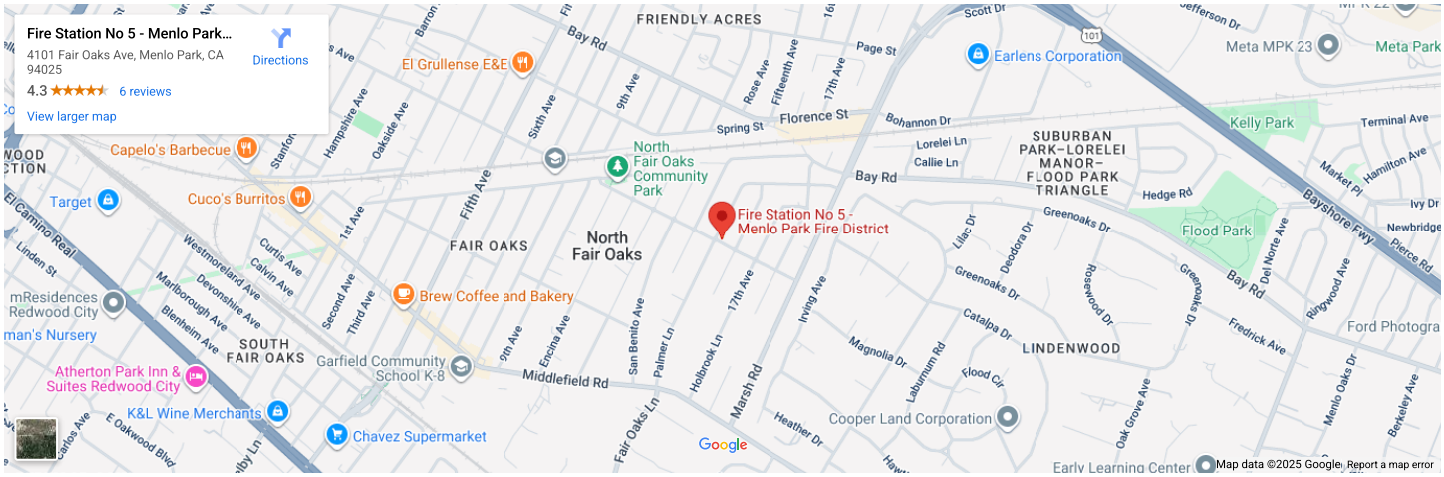
FIRE STATION 5



Fire Station 5

Fire Station 5 is a 3,200-square-foot single-story structure located in the City of Menlo Park, that was built and commissioned in 1998. Station 5 serves the North Fair Oaks area of the Fire District and unincorporated areas of Redwood City. The station will either need to be enlarged or relocated to address future needs. Currently, the station is in good condition. There are no capital improvement projects currently proposed for FY 2024-25 at Fire Station 5.

Fire Station 5 has the primary response areas of unincorporated North Fair Oaks, the City of Menlo Park, and the Town of Atherton. Station 5 responds to Redwood City as part of the County Closet Unit, Automatic Aid, and Move and Cover Agreement. Staffed units at this station include Engine 5 with a captain and two firefighters, one being a qualified engineer. At least one of the three personnel is a licensed paramedic providing advanced life support services.


Fire Station No 5 - Menlo Park...
4101 Fair Oaks Ave, Menlo Park, CA 94025
4.3 6 reviews
Directions
View larger map
FRIENDLY ACRES
El Grullense E&E
Earlens Corporation
Meta MPK 23
Meta Park
Kelly Park
Capelo's Barbecue
Target
Cuco's Burritos
North Fair Oaks Community Park
Fire Station No 5 - Menlo Park Fire District
SUBURBAN PARK–LORELEI MANOR–FLOOD PARK TRIANGLE
Flood Park
FAIR OAKS
North Fair Oaks
Brew Coffee and Bakery
mResidences Redwood City
SOUTH FAIR OAKS
Garfield Community School K-8
Atherton Park Inn & Suites Redwood City
K&L Wine Merchants
Chavez Supermarket
LINDENWOOD
Cooper Land Corporation
Ford Photogra
Early Learning Center
Google
Map data ©2025 Google
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MENLO PARK FIRE PROTECTION DISTRICT

FIRE STATION 6



Fire Station 6

On July 31, 2008, the District purchased a property behind the station, at 1231 Hoover Street, for $1,507,300 to establish enough functional area to be used to support a new fire station to replace the aging, undersized station located at 700 Oak Grove Avenue, which was constructed in 1953. In October 2016 the Board awarded a contract to Gonsalves and Stronck Construction Co. Inc. for the construction of an 8,335 square-foot fire station and a 1,005 sq. ft. engine display building to store and display the District's antique apparatus.

Additionally, the contractor was tasked with the relocation of the Fire District's carriage house from Fire Station 1 to Fire Station 6. Construction started in November 2016 and the notice of completion for the multi-phased project was issued in May 2019. Proposed for FY 2025-26 is the modification to the front driveway ramp at Fire Station 6.

Fire Station 6 has the primary response areas of the downtown commercial district of the City of Menlo Park and the Town of Atherton. Because of its proximity to El Camino Real, it provides mutual aid to the City of Palo Alto. Staffed units at this station include Engine 6 with a captain and two firefighters, one being a qualified engineer, and Battalion 1. At least one of the three personnel is a licensed paramedic who provides advanced life support services.

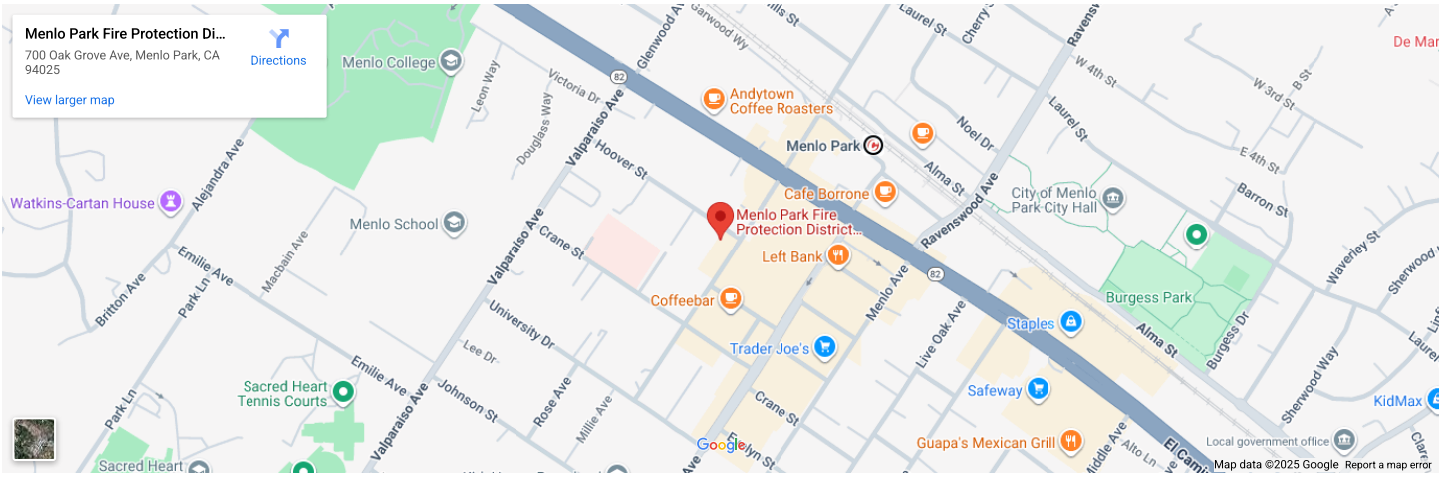
Fire Station 6 Driveway Ramp Modification

The drivers of our apparatus at Fire Station 6 have identified an ongoing issue that is causing undue stress on our fire engines. When traffic is present in the eastbound lane of Oak Grove, the driver is forced to drive over the driveway curb when exiting the station. This has led to noticeable damage, with chunks missing from the Captain's side dual wheels. This not only presents a potential safety hazard with the rear wheels but could also lead to more frequent and costly wheel replacements. Both issues could be addressed by softening the curb. The project involves extending the driveway by approximately 5 feet.

Project Information

Fire Station 6-Driveway Project

Project Title	Amount	Year
Station 6 - Driveway	$25,000	2026
	$25,000	



MENLO PARK FIRE PROTECTION DISTRICT

FIRE STATION 77



Fire Station 77

Fire Station 77 is located at 1467 Chilco Street in the City of Menlo Park, adjoining the Dumbarton Branch rail line. This Station houses an engine company, the District's water rescue facility, and related equipment including an airboat, jet skis, and rigid-hull inflatable boats. The Mechanical Division is also housed at this facility which was built in 1996. The 9,259 sq. ft. of ancillary buildings includes a mechanic shop, classroom, water rescue facilities, and storage and parking enclosure. The 4,400 sq. ft. fire station is in good condition and serves the Belle Haven area of Menlo Park. The land is owned by the City of Menlo Park and is leased to the District. In 2018, the District purchased 1457 Chilco Street for the future purpose of merging the two lots for the construction of a new fire station. The District is in the process constructing several improvements at Fire Station 77 to enhance the capabilities at this station. The additions are comprised of the construction of a fitness room, an expansion of the existing mechanical shop, and the building of a carport. Additionally, the District is in the process of replacing its aging emergency generator. New projects for FY 25-26 include the Station 77 kitchen remodel and HVAC for the mechanic shop.

Fire Station 77 has the primary response areas of the eastern section of the City of Menlo Park known as Bell Haven, the Bayfront, and the City of East Palo Alto. 77 Station personnel receive training in boat operations and water rescue and provide water rescue in waterways within the District and assist other agencies throughout the bay area. Staffed units at this station include Engine 77 with a captain and two firefighters, one being a qualified engineer, an airboat, a rigid bottom inflatable boat, jet

skis, and CAL-OES swift water rescue inflatable boats in addition to the requisite equipment. The District maintains its vehicle maintenance shop at Station 77 with a fleet supervisor and mechanic. The District on-staff mechanics perform the maintenance of apparatus and equipment.

Fire Station 77 - Fitness Room, Mechanic Shop, and Kitchen Remodel Project

The existing Fire Station 77 site located at 1467 Chilco Street, Menlo Park is comprised of three main structures as well as several carports. The three structures include the fire station, a storage facility, and a mechanics shop where the District performs all its in-house maintenance and repairs to the District's apparatus and vehicles. All these structures were constructed in the late '90s. The District proposes to perform several additions at Fire Station 77 to enhance the capabilities at this station. The additions are comprised of the construction of a fitness room, an expansion of the existing mechanical shop, and the building of a carport. Additionally, the District is in the process of replacing the Station 77 emergency generator with a newer larger generator that can provide emergency power to all three buildings.

The fire station was constructed with a 176 sq. ft. room located at the rear of the station to serve as the firefighter's fitness room. In comparison to today's standards the District constructs fitness rooms that are 600 sq. ft. in size. Due to the limited space, the fitness equipment has been relocated to the apparatus bay. While the apparatus bay provides sufficient space for the fitness equipment this setup is not ideal as it limits the use of the apparatus bay by taking up valuable space, eliminates the use of the drive-through bay, and increases the potential for the firefighters to be exposed to diesel fumes. The proposed construction of a 629 sq. ft. fitness room would free up space in the apparatus bay, allow for rear entry through the drive-through bay, and provide a properly sized and safe space for the firefighters to exercise in. The fitness room is in the process of being constructed at the rear of the fire station and is anticipated to be completed by the end of 2025.

The existing mechanic shop consists of two apparatus bays to service the District's apparatus and fleet. The bays are fifty feet in length which has limited the mechanic's ability to service the District's longer apparatus which exceeds sixty-five feet in length. The District proposes extending the length of the mechanic shop by constructing a metal structure in front of the existing mechanic shop that is thirty-one feet in length. The new 1104 sq. ft. structure would be freestanding from the existing mechanic shop. The extension would allow for the longest piece of apparatus to be parked inside the shop. This addition will allow for reduced downtime of the apparatus and improve working conditions for the District's mechanics. The third proposed addition is the construction of a carport. This carport would be built between two existing carports. The new carport would cover three parking spaces. The construction of the carport will assist in limiting damage to the District's vehicles by reducing the damage caused by the sun and other elements. Construction of these two structure will begin in August 2025 and will be completed in 2026.

For all three additions, the District plans to use similar materials to that of the structure to which it is adjacent or attached. The exterior finish will be painted to match the existing colors of the fire station, mechanic shop, and carports. During construction, the firefighters will continue to operate out of the fire station with the emergency response not being impacted.

Another component of this project is the Kitchen Remodel. Fire Station 77 was built in 1996 with what is now considered outdated kitchen cabinet materials, solid surface countertops, and linoleum flooring. Since then, the kitchen has not been remodeled and has only had cabinetry hardware replaced as needed. The kitchen cabinets are now failing and in need of replacement. In addition, the firefighters have noted that due to the cabinets aging condition rodents and other pests have infiltrated the kitchen and have made their way to the back of the cabinetry.

This project includes having the kitchen cabinetry and countertops removed and replaced with new cabinets and countertops that meet the District's current design standards. These standards include thick, solid composite cabinetry construction with a laminate finish, heavy duty cabinet hardware, stainless steel countertops, and polished concrete flooring. The proposed remodel would address the aging condition of the kitchen as well as improve health conditions and eliminate the rodent and pest issue. This project is anticipated to be completed by the end of 2025.

Fire Station 77 - Generator Replacement Project

The Fire Station 77 15kw generator is failing and replacement parts are difficult to obtain. The generator only provides emergency power to the fire station. The project includes the replacement of the generator and automatic transfer switch (ATS). In addition, the new 50kw generator will be connected to all three buildings. To achieve this, additional conduit work will be required. This project is anticipated to be completed by the end of 2025.

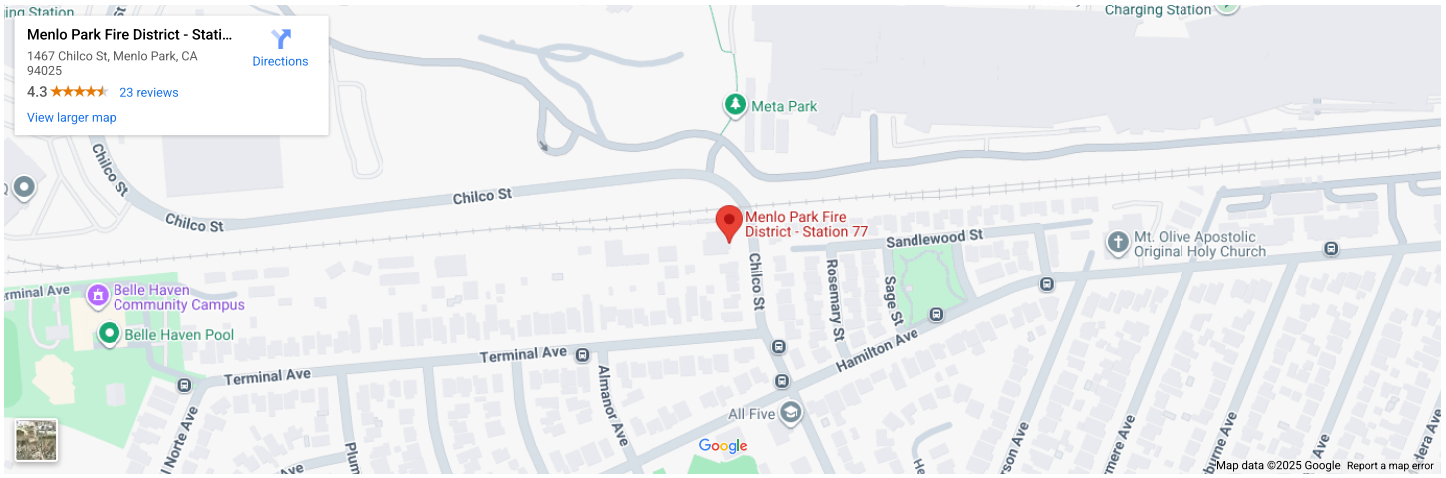
Fire Station 77 - Mechanic Shop HVAC Project

The Fire Station 77 mechanic shop was constructed in the late 1990's. The shop included heating, but did not include air conditioning. During the summer seasons the shop can get hot and make it uncomfortable for the mechanics to work inside it. The project includes adding several wall mounted units to cool the space. This project is expected to be completed in 2026.

Project Information

Fire Station 77 Project

Project Title	Amount	Year
Station 77 – Fitness Room, Mechanic Shop Extension and Kitchen Remodel	$1,334,600	2026
Station 77 - Generator	$390,000	2026
Station 77 - Shop Office HVAC	$55,000	2026
	$1,779,600	



MENLO PARK FIRE PROTECTION DISTRICT

SPECIAL OPERATIONS WAREHOUSE



Special Operations Warehouse

The District purchased a warehouse located at 2470 Pulgas Avenue, East Palo Alto in 2017 for $5 million. This warehouse stores the CATF3 cache and the CATF3 staff operate in this building. The warehouse currently has no emergency backup power functionality. In order to provide and ensure operational readiness, the warehouse needs to have reliable power to allow for the task force to deploy. The District has contracted with PC Inc. for the installation of a generator to provide emergency power to the warehouse. Additionally, the District is in the process of designing renovations to the office area of the warehouse and providing HVAC to the middle building.

Special Operations Warehouse-Warehouse Generator Replacement Project

The District purchased a warehouse in 2017 for $5 million. Since then, the Fire District has made a series of improvements including electrical safe off, installation of data infrastructure, paging system, security cameras, site fencing, solar-powered automatic vehicle gate, as well as other security and safety improvements. This warehouse stores the CATF3 cache and the CATF3 staff operate outside of this building. The warehouse currently has no emergency backup power functionality. To provide and ensure operational readiness the warehouse needs to have reliable power to allow the task force to deploy. The District has contracted with PC, Inc for the installation of the generator and ATS. This project is anticipated to be completed by the end of 2025.

Project Information

Special Operations Warehouse Project

Project Title	Amount	Year
Warehouse Generator	$124,360	2026
	$124,360	





MENLO PARK FIRE PROTECTION DISTRICT
SPECIAL REVENUE FUND

Special Revenue Fund Overview

The Special Revenue Fund is established to manage and account for financial resources received and expended for specific purposes, with a primary focus on federal emergency response and disaster management activities. This fund is dedicated to tracking and administering resources allocated through federal grants, such as those provided by the Federal Emergency Management Agency (FEMA) under its Cooperative Agreements. These funds are essential for supporting the District's involvement in California Task Force 3 (CATF3), which operates as part of the national Urban Search and Rescue (US&R) program.

Beyond supporting US&R operations, the Special Revenue Fund also encompasses the management of financial claims and assistance programs associated with disaster declarations. This includes tracking expenditures, reimbursements, and compliance with regulations tied to major emergencies where the District is eligible for federal or state assistance.

The fund ensures that all federal financial resources are appropriately allocated and utilized strictly for their designated purposes. It also facilitates adherence to grant requirements, regulations, and reporting standards, ensuring proper oversight of federally funded programs. Furthermore, the Special Revenue Fund enhances financial transparency and accountability, providing a clear record of all transactions related to federal emergency response, recovery efforts, and disaster-related activities.

California Task Force 3 Urban Search and Rescue

On October 12, 1990, the Menlo Park Fire Protection District entered into a formal agreement with the Federal Emergency Management Agency (FEMA) and the State of California, designating the District as the Sponsoring Agency for California Task Force 3 (CA-TF3). CA-TF3 is a vital component of the National Urban Search and Rescue (US&R) Response System, one of 28 highly specialized teams across the United States tasked with responding to large-scale emergencies and disasters.

As the Sponsoring Agency, the Menlo Park Fire Protection District is responsible for the coordination, management, and operational readiness of CA-TF3. This includes ensuring the availability of trained personnel, maintaining specialized equipment, and facilitating compliance with federal and state requirements. CA-TF3 is composed of a multidisciplinary team of professionals, including firefighters, engineers, physicians, paramedics, canine handlers, and logistical support staff. Together, they deliver critical emergency services during natural disasters such as earthquakes, hurricanes, and floods, as well as man-made events like building collapses and terrorist attacks.

CA-TF3 is renowned for its expertise in advanced rescue operations, including structural collapse rescue, confined space entry, swift-water rescue, hazardous material handling, and medical triage. The team has consistently demonstrated its ability to mobilize rapidly and respond effectively to some of the most significant emergencies in the nation's history. Their work has been instrumental in saving lives and mitigating the impacts of catastrophic events at both the local and national levels.

The Menlo Park Fire Protection District's continued leadership in supporting CA-TF3 ensures the task force remains fully prepared to respond at a moment's notice. This readiness includes maintaining a state of operational excellence through rigorous training, equipment updates, and strategic planning. The longstanding agreement with

FEMA and the State of California highlights the District's unwavering commitment to public safety and emergency response, solidifying its role as a leader in disaster preparedness and response efforts both regionally and nationwide.

Cooperative Agreements

The CA-TF3 US&R team is fully funded through the FEMA Cooperative Agreement, with the District currently managing three active agreements that provide federal funding to support the program. The primary objective of the Cooperative Agreements is to ensure the continued development and readiness of the National Urban Search and Rescue Response System (US&R), enabling teams like CA-TF3 to respond to national emergencies. These agreements help maintain qualified personnel, resources, and equipment, supporting the National Incident Management System (NIMS) and the National Response Framework (NRF).

CA-TF3's efforts are structured around four main program areas:

1. Administration: This area supports the day-to-day operations of the task force, including staff management, program and grant oversight, administrative support, and logistical coordination. Responsibilities include managing personnel salaries, task force development, record-keeping, inventory management, and communication with team members and supporting parties.
2. Equipment: This program provides funding for purchasing equipment listed in the most current DHS/FEMA task force equipment cache, or any subsequent approved equipment list, ensuring that CA-TF3 has the necessary tools and technology for mission readiness.
3. Storage & Maintenance: This area covers costs associated with the storage and maintenance of equipment, including warehouse lease expenses or other associated maintenance costs for up to 12 months.
4. Training: This program ensures that CA-TF3 personnel receive the required US&R training, including local courses and those mandated by current US&R position descriptions or specific program requirements.

These four program areas work in tandem to ensure that CA-TF3 remains prepared, properly equipped, and continuously trained for rapid deployment in disaster response scenarios.

Special Revenue Fund Budget Summary

The FY 2025-26 Special Revenue Fund's final budget is balanced. The reimbursable expenditures and revenues budgeted in the fiscal year totaled $1,751,037. There are currently three Cooperative Agreements still open. New cooperative agreements to be received in the next fiscal year will also be added to the budget.

The current budget includes funding from three active Cooperative Agreements:

- EMW-2024-CA-05159
- EMW-2023-CA-05403
- EMW-2022-CA-00049

Since the Special Revenue Fund operates under a carry-forward system, any unspent funds from the current fiscal year will automatically carry over into the next fiscal year. Adjustments to the carry-forward budget will be made once the year-end financials are finalized. Furthermore, any new Cooperative Agreements anticipated during FY26 will be integrated into the final budget upon receipt and approval. This approach ensures the fund remains dynamic and accurately reflects all available financial resources.

Other Federal Emergency Responses

Beyond supporting US&R operations, the Special Revenue Fund also encompasses the management of financial claims and assistance programs associated with disaster declarations. This includes tracking expenditures, reimbursements, and compliance with regulations tied to major emergencies where the District is eligible for federal or state assistance. The other federal emergency responses are unpredictable and activities are not budgeted.

Special Revenue Fund - Expenditure Per Program

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase / (Decrease)	Change in %
Expenses						
Co-Op Admin	$813,861	$4,342,210	$3,363,573	$951,515	($3,390,695)	(78%)
Co-Op Equipment	$187,657	$961,929	$318,686	$536,895	($425,034)	(44%)
Co-Op Storage/Maintenance	$109,209	$175,106	$109,964	$81,085	($94,021)	(54%)
Co-Op Training	$99,904	$328,009	$88,413	$181,542	($146,467)	(45%)
EXPENSES TOTAL	**$1,210,631**	**$5,807,254**	**$3,880,636**	**$1,751,037**	**($4,056,217)**	**(70%)**

Special Revenue Fund - Expenditure by Category

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET		
	FY2024	FY2025	FY2025	FY2026	FY26 vs FY25 Increase / (Decrease)	Change in %
Expenses						
Special Revenue Fund						
Salaries	$389,601	$542,113	$593,891	$501,762	($40,351)	(7%)
Stipends	$21,974	$116,391	$108,766	$46,193	($70,198)	(60%)
Overtime	$9,037	$731,876	$282,284	–	($731,876)	(100%)
Retirement	$59,738	$170,423	$116,654	$134,900	($35,523)	(21%)
Benefits	$152,843	$547,979	$202,621	$112,923	($435,056)	(79%)
Materials and Supplies	$169,591	$867,802	$188,251	$491,385	($376,417)	(43%)
Contract Services	$389,824	$2,731,007	$2,202,757	$463,874	($2,267,133)	(83%)
Fixed Assets	$18,023	$99,664	$185,413	–	($99,664)	(100%)
SPECIAL REVENUE FUND TOTAL	**$1,210,631**	**$5,807,254**	**$3,880,636**	**$1,751,037**	**($4,056,217)**	**(70%)**
EXPENSES TOTAL	**$1,210,631**	**$5,807,254**	**$3,880,636**	**$1,751,037**	**($4,056,217)**	**(70%)**

Cooperative Agreement Grant Fund Balance

The FEMA Cooperative Agreement Grant awarded to the District is a federal funding mechanism designed to support emergency management capabilities, preparedness initiatives, and resilience efforts. This grant operates on a three-year spendable cycle, allowing the District to carry forward unspent funds across fiscal years within that period. Each year's allocation may be rolled forward, enabling the District to strategically plan and utilize the funds over the full three-year grant cycle. This flexibility supports efficient long-term project planning, ensures continuity of operations, and allows the District to maximize the impact of the grant in alignment with FEMA's programmatic goals and requirements.

Cooperative Agreement 2024

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
Co-Op Admin	–	$948,025	$19,614	$928,915
Co-Op Equipment	–	$197,014	$18,925	$149,914
Co-Op Storage/Maintenance	–	$81,385	$18,267	$62,061
Co-Op Training	–	$179,960	–	$128,203
EXPENSES TOTAL	**–**	**$1,406,384**	**$56,806**	**$1,269,093**

Cooperative Agreement 2024 - Budget Summary

The Cooperative Agreement award in FY 2024 (EMW-2024-CA-05159) was in the amount of $1,406,384. The period of performance for this grant is September 1, 2024, through August 31, 2027. The FY 2024-25 budgeted reimbursable expenditures were set at $1,406,384. It is anticipated that at fiscal year-end, the total estimated reimbursable expenditures will be $137,291. The remaining funds of $1,269,093 are carried forward to FY 2025-26 budget year.

Cooperative Agreement 2023

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
Co-Op Admin	$33,736	$798,834	$738,179	$22,600
Co-Op Equipment	–	$331,766	$85,873	$212,671
Co-Op Storage/Maintenance	$13,975	$83,875	$72,309	$19,024
Co-Op Training	$350	$142,292	$58,612	$53,339
EXPENSES TOTAL	**$48,061**	**$1,356,767**	**$954,973**	**$307,634**

Cooperative Agreement 2023 - Budget Summary

The Cooperative Agreement award in FY 2023 (EMW-2023-CA-05403) was in the amount of $1,259,456. In addition, there was a supplemental award in the amount of $145,372 for a total award of $1,404,828. The period of performance for this grant is September 1, 2023, through August 31, 2026. The FY 2024-25 budgeted reimbursable expenditures were set at $1,356,767. It is anticipated that at fiscal year-end, the total estimated reimbursable expenditures will be $1,049,133. The remaining funds of $307,634 are carried forward to FY 2025-26 budget year.

Cooperative Agreement 2022

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
Co-Op Admin	$654,049	$81	$80	–
Co-Op Equipment	$35,563	$203,917	$20,410	$174,310
Co-Op Storage/Maintenance	$68,804	$2,975	$2,975	–
Co-Op Training	$800	$0	–	–
EXPENSES TOTAL	**$759,216**	**$206,973**	**$23,465**	**$174,310**

Cooperative Agreement 2022 - Budget Summary

The Cooperative Agreement award in FY 2022 (EMW-2021-CA-00049) was in the amount of $1,209,650. In addition, there was a supplemental award in the amount of $158,477 for a total award of $1,368,127. This grant's performance period is September 1, 2022, through August 31, 2025. The FY 2024-25 budgeted reimbursable expenditures were set at $206,972. It is anticipated that at fiscal year-end, the total estimated reimbursable expenditures will be $32,662. The remaining funds of $174,310 are carried forward to FY 2025-26 budget year.

Cooperative Agreement 2021

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
Co-Op Admin	$68,176	$6,435	$6,435	–
Co-Op Equipment	$140,098	$229,232	$229,282	–
Co-Op Storage/Maintenance	$26,430	$6,871	$6,902	–
Co-Op Training	$97,052	$5,757	$5,676	–
EXPENSES TOTAL	**$331,755**	**$248,295**	**$248,295**	**–**

Cooperative Agreement 2021 - Budget Summary

The Cooperative Agreement award in FY 2021 (EMW-2021-CA-00028) was in the amount of $1,236,878. In addition, there was a supplemental award in the amount of $181,350 for a total award of $1,418,228. This grant's performance period is September 1, 2022, through August 31, 2025. The FY 2024-25 budgeted reimbursable expenditures were set at $248,295. At the end of the fiscal year, all funds were spent and the grant has been closed.

Disaster Deployment

	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
	FY2024	FY2025	FY2025	FY2026
Expenses				
Co-Op Admin	$57,900	$2,588,835	$2,584,431	–
Co-Op Storage/Maintenance	–	–	$7,415	–
EXPENSES TOTAL	**$57,900**	**$2,588,835**	**$2,591,846**	**–**

Emergency Response Incidents - Budget Summary

The Disaster Deployment program experienced a substantial increase in both budgeted and estimated expenses from FY2024 to FY2025, reflecting a surge in operational activity and enhanced emergency response efforts compared to previous years. In FY2024, actual expenses were relatively modest at $57,900, all of which was allocated to Co-Op Administration.

In contrast, the Amended Budget for FY2025 rose sharply to $2,588,835. The vast majority of the actual expenditures amounting to 2,584,431 were directed to Co-Op Administration, while a smaller amount, $7,415, supported Co-Op Storage/Maintenance for seven major disaster deployments during the fiscal year. As of now, no expenses have been projected for FY2026. The spike in FY2025 represents a one-time increase driven by specific disaster response needs, with future program plans still under review or awaiting funding allocation.

MENLO PARK FIRE PROTECTION DISTRICT

STATISTICAL SECTION

Statistical Section

(Please click the link above to see the statistical and supplemental information)



Annual Report Snapshot

Please click the link above to see the annual report.



Glossary of Budget and Financial Terms

Account - A formal record that represents, in monetary units, resources, claims to resources, transactions or other events that result in changes to those resources and claims.

Accounts Payable - Amounts owed for goods or services.

Accounts Receivable - Amounts due to the District.

Additional Discretionary Contribution - Amount(s) contributed to pension plan beyond the statutorially required employer minimum amount(s).

Adopted Budget — The finalized financial plan for a fiscal year, approved by the Board of Directors, detailing expected revenues and planned expenditures.

Advanced Life Support - A higher level of emergency medical care, usually provided by paramedics. Typically includes invasive techniques such as IV therapy, intubation, and/or drug administration.

Allocation - A sum of money alloted for a specific use, or a systematic distribution of costs between and among benefitting cost centers, departments, projects, etc.

Annually Required Contribution - Actuarially determined annual amount due for obligations such as pension and post-retirement health plans.

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

Appropriations - Funds set aside by formal action for specific use.

Asset - A financial resource, including cash, accounts receivable, and deposits or prepayments.

Budget - Financial plan that serves as an estimate of future revenues and expenditures.

Budget Priorities — Strategic focus areas identified for funding, such as fire protection, emergency services, training, and infrastructure improvements.

Capital Improvement Projects — Large-scale, long-term investments in physical assets (e.g., buildings, equipment, infrastructure) that enhance operational capacity.

Capital Improvement Projects Fund (CIP): Used for the acquisition of property, renovation, or reconstruction of fire stations and other facilities.

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.

Cooperative Agreements — Contracts with federal agencies (e.g., FEMA) that provide funding for specific programs, such as Urban Search and Rescue.

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

Depreciation - Depreciation reflects the wear and tear on a capital asset over it's useful life. CVFD utilizes the straight line method of depreciation. Front line apparatus is depreciated over 15 years, while equipment is depreciated over 5 years. Buildings and improvements other than buildings are depreciated over 30 years.

Discount Rate - Expected long-term rate of return on investment assets for pension and other similar obligations.

Dwelling - A building, house or other place of shelter where people live.

Encumbrance - Legal obligation or commitment of funds not yet expended, typically committed through a purchase order.

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

Expenditure - Payment, either in cash, by assuming a liability, or by surrendering an asset.

First Responder - Person with specialized training who is among the first to arrive and provide assistance at the scene of an emergency, such as an accident or natural disaster. First responders include paramedics, emergency medical technicians, firefighters, police officers, and other trained professionals.

Fiscal Year - Period of 12 consecutive months chosen by an entity as its accounting period, which may or may not be a calendar year. CVFD'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.

Front-Line - Primary use vehicles or apparatus.

Full-Time Equivalent (FTE) — A measure representing one full-time position.

Fund Accounting - Method of accounting and presentation whereby assets and liabilities are grouped according to the purpose for which they are to be used. Generally used by government entities and not- for-profits.

Fund Balance - The difference between General fund assets and liabilities. Classifications of fund balance include: nonspendable, restricted, committed, assigned and unassigned.

General Fund - The primary operating fund, accounting for all financial resources not required to be recorded 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 Accounting Standards Board (GASB) - Entity that has authority to establish standards of financial reporting for all units of government.

Hazard - Danger, risk, peril or threat.

Jurisdiction - Power or right of a legal or political agency to exercise its authority over a person, subject matter, or territory.

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

Long-Term - Generally matures, extends or applies for more than one year from the current date.

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 - Recognizes revenues when when they becomes both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

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.

Other Post-Retirement Benefits (OPEB) - Pensions, health care, life insurance and other benefits that are provided by an employer to retirees, their dependents, or survivors.

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

Pension Cost Sharing - Agreement or other arrangement whereby pension plan participants agree to pay some portion of pension costs beyond that which is statutorially required of the participant.

Projection - Prospective financial statements that include one or more hypothetical assumptions.

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

Reserves - Generally synonomous 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.

Revenues - Sales of products, merchandise, and services; and earnings from taxes, interest, dividends and rents.

Standards of Cover - A comprehensive system for analyzing resource deployment, to determine
whether a fire department is properly deployed to meet its community’s risks and expectations.

Short-Term - Current; ordinarily due within one year.

Special Revenue Fund (SRF): Accounts for funds received and disbursed for federal emergency activities, including grants for the District’s California Task Force 3 Urban Search and Rescue, managed through FEMA agreements.

Succession Development or Succession Planning - The intentional act of developing and training internal people with the potential to fill key technical, managerial and leadership positions.

Suppression - Control and extinguishment of fire.

Surplus - Excess of operating revenues over operating expenses within a financial reporting period.

Tax - Charge levied by a governmental unit on income, consumption, wealth, or other basis.

Turnouts - Personal protective clothing worn by fire personnel.

Unfunded Actuarial Liability - Amounts owed for prior service obligations based on retirement or post-retirement benefit promises to current and former employees, as well as retirees.

Unincorporated - Geographical areas outside the jurisdictional boundaries of incorporated cities.

Urban Search and Rescue Task Force 3 (CA-TF3) — A specialized FEMA-funded emergency response team sponsored by the District to provide disaster response services.