STAFF REPORT

DATE: September 22, 2026

FROM: Nathan Cooke, Executive Director
BY: Ivan Ramirez, Finance Manager
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TO: CONFIRE Board of Directors

SUBJECT: Fiscal Year 2025-26 Year-End Budget Report and Budget Adjustments

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Recommendations

1. Receive and file the Fiscal Year 2025-26 Year-End Summary Report.
2. Approve the Fiscal Year 2025-26 year-end budget adjustments as detailed in the attached report.

Background Information

The Fiscal Year 2025-26 Year-End Summary Report provides a summary of CONFIRE's financial activity through June 30, 2026, including a comparison of the adopted budget and year-end actuals by fund. The report also provides department detail for the Operations fund (5008).

As part of the year-end closing process, staff reviews final revenues and expenditures and identifies any budget adjustments necessary to ensure sufficient appropriation authority. These adjustments are presented after year-end because final expenditure activity is not known until the fiscal year has closed and year-end transactions have been recorded.

The Operations fund (5008) ended the fiscal year with approximately $16.1 million in actual expenditures compared to an adjusted budget of approximately $16.2 million, remaining within overall expenditure authority. Actual revenues totaled approximately $16.0 million. This results in the use of fund balance of approximately $45,000.

The Operations fund (5008) requires a net increase of $474,340 in expenditure appropriations and revenues for costs associated with Priority Ambulance employees "on loan" to the San Bernardino County Fire Protection District (County Fire). The additional expenditure is fully offset by corresponding reimbursement revenue from County Fire, resulting in no impact to fund balance. The Operations fund (5008) also requires increases of approximately $8,027 in Operating Expenses and $89,544 in Staffing

Expenses due to higher than anticipated transfers to San Bernardino County departments for services and higher than anticipated retirement payments and cash-out benefits. These adjustments are fully offset by a decrease in Services and Supplies and result in no net increase to overall expenditure appropriations.

The General Reserves fund (5010) requires a $137,600 adjustment in Salaries and Benefits due to the unanticipated posting of ECNS staffing expenses during the transition to the newly established ECNS fund. This adjustment is fully offset by a decrease in Services and Supplies and results in no net increase to Requirements. The expense was partially funded with ARPA and EMS Trust fund revenues.

The Emergency Medical Services fund (5020) requires a $4,041 adjustment in Salaries and Benefits to the onboarding of new positions associated with the County Ground Ambulance Contract. The adjustment is fully offset by a decrease in Services and Supplies and results in no net increase to expenditure appropriations.

No additional year-end budget adjustments are required in the remaining funds.

Financial Impact

Approval of the recommended year-end budget adjustments will increase Fiscal Year 2025-26 expenditure and revenue appropriations by $474,340. The increase in expenditure appropriations is fully offset by reimbursement revenue from County Fire and will have no net impact.

The remaining adjustments consist of transfers between appropriation categories and do not increase total expenditure authority and will not require any additional costs for the agencies or use of reserves.

Attachments

- Fiscal Year 2025-26 Year-End Summary Report