



AMERICAN CANYON FIRE FINANCE  
SUBCOMMITTEE AGENDA  
MARCH 10, 2026

STAFF REPORT  
BUSINESS  
**ITEM NUMBER: 2.**

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## **TITLE**

Fire District's Mid-Year Budget Review

## **RECOMMENDATION**

Review the Fire District's Mid-Year Budget for Fiscal Year 2025-2026.

## **CONTACT**

Cliff Campbell, Acting Fire Chief

## **BACKGROUND & ANALYSIS**

The mid-year budget review provides the Finance Committee with an opportunity to evaluate the District's financial position at the midpoint of the fiscal year. This review allows the Committee to assess current revenues and expenditures, review projected financial trends, and ensure that the District remains aligned with its adopted budget and operational priorities.

Regular financial monitoring throughout the fiscal year helps ensure fiscal responsibility and allows staff to identify any potential adjustments that may be necessary prior to year-end.

Staff has prepared a financial summary reflecting revenues and expenditures received to date and projections for the remainder of Fiscal Year 2025–2026. The District's primary revenue sources include property taxes, the Fire Service Assessment Fee, fire mitigation fees, interest earnings, and other miscellaneous revenues.

District expenditures primarily consist of salaries and benefits, supplies and services, and capital outlay. Salaries and benefits represent the largest portion of the District's operating expenditures and are monitored closely throughout the year.

The mid-year budget review provides the Finance Committee with an opportunity to review the District's fiscal performance, evaluate current trends, and discuss any potential adjustments that may be necessary to ensure the District maintains a balanced budget and continues to meet service and operational objectives.

As part of the mid-year financial review, the Committee may also discuss operational considerations

that could have a budgetary impact during the remainder of the fiscal year, including potential compensation adjustments associated with temporary acting assignments.

### **FISCAL IMPACT**

This item is informational in nature and provides an update on the District's financial status. Any recommended budget adjustments identified during the mid-year review would be brought forward for consideration by the Board of Directors at a future meeting.

### **BOARD PRIORITY PROGRAMS AND PROJECTS**

Public Safety: "Ensure American Canyon remains a safe community"

### **ENVIRONMENTAL REVIEW**

None

### **ATTACHMENTS:**

None