

FY 26/27 Preliminary Budget: Vegetation Management Fund

VEGETATION MANAGEMENT REVENUE			
Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
40003	Property Taxes - Direct Charges (Current Year) Special Tax Zone 1	\$ 47,850	\$ 47,850
46001	Government Revenue- Grants	\$ 137,500	\$ -
46002	Government Revenue- Vegetation Management	\$ 80,000	\$ -
46015	Sales Tax Revenue - Measure H	\$ 3,000,000	\$ 3,000,000
46021	Fuel Reduction Reimbursement from Private Landowners/Communities	\$ 179,000	\$ -
46027	Worker's Comp Reimbursement	\$ -	\$ -
46028	Misc. Revenue	\$ -	\$ -
46029	Reimbursements	\$ -	\$ -
49003	Transfers In from Reserves (Grant funding received in prior fiscal year)	\$ -	\$ 250,000
Total Revenue		\$ 3,444,350	\$ 3,297,850

VEGETATION MANAGEMENT EXPENDITURES			
Salaries / Employee Benefits			
Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
50701	Permanent Employees	\$ 1,029,000	\$ 1,308,549
50703	Overtime	\$ 550	\$ 550
50706	Uniform Allowance (Boots)	\$ 5,000	\$ 5,100
50709	Temporary/Seasonal Employees (FT2 & FT1)	\$ 390,000	\$ 433,862
50753	FICA Retirement	\$ 109,000	\$ 119,598
50754	457 Employer Contributions- Retirement	\$ 81,000	\$ 92,706
50756	Medicare	\$ 25,500	\$ 27,970
50801	Health Insurance	\$ 364,000	\$ 428,400
50803	Dental Insurance	\$ -	\$ -
50805	Vision Insurance	\$ -	\$ -
50806	Unemployment Insurance	\$ 50,000	\$ 73,302
50808	Workers Comp	\$ 56,303	\$ 56,303
50900	Vegetation Management Project Credit	\$ -	\$ -
Fuel Crew Salaries / Employee Benefits Total		\$ 2,110,353	\$ 2,546,340

Services Total			
Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
51010	Grant & Contract Administration Costs (Transfer to General Fund)	\$ 11,100	\$ -
51021	Phone Cost	\$ 8,000	\$ 8,000
51060	Vehicle Maintenance/Outfitting	\$ 40,000	\$ 40,000
51062	Field Equip Maintenance	\$ 25,000	\$ 25,000
51071	Building Maintenance/Improvements	\$ 2,500	\$ 2,500
51211	Legal Services	\$ 30,000	\$ 30,000
51221	Medical/Laboratory Services	\$ 1,000	\$ 400
51225	Training Services	\$ 1,000	\$ 1,000
51241	Outside Printing and Binding	\$ 5,500	\$ 5,500
51242	Bank Charges	\$ 10	\$ 10
51244	Permits/Licenses/Fees	\$ 6,000	\$ 6,000
51249	Professional Services	\$ 360,000	\$ 385,000
51301	Publications and Legal Notices	\$ 1,000	\$ 1,000
51401	Rent/Lease Costs	\$ 20,000	\$ 20,000

Services Total **\$ 511,110** **\$ 524,410**

Supplies

Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
52021	Safety Clothing - PPE	\$ 5,000.00	\$ 5,000
52022	Crew Clothing/Uniforms	\$ 5,000.00	\$ 5,000
52031	Food & Beverages	\$ 500.00	\$ 500
52041	Household Supplies	\$ 2,000.00	\$ 2,000
52061	Fuel for Small tools and Vehicles	\$ 20,000.00	\$ 20,000
52081	Medical/Laboratory Supplies	\$ 2,000.00	\$ 2,000
52091	Memberships/Certifications	\$ 500.00	\$ 500
52111	Office Supplies/Equipment	\$ 500.00	\$ 500
52115	Books/Media/Subscriptions	\$ 100.00	\$ 100
52117	Mail and Postage Supplies	\$ 100.00	\$ 100
52141	Small Tools & Minor Equipment (<\$1,000.00)	\$ 30,000.00	\$ 42,500
52142	Computer Equipment/Accessories - computers, keyboards, printers	\$ 1,000.00	\$ 1,000
52143	Computer/Software/Licensing	\$ 5,000.00	\$ 5,000
52191	Utilities	\$ 900.00	\$ 900
52193	Utilities - Electricity	\$ 2,000.00	\$ 2,000
Supplies Total		\$ 74,600	\$ 87,100

Building/Capital Expenditures Total

Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	\$ 60,000	\$ -
54331	Capital Assets - Mobile Equipment (>\$1,000.00)	\$ 140,000	\$ 140,000
Building/Capital Expenditures Total		\$ 200,000	\$ 140,000

Capital Assets/Contingency Reserves

Account	Description	2025/2026 Final Revised	2026/2027 Preliminary
85001	Transfer to Operational Reserves	\$ -	\$ -
85010	Transfer to Capital Equipment Reserves	\$ -	\$ -
85015	Transfer to Fire Sales Tax Reserve Fund (Vegetation Management)	\$ 548,287	\$ -
Capital Assets/Contingency Reserves		\$ 548,287	\$ -

TOTAL EXPENDITURES	\$ 3,444,350	\$ 3,297,850
TOTAL REVENUE	\$ 3,444,350	\$ 3,297,850
VEGETATION MANAGEMENT NET	\$ -	\$ 0