

FY 26/27 Preliminary Budget: General Fund

GENERAL FUND REVENUE

Property Taxes

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|-----------------------------|---|----------------------------|--------------------------|
| 40002 | Property Taxes - Current Year | \$ 3,000,000.00 | \$ 3,060,000 |
| 40003 | Property Taxes - Direct Charges (Current Year) | \$ 115,000.00 | \$ 115,000.00 |
| 40004 | Property Taxes - Dry Creek Fund | \$ 1,120.00 | \$ - |
| 40012 | Property Taxes - Admin Fee | \$ (35,000.00) | \$ (35,000.00) |
| 40101 | Property Taxes - Current Year Unsecured | \$ 90,000.00 | \$ 90,000.00 |
| 40105 | Property Taxes - Collection for Delinquent Taxes | \$ - | \$ - |
| 40111 | Property Taxes - Supplemental | \$ 50,000.00 | \$ 50,000.00 |
| 40201 | Property Taxes - Previous Fiscal Year | \$ (300.00) | \$ (300.00) |
| 40202 | Property Taxes - Direct Charges (Prior Year) | \$ 600.00 | \$ 600.00 |
| 40211 | Property Taxes - Previous Fiscal Year (Unsecured) | \$ 800.00 | \$ 800.00 |
| 40221 | Property Taxes - Previous Fiscal Year (Secured) | \$ (200.00) | \$ (200.00) |
| 40404 | Timber Yield Tax | \$ 500.00 | \$ 500.00 |
| Total Property Taxes | | \$ 3,222,520.00 | \$ 3,281,400 |

Intergovernmental Refund

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|---------------------------------------|---|----------------------------|--------------------------|
| 42111 | State - Other In-Lieu Tax | \$ 100.00 | \$ 100.00 |
| 42291 | State Homeowners Property Tax Exemption Reimbursement | \$ 3,000.00 | \$ 3,000.00 |
| 42292 | HOPTR- Special Districts | \$ - | \$ - |
| 42372 | State Property Tax Backfill | \$ - | \$ - |
| 42627 | Other Government (Geysers Deduction) | \$ (240,000.00) | \$ (240,000.00) |
| Total Intergovernmental Refund | | \$ (236,900.00) | \$ (236,900) |

Use of Money / Property

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|--------------------------------------|-------------------------------------|----------------------------|--------------------------|
| 44002 | Interest on Pooled Cash from County | \$ 1,000.00 | \$ 1,000.00 |
| 44003 | Other Interest Earnings - CDRS | \$ 25,000.00 | \$ 25,000.00 |
| Total Use of Money / Property | | \$ 26,000.00 | \$ 26,000 |

NCPA Fees for Government Services

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|--|--------------|----------------------------|--------------------------|
| 45008 | CSA40/NSCFPD | \$ - | \$ - |
| Total NCPA Fees for Government Services | | \$ - | \$ - |

Other Financing Sources

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|---------|--|----------------------------|--------------------------|
| 46001 | Government Revenue - Grant Revenue | \$ 17,000.00 | \$ - |
| 46003 | OES Strike Team/Incident Reimbursements | \$ 247,000.00 | \$ 100 |
| 46004 | ABH Reimbursements | \$ - | \$ - |
| 46007 | Defensible Space Inspections | \$ - | \$ - |
| 46015 | Sales Tax Revenue - Measure H - Current Year | \$ 3,000,000.00 | \$ 3,000,000 |
| 46022 | Public Record Requests - report fees | \$ 50.00 | \$ 50 |
| 46023 | Sale of Fixed Assets - surplus | \$ - | \$ - |
| 46027 | Workers Comp Reimbursement | \$ - | \$ - |
| 46028 | Misc. Revenue, Other | \$ 11,000.00 | \$ - |
| 46029 | Reimbursements/Donations/Contributions | \$ 10,000.00 | \$ - |
| 47001 | Project Management-Reimbursement | \$ - | \$ - |

| | | | |
|--------------------------------------|------------------------------|------------------------|---------------------|
| 47002 | Administrative Reimbursement | \$ 11,000.00 | \$ - |
| 49003 | Transfers In from Reserves | \$ - | \$ - |
| Other Financing Sources Total | | \$ 3,296,050.00 | \$ 3,000,150 |

TOTAL REVENUE **\$ 6,307,670.00** **\$ 6,070,650**

GENERAL FUND EXPENDITURES

Salaries / Employee Benefits

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|---|--|----------------------------|--------------------------|
| 50701 | Permanent Employees - Chief/Admin | \$ 300,000.00 | \$ 290,000 |
| 50702 | Extra Help - Stipend, Special Event Staffing | \$ 3,000.00 | \$ 24,300 |
| 50703 | Intern & Seasonal Overtime | \$ - | \$ - |
| 50704 | FLSA Overtime | \$ 500.00 | \$ 1,377 |
| 50705 | Strike Team Overtime - Interns & Seasonal | \$ 13,000.00 | \$ - |
| 50706 | Uniform Allowance - Intern & Seasonal FF | \$ 900.00 | \$ 750 |
| 50708 | Contract Employees- Cloverdale JPA | \$ 2,500,000.00 | \$ 2,500,000 |
| 50709 | Temporary Help - Seasonal | \$ 35,600.00 | \$ 68,000 |
| 50712 | Fire Prevention Employees | \$ 77,000.00 | \$ 84,100 |
| 50753 | FICA Retirement for all salaries | \$ 30,500.00 | \$ 29,395 |
| 50754 | 457 Employer Contributions- Retirement | \$ 33,000.00 | \$ 28,665 |
| 50755 | 457 Plan Management Fees- Retirement | \$ - | \$ - |
| 50756 | Medicare | \$ 6,300.00 | \$ 6,862 |
| 50801 | Health Insurance - Kaiser | \$ 40,000.00 | \$ 25,200 |
| 50803 | Dental Insurance - Delta Dental | \$ - | \$ - |
| 50805 | Vision Insurance - VSP | \$ - | \$ - |
| 50806 | Unemployment Insurance | \$ 1,900.00 | \$ 17,983 |
| 50808 | Workers Comp - FRMS | \$ 50,000.00 | \$ 50,000 |
| Salaries / Employee Benefits Total | | \$ 3,091,700.00 | \$ 3,126,632 |

Services

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|---------|--|----------------------------|--------------------------|
| 51021 | Phone Costs | \$ 11,000.00 | \$ 11,000.00 |
| 51032 | Janitorial - carpet cleaning, ALSCO, pest control | \$ 7,000.00 | \$ 7,000.00 |
| 51041 | Liability Insurance (FAIRA, annual) | \$ 80,000.00 | \$ 80,000.00 |
| 51060 | Vehicle Maintenance & Outfitting | \$ 60,000.00 | \$ 60,000.00 |
| 51061 | SCBA Maintenance | \$ 2,000.00 | \$ 2,000.00 |
| 51062 | Field Equip Maintenance - chipper maint, PPE repair, chainsaw maint | \$ 300.00 | \$ 8,300.00 |
| 51063 | Office Equipment Maintenance & Software Licensing - computer & network maintenance & licensing | \$ 24,000.00 | \$ 24,000.00 |
| 51071 | Station Maint- electric, pest, generator, dishwasher, hood, plymovent | \$ 22,000.00 | \$ 22,000.00 |
| 51202 | Election Costs | \$ - | \$ 25,000 |
| 51205 | IBS Payroll Costs | \$ 5,000.00 | \$ 5,000.00 |
| 51206 | Audit Costs - Blomberg, CGC Report | \$ 8,750.00 | \$ 8,750.00 |
| 51211 | Legal Services | \$ 20,000.00 | \$ 20,000.00 |
| 51221 | Employment Physicals - new employees plus every 2 years | \$ 1,000.00 | \$ 390 |
| 51225 | Training Costs - supplies, class fees, books, videos etc. | \$ 10,000.00 | \$ 10,000.00 |
| 51235 | Dispatch Services - REDCOM | \$ 6,935.00 | \$ 6,935.00 |
| 51241 | Printing Services - signs, newsletters, vehicle striping | \$ 13,000.00 | \$ 13,000.00 |
| 51242 | Bank Fees | \$ 100.00 | \$ 100.00 |
| 51244 | Permits/Licenses/Fees | \$ 50.00 | \$ 50.00 |
| 51249 | Professional Services | \$ 950,000.00 | \$ 950,000.00 |

| | | | |
|-----------------------|---|------------------------|---------------------|
| 51250 | Planning & Mapping - GIS, GPS etc. | \$ 1,500.00 | \$ 1,500.00 |
| 51301 | Publications, Legal Notices | \$ 2,000.00 | \$ 2,000.00 |
| 51401 | Rent/Lease Costs - copier | \$ 10,000.00 | \$ 10,000.00 |
| 51602 | Travel expenses - lodging costs | \$ 10,000.00 | \$ 10,000.00 |
| 51902 | Communications - mobile and portable radios and pagers | \$ 5,000.00 | \$ 5,000.00 |
| 51916 | County Services - LAFCO, mosquito/assessment taxes, generator fee | \$ 8,000.00 | \$ 8,000.00 |
| Services Total | | \$ 1,257,635.00 | \$ 1,290,025 |

Supplies

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|-----------------------|--|----------------------------|--------------------------|
| 52021 | Safety Clothing - PPE | \$ 38,000.00 | \$ 38,000.00 |
| 52022 | Boot & Clothing Expense | \$ 1,000.00 | \$ 1,000.00 |
| 52031 | Food & Beverages | \$ 2,000.00 | \$ 2,000.00 |
| 52041 | Household Supplies - lightbulbs, cleaning supplies, paper towels | \$ 6,600.00 | \$ 6,600.00 |
| 52061 | Fuel - diesel, gasoline and oil for small tools and vehicles | \$ 30,000.00 | \$ 30,000.00 |
| 52081 | Medical Supplies - includes oxygen | \$ 6,500.00 | \$ 6,500.00 |
| 52091 | Memberships - associations, organizations | \$ 6,000.00 | \$ 6,000.00 |
| 52111 | Office Supplies/Equipment | \$ 2,000.00 | \$ 2,000.00 |
| 52115 | Subscriptions - books, magazines, newsletters | \$ 4,000.00 | \$ 4,000.00 |
| 52117 | Mail/Postage | \$ 1,500.00 | \$ 1,500.00 |
| 52141 | Small Tools & Minor Equipment (<\$1,000.00) | \$ 5,000.00 | \$ 5,000.00 |
| 52142 | Computer Equipment/Accessories - computers, keyboards, printers | \$ 12,000.00 | \$ 12,000.00 |
| 52143 | Computer Software/Licensing - QB, Office 365, website, photos, storage | \$ - | \$ - |
| 52144 | Communication Equip - mobile and portable radios and pagers | \$ 6,000.00 | \$ 6,000.00 |
| 52191 | Utilities -Propane, garbage, water & sewer bills | \$ 8,000.00 | \$ 8,000.00 |
| 52193 | Electrical & Natural Gas - PG&E | \$ 11,000.00 | \$ 11,000.00 |
| Supplies Total | | \$ 139,600.00 | \$ 139,600 |

Building/Capital Expenditures

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|--|--|----------------------------|--------------------------|
| 54305 | Capital Assets - Furniture, Fixtures, Field & Shop Equipment | \$ 5,000.00 | \$ 5,000 |
| 54331 | Capital Assets - Mobile Equipment (>\$1,000.00) | \$ 1,200,000.00 | \$ 700,000 |
| 54405 | Capital Assets - Purchase/Major Improvements to District buildings | \$ - | \$ - |
| Building/Capital Expenditures Total | | \$ 1,205,000.00 | \$ 705,000 |

Capital Assets/Contingency Reserves

| Account | Description | 2025/2026 Final Revised | 2026/2027 Preliminary |
|--|--|----------------------------|--------------------------|
| 85001 | Transfer to General Operating Fund | \$ - | \$ - |
| 85002 | Transfer to Apparatus Replacement Reserve Fund | \$ 258,020.00 | \$ 209,393 |
| 85005 | Transfer to New Station/Building Reserve Fund | \$ 334,650.00 | \$ 600,000 |
| 85010 | Transfer to Capital Equipment Reserve Fund | \$ - | \$ - |
| 85015 | Transfer to Fire Sales Tax Reserve Fund (General Fund) | \$ - | \$ - |
| Capital Assets/Contingency Reserves | | \$ 592,670.00 | \$ 809,393 |

| | | |
|--|------------------------|---------------------|
| GENERAL FUND TOTAL EXPENDITURES | \$ 6,286,605.00 | \$ 6,070,650 |
| GENERAL FUND TOTAL REVENUE | \$ 6,307,670.00 | \$ 6,070,650 |
| GENERAL FUND TOTAL NET | \$ 21,065.00 | \$ (0) |