

FY 26/27 Final Budget: General Fund

GENERAL FUND REVENUE

Property Taxes

Account	Description	2026/2027 Final
40002	Property Taxes - Current Year	3,200,000
40003	Property Taxes - Direct Charges (Current Year)	115,000
40004	Property Taxes - Dry Creek Fund	-
40012	Property Taxes - Admin Fee	(35,000)
40101	Property Taxes - Current Year Unsecured	90,000
40105	Property Taxes - Collection for Delinquent Taxes	-
40111	Property Taxes - Supplemental	71,000
40201	Property Taxes - Previous Fiscal Year	(2,000)
40202	Property Taxes - Direct Charges (Prior Year)	3,000
40211	Property Taxes - Previous Fiscal Year (Unsecured)	3,000
40221	Property Taxes - Previous Fiscal Year (Secured)	(200)
40404	Timber Yield Tax	100
Total Property Taxes		3,444,900

Intergovernmental Refund

Account	Description	2026/2027 Final
42111	State - Other In-Lieu Tax	100
42291	State Homeowners Property Tax Exemption Reimbursement	12,000
42292	HOPTR- Special Districts	
42372	State Property Tax Backfill	
42627	Other Government (Geysers Deduction)	(240,000)
Total Intergovernmental Refund		(227,900)

Use of Money / Property

Account	Description	2026/2027 Final
44002	Interest on Pooled Cash from County	3,000
44003	Other Interest Earnings - CDRS	100,000
Total Use of Money / Property		103,000

NCPA Fees for Government Services

Account	Description	2026/2027 Final
45008	CSA40/NSCFPD	30,000
Total NCPA Fees for Government Services		30,000

Other Financing Sources

Account	Description	2026/2027 Final
46001	Government Revenue - Grant Revenue	-
46003	OES Strike Team/Incident Reimbursements	1,000
46004	ABH Reimbursements	-
46007	Defensible Space Inspections	20,000
46015	Sales Tax Revenue - Measure H - Current Year	3,150,000
46022	Public Record Requests - report fees	100
46023	Sale of Fixed Assets - surplus	30,000
46028	Misc. Revenue, Other	1,000
46029	Reimbursements/Donations/Contributions	1,000
47002	Administrative Reimbursement	-
49003	Transfers In from Reserves	-
Other Financing Sources Total		3,203,100

GENERAL FUND EXPENDITURES**Salaries / Employee Benefits**

Account	Description	2026/2027 Final
50701	Permanent Employees - Chief/Admin	300,000
50702	Extra Help - Stipend, Special Event Staffing	10,000
50703	Intern & Seasonal Overtime	500
50704	FLSA Overtime	500
50705	Strike Team Overtime - Interns & Seasonal	1,000
50706	Uniform Allowance - Intern & Seasonal FF	1,000
50708	Contract Employees- Cloverdale JPA	2,800,000
50709	Temporary Help - Seasonal	90,000
50712	Fire Prevention Employees	63,000
50753	FICA Retirement for all salaries	30,000
50754	457 Employer Contributions- Retirement	28,000
50755	457 Plan Management Fees- Retirement	500
50756	Medicare	6,500
50801	Health Insurance - Medical, Vision, Dental	24,900
50806	Unemployment Insurance	2,000
50808	Workers Comp - FRMS	85,000
Salaries / Employee Benefits Total		3,442,900

Services

Account	Description	2026/2027 Final
51021	Phone Costs	12,000
51032	Janitorial - carpet cleaning, ALSCO, pest control	9,000
51041	Liability Insurance (FAIRA, annual)	83,000
51060	Vehicle Maintenance & Outfitting	55,000
51061	SCBA Maintenance	2,000
51062	Field Equip Maintenance - chipper maint, PPE repair, chainsaw maint	8,000
51063	Office Equipment Maintenance & Software Licensing - computer & network maintenance & licensing	25,000
51071	Station Maint- electric, pest, generator, dishwasher, hood, plymovent	14,000
51202	Election Costs	-
51205	IBS Payroll Costs	6,000
51206	Audit Costs - Blomberg, CGC Report	9,000
51211	Legal Services	9,000
51221	Employment Physicals - new employees plus every 2 years	1,000
51225	Training Costs - supplies, class fees, books, videos etc.	10,000
51235	Dispatch Services - REDCOM	8,000
51241	Printing Services - signs, newsletters, vehicle striping	10,000
51242	Bank Fees	100
51244	Permits/Licenses/Fees	100
51249	Professional Services	977,000
51250	Planning & Mapping - GIS, GPS etc.	1,000
51301	Publications, Legal Notices	2,000
51401	Rent/Lease Costs - copier	8,000
51602	Travel expenses - lodging costs	1,000
51902	Communications - mobile and portable radios and pagers	5,000
51916	County Services - LAFCO, mosquito/assessment taxes, generator fee	8,000
Services Total		1,263,200

Supplies

Account	Description	2026/2027 Final
52021	Safety Clothing - PPE	39,000
52022	Boot & Clothing Expense	500
52031	Food & Beverages	1,000
52041	Household Supplies - lightbulbs, cleaning supplies, paper towels	5,000
52061	Fuel - diesel, gasoline and oil for small tools and vehicles	32,000
52081	Medical Supplies - includes oxygen	6,000
52091	Memberships - associations, organizations	7,000
52111	Office Supplies/Equipment	1,000
52115	Subscriptions - books, magazines, newsletters	6,000
52117	Mail/Postage	1,500
52141	Small Tools & Minor Equipment (<\$1,000.00)	5,000
52142	Computer Equipment/Accessories - computers, keyboards, printers	12,000
52144	Communication Equip - mobile and portable radios and pagers	6,000
52191	Utilities -Propane, garbage, water & sewer bills	8,000
52193	Electrical & Natural Gas - PG&E	12,000
Supplies Total		142,000

Building/Capital Expenditures

Account	Description	2026/2027 Final
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	5,000
54331	Capital Assets - Mobile Equipment (>\$1,000.00)	1,100,000
54405	Capital Assets - Purchase/Major Improvements to District buildings	600,000
Building/Capital Expenditures Total		1,705,000

Capital Assets/Contingency Reserves

Account	Description	2026/2027 Final
85001	Transfer to General Operating Fund	-
85002	Transfer to Apparatus Replacement Reserve Fund	-
85005	Transfer to New Station/Building Reserve Fund	-
85010	Transfer to Capital Equipment Reserve Fund	-
85015	Transfer to Fire Sales Tax Reserve Fund (General Fund)	-
Capital Assets/Contingency Reserves		-

GENERAL FUND TOTAL EXPENDITURES	6,553,100
GENERAL FUND TOTAL REVENUE	6,553,100
GENERAL FUND TOTAL NET	-