FY 26/27 Final Budget: General Fund

GENERAL FUND REVENUE

Property Taxes

Account	Description	2026/2027 Preliminary	2026/2027 Final
40002	Property Taxes - Current Year	3,060,000	3,200,000
40003	Property Taxes - Direct Charges (Current Year)	115,000	115,000
40004	Property Taxes - Dry Creek Fund	-	-
40012	Property Taxes - Admin Fee	(35,000)	(35,000)
40101	Property Taxes - Current Year Unsecured	90,000	90,000
40105	Property Taxes - Collection for Delinquent Taxes	-	-
40111	Property Taxes - Supplemental	50,000	71,000
40201	Property Taxes - Previous Fiscal Year	(300)	(2,000)
40202	Property Taxes - Direct Charges (Prior Year)	600	3,000
40211	Property Taxes - Previous Fiscal Year (Unsecured)	800	3,000
40221	Property Taxes - Previous Fiscal Year (Secured)	(200)	(200)
40404	Timber Yield Tax	500	100
	Total Property Taxes	**3,281,400**	**3,444,900**

Intergovernmental Refund

Account	Description	2026/2027 Preliminary	2026/2027 Final
42111	State - Other In-Lieu Tax	100	100
42291	State Homeowners Property Tax Exemption Reimbursement	3,000	3,000
42292	HOPTR- Special Districts	-	
42372	State Property Tax Backfill	-	
42627	Other Government (Geysers Deduction)	(240,000)	(240,000)
	Total Intergovernmental Refund	**(236,900)**	**(236,900)**

Use of Money / Property

Account	Description	2026/2027 Preliminary	2026/2027 Final
44002	Interest on Pooled Cash from County	1,000	2,000
44003	Other Interest Earnings - CDRS	25,000	75,000
	Total Use of Money / Property	**26,000**	**77,000**

NCPA Fees for Government Services

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

Other Financing Sources

Account	Description	2026/2027 Preliminary	2026/2027 Final

46001	Government Revenue - Grant Revenue	-	-
46003	OES Strike Team/Incident Reimbursements	100	1,000
46004	ABH Reimbursements	-	-
46007	Defensible Space Inspections	-	20,000
46015	Sales Tax Revenue - Measure H - Current Year	3,000,000	3,150,000
46022	Public Record Requests - report fees	50	50
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	**3,000,150**	**3,203,050**
	TOTAL REVENUE	**6,070,650**	**6,518,050**

GENERAL FUND EXPENDITURES

Salaries / Employee Benefits

Account	Description	2026/2027 Preliminary	2026/2027 Final
50701	Permanent Employees - Chief/Admin	290,000	300,000
50702	Extra Help - Stipend, Special Event Staffing	24,300	10,000
50703	Intern & Seasonal Overtime	-	500
50704	FLSA Overtime	1,377	1,000
50705	Strike Team Overtime - Interns & Seasonal	-	500
50706	Uniform Allowance - Intern & Seasonal FF	750	1,000
50708	Contract Employees- Cloverdale JPA	2,500,000	2,800,000
50709	Temporary Help - Seasonal	68,000	10,000
50712	Fire Prevention Employees	84,100	63,000
50753	FICA Retirement for all salaries	29,395	30,000
50754	457 Employer Contributions- Retirement	28,665	28,000
50755	457 Plan Management Fees- Retirement	-	1,000
50756	Medicare	6,862	6,500
50801	Health Insurance - Medical, Vision, Dental	25,200	30,000
50806	Unemployment Insurance	17,983	2,000
50808	Workers Comp - FRMS	50,000	85,000
	Salaries / Employee Benefits Total	**3,126,632**	**3,368,500**

Services

Account	Description	2026/2027 Preliminary	2026/2027 Final
51021	Phone Costs	11,000	12,000

51032	Janitorial - carpet cleaning, ALSCO, pest control	7,000	9,000
51041	Liability Insurance (FAIRA, annual)	80,000	81,000
51060	Vehicle Maintenance & Outfitting	60,000	60,000
51061	SCBA Maintenance	2,000	2,000
51062	Field Equip Maintenance - chipper maint, PPE repair, chainsaw maint	8,300	8,000
51063	Office Equipment Maintenance & Software Licensing - computer & network maintenance & licensing	24,000	25,000
51071	Station Maint- electric, pest, generator, dishwasher, hood, plymovent	22,000	15,000
51202	Election Costs	25,000	-
51205	IBS Payroll Costs	5,000	6,000
51206	Audit Costs - Blomberg, CGC Report	8,750	8,750
51211	Legal Services	20,000	10,000
51221	Employment Physicals - new employees plus every 2 years	390	1,000
51225	Training Costs - supplies, class fees, books, videos etc.	10,000	10,000
51235	Dispatch Services - REDCOM	6,935	8,000
51241	Printing Services - signs, newsletters, vehicle striping	13,000	10,000
51242	Bank Fees	100	100
51244	Permits/Licenses/Fees	50	200
51249	Professional Services	950,000	1,000,000
51250	Planning & Mapping - GIS, GPS etc.	1,500	1,000
51301	Publications, Legal Notices	2,000	1,500
51401	Rent/Lease Costs - copier	10,000	10,000
51602	Travel expenses - lodging costs	10,000	10,000
51902	Communications - mobile and portable radios and pagers	5,000	5,000
51916	County Services - LAFCO, mosquito/assessment taxes, generator fee	8,000	8,000
	Services Total	**1,290,025**	**1,301,550**

Supplies

Account	Description	2026/2027 Preliminary	2026/2027 Final
52021	Safety Clothing - PPE	38,000	39,000
52022	Boot & Clothing Expense	1,000	1,000
52031	Food & Beverages	2,000	1,000
52041	Household Supplies - lightbulbs, cleaning supplies, paper towels	6,600	6,000
52061	Fuel - diesel, gasoline and oil for small tools and vehicles	30,000	32,000
52081	Medical Supplies - includes oxygen	6,500	6,000
52091	Memberships - associations, organizations	6,000	6,500
52111	Office Supplies/Equipment	2,000	1,000
52115	Subscriptions - books, magazines, newsletters	4,000	6,000
52117	Mail/Postage	1,500	1,500
52141	Small Tools & Minor Equipment (<$1,000.00)	5,000	5,000
52142	Computer Equipment/Accessories - computers, keyboards, printers	12,000	12,000

52144	Communication Equip - mobile and portable radios and pagers	6,000	6,000
52191	Utilities -Propane, garbage, water & sewer bills	8,000	8,000
52193	Electrical & Natural Gas - PG&E	11,000	12,000
	Supplies Total	**139,600**	**143,000**

Building/Capital Expenditures

Account	Description	2026/2027 Preliminary	2026/2027 Final
54305	Capital Assets - Furniture, Fixtures, Field & Shop Equipment	5,000	5,000
54331	Capital Assets - Mobile Equipment (>$1,000.00)	700,000	1,100,000
54405	Capital Assets - Purchase/Major Improvements to District buildings	-	-
	Building/Capital Expenditures Total	**705,000**	**1,105,000**

Capital Assets/Contingency Reserves

Account	Description	2026/2027 Preliminary	2026/2027 Final
85001	Transfer to General Operating Fund	-	-
85002	Transfer to Apparatus Replacement Reserve Fund	209,393	-
85005	Transfer to New Station/Building Reserve Fund	600,000	600,000
85010	Transfer to Capital Equipment Reserve Fund	-	-
85015	Transfer to Fire Sales Tax Reserve Fund (General Fund)	-	-
	Capital Assets/Contingency Reserves	**809,393**	**600,000**

GENERAL FUND TOTAL EXPENDITURES	**6,070,650**	**6,518,050**
GENERAL FUND TOTAL REVENUE	**6,070,650**	**6,518,050**
GENERAL FUND TOTAL NET	**-**	**-**