

2026/27 REVENUE SOURCE		2026/2027 Budget Amount
4100100010	PROPERTY TAX-SECURED	\$2,406,921
4100200070	PROPERTY TAX-SECURED-SB813	\$95,637
4101000000	PROPERTY TAX-UNSECURED	\$149,429
4101000007	PROPERTY TAX-UNSECURED-SB813	\$3,600
4101000020	PROPERTY TAX-SB813-PRIOR	\$374
4101000030	PROPERTY TAX-UNSECURED-PRIOR	\$3,848
4505500000	ST-HOMEOWNER PROPERTY TAX	\$6,000
4605100000	SPECIAL ASSESSMENTS-1986	\$891,630
4605110000	SPECIAL ASSESSMENTS-2019 (Measure N)	\$1,731,284
	SLCGP Cyber Security Grant	\$131,555
	PROP 172	\$93,623
	EMPLOYEE DEDUCTION (Association Dues)	\$18,955
	CJAC Reimbursement	\$20,000
	SAFER GRANT REVENUES	\$0
TOTAL GENERAL REVENUES		\$5,552,856

26/27 REALIZED RESTRICTED REVENUE		2026/2027 Budget Amount
	SJC -CAPITAL OUTLAY FUND/MITIGATION	\$10,000
	OES Reimbursement Minus OT	\$125,073
	Prevention Fees	\$65,783
	Fire Recovery Fees	\$15,165
TOTAL GENERAL REVENUE AND REALIZED RESTRICTED REVENUE		\$216,021

2026/27 RESTRICTED REVENUE ACCOUNTS (Estimated)		2026/2027 Budget Amount
	SJC -CAPITAL OUTLAY FUND/MITIGATION	\$6,000
	ESTIMATED OES Reimbursement Minus OT	\$150,000
	Prevention Fees	\$50,000
	Fire Recovery Fees	\$11,000
TOTAL ESTIMATED RESTRICTED REVENUE		\$217,000

EXPENDITURES- Personnel		2026/2027 Budget Amount
510	SALARIES - REGULAR/A13-15, A2Q	\$1,888,516
512	SALARIES - OVERTIME- FLSA-ATO	\$499,633
515	SALARIES - EXTRA HELP - PART TIME	\$55,980
SJCERA	RETIREMENT - EMPLOYER SHARE	\$1,653,639
SJCO	SALARIES MEDICARE	\$35,204
SJCO	SOCIAL SECURITY - EXTRA HELP - OASDI	\$3,471
SJCO	MEDICARE EXTRA HELP	\$812
SJCO	OTHER EMPLOYEE BENEFIT - UNIFORMS-CLASS A	\$21,000
SJCO	EMPLOYEE BENEFIT UNION DUES AND ASSN.DUES	\$18,582
530	INSURANCE - MEDICAL-VISION-OPT OUT	\$392,282
532	INSURANCE - DENTAL	\$14,040
535	INSURANCE - WORKER'S COMP	\$301,685
536	DIRECTORS FEES	\$4,500
6010100000	UNEMPLOYMENT COMP INSURANCE	\$1,000
533	SICK LEAVE /POST RETIREMENT	
TOTAL PERSONNEL		\$4,890,344

VEHICLE & EQUIPMENT		2026/2027 Budget Amount	Restricted Revenue	Operating Reserves
541	APPARATUS REPLACEMENT PROGRAM/PAYMENT	\$0	\$105,804	10,000
542	FUEL	\$53,601	\$9,899	
546	FF TOOLS/EXTRICATION EQUIPT/GAS EQUIPT	\$0	\$6,500	
547	RADIOS	\$0	\$3,500	
549	SCBA	\$7,450		
550	HOSE & NOZZLES	\$3,800		
552	EQUIPT ANNUAL MAINTENANCE	\$6,900		
553	VEHICLE MAINTENANCE	\$65,000	\$18,970	
TOTAL VEHICLE & MAINTENANCE		\$136,751	\$144,673	\$10,000.00

BUILDINGS & GROUNDS		2026/2027 Budget Amount	Restricted Revenue	Operating Reserves
561	BUILDING MAINTENANCE	\$20,000		
562	REPAIR OFFICE/LIVING QUARTERS	\$2,500		
564	FURNITURE	\$2,500		
569	BUILDING & GROUND CONTINGENCIES	\$0		\$200,000
570	Station 2 Payments & Training Ground and Room	\$0		
TOTAL BUILDINGS & GROUNDS		\$25,000	\$0	\$200,000

EXPENDITURES CONTINUED-SUPPLIES		2026/2027 Budget Amount	Restricted Revenue	Operating Reserves
601	OFFICE EQUIPMENT	\$1,000		
602	COMPUTER EQUIPMENT	\$5,300	\$131,544	
603	ANNUAL CONTRACT SERVICES	\$42,620		
606	OFFICE SUPPLIES	\$3,000		
607	POSTAGE	\$1,300		
608	STATION SUPPLIES-CLEAN/MAINT	\$7,000		
616	CLOTHING - SAFETY/BOOTS	\$5,000	\$47,600	
618	MEDICAL SUPPLIES	\$13,350		
633	MEETING/TRAVEL SUPPLIES	\$15,000		
635	FIREFIGHTING FOAM	\$6,000		
636	SUPPLIES CONTINGENCIES	\$1,000		
TOTAL SUPPLIES		\$100,570	\$179,144	\$0
SERVICES		2026/2027 Budget Amount	Restricted Revenue	Operating Reserves
625	UTILITIES - ELEC/ GAS/ WATER/GARBAGE/TEL-INT	\$72,175		
652	INSURANCE - CASUALTY	\$89,000		
654	SJ CO. AUDITOR - PAYROLL	\$5,500		
655	ANNUAL AUDIT	\$17,500		
656	SJ CO. TAX ADMINISTRATION CHARGE	\$36,500		
656-1	SJ CO. AUDITOR DIRECT ASSESSMENT CHARGE	\$25,000		
657	DISPATCHING	\$80,000		
658	COMPUTER SUPPORT (Cyber Security Grant)	\$11,200		
665	PHYSICAL EXAMS/EMT RECERT	\$3,930		
670	FIRE PREVENTION/PUBLIC EDUCATION	\$0	\$5,000	
675	EMPLOYEE TRAINING	\$13,000	\$12,000	
676	ELECTIONS	\$5,000		
677	PROFESSIONAL	\$18,500		\$25,000
678	ATTORNEY'S FEES	\$10,000		
679	PUBLICATIONS & LEGAL NOTICES	\$300		
679-1	CONFERENCE/MEMBERSHIPS	\$11,000	\$3,500	
680	EMPLOYEE MILEAGE REIMBURSEMENT	\$500		
690	SERVICES CONTINGENCIES	\$1,000		
TOTAL SERVICES		\$400,105	\$20,500	\$25,000
TOTAL EXPENDITURES		\$5,552,770		

Total General Revenue	\$5,552,856
General Expenditures	\$5,552,770
BUDGET SURPLUS/DEFICIT	\$86
Realized Restricted Revenue Expenditures	\$344,317
Operating Reserve Expenditures	\$235,000
Expenditures General/Reserve-Restricted/Operating Reserve	\$6,354,870
PROVISIONS FOR CONTINGENCIES	\$927,051
PROP 4 LIMIT	\$7,281,921

Director:

Clay Titus, President

June 3, 2026

Director:

John Baker, Board Secretary

June 3, 2026