

Estimated Revenues 2025-26					
	General Revenue		\$17,214,007		
	Mitigation Revenue		\$309,000		
	California Fire Assistance Agreement (CFAA) Revenue		\$325,000		
	Mitigation Reserves		\$900,000		
	Total		\$18,748,007		
Estimated Expenditures 2025-26					
	Operational Expenditures (salaries, operations, fixed assets)		\$16,721,845		
	Capital Expenditures- Capital Facilities General Budget		\$492,000		
	Mitigation Expenditures		\$1,047,000		
	CFAA Expenditures		\$325,000		
	Total		\$18,585,845		



Account Number		2024/2025 Amount	2024/2025 Actual	2025/2026	Percent Change
General Revenues					
6000-000-001	Secured Property Tax General	\$10,054,486	\$10,025,082	\$10,696,554	6.39%
0-000-6000-002	Unitary & Op Non-Unitary	\$201,368	\$201,375	\$229,455	13.95%
0-000-6000-003	Current Unsecured Property Tax	\$219,600	\$218,964	\$234,543	6.80%
0-000-6000-004	Delinquent Secured Property Taxes	\$850	-\$19	\$888	4.50%
0-000-6000-005	Delinquent Unsecured Property Tax	\$2,600	\$4,662	\$2,717	4.50%
0-000-6000-006	Current Supplemental Property Tax	\$255,000	\$263,077	\$233,446	-8.45%
0-000-6000-008	Delinquent Supplemental Property Tax	\$550	\$480	\$575	4.50%
0-000-6001-000	SPFD Special Tax	\$713,100	\$719,844	\$732,161	2.67%
0-000-6001-001	Loomis Special Tax	\$594,378	\$596,000	\$607,486	2.21%
0-000-6002-000	Loomis Fire Protection & Response Assessment	\$1,194,097	\$1,233,083	\$1,267,764	6.17%
0-000-6106-000	Railroad Unitary Tax	\$5,800	\$5,934	\$7,196	24.07%
0-000-6950-000	Interest-County	\$50,000	\$152,669	\$135,000	170.00%
0-000-6957-000	Sect. 5151 Interest Refunded	-\$400	\$0	-\$418	4.50%
0-000-7000-000	HOPTERS Intergovernmental Revenue	\$50,785	\$52,139	\$51,040	0.50%
0-000-8192-000	Ambulance Services	\$2,100,000	\$2,055,752	\$2,225,000	5.95%
0-000-8193-001	Uniform Reimbursement	\$100	\$0	\$100	0.00%
0-000-8193-010	Other Miscellaneous	\$175,000	\$67,558	\$75,000	-57.14%
0-000-8193-011	Fees For Service & Cost Recovery Charges	\$350,000	\$423,657	\$425,000	21.43%
0-000-8193-014	Workers Comp Labor Code 4850 Reimbursements	\$30,000	\$21,512	\$30,000	0.00%
0-000-8193-015	Cellular Tower Lease	\$106,000	\$111,769	\$110,000	3.77%
0-000-8193-016	Motor Vehicle Accident Recovery Fees	\$7,500	\$3,951	\$7,500	0.00%
0-000-8193-018	Local/State/Federal Grants	\$1,026,000	\$1,057,731	\$143,000	-86.06%
8197	CFAA Revenues	\$250,000	\$590,108	\$325,000	30.00%
0-000-8372-000	Automotive Fund Mat & Services	\$0	\$0	\$0	
	Total General Revenue	\$17,386,814	\$17,805,328	\$17,214,007	-1.00%
0-000-8267-000	Mitigation Fee Revenue	\$300,000	\$401,205	\$300,000	0.00%
0-000-8264-007	Mitigation Interest	\$35,000	\$53,853	\$9,000	-74.29%
	Total Mitigation Revenue	\$335,000	\$455,058	\$309,000	-7.76%
	Total Budget With Mitigation Fees & CFAA Revenues	\$17,721,814	\$18,260,386	\$17,848,007	0.71%

OPERATIONAL EXPENDITURES						
Account			2024/2025	2024/2025	2025/2026	Percent
Number			Amount			Change
Personnel Salaries and Benefits						
1002	Salaries & Wages		\$6,800,000	\$6,555,825	\$7,408,710	8.95%
1004	Sellback/Admin. & FF's		\$100,000	\$119,712	\$250,000	150.00%
1005	Intern FF/Board/App FF/PT		\$20,000	\$9,900	\$12,500	-37.50%
1006	Callback/Overtime-Firefighter		\$1,400,000	\$1,519,428	\$1,250,000	-10.71%
1007	Comp For Absence/Illness		\$27,500	\$20,601	\$27,500	0.00%
1008	Out of Grade Pay		\$3,000	\$517	\$1,500	-50.00%
1015	Other Payroll		\$10,000	\$6,460	\$10,000	0.00%
1016	Volunteer Length of Service Award		\$1,000	\$1,000	\$1,000	0.00%
1300	PERS Retirement - Employer share		\$1,152,411	\$1,173,886	\$1,230,259	6.76%
1302	PERS UAL Payment		\$1,230,000	\$1,229,847	\$1,554,723	26.40%
1305	Employer 457 Def. Comp. Match		\$30,000	\$23,627	\$25,000	-16.67%
1301	Employment Taxes (FICA/Medicare/SUI)		\$114,429	\$119,101	\$116,975	2.23%
1315	Workmans Comp. Insurance		\$700,000	\$618,676	\$475,000	-32.14%
1550	Agency Share Insurance		\$1,242,312	\$956,643	\$1,297,783	4.47%
1551	OPEB Contribution		\$0	\$0	\$0	0.00%
1552	COP Debt Service		\$400,000	\$403,403	\$415,725	3.93%
2010	Labor Legal		\$40,000	\$9,568	\$30,000	-25.00%
2017	Uniform Allowance/Cell Phone		\$45,000	\$56,161	\$59,160	31.47%
2019	Employees Assistance Program		\$9,000	\$9,000	\$9,000	0.00%
		Total Salaries/Benefits	\$13,324,652	\$12,833,355	\$14,174,835	6.38%
8197	CFAA Expenditures (Strike Teams) Estimates					
8197-001	Personnel Overtime		\$205,000	\$498,871	\$275,000	25.45%
8197-002	Administration Costs		\$17,500		\$20,000	
8197-003	Apparatus		\$15,000		\$17,500	
8197-004	FICA & FASIS Reimbursement		\$12,500		\$12,500	
		Total CFAA Expenditures	\$250,000	\$498,871	\$325,000	23.08%
		Total Salaries and Benefits including CFAA Est.	\$13,574,652	\$13,332,226	\$14,499,835	
	1 Fire Chief			3 Shift Battalion Chiefs	1 Volunteer Firefighters	
	1 Deputy Chief - Personnel/Operations			15 Captains (6 PM)	0 Intern Firefighters	
	1 Division Chief - Fire Marshal			12 Engineers (6 PM)		
	1 Division Chief - EMS/Safety			12 Firefighters		
	1 Business Manager			6 Apprentice Firefighters	1 Volunteer Positions	
	1 Prevention Specialist/Admin. Assistant					
	1 Journeyperson Mechanic					
	1 District Secretary-Full Time					
	1 Apprentice Mechanic					

Service & Operations		2024/2025	2024/2025 YTD	2025/2026	
2020	Audit	\$15,925	\$16,415	\$17,000	6.75%
2021	Propane	\$3,750	\$362	\$3,675	-2.00%
2023	Employee Physicals/DL/Wellness	\$47,286	\$39,439	\$25,250	-46.60%
2024	Paramedic Cert. EMT/CPR Classes	\$9,538	\$4,637	\$6,632	-30.47%
2025	Ambulance Billing Service	\$205,000	\$172,802	\$200,000	-2.44%
2026	Garbage	\$12,500	\$12,109	\$13,000	4.00%
2027	Gas & Electric	\$67,000	\$63,449	\$70,000	4.48%
2028	Insurance (FAIRA)	\$171,461	\$171,461	\$188,000	9.65%
2030	Memberships/Subscriptions	\$25,713	\$19,123	\$25,213	-1.94%
2032	News Publications & Ads	\$2,000	\$3,002	\$3,250	62.50%
2035	Sewer	\$7,000	\$1,211	\$7,000	0.00%
2037	Telephone	\$34,490	\$33,717	\$36,990	7.25%
2038	Training Supplies	\$25,000	\$488	\$25,000	0.00%
2039	Business/Conference	\$20,000	\$11,902	\$17,500	-12.50%
2040	Education/Training	\$90,000	\$28,386	\$80,000	-11.11%
2041	Water	\$17,500	\$16,926	\$17,500	0.00%
2042	Laundry	\$2,000	\$1,799	\$2,000	0.00%
2043-000	Legal/Consulting Fees	\$275,000	\$267,824	\$200,000	-27.27%
2043-001	Prevention Consulting Fees	\$125,000	\$117,956	\$115,000	-8.00%
2044	Petty Cash Fund	\$250	\$0	\$250	0.00%
2045	Pre-Employment Testing/Background Inv.	\$20,000	\$10,308	\$17,000	-15.00%
2046	Medical Waste Disposal	\$4,000	\$1,834	\$2,500	-37.50%
2050	County Charges (Tax Collection/LAFCO/Refunds)	\$220,000	\$219,583	\$225,000	2.27%
2051	Elections	\$35,000	\$25,884	\$0	-100.00%
2053	Food/Drink-Incident Supplies	\$7,500	\$5,588	\$8,000	6.67%
2055	Service Awards	\$7,250	\$2,822	\$7,000	-3.45%
2056	Software Subscriptions	\$151,808	\$120,753	\$182,070	19.93%
2120	Cleaning/Maintenance Supplies	\$17,000	\$9,624	\$17,000	0.00%
2122	Computer Service & Maint.	\$22,000	\$15,752	\$21,000	-4.55%
2123	Fire Prevention Supplies	\$14,050	\$7,957	\$16,050	14.23%
2124	Fuel & Oil	\$123,000	\$95,662	\$115,000	-6.50%
2127	Medical Supplies	\$125,000	\$117,414	\$120,000	-4.00%
2128	Miscellaneous Supplies	\$1,000	\$50	\$1,000	0.00%
2129	Office Supplies	\$8,500	\$2,955	\$8,500	0.00%
2130	Oxygen	\$8,250	\$7,478	\$8,250	0.00%
2131	Postage/Shipping	\$2,000	\$759	\$2,000	0.00%
2132	Storage	\$3,000	\$2,592	\$3,000	0.00%
2133	Uniform Supplies	\$14,000	\$9,550	\$12,500	-10.71%
2135	Misc. Firefighting Equip/Supplies	\$19,775	\$15,333	\$11,775	-40.46%

Service & Operations (cont)		2024/2025	2024/2025 YTD	2025/2026	
2221	Radio Repair	\$16,000	\$13,773	\$10,100	-36.88%
2222	Automotive Repairs/Supplies	\$134,800	\$135,247	\$142,500	5.71%
2225	Facilities Maintenance	\$98,100	\$96,065	\$106,100	8.15%
2226	SCBA Maintenance	\$13,640	\$19,546	\$6,450	-52.71%
2227	Equipment Service Maintenance	\$33,585	\$13,947	\$22,835	-32.01%
2228	Turnout Clothing Maint.	\$19,762	\$18,752	\$22,262	12.65%
2523	Outside Services	\$1,320	\$1,410	\$1,300	-1.52%
2599	Miscellaneous Expenses	\$0	\$0	\$0	
8510 + 4521	Bad Debt Expense	\$200,000	\$0	\$250,000	25.00%
	Total Service & Operations	\$2,476,753	\$1,953,646	\$2,392,452	-3.40%

Capital Expenditures					
	Capital Expenditures Reserves	2024/2025	2024/2025 YTD	2025/2026	
	Total Capital Expenditures Reserve Account			\$0	
	Capital Expenditures General Budget	2024/2025	2024/2025 YTD	2025/2026	
4510	Apparatus	\$185,000	\$190,157	\$300,000	
	Type 1 Apparatus			\$300,000	
	Reserves			\$0	
4511	Major Equipment	\$84,000	\$0	\$80,000	
	Reserves			\$80,000	
4512	Capital Facilities Projects	\$201,893	\$210,616	\$112,000	
	Reserves			\$87,000	
	Landscape update @ Sta 18			\$25,000	
				\$0	
	Total Capital Expenditures General Budget	\$470,893	\$400,773	\$492,000	
	Total Capital Expenditures Reserves and General Budget	\$470,893	\$400,773	\$492,000	

