

**General Fund 11
09,12 & 14 (Fire)**

2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45103.09.0	FIRE MISC REVENUE	64,137	25,000	35,000
11.45400.09.0	FIRE MITIGATION FEES REVENUE	5,000	5,000	5,000
11.45403.09.0	STRIKE TEAM REVENUE	515,000	137,000	151,500
11.45410.09.0	BURN PERMITS & COST RECOVERY	1,000	1,000	1,000
11.45431.09.0	TRANSFER IN - SAFETY FUNDS	15,000	15,000	15,000
11.45435.09.0	CA HEARTLANDS ASSESSMENT REVENUE	4,500	4,500	4,500
11.45800.09.0	CSA 66 TAX REVENUE - FIRE DEPT	29,000	30,000	3,000
11.45810.09.0	CSA 69 TAX REVENUE - FIRE DEPT	5,200	5,200	5,000
11.49300.09.0	CURR SECURED TAXES - FIRE DEPT	605,000	650,000	720,000
11.49301.09.0	CURR UNSECURED TAXES - FIRE DEPT	15,000	15,000	15,000
11.49310.09.0	FIRE DEPT - PROP 172 TAXES	180,000	180,000	180,000
Total Revenues	09 (FIRE DEPARTMENT)	\$ 1,438,837	\$ 1,067,700	\$ 1,100,000
Expenditures				
11.59101.09.0	SALARIES - FIRE DEPT	293,048	313,000	206,872
11.59110.09.0	SALARIES OT - FIRE DEPT	77,384	195,000	60,500
11.59111.09.0	SALARIES - FIRE DEPT VOL	15,000	15,000	15,000
11.59112.09.0	SALARIES OT - FIRE DEPT VOL	105,000	130,000	150,000
11.59501.09.0	PAYROLL TAXES - FIRE DEPT	29,330	35,400	33,500
11.59502.09.0	EMPLOYEE BENEFITS (RET/MED) - FIRE DEPT	116,023	120,600	80,355
11.59102.09.0	OVERHEAD - ADMIN SALARIES/BENEFITS	39,040	46,363	55,888
11.59103.09.0	OVERHEAD - ADMIN EXPENSES - FIRE	12,650	11,341	10,720
11.59300.09.0	OPERATING SUPPLIES & REPAIRS - FIRE DEPT	15,000	10,000	10,000
11.59301.09.0	LICENSES AND PERMITS - FIRE DEPT	35,000	20,000	22,000
11.59302.09.0	OFFICE SUPPLIES & EXPENSES - FIRE DEPT	4,000	4,000	2,000
11.59303.09.0	GAS & OIL - FIRE DEPT	27,500	27,500	27,500
11.59304.09.0	FEES & DUES - FIRE DEPT	400	400	400
11.59305.09.0	UTILITIES & PHONE - FIRE DEPT	25,000	25,000	25,000
11.59306.09.0	OUTSIDE SERVICES - FIRE DEPT	20,000	27,000	27,000
11.59307.09.0	PRINTING/PUBLIC/LEGAL NOTICES - FIRE DEPT	750	750	750
11.59309.09.0	SMALL TOOLS - FIRE DEPT	500	500	500
11.59310.09.0	UNIFORMS - FIRE DEPT	10,000	10,000	10,000
11.59311.09.0	PUBLIC EDUCATION AND OUTREACH	1,000	1,000	1,000
11.59312.09.0	TRAINING & EDUCATION - FIRE PREVENTION	1,333	1,333	1,500
11.59315.09.0	SAFETY SUPPLIES / EXPENSE	2,000	2,000	2,500
11.59317.09.0	STRIKE TEAM REIMBURSABLE COST	29,000	500	-
11.59318.09.0	WEED ABATEMENT EXPENSE	3,000	3,000	3,000
11.59319.09.0	INTERNSHIP PROGRAM EXPENSE	-	-	-
11.59320.09.0	POSTAGE & SHIPPING - FIRE DEPT	400	400	400
11.59325.09.0	DIRECT ASSESSMENTS - FIRE	100	100	100
11.59401.09.0	GENERAL INSURANCE - FIRE DEPT	46,680	76,000	78,000
11.59402.09.0	WORKERS' COMP - FIRE DEPT	22,989	24,800	25,500
11.59403.09.0	TRANSPORTATION & TRAVEL - FIRE DEPT	750	750	750
11.59404.09.0	COMPUTER SERVICES - FIRE	18,000	18,000	22,500
11.59405.09.0	LEGAL FEES - FIRE	10,000	15,000	10,000
11.59505.09.0	EMPLOYMENT COSTS - FIRE	12,000	12,000	12,000
11.59600.09.0	CAPITAL OUTLAY	-	-	-
11.59801.09.0	BLDGS & IMPROVEMENTS - FIRE DEPT	15,000	15,000	15,000
11.59802.09.0	AUTO & OTHER EQUIP EXP - FIRE DEPT	15,000	20,100	25,000
11.59806.09.0	FIRE EQUIPMENT	-	-	-
11.65704.09.0	DEPRECIATION EXPENSE - FIRE DEPT	100,000	100,000	100,000
Total Expenditures		\$ 1,102,876	\$ 1,281,837	\$ 1,035,235
Excess of Revenues over Expenditures		335,961	(214,137)	64,765
	Fire Engine Loan Payment to Administration	(65,000)	(65,000)	(65,000)
	Transfer from Reserves	(270,961)	279,137	235
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2026-27 Preliminary Budget

ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
		\$ -	\$ -	\$ -
12 (FIRE DEPARTMENT) MEASURE K				
ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
Revenues				
11.45400.12.0	MEASURE K REVENUE	240,000	250,000	250,000
11.45103.12.0	MEASURE K - MISC	-	-	-
	MEASURE - K Prior Year Surplus	167,300		
Total Revenues		\$ 407,300	\$ 250,000	\$ 250,000
Total Expenditures				
11.59101.12.0	SALARIES INTERMITTENT MEASURE K	98,161	157,600	166,500
11.59110.12.0	SALARIES OT- MEASURE K	-	45,000	6,500
11.59501.12.0	PAYROLL TAXES INTERMITTEN MEASURE K	9,123	9,123	13,300
11.59502.12.0	MEASURE K EMPLOYEE BENEFITS	23,718	-	-
11.59600.12.0	CAPITAL OUTLAY - MEASURE K	-	-	11,607
11.59801.12.0	BLDGS & IMPROVEMENTS - MEASURE K	-	-	-
11.59802.12.0	AUTO & OTHER EQUIP EXP - MEASURE K	150,000	100,000	60,000
11.59806.12.0	FIRE EQUIPMENT MEASURE K	-	130,933	-
Total Expenditures		\$ 281,002	\$ 230,933	\$ 71,607
	Excess of Revenues over Expenditures	126,298	19,067	178,393
14 (FIRE DEPARTMENT) ENTERPRISE RANCHERIA				
ACCOUNT	DESCRIPTION	2024-25 Amended Budget	2025-26 Amended Budget	2026-27 Preliminary Budget
11.45437.14.0	CONTRACT REVENUE - HARD ROCK	641,369	639,426	696,950
Total Revenues		641,369	639,426	696,950
Total Expenditures				
11.59101.14.0	SALARIES - ER	293,048	380,600	417,500
11.59110.14.0	SALARIES OT- ER	77,384	95,000	60,300
11.59501.14.0	PAYROLL TAXES - ER	29,330	44,400	33,500
11.59402.14.0	WORKERS' COMP - ER	22,989	30,800	32,000
11.59502.14.0	EMPLOYEE BENEFITS (RET/MED) - ER	116,023	135,841	67,900
11.59300.14.0	OPERATING SUPPLIES - ER	3,000	3,000	5,000
11.59302.14.0	OFFICE SUPPLIES & EXPENSES - ER	-	-	2,000
11.59303.14.0	GAS & OIL - ER	2,500	2,500	4,500
11.59307.14.0	PRINTING/PUBLIC/LEGAL NOTICES - ER	-	-	-
11.59310.14.0	UNIFORMS - ER	5,000	5,000	5,000
11.59312.14.0	TRAINING & EDUCATION - FIRE PREVENTION	-	-	-
11.59315.14.0	SAFETY SUPPLIES / EXPENSE	250	250	250
11.59401.14.0	GENERAL INSURANCE - ER	23,000	-	2,000
11.59801.14.0	BLDGS & IMPROVEMENTS - ER	-	-	-
11.59802.14.0	AUTO & OTHER EQUIP EXP - ER	5,000	5,000	-
11.59806.14.0	FIRE EQUIPMENT	-	-	-
11.59103.14.0	ADMINISTRATIVE CHARGES	64,137	25,000	35,000
11.65704.14.0	DEPRECIATION EXPENSE - ER	32,000	32,000	32,000
Total Expenditures		\$ 673,661	\$ 759,391	\$ 696,950
	Due To / (Due From) ER	\$ (32,292)	\$ (119,965)	\$ -