Final Budget

2026-2027

9/24/2026

EXPENDITURE ACCOUNT SUMMARY - ALL ACCOUNTS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2026-2027
Salaries/Wages - Permanent	5001	$889,479
Extra Hire	5002	$0
Extra Hire - Volunteer Intern Program	5003	$11,658
ST/TF Firefighter Payment	5004	$0
Retirement - PERS	5050	$434,032
Group Insurance	5055	$194,605
Safety Clothing & Equipment	5111	$29,950
Communications - Radios	5121	$9,000
Communications - Telephone	5124	$7,250
Food - Fire Line Meals	5131	$5,000
Housekeeping	5141	$20,100
Insurance - Property/Liability	5151	$44,500
Insurance - Worker's Compensation	5153	$92,667
Maintenance - Apparatus/Utilities	5181	$72,800
Buildings & Grounds Maintenance	5201	$13,150
Emergency Services	5211	$24,000
Memberships	5221	$17,690
Office Expense/Postage/Copies	5241	$9,100
Professional Services	5271	$50,820
Legal Notice/Publication	5381	$0
Rents and Leases	5391	$4,000
Small Tools/Firefighting Equipment	5401	$21,500
Special District Expense	5411	$18,950
Training	5422	$22,800
Transportation Fuel	5480	$43,000
Utilities	5501	$18,850
LAFCO Fee	5627	$1,270
Equipment - VFA	5701	$0
Structures	5640	$8,750
TOTALS		**$2,064,921**

Total Revenue:	$2,037,778
Total Expenses:	$2,064,921

-$27,143

REVENUE ACCOUNT SUMMARY - ALL ACCOUNTS

	REV ACCT	FINAL BUDGET 2024-2025
Property Taxes - Current Secured	4010	$1,254,469
Administrative Fee (SB2557)	4013	($24,177)
Unitary Tax	4015	$46,539
Supplemental Taxes - Current Secured	4017	$21,869
Property Taxes - Current Unsecured	4020	$24,330
Supplemental Taxes - Current Unsecured	4027	$2,259
Prior Secured Taxes	4040	$3,042
Transient Occupancy	4072	$52,500
Special Tax	4077	$519,900
Interest	4300	$10,000
State Grants	4455	$20,000
HOPTR	4463	$7,796
State Aid for Public Safety Prop 172	4472	$0
Federal Grants	4505	$0
Revenue - State Firefighter Reimbursement	4542	$10,000
Revenue - State Equipment Reimbursement	4543	$10,000
Exaction Fees	4648	$11,706
Charges for Current Services	4679	$20,425
Training Fees	4689	$0
Donations	4707	$0
Refund - Misc.	4743	$35,000
Sale of Surplus Property	4800	$0
Transfers - Water Enhancement	4799	$12,120
Contingency/Emergency Reserve		$0
SCBA Trust Fund		$0
Apparatus and Equipment Fund		$0
Capital Improvement Trust Fund		$0
TOTALS		**$2,037,778**

REVENUE ACCOUNT SUMMARY - OPERATIONS

	REV ACCT	FINAL BUDGET 2026-2027
Property Taxes - Current Secured	4010	$1,254,469
Administrative Fee (SB2557)	4013	($24,177)
Unitary Tax	4015	$46,539
Supplemental Taxes - Current Secured	4017	$21,869
Property Taxes - Current Unsecured	4020	$24,330
Supplemental Taxes - Current Unsecured	4027	$2,259
Prior Secured Taxes	4040	$3,042
Prior Year Tax Adjustment	4048	$0
Transient Occupancy Taxes	4072	$52,500
Interest	4300	$10,000
State Grants	4455	$20,000
HOPTR	4463	$7,796
State Aid for Public Safety Prop 172	4472	$0
Federal Grants	4505	$0
Revenue - State Firefighter Reimbursement	4542	$10,000
Revenue - State Equipment Reimbursement	4543	$10,000
Exaction Fees	4648	$11,706
Charges for Current Services	4679	$20,425
Training Fees	4689	$0
Donations	4707	$0
Refund - Misc.	4743	$35,000
Sale of Surplus Property	4800	$0
Transfers - Water Enhancement	4799	$12,120
Contingency/Emergency Reserve		$0
SCBA Trust Fund		$0
Apparatus and Equipment Fund		$0
Capital Improvement Trust Fund		$0
TOTALS		**$1,517,878**

NOTES ON REVENUE ACCOUNTS:

Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

4013: SB2557 Fee for Tax Collection by Calaveras County

4743: FASIS Reimbursement & US Bank Rebates Settlement.

4679 Charges for Services is for Hydrant Maintenance Fees paid to us by CCWD & ALA YEARLY PAYMENT $10,000

EXPENDITURE ACCOUNT SUMMARY - OPERATIONS

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2026-2027
Salaries/Wages - Permanent	5001	$277,813.00
Extra Hire	5002	$0.00
Extra Hire - Volunteer Intern Program	5003	$11,658.00
ST/TF Firefighter Payment	5004	$0.00
Retirement - PERS	5050	$238,782.00
Group Insurance	5055	$59,400.00
Safety Clothing & Equipment	5111	$29,950.00
Communications - Radios	5121	$9,000.00
Communications - Telephone	5124	$7,250.00
Food - Fire Line Meals/Code V Lodging	5131	$5,000.00
Housekeeping	5141	$20,100.00
Insurance - Property/Liability	5151	$23,000.00
Insurance - Worker's Compensation	5153	$23,000.00
Maintenance - Apparatus/Utilities	5181	$65,800.00
Buildings & Grounds Maintenance	5201	$13,150.00
Memberships	5221	$17,690.00
Office Expense/Postage/Copies	5241	$9,100.00
Professional Services	5271	$50,820.00
Legal Notice/Publication	5381	$0.00
Rents and Leases	5391	$4,000.00
Small Tools/Firefighting Equipment	5401	$21,500.00
Special District Expense	5411	$13,950.00
Training	5422	$19,800.00
Transportation Fuel	5480	$28,000.00
Utilities	5501	$18,850.00
LAFCO Fee	5627	$1,270.00
Equipment - VFA	5701	$0.00
Structures	5640	$8,750.00
TOTALS		**$977,633.00**

NOTES ON EXPENDITURE ACCOUNTS:

OPERATIONS

SALARIES/WAGES - PERMANENT ACCOUNT 5001

FIXED - ADMINISTRATIVE:	Chief	Secretary		TOTAL
Base Salaries	$130,543.00	$37,800.00	$32,656.00	$200,999.00
Medic Pay	$6,000.00	$0.00		$6,000.00
Holiday Pay	$4,526.00	$3,024.00	$2,613.00	$10,163.00
Vacation Cashout	$14,081.00	$2,352.00	$2,032.00	$18,465.00
Social Security	$11,027.00	$2,678.0	$2,312.00	$16,017.00
Unemployment Ins. (1st 7K)	$434.00	$434.00	$434.00	$1,302.00
Employer Portion: Medicare	$2,579.00	$626.00	$540.00	$3,745.00
Vacation & Sick Relief Contingency Overtime & Admin	$21,122.00			$21,122.00
TOTALS:	**$190,312.00**	**$46,914.00**		**$277,813.00**

FIXED - LINE PERSONNEL:				
Base Salaries (includes plan o/t)				$0.00
Holiday Pay				$0.00
Unemployment Ins. (1st 7K)				$0.00
Social Security				$0.00
Employer Portion: Medicare				$0.00
Vacation Cash Out				$0.00
Vacation & Sick Relief Contingency Overtime			$0.00	$0.00
TOTALS:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
			GRAND TOTAL:	**$277,813.00**

NOTES ON 5001 ACCOUNT: Pay is based on a 26 pay period fiscal year.
Secretary schedule 25 hours a week.
Secretary Vacation Cash Out - can carry up to two years which is 100 hrs.
Secretary Holiday pay is for the 10 District Holidays. Can opt to work & cash
Social Security & Medicare is from all potential income.

EXTRA HIRE ACCOUNT 5002

	Fire Marshal			TOTAL
Base Pay	$0.00			$0.00
Social Security	$0.00			$0.00
Unemployment Insurance	$0.00			$0.00
Employer Portion: Medicare	$0.00			$0.00
TOTALS:	**$0.00**	**$0.00**		**$0.00**

NOTES ON 5002 ACCOUNT:
Based on $42 per hr for 8 hours a week.

EXTRA HIRE - SPECIAL PURPOSE — ACCOUNT 5003

	St #1 Interns (3)	Hydrant Pay		TOTAL
Educational Stipends		$10,425.00		$10,425.00
Social Security		$647.00		$647.00
Unemployment Insurance		$434.00		$434.00
Sick Contingency				$0.00
Employer Portion: Medicare		$152.00		$152.00
TOTALS:	**$0.00**	**$11,658.00**		**$11,658.00**

NOTES ON 5003 ACCOUNT:
~~$150 Daily Stipend each. Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).~~
Hydrant pay based on $25 per hydrant serviced. (417 hydrants in district area)

ST/TF FIREFIGHTER RESPONSE — ACCOUNT 5004

	Wildland Firefighting Strike Team Response			TOTAL
Firefighters				$0.00
TOTALS:	**$0.00**			**$0.00**

NOTES ON 5004 ACCOUNT:
Cost of ST/TF Firefighter Response is offset by Revenue Account 4542.
Cost is based on recent Code 5 response for just intern's and volunteers.

RETIREMENT - PERS — ACCOUNT 5050

	Chief	Secretary	U.A.L.	TOTAL
PERS - Employer Contribution	$56,918.00	$9,930.00	$157,415.00	$224,263.00
		$3,357.00	$11,162.00	$14,519.00
PERS - Employer Contribution				$0.00
Contingency			$0.00	$0.00
TOTALS:	**$56,918.00**	**$13,287.00**	**$168,577.00**	**$238,782.00**

NOTES ON 5050 ACCOUNT:
Persable wages include base, planned o/t, holiday & medic differential.

INSURANCE - GROUP HEALTH — ACCOUNT 5055

	Chief	Secretary x2	Retired BC	TOTAL
Medical	$12,000.00	$24,000.00	$21,000.00	$57,000.00
Life Insurance	$516.00	$384.00		$900.00
EAP Plan "C" (Block of thirteen)			$1,500.00	$1,500.00
TOTALS:	**$12,516.00**	**$24,384.00**	**$22,500.00**	**$59,400.00**

NOTES ON 5055 ACCOUNT:

District pays a Section 125 plan of up to $1500 per month for all employees as per ACA.
Based on 26 pay periods.

SAFETY CLOTHING & EQUIPMENT — ACCOUNT 5111

	Structure	Wildland	Uniforms	TOTAL
Uniforms			$15,000.00	$15,000.00
Nomex		$1,000.00		$1,000.00
Helmets	$2,500.00			$2,500.00
Boots	$500.00	$500.00		$1,000.00
Badges				$0.00
Turnouts	$5,000.00			$5,000.00
Explorers	$500.00	$500.00		$1,000.00
Patches				$0.00
Damage Replacement	$500.00	$500.00		$1,000.00
Accountability Tags	$300.00			$300.00
Shields/Accessories	$400.00			$400.00
Goggles	$250.00			$250.00
Gloves	$500.00	$500.00		$1,000.00
Hoods/Shrouds		$500.00		$500.00
Belts/Bags/Hose Straps		$500.00		$500.00
Fire Shelters				$0.00
Canteens				$0.00
Miscellaneous/Surplus				$0.00
Contingencies			$500.00	$500.00
				$0.00
TOTALS:	**$10,450.00**	**$4,000.00**	**$15,500.00**	**$29,950.00**

COMMUNICATIONS - RADIOS — ACCOUNT 5121

	Purchase	Repairs	Batteries	TOTAL
Radios H.T.'s	$2,600.00	$1,500.00		$4,100.00
Mobile/Additional		$1,000.00		$1,000.00
Clamshells			$900.00	$900.00
Portable				$0.00
Vehicle Chargers				$0.00
Headsets		$500.00		$500.00
Fire Pagers		$1,000.00		$1,000.00
Cases	$500.00			$500.00
Chargers	$500.00			$500.00
Code 3 Equipment	$500.00			$500.00
Contingency				$0.00
TOTALS:	**$4,100.00**	**$4,000.00**	**$900.00**	**$9,000.00**

COMMUNICATIONS - TELEPHONE — ACCOUNT 5124

	Sta. 1	Sta. 2		TOTAL
Telephone/Long Distance Svc.	$2,000.00	$1,000.00		$3,000.00
Maintenance Agreement				$0.00
Internet Access	$500.00	$500.00		$1,000.00
Alarm System Monitoring				$0.00
Equipment Purchase/Repair	$500.00	$250.00		$750.00
iPhone/iPad	$2,500.00			$2,500.00
Contingency				$0.00
TOTALS:	**$5,500.00**	**$1,750.00**		**$7,250.00**

FOOD/LODGING — ACCOUNT 5131

	Fire Line	Code V Lodging	Meetings	Training	TOTAL
Meals/Lodging	$2,000.00	$0.00	$250.00	$250.00	$2,500.00
Directors			$400.00	$100.00	$500.00
Refreshments (water/drinks/coffee)	$1,000.00		$500.00	$500.00	$2,000.00
TOTALS:	**$3,000.00**	**$0.00**	**$1,150.00**	**$850.00**	**$5,000.00**

HOUSEHOLD — ACCOUNT 5141

	Sta. 1	Sta. 2	Sta. 3	TOTAL
Linen Service/Coveralls/Mops	$9,000.00	$9,000.00		$18,000.00
Solid Waste Disposal Fee	$200.00	$200.00		$400.00
Household Supplies	$1,000.00	$700.00		$1,700.00
Contingency				$0.00
TOTALS:	**$10,200.00**	**$9,900.00**		**$20,100.00**

NOTES ON 5141 ACCOUNT:
Household Supplies: Vendor that supplies linen services, mats, mop heads, toilet paper, paper towels, hand soap, sanitizer, cleansers and disinfectants.

INSURANCE - PROPERTY/LIABILITY — ACCOUNT 5151

	Premium			TOTAL
Property, Liability & Vehicle	$23,000.00			$23,000.00
Contingency				$0.00
TOTALS:	**$23,000.00**			**$23,000.00**

NOTES ON 5151 ACCOUNT:
Insurance is provided by the Northern CA Fire District's JPA (Atwood).

INSURANCE - WORKERS COMPENSATION — ACCOUNT 5153

	Premium	Audit		TOTAL
All Volunteer & Safety Staff	$23,000.00			$23,000.00
Contingency				$0.00

TOTALS:	**$23,000.00**			**$23,000.00**

NOTES ON 5153 ACCOUNT:
Insurance is provided by FRMS JPA of Fire District's Association of California.

FLEET MAINTENANCE - ENGINES/UTILITIES — ACCOUNT 5181

	Tires	Annual Inspec/Service &	Batteries	Major/Minor Repair	TOTAL
E231	$1,000.00	$500.00	$150.00	$1,000.00	**$2,650.00**
E233	$500.00	$500.00	$150.00	$1,000.00	**$2,150.00**
E237	$500.00	$500.00	$150.00	$1,000.00	**$2,150.00**
E238	$2,000.00	$500.00	$150.00	$1,000.00	**$3,650.00**
WT234	$500.00	$500.00	$150.00	$1,000.00	**$2,150.00**
CERT239	$250.00	$750.00	$150.00	$1,000.00	**$2,150.00**
C230	$1,000.00	$750.00	$150.00	$1,000.00	**$2,900.00**
U232	$250.00	$750.00	$150.00	$1,000.00	**$2,150.00**
Forklift	$150.00	$150.00	$100.00	$450.00	**$850.00**
Mobile Mechanic Services				$20,000.00	**$20,000.00**
Contingency		$2,000.00		$23,000.00	**$25,000.00**
TOTALS:	**$6,150.00**	**$6,900.00**	**$1,300.00**	**$51,450.00**	**$65,800.00**

BUILDINGS & GROUNDS MAINTENANCE — ACCOUNT 5201

PROJECTS/REPAIRS	Sta. 1	Sta. 2	Sta. 3	TOTAL
Storage				$0.00
Inventory/Storage Infrastructure	$750.00	$1,500.00		$2,250.00
Facility Maintenance	$4,000.00	$2,000.00	$500.00	$6,500.00
Pest Control	$600.00	$350.00	$125.00	$1,075.00
Extinguisher Service/Purchase	$650.00	$125.00		$775.00
Compressor/Fill Station Maint.	$550.00			$550.00
Furniture/Expendable Equip.	$1,500.00	$500.00		$2,000.00
TOTALS:	**$8,050.00**	**$4,475.00**	**$625.00**	**$13,150.00**

NOTES ON 5201 ACCOUNT:

PROFESSIONAL MEMBERSHIPS ACCOUNT 5221

	Special Districts	Admin.	Training	TOTAL
FDAC		$440.00		$440.00
CSFA	$2,600.00			$2,600.00
BSA - Explorer Program			$350.00	$350.00
Vector Solutions			$4,100.00	$4,100.00
Calaveras Co. Fire Chiefs		$150.00		$150.00
				$0.00
COSTCO - Membership		$120.00		$120.00
Homeowners Dues Sta. 2		$230.00		$230.00
				$0.00
Flow MSP		$2,000.00		$2,000.00
First Due		$7,700.00		$7,700.00
				$0.00
TOTALS:	**$2,600.00**	**$10,640.00**	**$4,450.00**	**$17,690.00**

OFFICE EXPENSE ACCOUNT 5241

	Copies	Computer/Printer	Office	TOTAL
Consumables	$500.00	$200.00	$1,000.00	$1,700.00
General Office Supplies			$1,000.00	$1,000.00
Software/Equip. Repair			$850.00	$850.00
Stationery/Business Cards			$550.00	$550.00
Books/Postage			$1,000.00	$1,000.00
Computers			$1,500.00	$1,500.00
Prevention			$2,500.00	$2,500.00
TOTALS:	**$500.00**	**$200.00**	**$8,400.00**	**$9,100.00**

PROFESSIONAL SERVICES ACCOUNT 5271

	Legal	Audit	Consulting	TOTAL
Professional Services	$2,000.00	$8,000.00		$10,000.00
Grant/Medical	$21,000.00			$21,000.00
Payroll Services			$8,320.00	$8,320.00
Ballot Measure	$5,000.00			$5,000.00
GASB 68 Valuation Report	$3,500.00	$3,000.00		$6,500.00
Contingency				$0.00
TOTALS:	**$31,500.00**	**$11,000.00**	**$8,320.00**	**$50,820.00**

LEGAL NOTICES AND PUBLICATIONS ACCOUNT 5381

	Admin.			TOTAL
Professional Services				$0.00
Contingency				$0.00

TOTALS:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

RENTS AND LEASES ACCOUNT 5391

	Lease			TOTAL
Copy Machine	$4,000.00			$4,000.00
TOTALS:	**$4,000.00**			**$4,000.00**

SMALL TOOLS ACCOUNT 5401

	Shop/Service Unit	Firefighting Structural	Firefighting Wildland	Extrication	TOTAL
Nozzles/Adapters		$1,250.00	$500.00		$1,750.00
Miscellaneous Hose Appliances		$500.00	$500.00		$1,000.00
Hose Packs/Straps			$500.00		$500.00
Shop Supplies	$1,500.00				$1,500.00
Portable Pump					$0.00
Positive Pressure Blower					$0.00
Extrication Equipment					$0.00
Extrication Repairs/Testing				$1,000.00	$1,000.00
Chainsaw Tools/Chain			$1,000.00		$1,000.00
Foam					$0.00
Small Engines (Inc. repair)	$500.00	$500.00	$300.00		$1,300.00
Ladder Testing/Inspection		$600.00			$600.00
Prevention	$2,500.00				$2,500.00
TOTALS:	**$4,500.00**	**$2,850.00**	**$2,800.00**	**$1,000.00**	**$11,150.00**

	Operations	Repairs/Testing	Purchase		TOTAL
5" Hose					$0.00
3" Hose		$300.00	$2,000.00		$2,300.00
1.75" Hose		$200.00	$1,600.00		$1,800.00
1.5" Hose		$200.00	$1,300.00		$1,500.00
1" Hose		$200.00			$200.00
Rescue Rope/Accessories	$550.00				$550.00
SCBA Maint.		$1,000.00			$1,000.00
Cylinders					$0.00
Hydro Testing			$500.00		$500.00
Yard Tools/Equip.					$0.00
Exercise/Health Equipment					$0.00
CERT Support Items	$2,500.00				$2,500.00
Contingency					$0.00
TOTALS:	**$3,050.00**	**$1,900.00**	**$5,400.00**	**$0.00**	**$10,350.00**

GRAND TOTAL:	**$21,500.00**

SPECIAL DISTRICT EXPENSE — ACCOUNT 5411

	Operations	NFIRS Reporting	Public Safety Fire Prevention	TOTAL
Annual Awards Dinner	$4,000.00			$4,000.00
Awards	$100.00			$100.00
Printing/Laminating				$0.00
Government Services	$100.00			$100.00
Educational Materials			$500.00	$500.00
EAP Program	$1,200.00			$1,200.00
Background Checks	$1,500.00			$1,500.00
Direct Charge Fees	$2,400.00			$2,400.00
Solid Waste Fee (Sta. 2)	$150.00			$150.00
Contingency				$0.00
TOTALS:	**$9,450.00**	**$0.00**	**$500.00**	**$9,950.00**

	Paid Staff	Volunteers		
Vaccinations/Immunizations/Fit test/ Physicals/Alcohol/Drug Screens	$2,000.00	$2,000.00		$4,000.00
Contingency				$0.00
TOTALS:	**$2,000.00**	**$2,000.00**	**$0.00**	**$4,000.00**

NOTES ON ACCOUNT : 5411 Paid staff 10,vol 10,$400 each	**GRAND TOTAL:**	**$13,950.00**

TRAINING /TRAVEL/EDUCATION — ACCOUNT 5422

	General	Shift Training	Volunteer	TOTAL
Props/Aids	$2,500.00	$0.00	$0.00	$2,500.00
Training Support Materials	$500.00	$0.00		$500.00
Fees/Tuitions	$8,500.00	$0.00	$500.00	$9,000.00
Library		$0.00	$0.00	$0.00
TOTALS:	**$11,500.00**	**$0.00**	**$500.00**	**$12,000.00**

	Professional Growth	Travel Expense	Mileage	TOTAL
Board of Directors	$500.00	$300.00		$800.00
Administration	$1,000.00			$1,000.00
Firefighter Interns	$4,500.00			$4,500.00
Volunteer Training	$1,500.00			$1,500.00
TOTALS:	**$7,500.00**	**$300.00**	**$0.00**	**$7,800.00**
			GRAND TOTAL:	**$19,800.00**

NOTES ON 5701 ACCOUNT:

FUEL AND GAS — ACCOUNT 5480

	Diesel	Gasoline		TOTAL
Engines	$25,000.00			$25,000.00
Utilities		$2,500.00		$2,500.00
Small Tools		$500.00		$500.00
Emergency Generators				$0.00
Contingency		$0.00		$0.00
TOTALS:	**$25,000.00**	**$3,000.00**	**$0.00**	**$28,000.00**

UTILITIES - WATER/SEWER/ELECTRICITY/PROPANE — ACCOUNT 5501

	Sta. 1	Sta. 2	Sta. 3	Signal Hill	TOTAL
Water	$1,400.00	$1,200.00			$2,600.00
Electricity	$5,300.00	$5,300.00	$125.00	$125.00	$10,850.00
Propane	$1,800.00	$1,500.00			$3,300.00
Trash/Waste	$1,400.00	$700.00			$2,100.00
TOTALS:	**$9,900.00**	**$8,700.00**	**$125.00**	**$125.00**	**$18,850.00**

LAFCO FEES — ACCOUNT 5627

	Fee				TOTAL
LAFCO	$1,270.00				$1,270.00
TOTALS:	**$1,270.00**				**$1,270.00**

EQUIPMENT — ACCOUNT 5701

	Purchase	Fire Suppression Structural/Wildland	Operations		TOTAL
RFC Grant					$0.00
Purchase Utility					$0.00
TOTALS:		**$0.00**			**$0.00**

NOTES ON 5701 ACCOUNT:

STRUCTURES — ACCOUNT 5640

	Sta. 1	Sta. 2			TOTAL
Maintenance/Repairs	$1,750.00	$4,000.00			$5,750.00
Contingency	$3,000.00				$3,000.00
Building	$5,000.00				$5,000.00
TOTALS:	**$9,750.00**	**$4,000.00**			**$8,750.00**

NOTES ON 5701 ACCOUNT:

REVENUE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	REV ACCT	FINAL BUDGET 2026-2027
Special Tax	4077	$259,950.00
Transfer from EMS/P Trust		
TOTALS		**$259,950.00**

NOTES ON REVENUE ACCOUNTS:
Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - PARAMEDIC

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Personnel	5001	$350,325.00
Extra Hire - Volunteer Intern Program	5003	$0.00
Retirement - PERS	5050	$87,904.00
Group Insurance	5055	$31,700.00
Insurance - Property/Liability	5151	$21,500.00
Insurance - Worker's Compensation	5153	$23,000.00
Maintenance - Apparatus	5181	$7,000.00
Emergency Care	5211	$24,000.00
Special District Expense	5411	$0.00
Ems Training	5422	$3,000.00
Transportation Fuel	5480	$15,000.00
TOTALS		**$563,429.00**

NOTES ON EXPENDITURE ACCOUNTS:

PARAMEDIC

SALARIES/WAGES

ACCOUNT 5001 P

FIXED - LINE PERSONNEL:	Captain/Medic		Engineer/ Medic	Per Diem Medic	Lake Paramedics	TOTAL
Base Pay (includes planned o/t)	$110,163.00		$69,889.00	$81,550.00		$261,602.00
Social Security	$9,228.00		$5,779.00	$5,094.00		$20,101.00
Unemployment Ins. (1st 7K)	$434.00		$434.00	$434.00		$1,302.00
Employer Portion: Medicare	$2,159.00		$1,351.00	$1,192.00		$4,702.00
Vacation Cash Out	$11,585.00		$3,735.00	$0.00		$15,320.00
Paramedic Differential	$6,000.00		$6,000.00	$0.00		$12,000.00
Sick Relief & Contingency OT	$17,378.00		$11,198.00	$600.00		$29,176.00
Holiday Pay/pd incentive pay	$3,723.00		$2,399.00	$0.00		$6,122.00
TOTALS:	**$160,670.00**	**$0.00**	**$100,785.00**	**$88,870.00**	**$0.00**	**$350,325.00**

NOTES ON 5001 P ACCOUNT:
Under Board approval increase Per Diem Medic pay to $25 per hour effective 9/12/2019.
Captain/Medic vacation cash out is based on hours at cap, cap is 336 hrs.
Sick relief & contingency O/T is based on 14 unplanned days.

EXTRA HIRE - SPECIAL PURPOSE

ACCOUNT 5003 P

					TOTAL
Educational Stipends					$0.00
Social Security					$0.00
Unemployment Insurance					$0.00
Sick Contingency					$0.00
Employer Portion: Medicare					$0.00
TOTALS:	**$0.00**				**$0.00**

NOTES ON 5003 P ACCOUNT:
Healthy Workplace/Family Act of 2014 (paid sick leave) gives 1 sick day/year (included).
Each of the FF Interns are paid $150.00 for each 24-hour shift.

RETIREMENT - PERS

ACCOUNT 5050 P

	Per Diem Medic	Captain/Medic		Engineer/Medic	TOTAL
PERS - Employer Contribution	$26,288.00	$47,632.00		$13,984.00	$87,904.00
TOTALS:	**$26,288.00**	**$47,632.00**	**$0.00**	**$13,984.00**	**$87,904.00**

NOTES ON 5050 P ACCOUNT:
Persable wages include base, planned o/t, holiday & differential.
Per Diem medics based on safety first level Stabilized shift "A" & "C" costs.
Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH

ACCOUNT 5055 P

	Captain/Medic		Engineer/Medic		TOTAL
Medical	$18,000.00		$12,000.00		$30,000.00
Life Insurance	$298.00		$1,402.00		$1,700.00
TOTALS:	**$18,298.00**	**$0.00**	**$13,402.00**		**$31,700.00**

NOTES ON 5055 P ACCOUNT:
District pays a Section 125 plan of $1500 per month for all employees as per ACA.
Based on 26 pay periods.

INSURANCE - PROPERTY/LIABILITY — ACCOUNT 5151 P

	Premium				TOTAL
Property, Liability & Vehicle	$21,500.00				$21,500.00
Contingency					$0.00
TOTALS:	**$21,500.00**				**$21,500.00**

NOTES ON 5151 ACCOUNT:

INSURANCE - WORKERS COMPENSATION — ACCOUNT 5153 P

	Premium				TOTAL
Insurance	$23,000.00				$23,000.00
TOTALS:	**$23,000.00**				**$23,000.00**

NOTES ON 5153 P ACCOUNT:
Insurance is provided by FASIS JPA of Fire District's Association of California.

FLEET MAINTENANCE - APPPARATUS — ACCOUNT 5181 P

	M-232					TOTAL
Annual Service	$1,000.00					$1,000.00
Tires	$1,000.00					$1,000.00
Batteries	$0.00					$0.00
Major/Minor Repairs	$500.00					$500.00
Mobile Mechanic					$4,000.00	$4,000.00
Contingency/Emergency	$500.00					$500.00
TOTALS:	**$3,000.00**	**$0.00**		**$0.00**		**$7,000.00**

EMERGENCY CARE — ACCOUNT 5211 P

	Medications	Supplies		Maintenance	TOTAL
Medications	$5,000.00				$5,000.00
Outdated Medications	$1,900.00				$1,900.00
Damaged Medications	$200.00				$200.00
Infectious Control		$550.00			$550.00
Disposable Supplies		$2,000.00			$2,000.00
IV Supplies		$2,000.00			$2,000.00
Monitor/Defibrillator Supplies		$2,000.00		$6,000.00	$8,000.00
MCI Accessories		$1,500.00			$1,500.00
Miscellaneous		$1,250.00			$1,250.00

Contingency					$0.00
TOTALS:	**$7,100.00**	**$9,300.00**			**$22,400.00**

	Purchase	Refurbish		Maint./ Warranties	Batteries/ Chargers	TOTAL
A.E.D				$250.00	$400.00	$650.00
Suction Units				$100.00	$100.00	$200.00
Pulse Oximeters				$250.00		$250.00
Laryngoscopes/Blades	$300.00					$300.00
Medical Boxes/Cases/Bags	$200.00					$200.00
TOTALS:	**$500.00**	**$0.00**		**$600.00**	**$500.00**	**$1,600.00**

GRAND TOTA	**$24,000.00**

NOTES ON 5211 P ACCOUNT:
Due to increased EMS call volume cost has doubled. Monitor maintenance $6,000 annually.

SPECIAL DISTRICT EXPENSE — ACCOUNT 5411 P

	Admin.	Award Recognition		Recruitment Process	TOTAL
Recruitment					$0.00
SB 2557 Administrative Fee	$0.00				$0.00
TOTALS:	**$0.00**			**$0.00**	**$0.00**

FUEL AND GAS — ACCOUNT 5480 P

	Diesel	Gasoline			TOTAL
Ambulance	$15,000.00				$15,000.00
TOTALS:	**$15,000.00**				**$15,000.00**

EMS TRAINING — ACCOUNT 5422 P

	General	Shift Training		Volunteer	TOTAL
Props/Aids	$1,500.00	$250.00		$250.00	$2,000.00
Training Support Materials	$500.00				$500.00
Contingency	$500.00				$500.00
TOTALS:	**$2,500.00**	**$250.00**		**$250.00**	**$3,000.00**

REVENUE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	REV ACCT	PRELIM BUDGET 2026-2027
Special Tax	4077	$259,950.00
Transfer from EMS/P Trust		
TOTALS		**$259,950.00**

NOTES ON REVENUE ACCOUNTS:
Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - FIRE

ACCOUNT DESCRIPTION	EXP ACCT	PRELIM BUDGET 2023-2024
Salaries/Wages - Personnel	5001	$261,341.00
Retirement - PERS	5050	$36,295.00
Group Insurance	5055	$30,312.00
Insurance - Worker's Compensation	5153	$25,000.00
Special District Expense	5411	$0.00
TOTALS		**$352,948.00**

NOTES ON EXPENDITURE ACCOUNTS:

FIRE

SALARIES/WAGES ACCOUNT 5001 F

FIXED - LINE PERSONNEL:	Captain 1		Captain 2	TOTAL
Base Pay (includes planned o/t)	$99,796.00		$94,533.00	$194,329.00
Paramedic differential	$0.00		$0.00	$0.00
Holiday Pay	$3,379.00		$3,218.00	$6,597.00
Social Security	$7,700.00		$7,302.00	$15,002.00
Unemployment Insurance	$434.00		$434.00	$868.00
Employer Portion: Medicare	$1,800.00		$1,707.00	$3,507.00
Vacation Cashout	$5,255.00		$5,004.00	$10,259.00
Sick Relief/Contingency O/T	$15,765.00		$15,014.00	$30,779.00
TOTALS:	**$134,129.00**	**$0.00**	**$127,212.00**	**$261,341.00**

NOTES ON 5001 F ACCOUNT:
Captain vacation cashout is based on hours at cap. Cap is 168. Engineer vacation cashout is based on hours at cap. Cap is 168.

Sick Relief/contingency O/T is 14 days.

RETIREMENT - PERS ACCOUNT 5050 F

	Captain 1		Captain 2	TOTAL
PERS - Employer Contribution	$18,629.00		$17,666.00	$36,295.00
TOTALS:	**$18,629.00**		**$17,666.00**	**$36,295.00**

NOTES ON 5050 F ACCOUNT:
Persable wages include base, planned o/t & differential.
Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH ACCOUNT 5055 F

	Captain		Captain	TOTAL
Medical	$18,000.00		$12,000.00	$30,000.00
Life Insurance	$183.00		$129.00	$312.00
TOTALS:	**$18,183.00**		**$12,129.00**	**$30,312.00**

NOTES ON 5055 F ACCOUNT:
District pays a Section 125 plan of $1500 per month for all employees over 20 hours per week as per ACA.
District pays a maximum addition amount up to ($250) to those employees whos insurance costs are above the Section 125 amount for employees who have served 5 years.
District pays a maximum additional amount up to **($750)** to those employees whose insurance costs are above the Section 125 amount for employees who have served 15 years. Based on 26 pay periods.

INSURANCE - WORKERS COMPENSATION ACCOUNT 5153 F

	Premium			TOTAL

Insurance	$25,000.00			$25,000.00
TOTALS:	**$25,000.00**			**$25,000.00**

NOTES ON 5153 F ACCOUNT:
Insurance is provided by FASIS JPA of Fire District's Association of California.

SPECIAL DISTRICT EXPENSE ACCOUNT 5411 F

	Admin.	Award Recognition	Recruitment Process	TOTAL
SB 2557 Administrative Fee	$0.00			$0.00
TOTALS:	**$0.00**			**$0.00**

REVENUE ACCOUNT SUMMARY - SPECIAL TAX

ACCOUNT DESCRIPTION	REV ACCT	FINAL BUDGET 2026-2027
Special Tax	4070	$915,307.00
Interest	4300	
TOTALS		**$915,307.00**

NOTES ON REVENUE ACCOUNTS:
Schedule of Teeter Revenue Allocations: 55% December, 40% April, 5% End of Year

EXPENDITURE ACCOUNT SUMMARY - SPECIAL TAX

ACCOUNT DESCRIPTION	EXP ACCT	FINAL BUDGET 2024-2025
Salaries/Wages - Personnel	5001	$512,358.00
Extra Hire	5003	$125,002.00
Retirement - PERS	5050	$71,051.00
Group Insurance	5055	$73,193.00
Clothing & Equipment	5111	$10,000.00
Communications - Radios	5121	$5,000.00
Maint-Apparatus/Utilites	5181	$10,000.00
Buildings & Grounds Maint	5201	$10,000.00
Professional Services	5271	$5,000.00
Insurance - Worker's Compensation	5153	$21,667.00
Small Tools/Firefighting Equipment	5401	$5,000.00
Training	5422	$5,000.00
Structures	5640	$5,000.00
Contingency	5990	$57,036.00
TOTALS		**$915,307.00**

NOTES ON EXPENDITURE ACCOUNTS:

SPECIAL TAX

SALARIES/WAGES — ACCOUNT 5001 S

FIXED - LINE PERSONNEL:	(3) Firefigher/EMT's	(2) Firefighter/EMT's	Engineer	TOTAL
Base Pay (includes planned o/t)	$180,103.00	$115,864.00	$80,319.00	$376,286.00
Paramedic differential			$6,000.00	$6,000.00
Holiday Pay	$5,925.00	$3,948.00	$2,779.00	$12,652.00
Social Security	$13,715.00	$8,951.00	$6,597.00	$29,263.00
Unemployment Insurance	$1,302.00	$868.00	$434.00	$2,604.00
Employer Portion: Medicare	$3,206.00	$2,093.00	$1,542.00	$6,841.00
Vacation Cashout	$9,213.00	$6,144.00	$4,322.00	$19,679.00
Sick Relief/Contingency O/T	$27,639.00	$18,426.00	$12,968.00	$59,033.00
TOTALS:	**$241,103.00**	**$156,294.00**	**$114,961.00**	**$512,358.00**

NOTES ON 5001 F ACCOUNT:
FF's & Engineer vacation cashout is based on hours at cap. 168
Sick Relief/contingency O/T is 14 days.

EXTRA HIRE — ACCOUNT 5003 S

	(6) FF Reserves			TOTAL
Base Pay	$113,700.00			$113,700.00
Social Security	$7,049.00			$7,049.00
Unemployment Insurance	$2,604.00			$2,604.00
Employer Portion: Medicare	$1,649.00			$1,649.00
TOTALS:	**$125,002.00**	**$0.00**		**$125,002.00**

NOTES ON 5002 ACCOUNT:

RETIREMENT - PERS — ACCOUNT 5050 S

	(3) Firefighter/EMT's	(2) Fireifghter/EMT's	Engineer	TOTAL
PERS - Employer Contribution	$33,435.00	$21,658.00	$15,958.00	$71,051.00
TOTALS:	**$33,435.00**	**$21,658.00**	**$15,958.00**	**$71,051.00**

NOTES ON 5050 F ACCOUNT:
Persable wages include base, planned o/t & differential.
Unfunded accrued liability is accounted for in expense account 5050 Operations.

INSURANCE - GROUP HEALTH — ACCOUNT 5055 S

	(3) Firefighter/EMT's	(2) Fireifghter/EMT's	Engineer/Medic	TOTAL
Medical	$36,000.00	$24,000.00	$12,000.00	$72,000.00
Life Insurance	$548.00	$400.00	$245.00	$1,193.00
TOTALS:	**$36,548.00**		**$12,245.00**	**$73,193.00**

NOTES ON 5055 S ACCOUNT:
District pays a Section 125 plan of $1500 per month for all employees over 20 hours per week as per ACA.

SAFETY CLOTHING & EQUIPMENT ACCOUNT 5111 S

				TOTAL
Clothing & Equipment	$10,000.00			$10,000.00
TOTALS:	**$10,000.00**			**$10,000.00**

COMMUNICATIONS - RADIOS ACCOUNT 5111 S

				TOTAL
Communications - Radios	$5,000.00			$5,000.00
TOTALS:	**$5,000.00**			**$5,000.00**

MAINT-APPARATUS/UTILITES ACCOUNT 5181 S

				TOTAL
Maint - Apparatus/Utilites	$10,000.00			$10,000.00
TOTALS:	**$10,000.00**			**$10,000.00**

BUILDINGS & GROUNDS MAINTENANCE ACCOUNT 5201 S

				TOTAL
Buildings & Grounds Maint	$10,000.00			$10,000.00
TOTALS:	**$10,000.00**			**$10,000.00**

PROFESSIONAL SERVICES ACCOUNT 5271 S

				TOTAL
Professional Services	$5,000.00			$5,000.00
TOTALS:	**$5,000.00**			**$5,000.00**

INSURANCE - WORKERS COMPENSATION ACCOUNT 5153 S

	Premium			TOTAL
Insurance	$21,667.00			$21,667.00
TOTALS:	**$21,667.00**			**$21,667.00**

NOTES ON 5153 S ACCOUNT:
Insurance is provided by FASIS JPA of Fire District's Association of California.

SMALL TOOLS/FIREFIGHTING EQUIP ACCOUNT 5401 S

				TOTAL
Small Tools/Equip	$5,000.00			$5,000.00
TOTALS:	**$5,000.00**			**$5,000.00**

TRAINING ACCOUNT 5422 S

				TOTAL
Training	$5,000.00			$5,000.00

TOTALS:	**$5,000.00**			**$5,000.00**

STRUCTURES — ACCOUNT 5640 S

				TOTAL
Structures	$5,000.00			$5,000.00
TOTALS:	**$5,000.00**			**$5,000.00**

CONTINGENCY — ACCOUNT 5990 S

	10%			TOTAL
Contingency	$57,036.00			$57,036.00
TOTALS:	**$57,036.00**			**$57,036.00**

NOTES ON 5990 S ACCOUNT:
Based on 10% of recommended budget allocation.

State Controller Schedules		COUNTY OF CALAVERAS		Schedule 15
County Budget Act		Special Districts and Other Agencies - Non Enterprise		
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object		
		Fiscal Year 2026 - 2027		
			Copperopolis Fire 22200010	
Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual [X] Estimated []	2026-27 Recommended by the District Board	2026-27 Adopted Final Budget
(1)	(2)	(3)	(4)	(5)
4010Current Secured Taxes	1,190,604	1,238,856	1,233,414	1,254,469
4013SB2557 Reduction	(20,122)	(23,998)	(24,001)	(24,177)
4015Unitary Taxes	32,617	39,272	40,058	46,539
4017Suppl Current Secured Taxes	24,058	28,377	20,785	21,869
4020Current Unsecured Taxes	20,025	22,722	20,980	24,330
4027Suppl Current Unsecured Ta:	1,375	2,951	1,584	2,259
4040Prior Unsecured Taxes	2,528	3,689	2,817	3,042
4072Transient Occupancy Taxes	81,692	74,706	75,798	52,500
4077Special Tax Districts	521,175	518,100	519,000	519,900
Taxes	**1,853,953**	**1,904,676**	**1,890,435**	**1,900,731**
4300Interest	24,747	29,419	2,000	10,000
Rev from Use of Money/Propert	**24,747**	**29,419**	**2,000**	**10,000**
4455State Grants	49,421	7,370	20,000	20,000
4463State Homeowners Prop Tax	8,228	8,098	8,098	7,796
4472State Aid for Public Safety	32,804	33,062	32,435	-
4542State Firefighter Reimb	259,063	125,787	125,016	10,000
4543State District Equipment Rein	141,205	82,533	68,612	10,000
Intergovernmental Revenue - St	**490,722**	**256,849**	**254,161**	**47,796**
4505Federal Grant	-	21,675	-	-
Intergovernmental Revenue - Fe	**-**	**21,675**	**-**	**-**
4648Exaction Fees	10,070	6,848	11,706	11,706
4679Charges for Current Services	28,891	24,112	20,425	20,425
4689Training Fees	200	-	-	-
Charges for Services	**39,161**	**30,960**	**32,131**	**32,131**
4707Gifts/Donations	5,620	858	-	-
4708Refund - Miscellaneous	20,907	-	-	-
4710Staledated Checks	1,318	-	-	-
4743Refunds - Insurance	20,237	35,408	50,000	35,000
Miscellaneous Revenue	**48,082**	**36,266**	**50,000**	**35,000**
4800Sale of Surplus Property	-	51,400	51,400	-
Other Financing Sources	**-**	**51,400**	**51,400**	**-**
4799Contr from Other Govts	12,120	4,998	12,120	12,120
Intergovernmental Rev	**12,120**	**4,998**	**12,120**	**12,120**
	2,468,784	**2,336,243**	**2,292,247**	**2,037,778**
5001Salaries/Wages - Permanent	871,208	793,682	820,802	889,479
5003Extra Hire - Special Purpose	132,771	-	53,758	11,658
5004Extra Hire - Strike Teams	126,544	60,936	2,786	-
5011Call-Back Pay	-	-	-	-
5050PERS - Employee	284,009	274,869	345,832	434,032
5055Insurance - Group Health	120,931	100,425	103,532	194,605
Salaries and Employee Benefits	**1,535,462**	**1,229,912**	**1,326,710**	**1,529,774**
5111Clothing/Personal Supplies	12,901	0	24,950	29,950
5121Communications	7,022	0	9,000	9,000
5124Comm - Co Phone Equip Mai	6,802	6,444	6,950	7,250
5131Food	4,395	4,511	4,000	5,000
5141Household Expense	20,435	23,290	20,100	20,100
5151Insurance	52,130	51,350	43,000	44,500
5153Insurance - Workers' Comp	103,673	44,479	89,524	92,667
5181Maintenance of Equipment	132,596	34,484	72,800	72,800

5201Maint of Buildings/Grounds	12,382	123	13,310	13,150
5211Medical/Dental/Laboratory	18,866	18,720	22,000	24,000
5212Medical/Dental/Laboratory	-	688	-	-
5221Memberships	24,765	26,851	15,985	17,690
5241Office Expense	5,675	7,085	9,100	9,100
5271Prof and Specialized Service:	45,488	41,589	50,820	50,820
5391Rents and Leases - Equip	2,175	2,781	2,500	4,000
5392Rents and Leases - Other	-	458	-	-
5393Rents and Leases - Spec Pui	-	-	-	-
5401Small Tools	15,443	32	20,425	21,500
5411Special Department Expense	24,493	14,018	13,100	18,950
5422Training	16,762	-	21,000	22,800
5480Gas and Oil Expense	34,421	37,379	30,800	43,000
5501Utilities	15,077	15,728	18,850	18,850
5505Utilities - Natural Gas	(649)	-	-	-
5721Landfill Post Closure	-	140	-	-
Services and Supplies	**554,853**	**330,150**	**488,214**	**525,127**
5627LAFCO Assessment	1,270	975	1,270	1,270
Other Charges	**1,270**	**975**	**1,270**	**1,270**
5640Structures/Improvements	5,781	-	-	8,750
5701Capital Equipment	365,171	122,787	-	-
Capital Assets	**370,952**	**122,787**	**-**	**8,750**
	2,462,537	**1,683,824**	**1,816,194**	**2,064,921**
NET COST	**6,248**	**652,419**	**476,053**	**(27,143)**

COUNTY OF CALAVERAS
Adopted Budget Attestation

Fiscal Year 2026-27

2220 - COPPEROPOLIS FIRE PROTECTION DISTRICT

Fund Equity from 6/30/2026 General Ledger Summary			$ 1,687,400.86
	Minus:	3040 Reserve - General	(6,606.00)
		3041 Reserve - Other	(172,009.00)
		3043 Reserve for Imprest Cash	(198,221.84)
		3046 Reserve for Buildings	(272,487.00)
		3047 Reserve for Equipment	(117,016.00)
		3050 Reserve for SCBA	(24,350.00)
		3054 Reserve for Retiree Medical	(40,000.00)
Fund Equity Available for Budgeting			$ 856,711.02
Plus: Estimated Revenue			$ 2,037,778.00
Minus: Appropriations			$ 2,064,921.00
Variance			$ 829,568.02

☐ Increase Reserve ☒ Decrease Reserve

Pursuant to Section 13890 of the Health and Safety Code, the 2026-27 Final Budget as approved by the directors of the Copperopolis Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

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The Adopted Budget for Fiscal Year 2026-27 was approved by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Submitted By: ____________________ Date: ____________

State Controller Schedules		COUNTY OF CALAVERAS		Schedule 15
County Budget Act		Special Districts and Other Agencies - Non Enterprise		
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object		
		Fiscal Year 2026 - 2027		
			Copper Fire CLFPT 22250010	

Detail by Revenue Category and Expenditure Object	2024-25 Actuals	2025-26 Actual [X] Estimated []	2026-27 Recommended by the District Board	2026-27 Adopted Final Budget
(1)	(2)	(3)	(4)	(5)
4070Sales and Use Taxes	294,525	1,055,010	915,307	915,307
Taxes	**294,525**	**1,055,010**	**915,307**	**915,307**
4300Interest	1,935	13,087	-	-
Rev from Use of Money/Propert	**1,935**	**13,087**	**-**	**-**
	296,460	**1,068,097**	**915,307**	**915,307**
5001Salaries/Wages - Permanent	119,004	421,603	434,456	512,358
5003Extra Hire - Special Purpose	22,026	121,584	126,301	125,002
5050PERS - Employee	13,649	70,458	64,684	71,051
5055Insurance - Group Health	20,308	84,227	60,975	73,193
Salaries and Employee Benefits	**174,986**	**697,872**	**686,416**	**781,604**
5111Clothing/Personal Supplies	40,968	22,475	10,000	10,000
5121Communications	-	2,428	9,000	5,000
5153Insurance - Workers' Comp	25,468	55,727	43,334	21,667
5181Maintenance of Equipment	27,225	61,758	20,000	10,000
5201Maint of Buildings/Grounds	-	17,389	10,323	10,000
5221Memberships	-	8,950	-	-
5241Office Expense	-	7,081	-	-
5271Prof and Specialized Service	-	14,747	20,000	5,000
5401Small Tools	-	30,740	10,000	5,000
5422Training	-	18,834	10,000	5,000
5480Gas and Oil Expense	-	129	-	-
Services and Supplies	**93,661**	**240,260**	**132,657**	**71,667**
5640Structures/Improvements	-	19,623	25,000	5,000
Capital Assets	**-**	**19,623**	**25,000**	**5,000**
5990Contingencies	-	-	29,171	57,036
Appropriation for Contingencie	**-**	**-**	**29,171**	**57,036**
	268,647	**957,755**	**873,244**	**915,307**
NET COST	**27,812**	**110,341**	**42,063**	**-**

COUNTY OF CALAVERAS
Adopted Budget Attestation

Fiscal Year 2026-27

2225 - COPPER FIRE MEASURE A

Fund Equity from 6/30/2026 General Ledger Summary	$ 138,153.72
Minus: 3040 Reserve - General	(26,775.00)
Fund Equity Available for Budgeting	$ 111,378.72
Plus: Estimated Revenue	$ 915,307.00
Minus: Appropriations	$ 915,307.00
Variance	$ 111,378.72

☐ Increase Reserve ☐ Decrease Reserve

Pursuant to Section 13890 of the Health and Safety Code, the 2026-27 Final Budget as approved by the directors of the Copperopolis Fire Protection District is submitted to the Calaveras County Auditor-Controller herewith:

Respectfully,

Fire Protection District Directors

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The Adopted Budget for Fiscal Year 2026-27 was approved by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Submitted By: ____________________ Date: __________