



Rescue Fire Protection District

FINAL Budget Fiscal Year 2026-27 Summary

Summary of Revenue and Expenditures		
Revenue	\$	3,048,981
Expenditures	\$	3,048,981
Contingency	\$	100,000
Salaries & Benefits	\$	1,886,760
Development Fees		
Development Fee Balance June 30, 2026 (Actual)	\$	795,164
Development Fee's and Interest Received 2025-2026 (Actual)		-
Development Fee's Expenditure 2025-2026 (Actual)		-
Development Fee Balance June 30, 2026 (Actual)	\$	795,164
Proposed Development Fee Expenditures		795,164
Ending Balance (Projected)	\$	-
Reserve Account Balance as of June 30, 2026		
Reserve Balance June 30, 2026 (Projected)	\$	496,000
Designated Future Capital Replacement		235,000
Designated - Other (OPEB)		-
Undesignated Reserve Funding		670,000
Total Balance (Projected)	\$	905,000
Reserve Account Expenditures 2026-2027		
Budgeted Expenditures/Transfers, Fiscal Year 2026-27		
Designated Compensated Absences	\$	-
Designated Future Capital Replacement		-
Designated Post Retirement Healthcare		-
Undesignated Reserve Funding		-
Total Budgeted Expenditures/Transfers	\$	-
Budgeted Ending Balance, Fiscal Year 2026-27		
Designated Future Capital Replacement		235,000
Designated - Other (OPEB)		-
Undesignated Reserve Funding		670,000
Ending Balance	\$	905,000



Rescue Fire Protection District

Fire District Budget Fiscal Year 2026-2027

Source	2026-27 Budget	2025-26 Budget	\$ Change from Prior Year	% Change from Prior Year
0001 - Fund Balance	-	-	-	0%
0002 - From Reserves (Development Impact Fees)	496,000	496,000	-	0%
0100 - Property Taxes - Current Secured	1,580,949	1,518,975	61,974	4%
0110 - Property Taxes - Current Unsecured	31,032	30,562	470	2%
0140 - Supplemental Property Taxes - Current	30,000	29,192	808	3%
0175 - Special Tax (633)	136,000	135,092	908	1%
0360 - Penalty and Costs	2,700	2,678	22	1%
0400 - Interest	18,000	17,820	180	1%
0420 - Rents & Leases	12,300	12,273	27	0%
0820 - Home Owners Property Tax Relief	9,000	9,021	(21)	0%
1060 - Grant	20,000	-	20,000	0%
1200 - Revenue Other Government	60,000	56,285	3,715	7%
1310 - Benefit Assessment (641)	291,000	290,112	888	0%
1403 - Development Fees	75,000	75,000	-	0%
1744 - Misc: Inspections or Services	2,000	1,950	50	3%
1940 - Miscellaneous Revenues	205,000	204,774	226	0%
4750 - Sale of Fixed Assets	80,000	5,000	75,000	1500%
Total Revenue	\$ 3,048,981	\$ 2,884,734	\$ 164,247	6%



Rescue Fire Protection District

Fire District Budget

Fiscal Year 2026-2027

Department 80856 • Index Code 856000

	2026-27 Budget	2025-26 Budget	\$ Change from Prior Year	% Change from Prior Year
Salaries & Benefits				
3000 Regular Employees	\$ 727,245	\$ 669,551	\$ 57,694	9%
3001 Extra Help	100,000	96,158	3,842	4%
3002 Overtime	190,000	183,056	6,944	4%
3004 Other Compensation	49,000	56,111	(7,111)	-13%
3020 Retirement	265,863	350,598	(84,735)	-24%
3021 Social Security	10,600	10,558	42	0%
3022 Medicare	14,900	14,878	22	0%
3040 Health Insurance	420,000	419,755	245	0%
3041 Unemployment Insurance	52	-	52	0%
3042 Long-term Disability	2,500	206	2,294	1114%
3043 Defer Comp Emp Share	4,600	4,518		
3060 Workers' Compensation	102,000	101,802	198	0%
Salaries & Benefits Total	\$ 1,886,760	\$ 1,907,191	\$ (20,431)	-1%
Services & Supplies				
4020 Clothing	45,000	26,755	18,245	68%
4040 Communications	15,000	14,587	413	3%
4043 Central Dispatch Contract	8,605	8,605		
4044 Cable/Internet Service	-	-	-	0%
4060 Inservice Food	3,000	2,208	792	36%
4080 Household Expense	4,500	3,628	872	24%
4085 Refuse Disposal	1,100	1,058	42	4%
4100 Insurance	69,000	68,552	448	1%
4140 Equipment Maintenance	15,800	15,767	33	0%
4142 Radio Maintenance	5,000	427	4,573	1071%
4162 Vehicle Maintenance	52,195	34,313	17,882	52%
4180 Maintenance of Structures	36,342	41,814	(5,472)	-13%
4201 Medical Supplies	5,000	8,903	(3,903)	-44%
4220 Memberships	2,500	975	1,525	156%
4260 Office Expense	11,000	3,594	7,406	206%
4300 Professional Services	217,515	35,726	181,789	509%
4324 Employee Medicals	5,000	-	5,000	0%
4400 Publications & Legal Notices	400	306	94	31%
4420 Rents & Leases/Equipment	2,700	2,632	68	3%



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Fire District Budget

Fiscal Year 2026-2027

Department 80856 • Index Code 856000

	2026-27 Budget	2025-26 Budget	\$ Change from Prior Year	% Change from Prior Year
4460 Small Tools	2,700	2,693	7	0%
4461 Fire Equipment	500	-	500	0%
4500 Special Department Expense	12,000	8,063	3,937	49%
4507 Fire Prevention	10,400	1,052	9,348	889%
4515 Fuel Purchases	30,000	29,569	431	1%
4539 Software License	29,800	72,504	(42,704)	-59%
4600 Transportation & Travel	1,500	907	593	65%
4609 Educational Training	17,000	3,255	13,745	422%
4617 Staff Development	500	-	500	0%
4700 Utilities	30,000	28,640	1,360	5%
Services & Supplies Total	\$ 634,057	\$ 416,533	\$ 217,524	52%
Other Charges				
5060 Principal Payments	-	101,371	(101,371)	-100%
5100 Interest Payments	-	16,086	(16,086)	-100%
Other Charges Total	\$ -	\$ -	\$ (117,457)	0%
Fixed Assets				
6020 Structures & Improvements	125,164	-	125,164	0%
6040 Equipment	303,000	354,145	(51,145)	-14%
Fixed Assets Total	\$ 428,164	\$ 354,145	\$ 74,019	21%
Budget Summary				
Salaries & Benefits	1,886,760	1,907,191	(20,431)	-1%
Services & Supplies	634,057	416,533	217,524	52%
Other Charges	-	-	-	0%
Capital Assets	428,164	354,145	74,019	21%
Subtotal Budgeted Expenditures	\$ 2,948,981	\$ 2,677,869	\$ 271,112	10%
7300 Contingency	100,000	100,000	0	0%
7400 Reserve	-	-	-	0%
Grand Total	\$ 3,048,981	\$ 2,777,869	\$ 271,112	10%



Rescue Fire Protection District
Fire District Budget
Fiscal Year 2026-2027
Capital Assets Detail

	Development Fee Funds	Property Tax Funds	Grant Funds
<u>Structures & Improvements</u>			
Station 83 Remodel	\$ 125,164	\$ 50,000	\$ -
Misc. Improvments RSLs	-	-	-
Misc. Improvements 81	-	85,000	-
Structures & Improvements Total	\$ 125,164	\$ 135,000	\$ -
	\$ -		
<u>Apparatus</u>	\$ -		
8300 Staff Vehicle		\$ 80,000	
Type I Engine's (Iturri & Golden State)	\$ 670,000	\$ -	
	\$ -	\$ -	\$ -
Apparatus Total	\$ -	\$ 80,000	\$ -
<u>Safety Gear Communications</u>			
SCBA's		\$ 16,000	
Turnouts		\$ 10,000	
Radio's Portable		\$ 5,000	
Zoll Xenix Monitor Monitor		57,000	
Office Equipment		\$ -	
Equipment Total	\$ -	\$ -	\$ -
		\$ -	
Grand Total Capital Assets	\$ 125,164	\$ 303,000	\$ -