

Scotts Valley Fire Protection District

General Fund (685010)

2025/2026 Final Budget

Revenue Summary

Account #	Revenue Description	Revenue Amount
40100	Prop Tax-Current Secured	\$ 10,341,945
40106	Residual Distribution	\$ 400,000
40110	Prop Tax-Current Unsecured	\$ 220,733
40150	Supplemental Prop Tax-Current Secured	\$ 99,000
40151	Supplemental Prop Tax-Current Unsecured	\$ 2,000
40160	Supplemental Prop Tax-Prior Sec, Supplemental	\$ 3,000
40330	Licenses and Permits	\$ 40,000
40430	Interest	\$ 25,000
40440	Rents and Leases	\$ 5,500
40830	St-Homeowners' Property Tax Relief	\$ 46,322
40894	ST-Aid Others	\$ 500,000
42022	Cost Recovery, Other	\$ -
42010	SCHMIT Administrative Services Reimbursement	\$ 9,000
42055	SCHMIT Reimbursement	\$ 56,000
42384	Other Revenue	\$ 2,500
42462	Transfer In	\$ -
Total Revenue		\$ 11,751,000
Estimated Beginning Fund Balance		\$ 6,555,949
Total General Fund Budget		\$ 18,306,949

Expenditure Summary

Account #	Expense Category	Expense Amount
50000	Salaries & Benefits	\$ 11,025,502
60000	Services & Supplies	\$ 1,140,032
75000	Other Charges	\$ 167,200
80000	Fixed Assets	\$ 1,500,000
Total Expenditures		\$ 13,832,734
Operating Transfer Out		\$ 750,000
Contingencies		\$ 250,000
Reserves - Undesignated		\$ 3,474,215
Total General Fund Budget		\$ 18,306,949

Notes:

Schedule of Revenue: 50% in December, 45% in April and 5% in June

Account 40100, 40110, and 40830 reflects a 3.8% increase as per Santa Cruz County Auditor's Office.

Account 40106 reflects residual distribution, will roll to secured property tax in future

Other Charges - Contributions to Trust accounts and LAFCO charges.

Account 40330 - Revenue from Permits, Plan Checks and Inspections

Account 40440 - Revenue from the Lease of the Marywood and La Madrona Properties

Account 40894 - Revenue from Statewide Strike Teams, Overhead Assignments, out of County Response

Account 42010 - Revenue of \$9,000 for SCHMIT Administration

Account 42055 - Reimbursement for Personnel - Haz Mat Stipends and Training

Account 42384 - Revenue from CPR Classes, Donations, and Misc. Revenue

Estimated Fund Balance as of July 31, 2025

Reserves = Balance complies with Policy 1608 - Reserve Guidelines.

Scotts Valley Fire Protection District
General Fund (685010)
2025/2026 Final Budget

Expenditure Accounts

Account #	Category	Expenditure Amount
Salaries and Benefits		
51000	Regular Pay, Perm.	\$ 4,735,740
51005	Overtime Pay	\$ 1,012,041
51010	Regular Pay, Extra help	\$ 64,100
51035	Holiday Pay	\$ 353,232
51040	Differential Pay	\$ 400,080
52010	Medicare Tax	\$ 101,660
52015	PERS	\$ 2,541,294
53010	Employee Group Insurance	\$ 1,095,135
53015	Unemployment Insurance	\$ 7,803
54010	Workers' Compensation Ins	\$ 500,000
55020	Sick Leave Reserve	\$ 67,942
55021	Other Benefits Miscellaneous: Vacation Payoff	\$ 146,475
Total Salaries and Benefits.		\$ 11,025,502
Services and Supplies		
61110	Clothing and Personal Supplies	\$ 32,700
61125	Uniforms	\$ 20,950
61217	Radio	\$ 97,800
61221	Telephone and Telegraph	\$ 20,700
61310	Food	\$ 4,900
61425	Household Expense	\$ 7,500
61535	Insurance	\$ 88,500
61720	Maintenance Mobile Equipment	\$ 139,500
61725	Maintenance Office Equipment	\$ 29,217
61730	Maintenance Other Equipment	\$ 27,950
61848	Maintenance Structure & Grounds	\$ 14,050
61920	Medical Supplies	\$ 15,100
62020	Memberships	\$ 15,186
62111	Miscellaneous Expense	\$ 1,500
62219	Computer Software	\$ 29,300
62223	Office Expense	\$ 8,600
62301	Accounting & Auditing Fees	\$ 95,200
62327	Directors Fees	\$ 13,300
62358	Laundry Service	\$ 1,000
62367	Medical Services	\$ 47,000
62381	Professional/Special Services	\$ 155,500
62420	Publications and Legal Notices	\$ 2,500
62500	Rents and Leases, Equipment	\$ 1,000
62715	Small Tools and Instruments	\$ 36,584
62826	Education Reimbursement	\$ 44,500
62888	Special District Expense	\$ 21,500
62890	Subscriptions	\$ 8,245
62914	Education & Training	\$ 25,100
62920	Gas, Oil and Fuel	\$ 53,850
62930	Conference Tuition - Registrations	\$ 33,100
63074	Utilities	\$ 48,200
Total Services & Supplies		\$ 1,140,032
Other Charges		
75233	Contributions to Trust/Agency Fund	\$ 155,000
75231	Contributions to Other Government Agencies	\$ 12,200
Total Other Charges		\$ 167,200
Operating Transfers Out		
90000	Transfer To Capital Outlay/Zone A (685030)	750,000
Total Operating Transfer Out		750,000
Fixed Assets		
86110	Structure and Improvements	\$ 1,500,000
Total Fixed Assets		\$ 1,500,000
Appropriation for Contingencies		
98700	Contingencies	\$ 250,000
Total Contingencies		\$ 250,000
General Reserves		
98695	Undesignated Fund Balance	\$ 3,474,215
Total Reserves		\$ 3,474,215
TOTAL EXPENDITURES		\$ 18,306,949

Scotts Valley Fire Protection District

General Fund (685010)

2025/2026 Final Budget

Schedule of Fixed Assets

Account #	Description	Amount
86110	Structures and Improvements	
	La Madrona Fire Station	\$ 1,500,000
	Subtotal Structures and Improvements	\$ 1,500,000

Total Fixed Assets \$ 1,500,000

Signed:



Board Secretary

Scotts Valley Fire Protection District

Capital Outlay - Zone A (685030)

2025/2026 Final Budget

Revenue Summary

Account #	Revenue Description	Revenue Amount
40100	Prop Tax-Current Secured	\$ 160,121
40110	Prop Tax-Current Unsecured	\$ 3,420
40150	Supplemental Prop Tax-Current Secured	\$ 1,500
40151	Supplemental Prop Tax-Current Unsecured	\$ -
40430	Interest	\$ 5,000
40830	St-Homeowners' Property Tax Relief	\$ 688
42462	Transfer In From General Fund	\$ 750,000
Total Revenue		\$ 920,729
Fund Balance		\$ 1,219,685
Total Capital Outlay/Zone A Budget		\$ 2,140,414

Expenditure Summary

Account #	Expense Category	Expense Amount
60000	Services and Supplies	\$ 780,500
86000	Fixed Assets	\$ 386,000
Total Expenditures		\$ 1,166,500
Operating Transfer Out		\$ -
Contingencies		\$ 200,000
General Reserves		\$ 773,914
Total Capital Outlay/Zone A Budget		\$ 2,140,414

Scotts Valley Fire Protection District

Capital Outlay - Zone A (685030)

2025/2026 Final Budget

Expenditure Accounts

Account #	Category		Expenditure Amount
Services and Supplies			
61845	Maintenance Structure & Grounds	\$	55,000
61110	PPE	\$	37,200
62111	Miscellaneous	\$	3,000
62223	Office Supplies	\$	4,000
62301	Accounting & Auditing Fees	\$	1,100
62381	Professional Services	\$	592,000
62710	Equipment	\$	44,000
62715	Small Tool	\$	7,000
Total Services and Supplies			\$ 780,500
Fixed Assets			
86110	Structures and Improvements	\$	380,000
86204	Equipment	\$	-
86209	Mobile Equipment	\$	-
86222	Furniture	\$	6,000
86210	Office Equipment	\$	-
Total Fixed Assets			\$ 386,000
Operating Transfer Out			
90000	Transfer To General Fund (685010)	\$	-
Total Operating Transfer Out			\$ -
General Reserves			
98695	Fund Balance - Undesignated	\$	773,914
Total General Reserves			\$ 773,914
Appropriation for Contingencies			
98700	Contingencies	\$	200,000
Total Contingencies			\$ 200,000
Total Expenditures			\$ 2,140,414

Scotts Valley Fire Protection District

Capital Outlay - Zone A (685030)

2025/2026 Final Budget

Schedule of Fixed Assets

Account #	Description	Amount
86110	Structures and Improvements	
	Branciforte Community Room	\$ 230,000
	Erba Lane Temp Upgrades	\$ 150,000
	Subtotal Structures and Improvements	\$ 380,000
86222	Furniture	
	Station 1 and 2 Chair Replacement	\$ 6,000
	Subtotal Furnishings	\$ 6,000
	Total Fixed Assets	\$ 386,000

Signed:


Board Secretary

Scotts Valley Fire Protection District

SCHMIT (685040)
2025/2026 Final Budget

Revenue Summary

Account #	Revenue Description	Revenue Amount
40430	Interest	\$ 400
40894	Grant Funding	\$ -
Subtotal Other Revenue		\$ 400
41150	<u>Haz Mat Contract Contributions:</u>	
	<u>Percentage</u>	
	Santa Cruz County	49.16% \$ 142,849
	City of Santa Cruz	23.24% \$ 67,531
	City of Watsonville	19.42% \$ 56,431
	City of Scotts Valley	4.51% \$ 13,105
	City of Capitola	3.67% \$ 10,664
	UCSC	Fixed \$ 12,536
	State Parks	Fixed \$ 10,441
Total Contribution From Other Agencies		\$ 313,557
Total Revenue		\$ 313,957
Fund Balance		\$ 416,239
Total SCHMIT Budget		\$ 730,196

Expenditure Summary

Account #	Expense Category	Expense Amount
60000	Services and Supplies	\$ 93,024
75000	Personnel Costs	\$ 290,000
86204	Fixed Assets	\$ -
Total Expenditures		\$ 383,024
Contingencies		\$ 25,000
General Reserves		\$ 322,172
Total SCHMIT Budget		\$ 730,196

Scotts Valley Fire Protection District

SCHMIT (685040)

2025/2026 Final Budget

Expenditure Accounts

Account #	Category	Expenditure Amount	
Services and Supplies			
61110	Protective Clothing	\$	10,600
61221	Telephone and Telegraph	\$	960
61535	Insurance	\$	2,555
61720	Maintenance, Mobile Equipment	\$	16,700
61725	Maintenance, Office Equipment	\$	380
61730	Maintenance, Other Equipment	\$	10,200
61920	Medical Supplies	\$	1,000
62219	Computer Software	\$	3,500
62301	Accounting and Auditing	\$	1,200
62365	Management Services	\$	9,000
62715	Small Tools and Instruments	\$	14,429
62888	Special District Expense	\$	1,250
62914	Training	\$	20,600
62920	Fuel	\$	650
		Total Services and Supplies	\$ 93,024
Contributions to Agencies			
75268	Reimbursement of Costs to Agencies	\$	270,000
75276	Emergency Response Reimbursement	\$	20,000
		Total Contributions to Agencies	\$ 290,000
Fixed Assets			
86204	Equipment	\$	-
		Total Fixed Assets	\$ -
General Reserves			
98965	Unassigned Fund Balance	\$	322,172
		Total Reserves	\$ 322,172
Appropriation for Contingencies			
98700	Contingencies	\$	25,000
		Total Appropriation for Contingencies	\$ 25,000
Total Expenditures		\$	730,196

Scotts Valley Fire Protection District

SCHMIT (685040)

2025/2026 Final Budget

Schedule of Fixed Assets

Budget	Description
685040	SCHMIT

Account	Description of Item	Amount
86204		\$ -
		\$ -

	Subtotal Equipment	\$ -
	Total Fixed Assets	\$ -

Signed: _____



Board Secretary