

Scotts Valley Fire Protection District

General Fund (685010)

2026/2027 Preliminary Budget

Revenue Summary

| Account # | Revenue Description | Revenue Amount |
|----------------------------------|---|----------------------|
| 40100 | Prop Tax-Current Secured | \$ 11,019,390 |
| 40106 | Residual Distribution | \$ 450,000 |
| 40110 | Prop Tax-Current Unsecured | \$ 230,225 |
| 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 | \$ 50,000 |
| 40440 | Rents and Leases | \$ 500 |
| 40830 | St-Homeowners' Property Tax Relief | \$ 46,322 |
| 40894 | ST-Aid Others | \$ 375,000 |
| 42022 | Cost Recovery, Other | \$ 25,000 |
| 42010 | SCHMIT Administrative Services Reimbursement | \$ 9,000 |
| 42055 | SCHMIT Reimbursement | \$ 56,000 |
| 42384 | Other Revenue | \$ 2,500 |
| 42462 | Transfer In | \$ - |
| Total Revenue | | \$ 12,407,937 |
| Estimated Beginning Fund Balance | | \$ 6,800,000 |
| Total General Fund Budget | | \$ 19,207,937 |

Expenditure Summary

| Account # | Expense Category | Expense Amount |
|----------------------------------|---------------------|----------------------|
| 50000 | Salaries & Benefits | \$ 11,121,959 |
| 60000 | Services & Supplies | \$ 1,211,205 |
| 75000 | Other Charges | \$ 167,200 |
| 80000 | Fixed Assets | \$ 2,000,000 |
| Total Expenditures | | \$ 14,500,364 |
| Operating Transfer Out | | \$ 200,000 |
| Contingencies | | \$ 250,000 |
| Reserves - Undesignated | | \$ 4,257,573 |
| Total General Fund Budget | | \$ 19,207,937 |

Notes:

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

Account 40100, 40110, and 40830 reflects a 4.3% increase from the 2025/26 tax roll.

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 May 7, 2026

Reserves = Balance complies with Policy 1608 - Reserve Guidelines.

Scotts Valley Fire Protection District
 General Fund (685010)
 2026/2027 Preliminary Budget

Expenditure Accounts

| Account # | Category | Expenditure Amount |
|--|---|----------------------|
| Salaries and Benefits | | |
| 51000 | Regular Pay, Perm. | \$ 4,646,400 |
| 51005 | Overtime Pay | \$ 862,041 |
| 51010 | Regular Pay, Extra help | \$ 64,100 |
| 51035 | Holiday Pay | \$ 367,464 |
| 51040 | Differential Pay | \$ 425,352 |
| 52010 | Medicare Tax | \$ 99,251 |
| 52015 | PERS | \$ 2,580,484 |
| 53010 | Employee Group Insurance | \$ 1,252,213 |
| 53015 | Unemployment Insurance | \$ 8,013 |
| 54010 | Workers' Compensation Ins | \$ 565,000 |
| 55020 | Sick Leave Reserve | \$ 69,566 |
| 55021 | Other Benefits Miscellaneous: Vacation Payoff | \$ 182,075 |
| Total Salaries and Benefits | | \$ 11,121,959 |
| Services and Supplies | | |
| 61110 | Clothing and Personal Supplies | \$ 30,900 |
| 61125 | Uniforms | \$ 20,950 |
| 61217 | Radio | \$ 95,100 |
| 61221 | Telephone and Telegraph | \$ 29,500 |
| 61310 | Food | \$ 4,900 |
| 61425 | Household Expense | \$ 7,500 |
| 61535 | Insurance | \$ 88,500 |
| 61720 | Maintenance Mobile Equipment | \$ 149,500 |
| 61725 | Maintenance Office Equipment | \$ 29,980 |
| 61730 | Maintenance Other Equipment | \$ 28,500 |
| 61848 | Maintenance Structure & Grounds | \$ 15,800 |
| 61920 | Medical Supplies | \$ 15,200 |
| 62020 | Memberships | \$ 15,186 |
| 62111 | Miscellaneous Expense | \$ 1,500 |
| 62219 | Computer Software | \$ 29,700 |
| 62223 | Office Expense | \$ 8,600 |
| 62301 | Accounting & Auditing Fees | \$ 109,600 |
| 62327 | Directors Fees | \$ 13,300 |
| 62358 | Laundry Service | \$ 1,000 |
| 62367 | Medical Services | \$ 47,000 |
| 62381 | Professional/Special Services | \$ 172,500 |
| 62420 | Publications and Legal Notices | \$ 3,000 |
| 62500 | Rents and Leases, Equipment | \$ 1,000 |
| 62715 | Small Tools and Instruments | \$ 35,084 |
| 62826 | Education Reimbursement | \$ 44,500 |
| 62888 | Special District Expense | \$ 19,500 |
| 62890 | Subscriptions | \$ 10,155 |
| 62914 | Education & Training | \$ 35,600 |
| 62920 | Gas, Oil and Fuel | \$ 63,850 |
| 62930 | Conference Tuition - Registrations | \$ 35,600 |
| 63074 | Utilities | \$ 48,200 |
| Total Services & Supplies | | \$ 1,211,205 |
| 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) | 200,000 |
| Total Operating Transfer Out | | 200,000 |
| Fixed Assets | | |
| 86110 | Structure and Improvements | \$ 2,000,000 |
| Total Fixed Assets | | \$ 2,000,000 |
| Appropriation for Contingencies | | |
| 98700 | Contingencies | \$ 250,000 |
| Total Contingencies | | \$ 250,000 |
| General Reserves | | |
| 98695 | Undesignated Fund Balance | \$ 4,257,573 |
| Total Reserves | | \$ 4,257,573 |
| TOTAL EXPENDITURES | | \$ 19,207,937 |

Scotts Valley Fire Protection District

Capital Outlay - Zone A (685030)

2026/2027 Preliminary Budget

Revenue Summary

| Account # | Revenue Description | Revenue Amount |
|---|---|---------------------|
| 40100 | Prop Tax-Current Secured | \$ 172,610 |
| 40110 | Prop Tax-Current Unsecured | \$ 3,567 |
| 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 | \$ 200,000 |
| Total Revenue | | \$ 383,365 |
| Fund Balance | | \$ 1,900,000 |
| Total Capital Outlay/Zone A Budget | | \$ 2,283,365 |

Expenditure Summary

| Account # | Expense Category | Expense Amount |
|---|-----------------------|---------------------|
| 60000 | Services and Supplies | \$ 827,500 |
| 86000 | Fixed Assets | \$ 273,500 |
| Total Expenditures | | \$ 1,101,000 |
| Operating Transfer Out | | \$ - |
| Contingencies | | \$ 200,000 |
| General Reserves | | \$ 982,365 |
| Total Capital Outlay/Zone A Budget | | \$ 2,283,365 |

Scotts Valley Fire Protection District

Capital Outlay - Zone A (685030)

2026/2027 Preliminary Budget

Expenditure Accounts

| Account # | Category | Expenditure Amount |
|--|-----------------------------------|---------------------|
| Services and Supplies | | |
| 61845 | Maintenance Structure & Grounds | \$ 55,000 |
| 61110 | PPE | \$ 37,200 |
| 62111 | Miscellaneous | \$ 8,000 |
| 62223 | Office Supplies | \$ 4,000 |
| 62301 | Accounting & Auditing Fees | \$ 1,100 |
| 62381 | Professional Services | \$ 592,000 |
| 62710 | Equipment | \$ 93,000 |
| 62715 | Small Tool | \$ - |
| Total Services and Supplies | | \$ 827,500 |
| Fixed Assets | | |
| 86110 | Structures and Improvements | \$ 180,000 |
| 86204 | Equipment | \$ - |
| 86209 | Mobile Equipment | \$ 85,000 |
| 86222 | Furniture | \$ - |
| 86210 | Office Equipment | \$ 8,500 |
| Total Fixed Assets | | \$ 273,500 |
| Operating Transfer Out | | |
| 90000 | Transfer To General Fund (685010) | \$ - |
| Total Operating Transfer Out | | \$ - |
| General Reserves | | |
| 98695 | Fund Balance - Undesignated | \$ 982,365 |
| Total General Reserves | | \$ 982,365 |
| Appropriation for Contingencies | | |
| 98700 | Contingencies | \$ 200,000 |
| Total Contingencies | | \$ 200,000 |
| Total Expenditures | | \$ 2,283,365 |

Scotts Valley Fire Protection District

SCHMIT (685040)

2026/2027 Preliminary 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 | | \$ 490,000 |
| Total SCHMIT Budget | | \$ 803,957 |

Expenditure Summary

| Account # | Expense Category | Expense Amount |
|----------------------------|-----------------------|-------------------|
| 60000 | Services and Supplies | \$ 98,274 |
| 75000 | Personnel Costs | \$ 290,000 |
| 86204 | Fixed Assets | \$ - |
| Total Expenditures | | \$ 388,274 |
| Contingencies | | \$ 25,000 |
| General Reserves | | \$ 390,683 |
| Total SCHMIT Budget | | \$ 803,957 |

Scotts Valley Fire Protection District

SCHMIT (685040)

2026/2027 Preliminary 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 |
| 62371 | Management Services | \$ | 9,000 |
| 62381 | Professional Services | \$ | 5,000 |
| 62715 | Small Tools and Instruments | \$ | 14,429 |
| 62888 | Special District Expense | \$ | 1,250 |
| 62914 | Training | \$ | 20,600 |
| 62920 | Fuel | \$ | 900 |
| Total Services and Supplies | | | \$ 98,274 |
| 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 | \$ | 390,683 |
| Total Reserves | | | \$ 390,683 |
| Appropriation for Contingencies | | | |
| 98700 | Contingencies | \$ | 25,000 |
| Total Appropriation for Contingencies | | | \$ 25,000 |
| Total Expenditures | | | \$ 803,957 |