American Canyon Fire Protection District
Fiscal Year 2025-2026 Preliminary Budget
Financial Summary

	General Operations			Fire Mitigation Fee			Fleet, Facilities & Equipment Capital Fund		
	FY25		FY26	FY25		FY26	FY25		FY26
	Budget	Projected	Budget	Budget	Projected	Budget	Budget	Projected	Budget
Fund Balance - Beginning	$5,285,407	$5,257,802	$5,248,563	$1,238,723	$1,238,723	$1,393,523	$463,621	$311,696	$132,685
Revenues and Transfers	8,158,077	8,225,985	8,454,090	505,467	354,800	468,000	629,669	629,669	576,500
Expenses and Transfers	8,245,612	8,235,224	8,666,112	200,000	200,000	525,000	808,680	808,680	688,795
Rev Over (Under) Exp	(87,536)	(9,239)	(212,022)	305,467	154,800	(57,000)	(179,011)	(179,011)	(112,295)
Fund Balance - Ending	$5,197,871	$5,248,563	$5,036,541	$1,544,190	$1,393,523	$1,336,523	$284,610	$132,685	$20,390

FY26 Preliminary Budget Revenues

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
810-910-4110	Property Tax - Secured	$ 5,527,536	$ 5,968,848	$ 5,968,848	$ 6,320,335
810-910-4112	Property Tax - Current Unsecured	200,912	198,500	198,500	206,855
810-910-4114	Property Tax - Supplemental	235,570	200,000	200,000	200,000
810-910-4116	Property Tax - Prior Year	55,154	82,000	82,000	82,000
810-910-4118	Property Tax - Homeowner's	16,795	18,000	18,000	18,000
810-910-4324	Strike Team Reimbursement	-	236,000	236,000	-
810-910-4330	Fire Protection Svcs - City	50,000	50,000	50,000	50,000
810-910-4335	Training Reimbursement	29,023	20,000	20,000	20,000
810-910-4530	Weed Abatement	-	-	-	-
810-910-4533	Fire Assessment Fee	798,069	816,000	830,000	888,200
810-910-4534	Pln Review Permit Fees(Table1)	110,587	128,000	150,000	150,000
810-910-4536	Occupancy Insp Fees (Table 2)	-	2,500	2,500	2,500
810-910-4537	Operational PermitFees(Table3)	30,279	30,000	37,000	37,000
810-910-4545	Fire Inspection Fees (Table 4)	3,298	6,000	6,000	6,000
810-910-4546	First Responder Fee	93,596	75,000	87,200	90,000
810-910-4610	Interest Earnings - Investment	135,234	140,000	142,000	150,000
810-910-4612	Interest Earnings - Other	17,995	5,000	5,000	5,000
810-910-4613	Market Adjustment - LAIF	-	-	-	-
810-910-4705	Rentals/Lease	-	-	-	-
810-910-4720	AMR Contract	70,813	72,229	72,937	75,000
810-910-4715	Air Ambulance Fee	-	-	-	102,000
810-910-4716	Workers Compensation Reimbursement	131,298	90,000	100,000	31,200

FY26 Preliminary Budget Revenues

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
810-910-4730	Other Miscellaneous	5,799	20,000	20,000	20,000
810-910-4810	Explorer Progam	1,000	-	-	-
	Total 810 - General Fund	**$ 7,512,956**	**$ 8,158,077**	**$ 8,225,985**	**$ 8,454,090**
830-960-4590	Fire Mitigation Fee	$ 182,332	$ 475,467	$ 313,500	$ 426,000
830-960-4610	Interest Earnings	36,654	30,000	41,300	42,000
	Total 830 - Fire Mitigation Fee	**$ 218,986**	**$ 505,467**	**$ 354,800**	**$ 468,000**
860-970-4591	Grant Programs	$ 132,498	$ 10,000	$ 83,569	$ -
860-970-4610	Interest Earnings	9,870	5,000	1,200	1,500
860-970-4710	Bond Proceeds	-	125,168	125,168	-
860-970-4715	Air Ambulance Fee	-	-	51,000	-
860-970-4730	Other Miscellaneous	-	50,000	50,000	50,000
860-970-4810	Proceeds Capital Lease	-	43,732	43,732	-
860-970-4985	Trans In from Fire Mitigation	400,000	200,000	200,000	525,000
860-970-4985	Trans In from Fire Ops	-	-	75,000	-
	Total 860- Fleet, Facilities & Equipment Capital Fund	**$ 542,368**	**$ 433,900**	**$ 629,669**	**$ 576,500**
	All Funds	**$8,274,309**	**$9,097,444**	**$9,210,454**	**$9,498,590**

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
810-910-5110	Wages - Full Time	$3,055,259	$3,451,834	$3,417,755	$3,809,423
810-910-5111	Wages - Part Time	-	-	-	-
810-910-5112	Wages - Other	12,224	35,000	14,000	15,000
810-910-5120	Wages - Overtime	782,115	574,000	690,000	600,000
810-910-5121	Wages - OES Overtime	24,571	-	87,500	-
810-910-5125	Reserve Fire Fighter Stipend	6,000	8,000	8,000	8,000
810-910-5130	Benefits - Other	90,985	80,000	90,000	90,000
810-910-5131	PERS Retirement	1,111,160	1,338,078	1,288,078	1,422,480
810-910-5132	Med/FICA/Soc Sec	54,354	58,367	55,151	57,960
810-910-5134	Worker Compensation	412,895	442,000	383,900	400,000
810-910-5135	Unemployment	-	-	-	5,000
810-910-5139	Salary & Benefit Transfer	133,878	165,500	139,200	149,328
810-910-5141	Health Benefits	469,433	577,710	609,524	622,764
810-910-5142	Retiree Health Benefits	337,343	330,000	314,671	362,969
810-910-5143	OPEB	-	200,606	200,606	193,152
810-910-5202	Office Supplies	3,604	5,075	3,600	3,600
810-910-5204	Printing/Publishing	8,644	8,628	8,628	10,000
810-910-5206	Postage & Mail	544	3,200	2,000	3,200
810-910-5208	Phone/Communication	14,792	15,000	21,500	30,000
810-910-5210	Office Equip Maint/Lease	8,777	6,500	6,500	6,700
810-910-5215	IT Support Services	38,921	76,341	57,741	90,400
810-910-5220	Advertising & Promotion	1,976	7,105	5,000	8,000

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
810-910-5250	Property Tax Admin Fee	40,465	40,000	55,664	56,000
810-910-5251	Fire Service Fee - Admin Fee	-	-	-	6,500
810-910-5252	First Responder Fee	16,538	14,210	17,400	18,000
810-910-5260	Doctor/Medical Expenses	3,168	10,150	3,000	5,000
810-910-5270	Liability/Property Insurance	76,373	103,000	105,500	116,050
810-910-5280	Legal Contract Services	66,554	80,000	80,000	85,000
810-910-5284	Miscellaneous Services	8,376	5,075	1,000	5,075
810-910-5286	Ext Plan Review	-	-	-	-
810-910-5287	Napa JPA	1,140	5,075	2,850	5,000
810-910-5288	Dispatch Services	159,785	83,505	83,505	86,010
810-910-5289	Other Professional Services	89,923	164,000	90,000	110,000
810-910-5290	Reserve Fire Fighter Stipend	-	-	-	-
810-910-5291	Contractual Services	182,741	154,000	126,500	125,000
810-910-5310	Travel & Conference Expense	9,862	29,000	17,000	25,500
810-910-5320	Books & Publications	1,680	4,060	2,000	3,500
810-910-5330	Certif, Membership & Dues	4,020	6,000	6,500	8,000
810-910-5360	Explorer Program	2,376	5,000	5,000	20,000
810-910-5350	On-Site Training	9,670	9,338	11,000	15,000
810-910-5402	New Tools & Equipment	1,053	-	-	-
810-910-5403	USAR	-	-	-	-
810-910-5404	Uniform Services & Supplies	1,680	1,500	1,550	1,500
810-910-5408	Field Rentals	-	-	-	-

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
810-910-5410	Fire Equip Repair & Maint	206	-	-	-
810-910-5412	EMS Equip & Supplies	18,977	18,270	16,200	-
810-910-5414	Station Supplies	8,819	9,135	11,000	12,000
810-910-5415	Facility Repair & Maint	2,027	-	-	-
810-910-5418	Other Field Services	-	-	-	-
810-910-5421	Temporary Agency	-	-	-	-
810-910-5490	Gas & Electric	37,078	38,570	38,570	39,000
810-910-5510	Fuel	36,929	35,525	35,525	36,000
810-910-5520	Vehicle Repairs	23,086	30,000	28,000	-
810-910-5605	Office Equip/Furnishings	369	7,105	7,105	-
810-910-5610	Fire Equipment	6,856	-	-	-
810-910-5625	Computer Software/Hardware	10,158	10,150	12,000	-
810-910-5635	Building Acquisition/Construct	-	-	-	-
810-910-5980	Transfer to FF&E Capital Fund	-	-	75,000	-
810-910-5985	Transfer to Engie Debt Service	20,700	-	-	-
810-910-6454	Fire Safety Equipment-Mandated	7,074	-	-	-
	Total 810 - General Fund	**$ 7,415,154**	**$ 8,245,612**	**$ 8,235,224**	**$ 8,666,112**
830-910-5289	Other Professional Services	$ -	$ -	$ -	$ -
830-960-5986	Transfer Out to FF&E	400,000	200,000	200,000	525,000
	Total 830 - Fire Mitigation Fee	**$ 400,000**	**$ 200,000**	**$ 200,000**	**$ 525,000**

Account #	Description	FY24 Audited	FY25 Final Budget	FY25 Projected	FY26 Budget
860-970-5403	USAR	$ -	$ -	$ -	$ 5,000
860-970-5410	Fire Equipment Repair & Maintenance				45,000
860-970-5412	EMS				18,000
810-910-5625	Computer Software/Hardware				15,000
810-910-5415	Facility Repair & Maint	18,919	53,100	48,100	40,800
860-970-5610	Fire Equipment	491,680	196,564	186,564	40,000
860-970-5616	Fleet	59,042	186,568	186,568	93,000
860-970-5701	Lease Payment	68,097	78,996	78,996	78,996
860-970-5702	Bond Principal Payment	238,000	250,000	250,000	261,000
860-970-5703	Bond Interest Payment	43,084	36,907	36,907	30,423
860-910-5985	Transfer to Engie Debt Service	-	-	21,546	21,576
860-970-6454	Safety Equipment- Supplies- Mandated				40,000
Total 860 - Fleet, Facilities & Equipment Capital Fund		**$ 918,821**	**$ 802,135**	**$ 808,680**	**$ 688,795**
All Funds		**$8,733,975**	**$9,247,747**	**$9,243,904**	**$9,879,906**