

American Canyon Fire Protection District
Financial Summary
Fiscal Year 2026-2027 Preliminary Budget

Attachment B

	General Operations			Fire Mitigation Fee			Fleet, Facilities & Equipment Capital Fund		
	FY 26 Final Budget	FY 26 Pre-Audit Estimate	FY 27 Preliminary Budget	FY 26 Final Budget	FY 26 Pre-Audit Estimate	FY 27 Preliminary Budget	FY 26 Final Budget	FY 26 Pre-Audit Estimate	FY 27 Preliminary Budget
Fund Balance - Beginning	\$5,111,753	\$5,089,781	\$4,877,759	\$1,238,723	\$1,238,723	\$1,181,723	\$157,919	\$92,072	(\$20,223)
Revenues and Transfers	8,487,590	8,487,590	8,317,232	468,000	468,000	338,554	576,500	576,500	479,999
Expenses and Transfers	8,699,612	8,699,612	9,490,987	525,000	525,000	450,000	688,795	688,795	758,185
Rev Over (Under) Exp	(212,022)	(212,022)	(1,173,755)	(57,000)	(57,000)	(111,446)	(112,295)	(112,295)	(278,186)
Fund Balance - Ending	\$4,899,731	\$4,877,759	\$3,704,004	\$1,181,723	\$1,181,723	\$1,070,277	\$45,624	(\$20,223)	(\$298,409)

FY 2027 Preliminary Budget Revenues

American Canyon Fire Protection District
Flnal Budget Worksheet

Account #	Description	FY 2024 Audited	FY25 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year ro Current Year
810-910-4110	Property Tax - Secured	5,527,535.75	5,822,940.00	6,233,835.10	6,320,874.74	87,039.64
810-910-4112	Property Tax - Current Unsecured	200,912.39	176,479.00	206,854.64	195,594.52	(11,260.12)
810-910-4114	Property Tax - Supplemental	235,569.79	124,535.00	200,000.00	80,754.57	(119,245.43)
810-910-4116	Property Tax - Prior Year	55,154.00	82,233.00	82,000.00	82,432.00	432.00
810-910-4118	Property Tax - Homeowner's	16,795.00	17,062.00	18,000.00	14,328.00	(3,672.00)
810-910-4324	Strike Team Reimbursement	-	262,460.00	67,000.00	-	(67,000.00)
810-910-4330	Fire Protection Svcs - City	50,000.00	50,000.00	50,000.00	50,000.00	-
810-910-4335	Training Reimbursement	29,022.50	20,836.00	20,000.00	20,000.00	-
810-910-4530	Weed Abatement	-	-	-	-	-
810-910-4533	Fire Assessment Fee	798,068.55	846,532.00	888,200.00	945,508.00	57,308.00
810-910-4534	Pln Review Permit Fees(Table1)	110,586.61	191,150.00	175,000.00	130,626.00	(44,374.00)
810-910-4536	Occupancy Insp Fees (Table 2)	-	-	2,500.00	-	(2,500.00)
810-910-4537	Operational PermitFees(Table3)	30,279.33	38,235.00	37,000.00	20,294.00	(16,706.00)
810-910-4545	Fire Inspection Fees (Table 4)	3,298.39	10,256.00	6,000.00	9,289.00	3,289.00
810-910-4546	First Responder Fee	93,595.60	97,735.00	118,000.00	88,426.00	(29,574.00)
810-910-4610	Interest Earnings - Investment	135,233.58	165,105.00	150,000.00	50,000.00	(100,000.00)
810-910-4612	Interest Earnings - Other	17,994.89	12,824.00	5,000.00	12,795.00	7,795.00
810-910-4613	Market Adjustment - LAIF	-	-	-	-	-
810-910-4705	Rentals/Lease	-	-	-	-	-
810-910-4715	AMR Contract	70,813.00	81,438.00	75,000.00	77,250.00	2,250.00
810-910-4716	Air Ambulance Fee	-		102,000.00	105,060.00	3,060.00

FY 2027 Preliminary Budget Revenues

American Canyon Fire Protection District
Flnal Budget Worksheet

Account #	Description	FY 2024 Audited	FY25 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year ro Current Year
810-910-4720	Workers Compensation Reimbursement	131,297.64	114,664.00	31,200.00	100,000.00	68,800.00
810-910-4730	Other Miscellaneous	5,798.58	7,194.00	20,000.00	14,000.00	(6,000.00)
810-910-4810	Explorer Progam	1,000.00	800.00	-	-	-
	Total 810 - General	7,512,955.60	8,122,478.00	8,487,589.74	8,317,231.84	(170,357.90)
830-960-4590	Fire Mitigation Fee	182,332.19	310,291.00	426,000.00	310,291.00	(115,709.00)
830-960-4610	Interest Earnings	36,653.90	45,702.00	42,000.00	28,263.05	(13,736.95)
	Total 830 - Fire Mitigation Fee	218,986.09	355,993.00	468,000.00	338,554.05	(129,445.95)
860-970-4395	Grant Proceeds	-	54,934.00	-	-	-
860-970-4591	Firefighter Grant Program	132,498.00	73,569.00	-	-	-
860-970-4610	Interest Earnings	9,869.60	29,999.00	1,500.00	29,999.00	28,499.00
860-970-4710	Proceeds of Sale	-	-	-	-	-
860-970-4715	Air Ambulance Fee	-	51,000.00	-	-	-
860-970-4730	Other Miscellaneous	-	55,891.00	50,000.00	-	(50,000.00)
860-970-4810	Proceeds Capital Lease	-	-	-	-	-
860-970-4985	Transfers In from Fire Operations	-	25,000.00	-	-	-
860-970-4986	Transfer In from Fire Mitigation	400,000.00	200,000.00	525,000.00	450,000.00	(75,000.00)
	Total 860- Fleet, Facilities & Equipment Capital Fund	542,367.60	490,393.00	576,500.00	479,999.00	(96,501.00)
All Funds		8,274,309.29	8,968,864.00	9,532,089.74	9,135,784.89	(396,304.85)

FY 2027 Preliminary Budget Expenditures

American Canyon Fire Protection District
Flnal Budget Worksheet

Description	FY 2024 Audited	FY 2025 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year to Current Year
Wages - Full Time	\$ 3,055,259	\$ 3,413,276	\$ 3,809,423	\$ 4,111,905	\$ 302,482
Wages - Part Time	0	-	-	-	-
Wages - Other	12,224	11,410	15,000	12,000	(3,000)
Wages - Overtime	782,115	694,514	600,000	650,000	50,000
Wages - OES Overtime	24,571	109,664	33,500	-	(33,500)
Reserve Fire Fighter Stipend	6,000	6,000	8,000	8,000	-
Benefits - Other	90,985	94,020	90,000	95,000	5,000
PERS Retirement	1,111,160	1,287,747	1,422,480	1,655,476	232,996
Med/FICA/Soc Sec	54,354	59,713	57,960	61,988	4,028
Worker Compensation	412,895	380,744	400,000	510,000	110,000
Unemployment	-	1,081	5,000	5,000	-
Salary & Benefit Transfer	133,878	140,292	149,328	85,000	(64,328)
Health Benefits	469,433	585,158	622,764	741,668	118,904
Retiree Health Benefits	337,343	344,038	362,969	426,300	63,331
OPEB	0	200,606	193,152	100,000	(93,152)
Office Supplies	3,604	3,528	3,600	3,600	-
Printing/Publishing	8,644	8,792	10,000	10,500	500
Postage & Mail	544	1,593	3,200	2,500	(700)
Phone/Communication	14,792	23,561	30,000	30,000	-
Office Equip Maint/Lease	8,777	6,484	6,700	6,700	-
IT Support Services	38,921	72,395	90,400	93,100	2,700

FY 2027 Preliminary Budget Expenditures

American Canyon Fire Protection District
Final Budget Worksheet

Description	FY 2024 Audited	FY 2025 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year to Current Year
Advertising & Promotion	1,976	7,107	8,000	5,000	(3,000)
Property Tax Admin Fee	40,465	55,664	56,000	62,000	6,000
Fire Service Fee - Admin Fee	-	-	6,500	7,000	500
First Responder Fee	16,538	17,427	18,000	18,000	-
Doctor/Medical Expenses	3,168	1,848	5,000	5,000	-
Liability/Property Insurance	76,373	103,301	116,050	115,000	(1,050)
General Services	0	-	-	-	-
Legal Contract Services	66,554	79,936	85,000	90,000	5,000
Miscellaneous Services	8,376	1,029	5,075	5,000	(75)
Ext Plan Review	-	-	-	-	-
Napa JPA	1,140	5,760	5,000	12,000	7,000
Dispatch Services	159,785	83,505	86,010	88,950	2,940
Other Professional Services	89,923	82,511	110,000	150,000	40,000
Reserve Fire Fighter Stipend	0	-	-	-	-
Contractual Services	182,741	142,013	125,000	137,000	12,000
Travel & Conference Expense	9,862	25,424	25,500	29,000	3,500
Books & Publications	1,680	1,481	3,500	2,500	(1,000)
Certif, Membership & Dues	4,020	7,580	8,000	7,000	(1,000)
On-Site Training	2,376	12,050	20,000	15,000	(5,000)
Explorer Program	9,670	4,956	15,000	10,000	(5,000)
New Tools & Equipment	1,053	-	-	-	-

FY 2027 Preliminary Budget Expenditures

American Canyon Fire Protection District
Fnal Budget Worksheet

Description	FY 2024 Audited	FY 2025 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year to Current Year
USAR	-	-	-	-	-
Uniform Services & Supplies	1,680	1,599	1,500	1,800	300
Field Rentals	0	-	-	-	-
Fire Equip Repair & Maint	206	36	-	-	-
EMS Equip & Supplies	18,977	18,012	-	-	-
Station Supplies	8,819	12,717	12,000	12,000	-
Facility Repair & Maint	2,027	763	-	-	-
Other Field Services	0	-	-	-	-
Temporary Agency	0	-	-	-	-
Gas & Electric	37,078	39,749	39,000	40,000	1,000
Fuel	36,929	33,514	36,000	55,000	19,000
Vehicle Repairs	23,086	29,104	-	-	-
Office Equip/Furnishings	369	1,603	-	-	-
Fire Equipment	6,856	-	-	-	-
Minor Remodeling	0	-	-	-	-
Computer Software/Hardware	10,158	11,224	-	15,000	15,000
Building Acquisition/Construct	0	-	-	-	-
Transfers Out to Retiree Hlth	0	-	-	-	-
Transfer to FF&E Capital Fund	0	25,000	-	-	-
Transfer to Engie Debt Service	0	-	-	-	-
Trans Out to Fire Mitigation	0	-	-	-	-

FY 2027 Preliminary Budget Expenditures

American Canyon Fire Protection District
Flnal Budget Worksheet

Description	FY 2024 Audited	FY 2025 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year to Current Year
HazMat Program	20,700	-	-	-	-
Fire Safety Equipment-Mandated	7,074	248	-	-	-
Total 810 - General Fund	\$ 7,415,154	\$ 8,249,775	\$ 8,699,612	\$ 9,490,987	\$ 791,375
Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out to FF&E	400,000	200,000	525,000	450,000	(75,000)
Total 830 - Fire Mitigation Fee	\$ 400,000	\$ 200,000	\$ 525,000	\$ 450,000	\$ (75,000)
On-site Training	\$ -	\$ -	\$ -	\$ -	\$ -
New Tools & Equipment	-	-		-	-
USAR	-	-	5,000	5,000	-
Fire Equip Repair & Maintenance	-	32,307	45,000	50,000	5,000
EMS Equip & Supplies	-	-	18,000	30,000	12,000
Facility Repair & Maintenance	18,919	51,882	15,000	65,000	50,000
Vehicle Repairs	-	301	40,800	-	(40,800)
Fire Equipment	491,680	123,761	40,000	37,000	(3,000)
Fleet	59,042	55,020	93,000	86,000	(7,000)
Lease Payment	68,097	36,948	78,996	79,000	4
Bond Principal Payment	238,000	250,000	261,000	293,074	32,074
Bond Interest Payment	43,084	36,907	30,423	27,079	(3,344)
Transfer to Engie Debt Service	-	21,546	21,576	23,032	1,456

FY 2027 Preliminary Budget Expenditures

American Canyon Fire Protection District
Flnal Budget Worksheet

Description	FY 2024 Audited	FY 2025 Audited	FY 2026 Final Budget	FY 2027 Preliminary Budget	Change from Prior Year to Current Year
Sfty Equip & Supplies-Mandated	-	49,126	40,000	63,000	23,000
Total 860 - Fleet, Facilities & Equipment Capital Fund	\$ 918,821	\$ 657,797	\$ 688,795	\$ 758,185	\$ 69,390
All Funds	\$8,733,975	\$9,107,573	\$9,913,406	\$10,699,172	\$785,766