

BUDGET CATEGORIES-Mokelumne Fire District		FY 2025/2026 Budget	FY 2025/2026 Reserve
ACCOUNT	REVENUE	PROPOSED	
4100100010	PROPERTY TAX-SECURED	\$835,000.00	
4100200070	PROPERTY TAX-SECURED-SB813	\$35,380.00	
4101000000	PROPERTY TAX-UNSECURED	\$48,948.00	
4100100007	PROPERTY TAX-UNSECURED-SB813	\$1,800.00	
4101000020	PROPERTY TAX-SB813-PRIOR	\$400.00	
4101000030	PROPERTY TAX-UNSECURED-PRIOR	\$500.00	
4400000	INTEREST INCOME 49101	(\$16,000.00)	
4505500000	ST-HOMEOWNER PROP TAX	\$4,000.00	
4605100000	SPECIAL ASSESSMENTS-PRIOR	\$150.00	
4605110000	SPECIAL ASSESSMENTS-CURRENT	\$538,715.00	
46230	HOSTED TRAINING INCOME	\$26,500.00	
4625103000	PLAN CHECK FEES	\$20,000.00	
4630300340	FIRE FACILITY FEE	\$45,000.00	
46400	ERAF FUNDS	\$35,000.00	
46500	LAND LEASE	\$1,200.00	
4707000300	STRIKE TEAM INCOME	\$250,000.00	
47083	GRANT INCOME	\$82,500.00	
47081	RECOVERED DAMAGES	\$40,000.00	
49105	INTEREST INCOME 49105	\$100.00	
49111	INTEREST INCOME 49111	\$0.00	
49181	INTEREST INCOME FIRE SPEC.	\$1,000.00	
49187	INTEREST INCOME-CAPITAL OUTLAY	\$700.00	
49191	INTEREST INCOME ACO	\$2,000.00	
	TOTAL REVENUES	\$1,952,893.00	
	EXPENDITURES	GENERAL	RESERVE
ACCOUNT		2025/2026	
	PERSONNEL		
6001000000	SALARIES-REGULAR	\$717,896.00	
6001400000	SALARIES-LEAVE PAYOUT	\$0.00	
6002000000	SALARIES-EXTRA HELP	\$144,384.00	
6003000000	SALARIES-OVERTIME	\$82,000.00	
6003200000	SALARIES-HOLIDAY PAY	\$10,600.00	
6010000000	SDI	\$3,500.00	
6010100000	UNEMPLOYMENT	\$3,000.00	
6020100000	RETIREMENT	\$145,000.00	
6030000000	SOCIAL SECURITY	\$53,000.00	
6030100000	MEDICARE	\$14,000.00	
6030200000	SOCIAL SECURITY-EXTRA HELP	\$10,000.00	
6030300000	MEDICARE -EXTRA HELP	\$2,500.00	
6040000000	LIFE INSURANCE	\$700.00	
6050000000	HEALTH INSURANCE	\$65,000.00	
6070000000	DENTAL	\$11,000.00	
6080000000	VISION	\$1,600.00	
6209005500	UNIFORM OTHER EMPLOYEE BENEFIT	\$8,000.00	
6226005300	PHYSICAL EXAMS	\$1,000.00	
	TOTAL SALARIES AND BENEFITS	\$1,273,180.00	

	INSURANCE		
62320	INSURANCE-WORKERS COMP	\$80,000.00	
62952	INSURANCE -GENERAL LIABILITY	\$26,000.00	
	TOTAL INSURANCE EXPENSE	\$106,000.00	
	MAINTENANCE AND GENERAL EQUIPMENT REPAIRS		
62110	RADIO MAINTENANCE	\$2,500.00	
62111	EQUIPMENT MAINTENANCE / CONTINGENCIES	\$30,000.00	
62114	FUEL/CRITICAL ITEM	\$29,000.00	
62550	MEDICAL RESTOCK-LAB SUPPLIES	\$3,000.00	
	TOTAL MAINT. & GENERAL EQUIP. REPAIRS	\$64,500.00	
	MISCELLANEOUS		
62380	MISCELLANEOUS EXPENSE	\$2,500.00	
67083	GRANT EXPENSES - CYBER SECURITY	\$82,500.00	
	TOTAL MISCELLANEOUS EXPENSES	\$85,000.00	
	OFFICE/GENERAL ADMIN EXPENSES		
61002	MEMBERSHIPS & SUBSCRIPTIONS	\$11,600.00	
62011	OFFICE EXPENSE-SUPPLIES	\$4,000.00	
62020	POSTAGE	\$600.00	
64553	COMPUTER HARDWARE & SOFTWARE	\$6,500.00	
	TOTAL OFFICE/GENERAL ADMIN EXPENSES	\$22,700.00	
	PREVENTION/TRAINING		
62260	FIRE FIGHTING SUPPLIES	\$20,000.00	
62261	FIRE PREVENTION	\$3,000.00	
62268	EMPLOYEE TRAINING	\$7,500.00	
62381	HOSTED TRAINING SUPPLIES	\$4,500.00	
62401	CLOTHING SAFETY / REPAIRS	\$1,200.00	
	TOTAL PREVENTION/TRAINING	\$36,200.00	
	PROFESSIONAL SERVICES	GENERAL	
62201	AUDITORS PAYROLL & A/P CHARGES	\$3,500.00	
62210	PROFESSIONAL & SPECIAL SERVICES	\$24,500.00	
62211	DISPATCHING	\$25,000.00	
62212	TAX ADMINISTRATION CHARGES	\$14,000.00	
62218	SERVICE CONTRACTS	\$6,000.00	
62262	ELECTIONS	\$700.00	
62295	AUDITORS DIRECT ASSESSMENT SERVICE CHARGE	\$5,500.00	
62400	CLOTHING & PERSONAL SUPPLIES	\$2,000.00	
	TOTAL PROFESSIONAL SERVICES	\$81,200.00	
	UTILITES AND STATION MAINTENANCE		
62460	HOUSEKEEPING SUPPLIES	\$4,000.00	
62490	UTILITES	\$32,000.00	
62600	BUILDINGS AND GROUNDS (B&G) MAINTENANCE	\$10,000.00	
	TOTAL UTILITES AND STATION MAINTENANCE	\$46,000.00	

FINAL BUDGET

2025 / 2026

	LONG TERM LIABILITIES		
	Pumper & HME Payments	\$99,763.52	
	Capital Improvements		
	Unfunded Liability (CalPERS)	\$88,860.00	
	TOTAL CURRENT LIABILITIES	\$188,623.52	
	Principal Financial RESERVE		15,758.02
	SUB TOTAL BUDGET	\$1,903,403.52	
	CAPITAL OUTLAY RESERVE FUND/EXPENDITURE	\$10,000.00	
	FINAL BUDGET	\$1,913,403.52	
	PROVISIONS FOR CONTINGENCIES	\$1,116,833.48	
	PROP 4 LIMIT	\$3,030,237.00	
	Total Revenues	\$1,952,893.00	
	Total Expenditures	\$1,913,403.52	
	Excess (deficiency) of rev over exp	\$39,489.48	

Adopted on **September 3, 2025** at the Regular Board Meeting

Chairman of the Board of Directors 

PRINTED NAME: Mark Sperling

Co Chairman of the Board of Directors 

PRINTED NAME: Andrew Lucchetti