# Final Budget

# Fiscal Year

# 2025-2026

**Account 600100** **Salaries** **$ 669,000.00**

Career Personnel
Reserve and Volunteer Personnel
Administrative Personnel
Seasonal Personnel
FLSA

**Account 601080** **Retirement** **$ 78,150.00**

Career Personnel (13.5%)

**Account 600110** **Cafeteria Plan Medical** **$ 7,200.00**

Health Care Buyout Option for Career Personnel

**Account 600300** **Overtime** **$ 67,000.00**

Overtime Expense – Career Personnel
FLSA

**Account 603000** **Social Security (FICA)** **$ 45,650.00**

Social Security/FICA Expense – All Payroll (6.2%)

**Account 603010** **Medi-Care** **$ 10,700.00**

Medi-Care Expense – All Payroll (1.45%)

**Account 601010** **Unemployment Comp EDD** **$ 11,000.00**

Unemployment Compensation Reserve Fund

**Account 605000** **Health Insurance** **$ 160,000.00**

Group Medical Insurance Plan – Cal Choice
Group Dental Insurance Plan – Premier Access
Group Vision Insurance Plan – Sun Life Financial

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|---|---|---|
| **Subtotal** | **Employee Expenses** | **$ 1,048,700.00** |

Salaries – Career, Reserve, Volunteer, Administrative
Benefits – Career Personnel
Federal and State Taxes/Expenses

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|---|---|---|
| **Account 620100** | **Office Expenses** | **$ 10,000.00** |

Office Supplies
Postage and Mailing/Shipping Supplies
Bottled Water
Copier Lease
Subscriptions
Computer Programs

| | | |
|---|---|---|
| **Account 620600** | **Communications** | **$ 43,000.00** |

Phones (Land Lines) Station 1 and Station 2
Cellular Phones and Wireless Service
Joint Radio Users Group Fees
Paging Services ("Emergency Dispatch")
Radio Maintenance

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|---|---|---|
| **Account 620900** | **Memberships** | **$ 2,200.00** |

California Employers Association (CEA)
San Joaquin County Fire Chiefs Association
Other Miscellaneous

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|---|---|---|
| **Account 621100** | **Maintenance** | **$ 33,000.00** |

Apparatus
Equipment
Tires
Supplies

**Account 62110004** **Fuel** **$ 18,000.00**

Fuel (Gasoline/Diesel)
Oil
Lubricants

**Account 621700** **Training and Transportation** **$ 14,000.00**

Training Courses
Training/Career Development/Education Incentive
Training Equipment and Supplies

**Account 622000** **Professional Services** **$ 30,000.00**

IT Services
Professional Expenses
Annual Audit(s)
Target Safety
Lexipol

**Account 6220001** **Special Accounting Reports** **$ 2,000.00**

County Entity Fund Report
Miscellaneous Reports

**Account 62200095** **Auditor Direct Assessment** **$ 0.00**

Former Auditor Chargers for Warrant Service
Former Auditor Chargers for Payroll Services

**Account 62210102** **Tax Administration Charges** **$ 22,500.00**

Auditor Fees for Tax Collection

**Account 622300** **Publications and Legal Notices** **$ 500.00**

Phone Directories
Advertisements

**Account 622600** **Special Departmental Expenses** **$ 6,000.00**

Appreciation Dinner
Awards and Recognition
Other Miscellaneous Expenses

**Account 62260104** **Fire Prevention** **$ 3,500.00**

Fire Prevention Materials for School Programs
Public Education Supplies

**Account 623800** **Miscellaneous Expenses** **$ 2,000.00**

Miscellaneous Expense

**Account 624000** **Firefighter Safety Gear** **$ 18,000.00**

Personal Protective Equipment (PPE) – Structure and Wildland

**Account 624600** **Department Expense (Household)** **$ 29,000.00**

Wellness Physicals
Entry Physicals
Pulmonary Function Tests
TB Tests
Vaccines
General Household Supplies
Uniform Allowance – Career Staff
Flowers and Gifts

**Account 624900** **Utilities** **$ 18,000.00**

P G & E Station1 and Station 2
Garbage Pick-up (Dumpster)
Sewer and Water – City of Escalon
Cable Television

**Account 626000** **Maintenance Structures and Grounds** **$ 8,000.00**

Cleaning Supplies
Maintenance Supplies
Facility Upgrades
Structural Maintenance and Repairs
Maintenance of Station Grounds

**Account 626900** **Small Tools and Equipment** **$ 7,000.00**

Shop Tools
Equipment Upgrades
New Equipment

**Account 62320001** **Workers Compensation Insurance** **$ 81,000.00**

Fire Risk Management Services (FRMS) – Career, Reserve, Volunteer and Administrative Personnel

**Account 623600** **Insurance Casualty** **$ 30,000.00**

Volunteer Fireman's Insurance Services (VFIS) – Liability, Casualty, Apparatus and Equipment

**Account 638100** **Taxes and Assessments** **$ 1,000.00**

San Joaquin Mosquito and Vector Control
San Joaquin County Flood Survey
Miscellaneous Taxes and Assessment

**Account 63310001** **Interest on Bonds** **$ 0.00**

Miscellaneous Interest/Bonds

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|---|---|---|
| **Account 641100** | **Structure Improvements** | **$ 7,000.00** |

Repairs, Upgrades and Improvements Structures and Grounds Station 1 and Station 2

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|---|---|---|
| **Account 645100** | **New Equipment** | **$ 9,000.00** |

New Equipment Purchases
Equipment Upgrades

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|---|---|---|
| **Sub Total** | **All Accounts** | **$ 1,443,400.00** |
| **Account 670100** | **Contingencies** | **$ 70,000.00** |
| **Total Budget** | **All Accounts** | **$ 1,513,400.00** |

# Capital Plan

# 2025-2026

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|---|---|
| **Engine Lease Payment** | **$ 35,427.00** |
| Annual Lease Payment – Rosenbauer | |
| **Beds for Sleeping Quarters** | **$ 5,000.00** |
| Station 1 | |
| **Upgrades to 1994 Pierce** | **$ 15,000.00** |
| **Station Alerting System (ARPA Surplus)** | **$ 35,000.00** |
| Station 1 | |
| **Total Capital Expenditures** | **$ 90,427.00** |