

Exhibit A - FY2026-2027 Adopted Budget (06-23-2026)

Los Altos Hills County Fire District	Adopted Budget FY27 (2026-2027)
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SAP Acct #	LAHCFD Acct #	Revenues	
4001100	4001100	Prop Taxes - Curr Secured	16,256,000
4001200	4001200	Prop Tax - Unitary	96,000
4001210	4001210	Prop Tax - Unitary Railroad	1,000
4002100	4002100	Prop Taxes - Curr Unsecured	758,000
4006100	4006100	Senate Bill 813	377,000
4301100	4301100	Interest - Deposits & Investment	1,540,000
4419100	4419100	HOPTR (Homeowner's Prop Tax Relief)	38,000
4813810	4813810	Other/Misc. Revenue	6,000
4980220	4980220	Tax Revenue - Excess ERAF	109,000
		Total Revenues	19,181,000
		Operating Expenditures:	
5220100		Insurance Premiums	
	5220101	Liability Insurance (FAIRA)	77,000
	5220102	Workers Comp (State Comp Insurance Fund)	125,000
		Total Insurance Premiums	202,000
5225500	5225500	Commissioners Fee	18,000
5235110	5235110	Maint. - Structure & Grounds	19,000
5250100	5250100	Office Expenses	35,000
5251000	5251000	Workshops, Conferences & Seminars	91,000
5258200	5258200	Professional Services - Internal	500
5259200	5259200	Property Tax Admin Fee	134,000
5260100	5260100	Publications and Legal Notices	10,000
5281610	5281610	IC - Cost Allocation Plan	35,046
5340000	5340000	Self Insurance Claim (W Comp Los Altos)	8,000
5350100	5350100	Miscellaneous/Operations Contingency	40,000
		Total Operating Expenditures	592,546
		Salaries, Benefits & Payroll Taxes	
5108400	5108400	Permanent Employees - Special Districts	3,080,400
5101100	5101100	Temporary & Seasonal Employees	175,000
5103000	5103000	Overtime	34,000
5110500	5110500	Medicare Tax - Employers Share	49,600
5113020	5113020	Social Security - Special Districts	183,730
5113040	5113040	Unemployment - Special Districts	12,700
		Total Salaries, Benefits & Payroll Taxes	3,535,430
5255100		Professional & Specialized Services	
	5255101	Annual Audit Charter	46,000
	5255102	Accounting Services	86,000

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	5255103	Outside Legal Fees	200,000
	5255104	Outside Professional Services	410,990
	5255105	Professional & Specialized Serv. Contingency	226,000
5255100		Total Professional & Spec. Services	968,990
5255500		Fire Contract Services	
	5255501	SCCCFPD Service Contract	6,671,240
	5255502	Battalion Chief Services	1,616,170
	5255503	SCCCFPD Supplies, Maint. & Reimbursements	4,000
	5255504	Extra Fire Season Staff	100,000
	5255505	Type 3 Fire Engine Rental	50,000
	5255506	Palo Alto Fire Station #8	640,000
	5255507	Fire Protection Hand Crews	105,000
	5255508	SCCCFPD Apparatus & Enhancements	-
	5255510	Contract Services Contingency	200,000
5255500		Total Contract Services	9,386,410
5257130		Contract Services (Consultants)	
	5257131	Independent Contractor - Consultants	227,510
	5257132	Contract Serv. (Consultants) Contingency	50,000
5257130		Total Contract Services (Consultants)	277,510
5282200		Projects and Programs	
	5282201	IHFR Defensible Space Chipping & Debris Removal	1,050,250
	5282202	IHFR Defensible Space Debris Monthly Dropoff	73,500
	5282203	IHFR Home Ignition Zone (HIZ) Program	600,000
	5282204	IHFR Evacuation Route & Veg. Management	990,000
	5282205	IHFR Open Space Fuel Break Program	29,000
	5282206	IHFR I-280 Fuel Break Project	3,150,000
	5282207	IHFR Goat Grazing Program	35,000
	5282208	Emergency/CERT/ARK Supplies	81,750
	5282209	Vegetation and Response Equipment & Maint.	40,000
	5282210	Hydrant/Infrastructure Repair, Maint. & Additions	170,000
	5282211	Neighborhood Evac. Drills and Outreach	27,000
	5282212	Firewise Communities	90,000
	5282213	Temporary Refuge Areas	-
	5282214	Planning, Project Management & Programs Oversight	70,000
	5282215	Communications & Outreach	156,900
	5282216	Emergency Access Roads	81,000
	5282217	Projects & Programs Contingency	600,000
5282200		Total Projects and Programs	7,244,400

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		Total Operating Expenditures	22,005,286
5561000		Special Districts Fixed Assets	
		F250 Truck and Enhancements	
		CERR SUV	
		IT Equipment and Software	45,000
		Video/Audio Equipment	
		Facility Health & Safety Maintenance (on-going)	175,000
		Disaster Facility Equipment	
		Staff Power Bank	2,500
		Field Power Banks	
		Document Management Systems	40,000
		Commercial Starlink	8,500
		In Home Printers	6,500
5561000		Total Special Districts Fixed Assets	277,500
		Total Expenditures	22,282,786
		Net Change in Fund Balance	(3,101,786)

Balance Sheet

Assets	Cash	46,822,013
	Accounts Receivable / Prepaids	525,000
	Total Assets	47,347,013

Liabilities	Accounts Payable	750,000
Fund Balance	Committed to Operations	2,000,000
	Committed to Emergency Operations	2,000,000
	Committed to Buildings and Improvements	6,000,000
	Committed to Wildfire Protection Technology	1,000,000
	Committed to Hydrants and Infrastructures	3,000,000
	Committed to Fire Apparatus	2,300,000
	Total Committed Funds	16,300,000
	Assigned Fund Balance	30,297,013
	Fixed Asset Add-Back	
	Salary Accruals	
	Total Fund Balance	46,597,013
	Total Liabilities and Fund Balance	47,347,013

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	Investment in Capital Assets	4,841,071
	Salary Accruals Cumulative	
	Net Position	51,438,084

Notes

(1) In coordination with OBA before adoption, LAHCFD will break out subscription costs in a new line item 525410 as a reclassification from Prof services and capital

(2) Changes from 02-17-26 are addition of \$109,000 to **Account 5282203 - IHFR Home Ignition Zone (HIZ) Program** to allow for a proposed Tree Hazard Assessment and Rebate Program. Overall Account 5282200 - Projects and Programs increased from \$7,135,400 to \$7,244,400