

**RESOURCES**  
General Fund

Tangent Rural Fire Protection District

|           | Historical Data                  |                                 |   | RESOURCE DESCRIPTION                               | Budget for Next Year 2026-27  |                                 |                              |
|-----------|----------------------------------|---------------------------------|---|--|-------------------------------|---------------------------------|------------------------------|
|           | Actual                           |                                 |   |  | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
|           | Second Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | Adopted Budget<br>This Year<br>Year 2025-26 |  |                               |                                 |                              |
| 1         | 1,128,656                        | 1,186,052                       | 1,100,000                                   | 1 Available cash on hand* (cash basis) or          | 1,263,902                     |                                 |                              |
| 2         |                                  |                                 |   | 2 Net working capital (accrual basis)              |                               |                                 |                              |
| 3         | 20,063                           | 22,114                          | 10,000                                      | 3 Previously levied taxes estimated to be received | 10,000                        |                                 |                              |
| 4         | 68,535                           | 70,665                          | 25,000                                      | 4 Interest   | 25,000                        |                                 |                              |
| 5         | 53,000                           | 556,171                         |   | 5 Transferred IN, from other funds                 |                               |                                 |                              |
| 6         |                                  |                                 |   | <b>OTHER RESOURCES</b>                             |                               |                                 |                              |
| 7         | 37,500                           | 48,754                          | 80,290                                      | 7 Grant Revenue                                    | 0                             |                                 |                              |
| 8         | 52,853                           | 0                               | 0   | 8 Intergovernmental Revenues                       | 0                             |                                 |                              |
| 9         | 42,491                           | 111,313                         | 41,700                                      | 9 Miscellaneous                                    | 41,700                        |                                 |                              |
| 10        |                                  |                                 |   | 10   |                               |                                 |                              |
| 11        |                                  |                                 |   | 11   |                               |                                 |                              |
| 12        |                                  |                                 |   | 12   |                               |                                 |                              |
| 13        |                                  |                                 |   | 13   |                               |                                 |                              |
| 14        |                                  |                                 |   | 14   |                               |                                 |                              |
| 15        |                                  |                                 |   | 15   |                               |                                 |                              |
| 16        |                                  |                                 |   | 16   |                               |                                 |                              |
| 17        |                                  |                                 |   | 17   |                               |                                 |                              |
| 18        |                                  |                                 |   | 18   |                               |                                 |                              |
| 19        |                                  |                                 |   | 19   |                               |                                 |                              |
| 20        |                                  |                                 |   | 20   |                               |                                 |                              |
| 21        |                                  |                                 |   | 21   |                               |                                 |                              |
| 22        |                                  |                                 |   | 22   |                               |                                 |                              |
| 23        |                                  |                                 |   | 23   |                               |                                 |                              |
| 24        |                                  |                                 |   | 24   |                               |                                 |                              |
| 25        |                                  |                                 |   | 25   |                               |                                 |                              |
| 26        |                                  |                                 |   | 26   |                               |                                 |                              |
| 27        |                                  |                                 |   | 27   |                               |                                 |                              |
| 28        |                                  |                                 |   | 28   |                               |                                 |                              |
| 29        | 1,403,098                        | 1,995,070                       | 1,256,990                                   | 29 Total resources, except taxes to be levied      | 1,340,602                     | 0                               | 0                            |
| 30        |                                  |                                 |   | 30 Taxes estimated to be received                  | 1,301,855                     |                                 |                              |
| 31        | 1,168,069                        | 1,305,161                       |   | 31 Taxes collected in year levied                  |                               |                                 |                              |
| <b>32</b> | <b>2,571,167</b>                 | <b>3,300,231</b>                | <b>1,256,990</b>                            | <b>32 TOTAL RESOURCES</b>                          | <b>2,642,457</b>              | <b>0</b>                        | <b>0</b>                     |

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year



**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 Fire Suppression - General Fund

**FORM**  
**LB-30**

**Tangent Rural Fire Protection District**

| Line Item | Historical Data                  |                                 |                                     | REQUIREMENTS DESCRIPTION                                  | Budget For Next Year 2026-27  |                                 |                              |
|-----------|----------------------------------|---------------------------------|-------------------------------------|---|-------------------------------|---------------------------------|------------------------------|
|           | Actual                           |                                 | Adopted Budget<br>This Year 2025.26 |   | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
|           | Second Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 |                                     |   |                               |                                 |                              |
| 1         |                                  |                                 |                                     | PERSONNEL SERVICES NOT ALLOCATED                          |                               |                                 |                              |
| 2         |                                  |                                 |                                     |   |                               |                                 |                              |
| 3         |                                  |                                 |                                     |   |                               |                                 |                              |
| 4         | 0                                | 0                               | 0                                   | TOTAL PERSONNEL SERVICES                                  | 0                             | 0                               | 0                            |
| 5         |                                  |                                 |                                     | Total Full-Time Equivalent (FTE)                          |                               |                                 |                              |
| 6         |                                  |                                 |                                     | MATERIALS AND SERVICES NOT ALLOCATED                      |                               |                                 |                              |
| 7         |                                  |                                 |                                     |   |                               |                                 |                              |
| 8         |                                  |                                 |                                     |   |                               |                                 |                              |
| 9         | 0                                | 0                               | 0                                   | TOTAL MATERIALS AND SERVICES                              | 0                             | 0                               | 0                            |
| 10        |                                  |                                 |                                     | CAPITAL OUTLAY NOT ALLOCATED                              |                               |                                 |                              |
| 11        |                                  |                                 |                                     |   |                               |                                 |                              |
| 12        |                                  |                                 |                                     |   |                               |                                 |                              |
| 13        | 0                                | 0                               | 0                                   | TOTAL CAPITAL OUTLAY                                      | 0                             | 0                               | 0                            |
| 14        |                                  |                                 |                                     | DEBT SERVICE  |                               |                                 |                              |
| 15        |                                  |                                 |                                     |   |                               |                                 |                              |
| 16        |                                  |                                 |                                     |   |                               |                                 |                              |
| 17        | 0                                | 0                               | 0                                   | TOTAL DEBT SERVICE  | 0                             | 0                               | 0                            |
| 18        |                                  |                                 |                                     | SPECIAL PAYMENTS  |                               |                                 |                              |
| 19        |                                  |                                 |                                     |   |                               |                                 |                              |
| 20        |                                  |                                 |                                     |   |                               |                                 |                              |
| 21        | 0                                | 0                               | 0                                   | TOTAL SPECIAL PAYMENTS                                    | 0                             | 0                               | 0                            |
| 22        |                                  |                                 |                                     | INTERFUND TRANSFERS                                       |                               |                                 |                              |
| 23        | 55,000                           | 135,500                         | 0                                   | Transfer to Building Reserve                              | 75,000                        |                                 |                              |
| 24        | 95,000                           | 185,500                         | 200,000                             | Transfer to Equipment Reserve                             | 200,000                       |                                 |                              |
| 25        |                                  |                                 |                                     |   |                               |                                 |                              |
| 26        |                                  |                                 |                                     |   |                               |                                 |                              |
| 27        |                                  |                                 |                                     |   |                               |                                 |                              |
| 28        | 150,000                          | 321,000                         | 200,000                             | TOTAL INTERFUND TRANSFERS                                 | 275,000                       | 0                               | 0                            |
| 29        |                                  |                                 | 125,000                             | OPERATING CONTINGENCY                                     | 125,000                       |                                 |                              |
| 30        |                                  |                                 | 0                                   | RESERVED FOR FUTURE EXPENDITURE                           | 0                             |                                 |                              |
| 31        |                                  |                                 | 480,068                             | UNAPPROPRIATED ENDING BALANCE                             | 625,387                       |                                 |                              |
| 32        | 150,000                          | 321,000                         | 805,068                             | Total Requirements NOT ALLOCATED                          | 1,025,387                     | 0                               | 0                            |
| 33        | 1,235,115                        | 1,592,075                       | 1,714,762                           | Total Requirements for ALL Org.Units/Programs within fund | 1,617,070                     |                                 |                              |
| 34        | 1,186,052                        | 1,387,156                       |                                     | Ending balance (prior years)                              |                               |                                 |                              |
| 35        | 2,571,167                        | 3,300,231                       | 2,519,830                           | TOTAL REQUIREMENTS  | 2,642,457                     | 0                               | 0                            |

**FORM  
LB-11**

This fund is authorized and established by resolution No. 2025-01 on April 18, 2025 for the following specified purpose:

Acquisition, Remodel, Repair, Construction of Building Facilities.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Building Facilities Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.

Review Year: 2,035

Target Rural Fire Protection District

| Line Item | Historical Data                  |                                 |                                | DESCRIPTION<br>RESOURCES AND REQUIREMENTS        | Budget for Next Year 2026-27  |                                 |                              |
|-----------|----------------------------------|---------------------------------|--------------------------------|--|-------------------------------|---------------------------------|------------------------------|
|           | Actual                           |                                 |                                |  | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
|           | Second Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | Adopted Budget<br>Year 2025-26 |  |                               |                                 |                              |
| 1         |                                  |                                 |                                | RESOURCES  |                               |                                 |                              |
| 2         | 42,397                           | 99,536                          | 127,135                        | Cash on hand * (cash basis), or                  | 134,498                       |                                 |                              |
| 3         |                                  |                                 |                                | Working Capital (accrual basis)                  |                               |                                 |                              |
| 4         |                                  |                                 |                                | Previously levied taxes estimated to be received |                               |                                 |                              |
| 5         | 2,140                            | 5,693                           | 1,000                          | Interest   | 2,000                         |                                 |                              |
| 6         | 55,000                           | 135,500                         |                                | Transferred IN, from other funds                 | 75,000                        |                                 |                              |
| 7         |                                  |                                 |                                |  |                               |                                 |                              |
| 8         |                                  |                                 |                                |  |                               |                                 |                              |
| 9         |                                  |                                 |                                |  |                               |                                 |                              |
| 10        | 99,536                           | 240,729                         | 128,135                        | Total Resources, except taxes to be levied       | 211,498                       | 0                               | 0                            |
| 11        |                                  |                                 |                                | Taxes estimated to be received                   |                               |                                 |                              |
| 12        |                                  |                                 |                                | Taxes collected in year levied                   |                               |                                 |                              |
| 13        | <b>99,536</b>                    | <b>240,729</b>                  | <b>128,135</b>                 | <b>TOTAL RESOURCES</b>                           | <b>211,498</b>                | <b>0</b>                        | <b>0</b>                     |
| 14        |                                  |                                 |                                | <b>REQUIREMENTS **</b>                           |                               |                                 |                              |
| 15        |                                  |                                 |                                | Org. Unit or<br>Prog. & Activity                 |                               |                                 |                              |
| 16        |                                  |                                 |                                | Object<br>Classification                         |                               |                                 |                              |
| 17        |                                  |                                 | 100,000                        | Detail   |                               |                                 |                              |
| 18        |                                  | 26,125                          |                                | Hose Tower Leak                                  | 20,000                        |                                 |                              |
| 19        |                                  | 27,598                          |                                | Parking Lot Paving                               | 11,000                        |                                 |                              |
| 20        |                                  | 7,346                           |                                | Interior Doors                                   |                               |                                 |                              |
| 21        |                                  | 2,890                           |                                | UG Storage Tank Decommissioning                  |                               |                                 |                              |
| 22        |                                  | 5,810                           |                                | Well Repair                                      |                               |                                 |                              |
| 23        |                                  |                                 |                                | Remodel  |                               |                                 |                              |
| 24        |                                  |                                 |                                | Gas Furnace                                      |                               |                                 |                              |
| 25        |                                  |                                 |                                |  |                               |                                 |                              |
| 26        |                                  |                                 |                                |  |                               |                                 |                              |
| 27        |                                  |                                 |                                |  |                               |                                 |                              |
| 28        |                                  |                                 |                                |  |                               |                                 |                              |
| 29        | 99,536                           | 170,961                         | 28,135                         | Ending balance (prior years)                     | 180,498                       | 0                               | 0                            |
| 30        |                                  |                                 |                                | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>        | <b>0</b>                      | <b>0</b>                        | <b>0</b>                     |
| 31        | <b>99,536</b>                    | <b>240,729</b>                  | <b>128,135</b>                 | <b>TOTAL REQUIREMENTS</b>                        | <b>211,498</b>                | <b>0</b>                        | <b>0</b>                     |

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM  
LB-11**

This fund is authorized and established by resolution No. 2019-09 on July 10, 2019 for the following specified purpose:

Repair or Purchase of Fire Vehicles or Fire Protection Equipment

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Equipment Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished.  
Date can not be more than 10 years after establishment.  
Review Year: 2,029

Tanget Rural Fire Protection District

| Historical Data                  |                                 |                                |                               | DESCRIPTION<br>RESOURCES AND REQUIREMENTS        | Budget for Next Year 2026-27    |                              |           |
|----------------------------------|---------------------------------|--------------------------------|-------------------------------|--|---------------------------------|------------------------------|-----------|
| Actual                           |                                 | Adopted Budget<br>Year 2025-26 | Proposed By<br>Budget Officer |  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
| Second Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 |                                |                               |  |                                 |                              |           |
| 1                                |                                 |                                |                               | RESOURCES  |                                 |                              | 1         |
| 2                                | 386,202                         | 446,327                        | 175,891                       | Cash on hand * (cash basis), or                  | 401,895                         |                              | 2         |
| 3                                |                                 |                                |                               | Working Capital (accrual basis)                  |                                 |                              | 3         |
| 4                                | 18,125                          | 6,211                          | 1,000                         | Previously levied taxes estimated to be received | 2,000                           |                              | 4         |
| 5                                |                                 |                                |                               | Interest   |                                 |                              | 5         |
| 6                                | 95,000                          | 185,500                        | 200,000                       | Transferred IN, from other funds                 | 200,000                         |                              | 6         |
| 7                                |                                 |                                |                               |  |                                 |                              | 7         |
| 8                                |                                 |                                |                               |  |                                 |                              | 8         |
| 9                                |                                 |                                |                               |  |                                 |                              | 9         |
| 10                               | 499,327                         | 638,038                        | 376,891                       | Total Resources, except taxes to be levied       | 603,895                         | 0                            | 10        |
| 11                               |                                 |                                |                               | Taxes estimated to be received                   |                                 |                              | 11        |
| 12                               |                                 |                                |                               | Taxes collected in year levied                   |                                 |                              | 12        |
| 13                               | <b>499,327</b>                  | <b>638,038</b>                 | <b>376,891</b>                | <b>TOTAL RESOURCES</b>                           | <b>603,895</b>                  | <b>0</b>                     | <b>13</b> |
| 14                               |                                 |                                |                               | <b>REQUIREMENTS **</b>                           |                                 |                              | <b>14</b> |
| 15                               |                                 |                                |                               | Org. Unit or<br>Prog. & Activity                 |                                 |                              | 15        |
| 16                               |                                 |                                | 230,000                       | General Fund                                     |                                 |                              | 16        |
| 17                               |                                 | 84,193                         |                               | Capitol Outlay                                   | 350,000                         |                              | 17        |
| 18                               |                                 |                                |                               | General Fund                                     |                                 |                              | 18        |
| 19                               |                                 | 360,308                        |                               | Capitol Outlay                                   |                                 |                              | 19        |
| 20                               | 53,000                          |                                |                               | General Fund                                     |                                 |                              | 20        |
| 21                               |                                 |                                |                               | Capitol Outlay                                   |                                 |                              | 21        |
| 22                               |                                 |                                |                               | General Fund                                     |                                 |                              | 22        |
| 23                               |                                 |                                |                               | Capitol Outlay                                   |                                 |                              | 23        |
| 24                               |                                 |                                |                               | General Fund                                     |                                 |                              | 24        |
| 25                               |                                 |                                |                               | Capitol Outlay                                   |                                 |                              | 25        |
| 26                               |                                 |                                |                               | General Fund                                     |                                 |                              | 26        |
| 27                               |                                 |                                |                               | Capitol Outlay                                   |                                 |                              | 27        |
| 28                               |                                 |                                |                               | General Fund                                     |                                 |                              | 28        |
| 29                               | 446,327                         | 193,537                        |                               | Ending balance (prior years)                     |                                 |                              | 29        |
| 30                               |                                 |                                | 146,891                       | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>        | 253,895                         |                              | 30        |
| 31                               | <b>499,327</b>                  | <b>638,038</b>                 | <b>376,891</b>                | <b>TOTAL REQUIREMENTS</b>                        | <b>603,895</b>                  | <b>0</b>                     | <b>31</b> |

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Tangent Rural Fire Protection District  
Proposed Budget FY 2026-27

| Line Item No. | Description                  | Budget FY 2025-26 | Budget FY 2026-27 | % Difference |
|---------------|------------------------------|-------------------|-------------------|--------------|
| 1000          | CASH & CASH EQUIVALENT       |                   |                   |              |
| 1100          | Cash                         | 1,100,000         | 1,263,902         | 13.0%        |
| 1010          | Petty Cash                   |                   | 30                |              |
| 1020          | Checking Account             |                   | 20,000            |              |
| 1030          | LGIP Account                 |                   | 1,243,872         |              |
| 1000          | TOTAL CASH & CASH EQUIVALENT | 1,100,000         | 1,263,902         | 13.0%        |

This year our line item numbers have changed to a line with our auditors. There are line items that are the same, split into more than one, combined or new from last years budget.

The ledger for the colors is as follows:

- Green New (separated out or combined)
- Blue Reduced Amount
- Yellow Increased Amount

| Line Item No. | Description                   | Budget FY 2025-26 | Budget FY 2026-27 | % Difference |
|---------------|-------------------------------|-------------------|-------------------|--------------|
| <b>4000</b>   | <b>INCOME/RESOURCES</b>       |                   |                   |              |
| <b>4100</b>   | <b>Property Taxes</b>         | <b>1274840</b>    | <b>1,311,855</b>  | <b>2.8%</b>  |
| 4110          | Property Taxes Current Year   | 1264840           | 1,301,855         |              |
| 4120          | Property Taxes Prior Years    | 10000             | 10,000            |              |
| 4130          | Other Taxes                   |                   |                   |              |
|               |                               |                   |                   |              |
| <b>4200</b>   | <b>Licenses &amp; Permits</b> | <b>0</b>          | <b>0</b>          |              |
| 4205          | Fire Permits                  |                   |                   |              |
|               |                               |                   |                   |              |
| <b>4300</b>   | <b>Fees and Fines</b>         | <b>0</b>          | <b>0</b>          |              |
| 4305          | Public Records Fee            |                   |                   |              |
| 4310          | Haz-Mat Fee                   |                   |                   |              |
| 4320          | Motor Vehicle Incidents       |                   |                   |              |
| 4325          | Special Event Fee             |                   |                   |              |
| 4330          | Plan Review Fee- Fire         |                   |                   |              |
| 4340          | Inspection Fines              |                   |                   |              |
| 4341          | Fire Alarm Fine               |                   |                   |              |
|               |                               |                   |                   |              |
| <b>4400</b>   | <b>Grant Revenue</b>          | <b>80290</b>      | <b>0</b>          |              |
| 4410          | Federal Grants                |                   |                   |              |
| 4420          | State Grants                  |                   |                   |              |
| 4430          | Local Grants                  |                   |                   |              |

|             |  |                  |                  |                  |             |
|-------------|--|------------------|------------------|------------------|-------------|
| 4440        | Other Grants                                 |                  |                  |                  |             |
|             |  |                  |                  |                  |             |
| <b>4500</b> | <b>Intergovernmental Revenues</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         |             |
| 4510        | Intergovernmental Agreements                 |                  |                  |                  |             |
| 4520        | State Revenue Sharing                        |                  |                  |                  |             |
|             |  |                  |                  |                  |             |
|             |  |                  |                  |                  |             |
| <b>4800</b> | <b>Miscellaneous</b>                         | <b>66700</b>     | <b>66700</b>     | <b>66,700</b>    | 0.0%        |
| 4810        | Sale of Equipment                            |                  |                  | 0                |             |
| 4820        | Conflagrations                               | 40000            | 40000            | 40,000           |             |
| 4830        | Insurance Dividends/Rebates                  | 1500             | 1500             | 1,500            |             |
| 4840        | Interest                                     | 25000            | 25000            | 25,000           |             |
| 4850        | Donations                                    | 200              | 200              | 200              |             |
| 4890        | Other Revenue                                |                  |                  | 0                |             |
|             |  |                  |                  |                  |             |
| <b>4900</b> |  | <b>0</b>         | <b>0</b>         | <b>0</b>         |             |
| 4910        | Proceeds from Dispositing of Capital Assests |                  |                  |                  |             |
| 4990        | Beginning Fund Balance                       |                  |                  |                  |             |
|             |  |                  |                  |                  |             |
| <b>4000</b> | <b>TOTAL INCOME/RESOURCES</b>                | <b>1,355,130</b> | <b>1,378,555</b> | <b>1,378,555</b> | <b>1.7%</b> |

| Line<br>Item No. | Description                         | Budget        |                | %      |
|------------------|-------------------------------------|---------------|----------------|--------|
|                  |                                     | FY 2025-26    | FY 2026-27     |        |
| <b>5000</b>      | <b>PERSONNEL SERVICES</b>           |               |                |        |
| <b>5100</b>      | <b>Salaries &amp; Wages</b>         | <b>465441</b> | <b>567,750</b> | 18.0%  |
| 5101             | Fire Chief                          | 125662        | 107,345        | 14.6%  |
| 5103             | Division Chief(s) - 2               |               | 148,952        | 100.0% |
| 5105             | Captain(s)                          | 66344         | 0              |        |
| 5106             | Lieutenant(s) - 3                   | 81984         | 156,392        | 47.6%  |
| 5111             | Office Administrator                | 61451         | 64,561         | 4.8%   |
| 5120             | Part-time                           | 12000         |                |        |
| 5125             | Overtime                            | 6500          | 12,000         | 45.8%  |
| 5130             | Duty Officer Stipend                | 10500         | 10,500         | 0.0%   |
| 5135             | Volunteer Stipend                   |               | 15,000         | 100.0% |
| 5136             | Board Stipend                       | 3000          | 3,000          | 0.0%   |
| 5137             | Student Scholarship                 | 48000         | 0              | 100.0% |
| 5150             | Conflagration                       | 40000         | 40,000         | 0.0%   |
| 5199             | LOSAP                               | 10000         | 10,000         | 0.0%   |
|                  |                                     |               |                |        |
| <b>5200</b>      | <b>Payroll Taxes</b>                | <b>230100</b> | <b>227,731</b> | 1.0%   |
| 5205             | Employer FICA Taxes                 | 40400         | 38,231         | 5.4%   |
| 5210             | Unemployment Insurance              | 4500          | 4,500          | 0.0%   |
| 5215             | Workers' Compensation Insurance     | 15000         | 15,000         | 0.0%   |
| 5220             | Employer PERS Contributions         | 170200        | 170,000        | 0.1%   |
| 5225             | Other Retirement Plan Contributions |               |                |        |

|             |                                 |                  |                |  |  |        |
|-------------|---------------------------------|------------------|----------------|--|--|--------|
| 5290        | Other Retirement Plan Expenses  |                  |                |  |  |        |
| <b>5400</b> | <b>Employer Paid Insurance</b>  | <b>129,610</b>   | <b>187,929</b> |  |  | 31.0%  |
| 5405        | Health/Vision Insurance         | 111600           | 157,668        |  |  | 29.2%  |
| 5415        | Life & Disability Insurance     | 5500             | 10,000         |  |  | 45.0%  |
| 5420        | VEBA/MERP                       | 12510            | 13,761         |  |  | 9.1%   |
| 5425        | Fire MED/Lifeflight             |                  | 6,500          |  |  | 100.0% |
| 5430        | Disability Insurance            |                  |                |  |  |        |
| 5490        | Other Insurance                 |                  |                |  |  |        |
| <b>5000</b> | <b>TOTAL PERSONNEL SERVICES</b> | <b>\$825,151</b> | <b>983,410</b> |  |  | 16.1%  |

| Line Item No. | Description                                      | Budget         |                | % Difference |
|---------------|--|----------------|----------------|--------------|
|               |  | FY 2025-26     | FY 2026-27     |              |
| <b>6000</b>   | <b>MATERIALS &amp; SERVICES</b>                  |                |                |              |
| <b>6100</b>   | <b>Supplies &amp; Materials</b>                  | <b>142,000</b> | <b>212,000</b> | 33.0%        |
| 6105          | Office Supplies                                  | 7,000          | 5,500          | 21.4%        |
| 6106          | Office Equipment                                 | 5,000          | 9,000          | 44.4%        |
| 6110          | Structure Suppression Supplies                   | 6,000          | 6,000          | 0.0%         |
| 6111          | Fire Hose  | 2,000          | 2,000          | 0.0%         |
| 6112          | Wildland Suppression Supplies                    | 4,000          | 4,000          | 0.0%         |
| 6120          | Training Materials                               | 5,000          | 5,000          | 0.0%         |
| 6121          | Training Props                                   | 2,000          | 2,000          | 0.0%         |
| 6125          | Fire Investigation Supplies                      | 1,000          | 500            | 50.0%        |
| 6130          | Structure PPE (turnouts, helmets, lights, boots) | 31,000         | 31,000         | 0.0%         |
| 6131          | Wildland PPE                                     | 9,000          | 9,000          | 0.0%         |
| 6132          | County Conflagration Trailer(s)                  | 0              | 2,000          | 100.0%       |
| 6140          | Medical Supplies-Consumable                      | 6,000          | 6,000          | 0.0%         |
| 6141          | Medical Supplies-Non-Consumable                  | 6,000          | 6,000          | 0.0%         |
| 6145          | Address Markers                                  | 500            | 500            | 0.0%         |
| 6146          | Shop Supplies & Small Tools                      | 1,500          | 1,000          | 33.3%        |
| 6147          | Rehab/Disaster Management Supplies               | 3,000          | 2,000          | 33.3%        |
| 6150          | Fuel/Lubes/Etc.                                  | 20,000         | 26,000         | 23.1%        |
| 6151          | Janitorial Supplies                              | 2,500          | 3,000          | 16.7%        |
| 6152          | Fire Safety Education                            | 1,000          | 1,000          | 0.0%         |
| 6153          | Fire Prevention                                  | 2,000          | 2,000          | 0.0%         |

|             |  |               |               |        |
|-------------|--|---------------|---------------|--------|
| 6160        | Volunteer/ Board Uniforms                        | 5,000         | 11,000        | 54.5%  |
| 6170        | Staff Uniforms                                   | 7,500         | 11,000        | 31.8%  |
| 6180        | New Equipment                                    | 13,500        | 65,000        | 79.2%  |
| 6199        | Other Supplies (batteries, radio batteries etc.) | 1,500         | 1,500         | 0.0%   |
| <b>6200</b> | <b>Professional Services</b>                     | <b>45,500</b> | <b>84,650</b> | 46.2%  |
| 6201        | Dispatch and Radio System Fees                   | 20,547        | 22,000        | 6.6%   |
| 6202        | IT Support                                       | 13,353        | 12,000        | 10.1%  |
| 6203        | WVOPS (CAD, MCT, ESO) Interface fees             | 4,000         | 4,000         | 0.0%   |
| 6205        | Accounting & Auditing                            | 10,700        | 12,000        | 10.8%  |
| 6206        | Payroll Fees                                     | 3,000         | 3,000         | 0.0%   |
| 6207        | LOSAP Fees                                       | 0             | 200           | 100.0% |
| 6210        | Legal Services                                   | 5,000         | 5,000         | 0.0%   |
| 6215        | Medical Advisor                                  | 2,500         | 2,500         | 0.0%   |
| 6216        | SDAO   | 0             | 3,000         | 100.0% |
| 6120        | Policy Service                                   | 3,500         | 3,650         | 4.1%   |
| 6221        | Training RMA                                     | 3,500         | 3,650         | 4.1%   |
| 6130        | Recruitment                                      | 1,500         | 1,500         | 0.0%   |
| 6231        | UA/Physicals/Backgrounds                         | 6,000         | 6,000         | 0.0%   |
| 6240        | Scheduling Management                            | 2,500         | 2,575         | 2.9%   |
| 6241        | Agenda-Minute Management                         | 0             | 2,575         | 100.0% |
| 6242        | Active 911                                       | 800           | 1,000         | 20.0%  |
| 6250        | Fire Pre-Plans                                   | 6,500         | 0             | 100.0% |

|             |   |                |                |  |  |        |
|-------------|---|----------------|----------------|--|--|--------|
| 6290        | Other Professional Fees   |                |                |  |  |        |
| <b>6300</b> | <b>Repairs &amp; Maintenance</b>  | <b>111,860</b> | <b>149,160</b> |  |  | 25.0%  |
| 6305        | Building Repairs & Maintenance  | 28,360         | 26,160         |  |  | 7.8%   |
| 6306        | Security System Maintenance (monthly and yearly licensing fee)  | 0              | 6,000          |  |  | 100.0% |
| 6310        | Grounds Maintenance   | 0              | 2,000          |  |  | 100.0% |
| 6311        | Training Connex Repairs and Upgrade   | 5,000          | 5,000          |  |  | 0.0%   |
| 6330        | Vehicle Repairs & Maintenance   | 46,000         | 46,000         |  |  | 0.0%   |
| 6331        | Annual PM's   | 10,000         | 10,000         |  |  | 0.0%   |
| 6332        | Pump Test   | 1,500          | 1,500          |  |  | 0.0%   |
| 6333        | Tires   | 6,000          | 6,000          |  |  | 0.0%   |
| 6340        | Radio Repair & Maintenance  | 2,000          | 2,000          |  |  | 0.0%   |
| 6341        | Extrication Tools Maintenance   | 3,500          | 24,000         |  |  | 85.4%  |
| 6342        | PPE Repairs   | 0              | 3,000          |  |  | 100.0% |
| 6333        | SCBA Hydrostat Testing  | 1,000          | 3,000          |  |  | 66.7%  |
| 6334        | SCBA Maintenance  | 3,000          | 10,500         |  |  | 71.4%  |
| 6335        | Hose and Ladder Testing   | 5,500          | 4,000          |  |  | 27.3%  |
| 6390        | Other Repairs & Maintenance   |                |                |  |  |        |
| <b>6400</b> | <b>Staff/Volunteer Development</b>  | <b>63,800</b>  | <b>68,800</b>  |  |  | 7.3%   |
| 6405        | Memberships & Subscriptions: OFMA, IFSFI, OFCA, OFSOA, SDAO, Flash Alert, NFPA, GEC, LCFDB, OFDDA, Intuit | 6,500          | 7,000          |  |  | 7.1%   |
| 6410        | Training: 5 EMT's (\$3,300 per person), 3 OVFA (\$600 per person)   | 21,800         | 21,800         |  |  | 0.0%   |

|             |  |  |               |               |              |
|-------------|--|--|---------------|---------------|--------------|
| 6411        | Contract Instructors                             |  | 3,000         | 3,000         | 0.0%         |
| 6415        | Travel   |  | 0             | 2,000         | 100.0%       |
| 6420        | Conferences: OFDDA, OFCA, OFSOA, FDIC, OFMA      |  | 20,000        | 22,000        | 9.1%         |
| 6430        | Certifications and Re-Cert Fees (Fingerprinting) |  | 2,000         | 2,500         | 20.0%        |
| 6490        | Professional Education                           |  | 10,500        | 10,500        | 0.0%         |
| <b>6500</b> | <b>Rents &amp; Leases</b>                        |  | <b>3,000</b>  | <b>3,500</b>  | <b>14.3%</b> |
| 6510        | Buildings  |  |               |               |              |
| 6515        | Office Equipment                                 |  | 3,000         | 3,000         | 0.0%         |
| 6525        | Machinery & Vehicles                             |  | 0             | 500           | 100.0%       |
| 6590        | Other Equipment                                  |  |               |               |              |
| <b>6600</b> | <b>Utilities</b>                                 |  | <b>31,700</b> | <b>27,000</b> | <b>14.8%</b> |
| 6605        | Electricity                                      |  | 13,000        | 13,000        | 0.0%         |
| 6610        | Gas  |  | 3,000         | 3,300         | 9.1%         |
| 6615        | Garbage & Recycling                              |  | 0             | 500           | 100.0%       |
| 6620        | Phone & Internet                                 |  | 7,000         | 1,500         | 78.6%        |
| 6621        | Cable  |  | 2,500         | 1,100         | 56.0%        |
| 6622        | Cell Phone(s)                                    |  | 700           | 700           | 0.0%         |
| 6625        | Water/Sewer                                      |  | 1,800         | 2,000         | 10.0%        |
| 6630        | Web Maintenance                                  |  | 2,000         | 3,200         | 37.5%        |
| 6650        | Starlink   |  | 1,700         | 1,700         | 0.0%         |
| <b>6700</b> | <b>Bonds &amp; Insurance</b>                     |  | <b>38,316</b> | <b>43,000</b> | <b>10.9%</b> |

|             |  |  |                |                |              |
|-------------|--|--|----------------|----------------|--------------|
| 6705        | General Liability                      |  | 38,316         | 43,000         | 10.9%        |
| 6710        | Property                               |  |                |                |              |
| 6715        | Automotive                             |  |                |                |              |
| 6790        | Other Insurance                        |  |                |                |              |
|             |  |  |                |                |              |
| <b>6800</b> | <b>Administration Expenses</b>         |  | <b>19,050</b>  | <b>27,050</b>  | <b>29.6%</b> |
| 6805        | Elections                              |  | 800            | 800            | 0.0%         |
| 6810        | Advertising and Publishing             |  | 0              | 1,500          | 100.0%       |
| 6815        | Postage & Shipping                     |  | 0              | 2,000          | 100.0%       |
| 6835        | Awards Banquet                         |  | 11,500         | 15,000         | 23.3%        |
| 6836        | Holiday Dinner                         |  | 2,500          | 2,500          | 0.0%         |
| 6837        | Ceremonial Activities                  |  | 500            | 1,000          | 50.0%        |
| 6838        | Good Will                              |  | 0              | 500            | 100.0%       |
| 6850        | Volunteer Grant                        |  | 500            | 500            | 0.0%         |
| 6890        | Board Directed Expenses                |  | 3,250          | 3,250          | 0.0%         |
|             |  |  |                |                |              |
| <b>6900</b> | <b>Miscellaneous</b>                   |  | <b>3,500</b>   | <b>3,500</b>   | <b>0.0%</b>  |
| 6905        | Deposit Refunds                        |  |                |                |              |
| 6910        | Fee Refunds                            |  |                |                |              |
| 6915        | Other Refunds                          |  |                |                |              |
| 6920        | Wellness/Fitness Program, Wellness App |  | 3,500          | 3,500          | 0.0%         |
| 6990        | Other Miscellaneous Expenses           |  |                |                |              |
|             |  |  |                |                |              |
| <b>6000</b> | <b>TOTAL MATERIALS &amp; SERVICES</b>  |  | <b>458,726</b> | <b>618,660</b> | <b>25.9%</b> |

| Line Item No. | Description                                  | Budget FY 2025-26 | Budget FY 2026-27 | % Difference |
|---------------|--|-------------------|-------------------|--------------|
| <b>7000</b>   | <b>DEBIT SERVICES</b>                        |                   |                   |              |
| <b>7100</b>   | <b>Bonds</b>                                 | <b>0</b>          | <b>0</b>          |              |
| 7010          | Principal Payments- General Obligation Bond  |                   |                   |              |
| 7015          | Interest Payments- General Obligation Bond   |                   |                   |              |
| 7020          | Principal Payments- Revenue Bonds            |                   |                   |              |
| 7025          | Intrest Payments- Revenue Bonds              |                   |                   |              |
| 7030          | Principal Payments Special- Assessment Bonds |                   |                   |              |
| 7035          | Intrest Payments- Special Assessment Bonds   |                   |                   |              |
| <b>7200</b>   | <b>Notes Payable</b>                         | <b>0</b>          | <b>0</b>          |              |
| 7210          | Principal Payments- Notes Payable            |                   |                   |              |
| 7220          | Intrest Payments- Notes Payable              |                   |                   |              |
| <b>7300</b>   | <b>Capital Leases</b>                        |                   |                   |              |
| 7050          | Capital Lease Payments                       |                   |                   |              |
| <b>7400</b>   | <b>Other Debt Services</b>                   | <b>0</b>          | <b>0</b>          |              |
| <b>7000</b>   | <b>TOTAL DEBIT SERVICES</b>                  | <b>0.00</b>       | <b>0</b>          |              |

| Line<br>Item No. | Description                       | Budget<br>FY 2025-26 | Budget<br>FY 2026-27 | %<br>Difference |
|------------------|-----------------------------------|----------------------|----------------------|-----------------|
| 8000             | CAPITAL OUTLAY                    |                      |                      |                 |
| 8100             | Land                              | 0                    | 0                    |                 |
| 8200             | Buildings & Structures            | 135,000              | 15,000               | 88.9%           |
| 8300             | Improvements Other Than Buildings | 0                    | 0                    |                 |
| 8400             | Machinery & Equipment             | 0                    | 0                    |                 |
| 8500             | Vehicles                          | 0                    | 0                    |                 |
| 8600             | Furniture and Fixtures            | 0                    | 0                    |                 |
| 8700             | Office Equipment                  | 0                    | 0                    |                 |
| 8800             | Utility System                    | 0                    | 0                    |                 |
| 8900             | Infrastructure                    | 0                    | 0                    |                 |
| 8000             | TOTAL CAPITAL OUTLAY              | 135,000.00           | 15,000.00            | 88.9%           |

| Line Item No. | Description                               | Budget FY 2025-26 | Budget FY 2026-27 | % Difference |
|---------------|---|-------------------|-------------------|--------------|
| <b>9000</b>   | <b>SPECIAL FUNDS</b>                      |                   |                   |              |
| <b>9100</b>   | <b>Transfers Out</b>                      | <b>200,000</b>    | <b>275,000</b>    | <b>27.3%</b> |
| 9110          | Transfer to General Fund                  |                   |                   |              |
| 9120          | Transfer to Special Revenue Funds         |                   |                   |              |
| 9130          | Building Reserve Fund                     | 0                 | <b>75,000</b>     | 100.0%       |
| 9140          | Equipment Reserve Fund                    | 200,000           | 200,000           | 0.0%         |
| 9150          | Transfer to Debt Service Funds            |                   |                   |              |
| 9160          | Transfer to Capital Project Funds         |                   |                   |              |
| 9170          | Transfer to Enterprise Funds              |                   |                   |              |
| 9180          | Transfer to Internal Service Funds        |                   |                   |              |
| <b>9200</b>   | <b>Contingency</b>                        | <b>125,000</b>    | <b>125,000</b>    | <b>0.0%</b>  |
| <b>9900</b>   | <b>Unappropriated Ending Fund Balance</b> | <b>480,068</b>    | <b>625,387</b>    | <b>23.2%</b> |
| <b>9000</b>   | <b>TOTAL SPECIAL FUNDS</b>                | <b>805,068.00</b> | <b>1,025,387</b>  | <b>21.5%</b> |

| Line Item No. | Description            | Budget     |            | % Difference |
|---------------|------------------------|------------|------------|--------------|
|               |                        | FY 2025-26 | FY 2026-27 |              |
| 1000          | CASH & CASH EQUIVALENT | 1,100,000  | 1,263,902  | 13.0%        |
| 2000          | LIABILITIES            | 0          | 0          |              |
| 3000          | EQUITY                 | 0          | 0          |              |
| 4000          | INCOME/RESOURCES       | 1,422,330  | 1,378,555  | 3.1%         |
| 5000          | PERSONNEL SERVICES     | 999,496    | 983,410    | 1.6%         |
| 6000          | MATERIALS & SERVICES   | 582,766    | 618,660    | 5.8%         |
| 7000          | DEBIT SERVICES         | 0          | 0          |              |
| 8000          | CAPITAL OUTLAY         | 135,000    | 15,000     | 88.9%        |
| 9000          | SPECIAL FUNDS          | 805,068    | 1,025,387  | 21.5%        |
| Totals        | INCOME                 | 2,522,330  | 2,642,457  | 4.5%         |
|               | EXPENSES               | 2,522,330  | 2,642,457  | 4.5%         |