

RESOLUTION # 2026-01

A RESOLUTION ADOPTING THE 2025-2026 BUDGET FOR THE
WALKER COUNTY EMERGENCY SERVICES DISTRICT #1

BE IT RESOLVED AND ORDERED by the Walker County Emergency Services District #1, do hereby adopt the attached Budget for the District for the fiscal year October 2025 - September 2026 summarized below:

WCAD INCOME:	\$ 545,000.00
SALES TAX INCOME:	\$ 340,000.00
TOTAL OTHER INCOME:	\$ 84,000.00
CONTINGENCY/RESERVE	\$ 1,073,076.00
TOTAL INCOME:	\$ 2,042,076.00
 TOTAL EXPENSES:	 \$ 2,042,076.00

The above resolution and Budget attachment was passed by the Board of Commissioners of the Walker County Emergency Services District #1 on this 25 day of August, 2025 and was executed in duplicate.



Lisa Olson, President



Steven Lucher, Treasurer



Cheryl Jeffcoat, Secretary



Coy Clayton, Vice-President

Absent

Weber Holloway, Assistant
Treasurer

2025/2026 BUDGET FOR ESD No.1

Income							
501	Ad Valorum 401		\$	545,000.00			
502	Sales Tax 404		\$	340,000.00			
503	Interst 402		\$	84,000.00			
504	Prior Funds		\$	1,073,076.00			
					Total Expenses		
Total Inc		\$	2,042,076.00		\$	2,042,076.00	
					Difference		
					\$	-	
ACCOUNTS				DEPARTMENTS			
				100 ESD	200 RVFD	300 DVFD	
1	Advertising /Notifications	101	201	301			
1.1	Promotions	101.1	\$ -	201.1	\$ -	301.1	\$ -
1.2	Public Postings	101.2	\$ 600.00	201.2	\$ -	301.2	\$ -
2	Fees, Dues, Subscriptions	102	202	302			
2.1	Memberships	102.1	\$ 1,700.00	202.1	\$ 3,000.00	302.1	\$ 4,000.00
2.1	Software	102.2	\$ -	202.2	\$ 10,000.00	302.2	\$ -
2.3	Miscellaneous Fees	102.3	\$ 100.00	202.3	\$ 2,000.00	302.3	\$ -
3	Professional Services	103	203	303			
3.1	Accounting	103.1	\$ 8,000.00	203.1	\$ 4,000.00	303.1	\$ -
3.2	Admin	103.2	\$ 10,200.00				
3.3	Legal	103.3	\$ 36,000.00	203.3	\$ -	303.3	\$ -
3.4	WCAD	103.4	\$ 17,000.00				
3.5	Background Checks			203.5	\$ 4,000.00	303.5	\$ -
4	Inspections / Registrations	104	204	304			
4.1	Vehicles	104.1	\$ -	204.1	\$ 2,000.00	304.1	\$ -
4.2	Equipment	104.2	\$ -	204.2	\$ 2,000.00	304.2	\$ -
4.3	Gear	104.3	\$ -	204.3	\$ -	304.3	\$ -
4.4	Buildings	104.4	\$ -	204.4	\$ -	304.4	\$ -
5	Information Technology and Systems	105	205	305			
5.1	Hardware/Software	105.1	\$ -	205.1	\$ 26,293.00	305.1	\$ -
5.2	Website/Domain Management, fees	105.2	\$ 2,502.00	205.2	\$ 3,000.00	305.2	\$ -
6	Insurance	106					
6.1	Directors Bond Insurance	106.1	\$ 400.00				
6.2	Liability/Property/Workers Comp	106.2	\$ 40,000.00				
7	Labor		207				
7.1	Chief		207.1	\$ 53,573.00			
7.2	Duty Crew		207.2	\$ 190,000.00			
7.3	Non-Shift Wages		207.3	\$ 37,323.00			
7.4	Admin		207.4	\$ 17,680.00			
7.5	Volunteer Stipend		207.5	\$ 15,630.00			
7.6	Payroll Tax		207.6	\$ 35,794.00			
8	Travel	108	\$ 5,000.00	208	\$ 2,000.00	308	\$ -
9	Training	109	\$ 1,500.00	209	\$ 4,000.00	309	\$ 2,500.00
10	Supplies	110	210	310			
10.1	Office	110.1	\$ 1,000.00	210.1	\$ 3,000.00	310.1	\$ 1,000.00
10.2	Janitorial		\$ -	210.2	\$ 2,000.00	310.2	\$ -
10.3	Pantry		\$ -	210.3	\$ 1,000.00	310.3	\$ -
10.4	Medical		\$ -	210.4	\$ 5,000.00	310.4	\$ 1,000.00
10.5	Miscellaneous Supplies	110.5	\$ -	210.5	\$ 1,000.00	310.5	\$ 3,176.00
11	Tactical Gear			211	\$ 31,000.00	311	\$ 2,919.00
12	Uniforms	112	\$ -	212	\$ 7,000.00	312	\$ -
13	Minor Equipment (less than \$1000)			213		313	
13.1	Hand Tools			213.1	\$ 5,000.00	313.1	\$ -
13.2	Other			213.2	\$ -	313.2	\$ 486.00
14	Furnishings			214	\$ 1,000.00	314	\$ -
15	Fuel			215	\$ 7,200.00	315	\$ 3,700.00
16	Rent	116	\$ 25,800.00				
17	Building Maintenance	117	217	317			
17.1	Plumbing	117.1	\$ -	217.1	\$ 1,000.00	317.1	\$ -
17.2	Electrical	117.2	\$ -	217.2	\$ 5,000.00	317.2	\$ -
17.3	HVAC	117.3	\$ -	217.3	\$ 26,000.00	317.3	\$ 200.00
17.4	Generators	117.4	\$ -	217.4	\$ 2,500.00	317.4	\$ -
17.5	Miscellaneous Repairs	117.5	\$ -	217.5	\$ 5,000.00	317.5	\$ 2,400.00
18	Groundskeeping			218		318	
18.1	Mowing			218.1	\$ 7,200.00	318.1	\$ 2,100.00

18.2	Pest Control			218.2	\$	2,000.00	318.2	\$	-	
18.3	Aerobic Systems			218.3	\$	500.00	318.3	\$	-	
18.4	Heli Pad			218.4	\$	-	318.4	\$	-	
18.5	Driveways/Parking Lots			218.5	\$	-	318.5	\$	-	
19	Utilities	119		219			319			
19.1	Electrical	119.1	\$	3,600.00	219.1	\$	7,200.00	319.1	\$	2,500.00
19.2	Gas	119.2	\$	-	219.2	\$	3,000.00	319.2	\$	1,200.00
19.3	Internet/Phone	119.3	\$	-	219.3	\$	9,600.00	319.3	\$	-
19.4	Trash Removal	119.4	\$	1,200.00	219.4	\$	1,200.00	319.4	\$	-
19.5	Water/Sewer	119.5	\$	1,200.00	219.5	\$	900.00	319.5	\$	600.00
20	Vehicle/Apparatus/Trailers/Etc			220			320			
20.1	Purchase/Replace			220.1	\$	15,000.00	320.1	\$	-	
20.2	Repairs			220.2	\$	10,000.00	320.2	\$	6,200.00	
20.3	Maintenance			220.3	\$	10,000.00	320.3	\$	-	
21	Equipment/Radios/Boats/Etc			221			321			
21.1	Purchase/Replace			221.1	\$	5,000.00	321.1	\$	13,700.00	
21.2	Medical			221.2	\$	5,000.00	321.2	\$	-	
21.3	Repairs			221.3	\$	10,000.00	321.3	\$	-	
21.4	Maintenance			221.4	\$	7,000.00	321.4	\$	-	
150	Contingency: Unbudgeted Emer Fund 10%	150	\$	80,000.00						
151	Other Expense	151	\$	-						
TOTAL MAINTENANCE & OPERATIONS				\$	235,802.00	\$	608,593.00		\$	47,681.00
							TOTAL M&O	\$	892,076.00	
400	IES Funds (Interest, Equity, Sinking)									
401	Capital Expenditures									
401.1	Dodge							\$	-	
401.2	Riverside					\$	-			
402	Working Capital Transfer		\$	200,000.00						
402.1	Dodge							\$	-	
402.2	Riverside					\$	-			
403	Election		\$	-						
404	Sinking (see below)									
404.1	Apparatus Fund		\$	120,000.00						
404.2	Grant Match Reserve		\$	30,000.00						
404.3	Operations Reserve (1 year)		\$	800,000.00						
404.4	Construction Reserve		\$	-						
405	Capital Projects In Progress		\$	-						
			\$	1,150,000.00		\$	-		\$	-
							TOTAL IES	\$	1,150,000.00	
							TOTAL BUDGET	\$	2,042,076.00	