

| Line Item Description | FY 25 Budget | FY 26 Budget | Increase (Decrease) | % change |
|--|------------------|------------------|------------------------|----------------|
| SUMMARIZED | | | | |
| GENERAL FUND | | | | |
| Revenue | | | | |
| Property tax | 1,044,254 | 1,123,520 | 79,266 | 7.6% |
| Sales tax | 1,932,052 | 2,100,000 | 167,948 | 8.7% |
| Other | 2,500 | - | (2,500) | -100.0% |
| Total Revenue | 2,978,806 | 3,223,520 | 244,714 | 8.2% |
| Expenses | | | | |
| Administrative | | | | |
| Commissioners | 12,000 | 11,400 | (600) | -5.0% |
| Professional fees | 325,191 | 357,600 | 32,409 | 10.0% |
| Salaries and benefits | - | 127,013 | 127,013 | 0.0% |
| Other admin personnel costs | - | 500 | 500 | 0.0% |
| Admin fleet expenses | - | 5,000 | 5,000 | 0.0% |
| Office expenses | 32,965 | 27,650 | (5,315) | -16.1% |
| Technology costs | 58,150 | 121,940 | 63,790 | 109.7% |
| Community outreach | 29,200 | 30,500 | 1,300 | 4.5% |
| Insurance | 34,000 | 24,000 | (10,000) | -29.4% |
| Administrative facilities expenses | 13,250 | - | (13,250) | -100.0% |
| Total administrative expense | 504,756 | 705,603 | 200,847 | 39.8% |
| Operations | | | | |
| Wages and benefits | 1,416,934 | 2,086,445 | 669,511 | 47.3% |
| Other personnel costs | 13,500 | 9,500 | (4,000) | -29.6% |
| PPE and uniforms | 80,800 | 75,300 | (5,500) | -6.8% |
| Fleet operations | 163,150 | 161,640 | (1,510) | -0.9% |
| Equipment and hand tools | 48,600 | 47,400 | (1,200) | -2.5% |
| Firefighting supplies | 16,000 | 34,800 | 18,800 | 117.5% |
| Training and education | 41,850 | 28,400 | (13,450) | -32.1% |
| Communications | 16,000 | 17,600 | 1,600 | 10.0% |
| Facilities costs | 59,000 | 73,040 | 14,040 | 23.8% |
| Total operational expenses | 1,855,834 | 2,534,125 | 678,291 | 36.5% |
| Total expenses | 2,360,590 | 3,239,728 | 879,138 | 37.2% |
| Cash flow (deficit) from operations | 618,216 | (16,208) | (634,424) | -102.6% |
| Other sources of cash | | | | |

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|---|------------------|------------------|------------------------|----------------|
| Loan proceeds | 2,095,000 | - | (2,095,000) | -100.0% |
| Earnings on invested funds | 166,134 | 155,000 | (11,134) | -6.7% |
| Grants | - | 2,500 | 2,500 | 0.0% |
| Sale of surplus assets | - | 150,000 | 150,000 | 0.0% |
| Use of prior year loan proceeds | | 8,160,000 | 8,160,000 | 0.0% |
| Use of reserves | | | | |
| Total other sources of cash | 2,261,134 | 8,467,500 | 6,206,366 | 274.5% |
| Other uses of cash | | | | |
| Loan fees | - | - | - | 0.0% |
| Land and stations | 1,563,000 | 8,160,000 | 6,597,000 | 422.1% |
| Apparatus | 300,000 | - | (300,000) | -100.0% |
| Light vehicles | - | 100,000 | 100,000 | 0.0% |
| Equipment | 300,000 | 152,250 | (147,750) | -49.3% |
| Contribution to reserves | 716,350 | 39,042 | (677,308) | -94.5% |
| Total other uses of cash | 2,879,350 | 8,451,292 | 5,571,942 | 193.5% |
| Net other sources (uses) of cash | (618,216) | 16,208 | 634,424 | -102.6% |
| General Fund Cash Flow | - | - | - | |

DEBT SERVICE FUND

| | | | | |
|---|----------------|----------------|----------------|---------------|
| Revenue | | | | |
| Property tax | 353,084 | 929,323 | 576,239 | 163.2% |
| Earnings on invested funds | - | 17,000 | 17,000 | 0.0% |
| Total revenue | 353,084 | 946,323 | 593,239 | 168.0% |
| Debt service payments | | | | |
| Land and buildings | - | 691,885 | 691,885 | 0.0% |
| Fire apparatus | 350,344 | 253,481 | (96,863) | -27.6% |
| Total debt service payments | 350,344 | 945,366 | 595,022 | 169.8% |
| Contribution to debt service reserve | 2,740 | 957 | (1,783) | -65.1% |
| Debt Service Fund Cash Flow | - | - | - | |
| DISTRICT CASH FLOW | - | - | - | |

| | |
|--|------------|
| Forecast beginning cash | 12,100,000 |
| Forecast ending cash | 3,979,999 |
| Ending cash as % of operating expenses | 122.85% |