



2026 ADOPTED GENERAL OPERATING FUND BUDGET

REVENUE	2025 Budget	2026 Budget	Variance	% Change
Property Taxes-Fire Levy	7,282,606	7,712,790	430,184	6%
Other Taxes & Refunds	-37,800	-42,000	-4,200	11%
KC BLS & MIH Allocations	482,000	565,000	83,000	17%
Permits	7,000	2,000	-5,000	-71%
Grants	500	775	275	55%
Fire Marshal Service	184,174	189,147	4,973	3%
BLS Transport Service	470,000	475,000	5,000	1%
BLS Transport Service-GEMT	400,000	400,000	0	0%
Investment Interest	100,000	175,000	75,000	75%
Other Revenue - Miscellaneous	51,900	76,400	24,500	47%
Total Revenue	8,940,380	9,554,112	613,732	7%
EXPENDITURES	2025 Budget	2026 Budget	Variance	% Change
Personnel (Wages & Benefits)	6,664,280	6,944,582	280,302	4%
Administration	450,190	411,220	-38,970	-9%
Board of Commissioners	255,500	116,710	-138,790	-54%
Fire Suppression & EMS	610,000	675,960	65,960	11%
Special Rescue Operations	21,500	13,500	-8,000	-37%
Chaplains	200	200	0	0%
Fire Marshal Office	20,900	25,800	4,900	23%
Public Education	12,700	13,850	1,150	9%
Training - External (CPR Classes)	15,000	3,500	-11,500	-77%
Training - Internal	184,200	192,300	8,100	4%
Facilities	231,110	284,790	53,680	23%
Vehicle & Equipment Maintenance	447,000	346,500	-100,500	-22%
Capital Leases-Buildings	48,700	50,200	1,500	3%
Internal Transfer-Contribution to Salary Savings Plan	0	25,000	25,000	-
Transfer Out-Contribution to Capital Outlay Fund	250,000	450,000	200,000	80%
Total Expenditures from Unassigned Fund Balance	9,148,500	9,534,912	386,412	4%
Total Expenditures from Committed Fund Balance	62,780	19,200	-43,580	-69%
Total Expenditures	9,211,280	9,554,112	342,832	4%
FUND BALANCE	2025 Budget	2026 Budget	Variance	% Change
Beginning Fund Balance - Unassigned	3,700,000	3,900,000	200,000	5%
Beginning Fund Balance - Committed	606,093	735,114	129,021	21%
Unemployment Claims	149,071	149,071	0	0%
Compensated Absence Liabilities	314,222	404,443	90,221	29%
Salary Savings Plan - VEBA	142,800	181,600	38,800	27%
Beginning Fund Balance - Total	4,306,093	4,635,114	329,021	8%
Change in Fund Balance (Rev - Exp)	-270,900	0	270,900	-100%
Ending Fund Balance - Unassigned	3,491,880	3,894,200	402,320	12%
Ending Fund Balance - Committed	543,313	740,914	197,601	36%
Unemployment Claims	149,071	149,071	0	0%
Compensated Absence Liabilities	262,642	404,443	141,801	54%
Salary Savings Plan - VEBA	131,600	187,400	55,800	42%
Total Ending Fund Balance	4,035,193	4,635,114	599,921	15%

Adopted 11.19.2025