2027 PROPOSED OPERATING FUND BUDGET

REVENUE	2026 Budget	**2027 Budget**	Variance	% Change
Property Taxes-Fire Levy	7,712,790	7,577,850	-134,940	-2%
Other Taxes & Refunds	-42,000	-41,800	200	0%
KC BLS & MIH Allocations	565,000	587,000	22,000	4%
Permits	2,000	2,000	0	0%
Grants	775	1,000	225	29%
Fire Marshal Service	189,147	196,334	7,187	4%
BLS Transport Service	475,000	500,000	25,000	5%
BLS Transport Service-GEMT	400,000	400,000	0	0%
Investment Interest	175,000	260,000	85,000	49%
Other Revenue - Miscellaneous	76,400	52,000	-24,400	-32%
TOTAL REVENUE	9,554,112	**9,534,384**	-19,728	0%

EXPENDITURES	2026 Budget	**2027 Budget**	Variance	% Change
Personnel (Wages & Benefits)	6,944,582	7,552,309	607,727	9%
Administration	411,220	515,755	104,535	25%
Board of Commissioners	116,710	70,100	-46,610	-40%
Fire Suppression & EMS	675,960	664,120	-11,840	-2%
Technical Rescue Operations	13,500	23,700	10,200	76%
Chaplains	200	1,000	800	400%
Fire Marshal Office	25,800	23,200	-2,600	-10%
Public Education	13,850	10,650	-3,200	-23%
Training - External (CPR Classes)	3,500	0	-3,500	-100%
Training - Internal	192,300	110,130	-82,170	-43%
Facilities	334,990	240,520	-94,470	-28%
Vehicle & Equipment Maintenance	346,500	322,900	-23,600	-7%
Internal Transfer-Contribution to Salary Savings Plan	25,000	0	-25,000	-100%
Transfer Out-Contribution to Capital Outlay Fund	450,000	0	-450,000	-100%
Total Expenditures from Unassigned Fund Balance	9,534,912	**9,519,184**	-15,728	0%
Total Expenditures from Committed Fund Balance	19,200	**15,200**	-4,000	-21%
TOTAL EXPENDITURES	9,554,112	**9,534,384**	-19,728	0%

FUND BALANCE	2026 Budget	**2027 Budget**	Variance	% Change
Beginning Fund Balance - Unassigned	3,900,000	4,500,000	600,000	15%
Beginning Fund Balance - Committed	735,114	738,974	3,860	1%
Unemployment Claims	*149,071*	*149,071*	*0*	*0%*
Compensated Absence Liabilities	*404,443*	*402,503*	*-1,940*	*0%*
Salary Savings Plan - VEBA	*181,600*	*187,400*	*5,800*	*3%*
Beginning Fund Balance - Total	4,635,114	5,238,974	603,860	13%
Change in Fund Balance (Revenue - Expenditures)	**0**	**0**	**0**	-
Ending Fund Balance - Unassigned	3,894,200	4,515,200	621,000	16%
Ending Fund Balance - Committed	740,914	723,774	-17,140	-2%
Unemployment Claims	*149,071*	*149,071*	*0*	*0%*
Compensated Absence Liabilities	*404,443*	*402,503*	*-1,940*	*0%*
Salary Savings Plan - VEBA	*187,400*	*172,200*	*-15,200*	*-8%*
TOTAL ENDING FUND BALANCE	4,635,114	**5,238,974**	603,860	13%

Proposed 10.22.2026