

# UNIFIED FIRE AUTHORITY

## Tentative Budget 2025/26 Fiscal Year





# UNIFIED FIRE AUTHORITY

TO: UFA Board of Directors  
FROM: Dominic Burchett, Fire Chief/CEO  
SUBJECT: Fiscal Year 25/26 Budget Message  
DATE: May 20, 2025

I am pleased to present the Fiscal Year 2025/2026 tentative budget for Unified Fire Authority (UFA). This budget has been prepared in accordance with the Fiscal Procedures for Interlocal Entities section of the Interlocal Cooperation Act (UCA 11-13, Part 5). Pursuant to UFA's Interlocal Agreement, it is intended to serve as a financial plan, policy document, communication device, and operations guide. This document tells the story of how the UFA is using the public's money to save lives, protect property, and strengthen community relationships. The following proposed budget is structurally balanced for each fund, with projected fund balances at or above the minimum reserve required by state law and UFA policy.

## Budget Development

This budget focuses on UFA providing quality service, value, and full engagement in the communities it serves. We are your local Fire Department. To provide this value, each UFA division has scrutinized its budget to ensure delivery of essential services. This budget proposes an average Member Fee increase of 9.88% to meet the adopted goals and initiatives of the Strategic Plan and the recommendations from the Benefits and Compensation Committee. This average increase is higher than is typical due to the addition of two engine companies to serve Kearns and Eagle Mountain which are fully funded by the Unified Fire Service Area (UFSA). The member fee increases for the four direct members (CWH, Herriman, Holladay, and Riverton) are more in line with historical increases.

This has been an exciting year due to the addition of these new engine companies, as well as one ambulance, to better manage increased call volume and improve response times within UFSA. The addition of these apparatuses highlights the benefit of the regional model as it will result in a slight reduction to every member's regional costs (service delivery, support, and capital replacement). The addition of the new firefighter allocations (fifteen per heavy apparatus) brings with it a focus on support positions, as well as an additional Battalion Chief to effectively support and manage them. Section and Division Chiefs focused on keeping their non-personnel requests to a minimum to support this priority. Other priorities were to keep staff (both sworn and civilian) within market, address inflationary costs, and address a few critical operational needs. Many division requests for increased funding for this year were declined to allow a sharp focus on these key areas.

On February 13, 2025, the Benefits and Compensation Committee adopted a new method for recommending cost of living adjustment (COLA) increases. Significant dialogue occurred among Board Members, Labor representatives, and staff to identify a more predictable and

sustainable approach to maintain “Top 3” within the sworn market comparisons. As a result, the Committee recommended using a seven-year rolling average, using the All-US City CPI Index, to determine the size of the COLA. After applying this COLA, market adjustments can then be made to sworn positions to maintain Top 3 status. For FY25/26, the COLA increase is proposed to be 3.6%. This increase would be provided to all employees effective July 1, 2025, and will be considered part of each employee's base wage for comparison to the market. The impact on the budget for this COLA is a 3.29% member fee increase or \$2.3 million.

Sworn employees held their position in the market better than in previous years and, with the application of the COLA, many sworn positions will not need a market adjustment this fiscal year. Overall, the market adjustment averaged 0.40% for all ranks to keep all sworn positions in the “Top 3” of market. The impact on the budget for this adjustment is a 0.32% member fee increase or \$229,044.

Each of UFA's 79 civilian employee positions were evaluated for comparison to the appropriate market average. Sixteen positions were identified as outside of the midpoint and therefore require market adjustment. These positions will receive either a 3% or a 6% increase depending on the degree they lag the market. The total cost for the increases for these sixteen positions will be a 0.06% member fee increase or \$43,090.

At the request of the Benefits and Compensation Committee in 2024, UFA went out to the market to receive bids for health and dental insurance coverage. HR conducted a competitive bid process with the proposals thoroughly reviewed by staff and Labor representatives. Their analysis was presented to the Committee for review and recommendation. The Committee ultimately recommended staying with SelectHealth for insurance coverage with a 7.5% increase for health and 3.8% for dental renewal. The total cost for this renewal increase will be a 0.62% member fee increase or \$440,679.

Ambulance revenue is projected to be 17.23% higher than last year's budget. This is largely due to an increased number of transports, less conservative projections, and changes to the billing rates set by the State of Utah Bureau of EMS. The projected additional revenue is \$2.05 million.

UFA will also see a reduction in contribution rates from the Utah Retirement System (URS). Most of the cost savings are found in the Tier 1 Firefighter Retirement Plan, resulting in \$525,032 in savings.

Lastly, UFA is also realizing higher-than-expected revenue from interest income because of rising interest rates. The additional interest income is anticipated to be \$230,000.

## Adopted General Fund Budget for FY25/26

With the proposed average increase to the overall member fee for FY25/26 at 9.88%, the total member contribution equals \$77.86 million. With ambulance revenue and other revenue sources (permit fees, interest income, grants, reimbursements, and use of fund balance) the total revenue projected for FY25/26 is \$99.9 million.

Personnel costs account for \$80.6 million, 80.7% of the total budget, whereas non-personnel expenditures account for \$13.0 million or 13.0% of the total budget.

A portion of the anticipated under-expenditure each year is returned to the members as a discount to the member fee. This tool allows Section and Division Leaders to reinforce the importance of managing budget line items appropriately and not have a "spend down" mentality; staff purchases what was approved and leaves the remaining amount to fund balance. With a projected beginning fund balance of \$13 million, this leaves approximately \$2.3 million to be returned as member fee credit for FY25/26. This amount is used as a revenue source and is spread among all five UFA members based on a percentage of their portion of the overall member fee.

In anticipation of a mid-year payment for FY24/25 health insurance costs due to the contingent funding model, I am proposing budgeting to a year-end fund balance of 9.5% which is slightly higher than in past years.

This year, there is a proposed use of \$988,432 of fund balance for special projects. Special project purchases are items that do not categorically fit into operating budgets or capital replacement and allow staff to accomplish one-time projects without impacting the overall member fee. This year the special projects include the outfitting of furniture, fixtures, and equipment (FFE) for Herriman Station 103 (\$273,000); outfitting the new engines with hose, ladders and equipment (\$150,000); a trial run of a "low-acuity" unit (\$191,952); creating access to the law enforcement RMS and CAD (\$49,773); continuation of the turnout clean-for-dirty program (\$244,069); and asphalt rehabilitation/replacement at Logistics (\$79,638).

The proposed transfer to the Capital Fund of \$5.54 million, 5.5% of the total budget, will be used for outstanding debt service payments. There are currently two outstanding capital replacement loans, executed in fiscal years 21/22 and 22/23, and a third loan will be added this fiscal year. All three will be serviced via this \$5.54 million transfer.

This fiscal year, the amount for cash purchases within the Fire Capital Replacement Fund will be \$398,611 and are detailed in the chart on page 10.

With the available fund balance to transfer in the general fund for planned cash purchases of \$396,297, the additional cost of \$2,314 will come from the Fire Capital Replacement fund balance.

The chart below provides an overview of the General Fund for FY25/26.

<b>AVAILABLE REVENUE</b>	
Member Fee: 9.88% increase	\$77,862,357
Ambulance Revenue: 17.23% increase	13,950,000
Other Revenue: 5.44% decrease	5,763,647
Under Expend from Previous Fiscal Year	2,345,551
<b>Total Available Revenue</b>	<b>\$99,921,555</b>

<b>EXPENDITURES</b>	
Total Personnel: 8.49% Increase	\$80,622,209
Total Non-Personnel: 7.2% Increase	12,958,314
Transfer to Capital Fund: 29.39% Increase	5,537,069
Warehouse Loan, Capital Outlay, Net Transfers	803,963
<b>Total Expenditures</b>	<b>\$99,921,555</b>

<b>FUND BALANCE</b>	
Beginning Fund Balance	\$13,000,000
Under Expend from FY23/24 Returned to Members	2,345,551
One-Time Use of Fund Balance	988,432
9.5% Ending Fund Balance	9,269,720
<b>Available Fund Balance - Transfer to Capital Fund for Cash Purchases</b>	<b>\$ 396,297</b>

## Key Budget Impacts for FY25/26

Staff identified several key items impacting this year's budget. The table below represents many of the adjustments in the FY25/26 budget. Inflationary increases are seen in nearly all division budgets; however, each Division Leader has scrutinized their individual budgets and highlighted cuts and cost saving measures in their narrative. A stress test was also conducted by all Division Leaders, resulting in \$553,885 in cost savings that were generally used to offset any proposed increases in division budgets.

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Increased Ambulance Revenue	(\$2,050,000)	(2.89%)
URS Rate Decrease	(525,032)	(0.74%)
Stress Test Cuts	(553,885)	(0.78%)
Increased Interest Income	(230,000)	(0.32%)
COLA: 3.6% for All Employees	2,334,251	3.29%
Market Adjustments for Sworn and Civilian	272,135	0.38%
Health Insurance: 7.5% Renewal Rate	440,679	0.62%
New Ambulance: Started January 2025	350,890	0.50%
Fourth Battalion (3 FTEs)	647,259	0.91%
Payroll Administrator: Offset by OT Reductions	106,666	0.15%
HR Technician: Offset by Division Reorganization	(3,622)	(0.01%)
Fire Training Captain: Offset by OT Reductions	130,114	0.18%
EMS Training Specialist: Offset by OT Reductions	76,670	0.11%
Dispatch Center Increases	149,565	0.21%
Capital Fund Transfer: To prepare for FY25/26 lease	1,257,684	1.77%
Liability Insurance Increases	20,000	0.03%
Fuels Crew	62,000	0.09%



## Recreation Area Funding for FY25/26

Salt Lake County (SLCo) has provided funding to UFA since 2008 to help cover the costs for service in designated "recreation areas." Today, the recreation areas are identified by Salt Lake County Council Resolution as all the canyon unincorporated areas in UFA's service area. This includes Emigration Canyon, Parley's Canyon, Millcreek Canyon, Big Cottonwood Canyon, and Little Cottonwood Canyon on the East side of the valley, as well as Yellow Fork and Butterfield Canyons on the West side (excluding all incorporated areas).

This funding has been provided, as allowed by Utah law, under the premise that the recreation areas are a regional asset and a benefit to all who enjoy the canyons for recreational use. The calls generated for service in these areas are largely from residents and visitors who live outside the limits of the recreation area (and outside of UFA's service area in general). The cost to provide service in the recreation areas does not match the revenue collected from the small number of residents in the unincorporated areas.

UFA staff has worked collaboratively with representatives from UFSA, the Town of Brighton, the SLCo Council, and the SLCo Mayor's Office over the last two years to determine the new recreation area boundaries and address concerns about parity between municipalities and other special service districts. This year, there was a proposed 20% cut to the funding which was presented by the Mayor's Office and approved by the Council as part of its 2025 budget adoption. This cut will result in a reduction of \$672,393 of revenue to UFA for FY25/26. Future funding is unknown and uncertain, but UFA staff will continue to work closely with the SLCo Council and the SLCo Mayor's Office on this complicated issue.

## Adopted FTE Changes for FY25/26

The proposed change to our current full-time equivalents (FTEs) for FY25/26 is 37.0 total FTEs. These positions include 30.0 FTEs (fifteen were approved through a budget amendment in February 2025) to staff the two new engine companies in Kearns and Eagle Mountain (funded by UFSA), a fourth Battalion Chief position (three FTEs), one FTE in Fire Training, one in EMS, one in Human Resources, and one in Finance. Funding for the four proposed support allocations is fully or partially offset by a reduction in overtime or reorganization of the current division structure.

UFSA approved and funded the 30 FTEs for the engine companies to address an increased call volume, new growth, and overreliance on partner fire departments. Station 253 in Eagle Mountain will be staffed starting in June 2025. Station 107 in Kearns will be staffed in January 2026 after hiring and training has been accomplished.

With the staffing of these two additional stations, a fourth Battalion Chief is needed to manage the span of control of our current battalions. Adding this position will allow for a more adequate command and control for our operational units.

During COVID, UFA implemented a minimum staffing number and policy to guarantee a minimum number of firefighters working per day. This change created significant challenges with our sworn personnel. To address these challenges, a second recruit camp was added to allow UFA to hire, train, and fill vacancies more often. This additional recruit camp has overburdened the Fire Training staff and has resulted in less department-wide training efforts. To

address this, this budget proposes a new FTE for Fire Training to handle these department-wide fire training needs.

Similar to Fire Training, EMS has experienced the same burden from hiring and training more sworn personnel. An additional FTE in EMS will allow for an additional focus on quality assurance, medical training, and hands-on scenarios.

The proposed FTE in Human Resources will help manage the additional hirings caused by the second recruit camp. As a result of a reclassification and reorganization in the division, cost savings were realized and this position will add much needed capacity to the HR staff.

Payroll has not seen an increase in its staffing levels (currently two employees) since 2013. Since that time UFA has added a new payroll system, increased full-time allocations by 38%, and made certain policy decisions that require more manual payroll management. The current payroll staff is overwhelmed and frequently works overtime on nights and weekends to process payroll for more than 750 employees. Adding a third payroll position will relieve some of this burden and allow for better time allocation and management.

## Capital Replacement Fund for FY25/26

The Capital Replacement Plan identifies all apparatus and equipment, its current cost, estimated life span, and the anticipated date of replacement over the next 10 –15 years. Most of the purchases in the plan are accomplished via three rotating debt service financing plans, but some purchases are required to use the cash available in the fund because their life span is less than the debt service period. In FY22/23, UFA added a six-year lease option to capture items in the plan that do not have a life span matching the nine-year lease term. This approach has helped distribute costs over several years and reduced the reliance on cash.

Beginning in FY21/22, lease payments were transferred to the Capital Replacement Fund and funded by a transfer from the General Fund. For FY25/26, the proposed transfer to the Capital Fund for debt service is increasing to cover the new proposed FY25/26 lease payment.

Knowing that a larger debt issuance was coming, the contribution to the Capital Replacement Fund has increased over the past few years, which has helped to significantly smooth out the member fee increases to meet the new payment. This approach will need to continue to accommodate future lease payments.

A fund balance target of 75% of the current lease payments was set by the UFA Finance Committee in FY22/23. The intent is to maintain the health of the Capital Replacement Fund; to help smooth out future member fee increases as new loans are executed and for future planned cash purchases. The targeted amount for the Capital Replacement ending fund balance is \$4.45 million for FY25/26. This also includes a use of 400K for the new lease for FY 25/26 to help minimize the member fee increase for this year. The actual amount needed will be determined after the loan is executed and interest rates are solidified and equipment is purchased.

Additional revenue in the Capital Replacement Fund is realized from the sale of surplus equipment, billing for apparatus costs during EMAC deployments, interest income, and annual transfers from the General Fund.



The chart below provides an overall snapshot of the Capital Fund for FY25/26.

<b>FUNDING SOURCES</b>	
Beginning Fund Balance	\$ 5,100,000
Contributions from Member Fee (debt service)	5,537,069
Loan Proceeds	22,059,730
Sale of surplus apparatus	200,000
Interest income	50,000
Transfer of general fund balance for approved cash purchases	396,297
<b>Total</b>	<b>\$ 33,343,096</b>
<b>FUNDING USES</b>	
FY21/22 lease payment	\$ 1,583,544
FY22/23 lease payment	1,211,485
FY25/26 lease payment	3,142,042
Financed Purchases	22,059,730
Cash Purchases	546,450
<b>Total</b>	<b>\$ 28,543,251</b>
<b>Ending Fund Balance</b>	<b>\$ 4,799,845</b>

This fiscal year, a new loan will be established to acquire equipment and apparatus identified in the Capital Replacement Plan. Due to inflationary increases, especially in apparatus, the loan amount is projected to be \$22.1 million, used to purchase the items listed in the chart below.

<b>CAPITAL REPLACEMENT - FINANCING</b>	<b>COST</b>
Type 1 Engine (5)	\$5,275,000
Type 1/3 Engine (2)	1,444,000
Tractor Drawn Aerial (TDA) (3)	6,552,000
Ambulance (5)	1,950,000
Heavy Rescue (1)	1,370,000
Mechanic Truck (3)	444,000
UTV (4)	136,000
Forklift (1)	40,000
Breathing Air Compressor (2)	185,500
Stretcher (10)	361,000
Stretcher Powerload (5)	157,000
High Pressure Airbag Kit (4)	37,080
Thermal Imaging Camera (75)	422,250
Cardiac Monitor (47)	2,984,500
Staff Vehicle (13)	663,000
Portable Radio (8)	38,400
<b>TOTAL</b>	<b>\$22,059,730</b>

The following chart lists the cash purchases from the Capital Fund for FY25/26. These are cash purchases because the equipment needed has a lifespan that is less than six years.

<b>CAPITAL REPLACEMENT - CASH</b>	<b>COST</b>
Facilities Service Body Truck (1)	\$75,000
Woodchipper (1)	70,000
Server (2)	45,000
Storage Device	30,000
Network Device (2)	31,200
Distributed Antenna Upgrade (3)	85,570
Network Cabling - Logistics	11,841
Fitness Equipment	50,000
<b>TOTAL FY25/26</b>	<b>\$398,611</b>
Firewall Replacement Software (Rollover from FY24/25)	147,839
<b>GRAND TOTAL FY25/26</b>	<b>\$546,450</b>

## FY25/26 Member Fee

With the proposed 9.88% overall average increase to the Member Fee, the following chart displays the breakdown for each of the five members.

	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFSA	TOTAL
Number of stations with "first due"	3	4	3	3	23	
Proportional # of stations	1.70	1.04	1.84	2.11	19.31	26.00
Percent of total member fee	6.27%	4.11%	7.30%	8.38%	73.94%	100.00%
Member Fee for FY25/26	\$4,885,239	\$3,200,105	\$5,685,150	\$6,521,992	\$57,569,870	\$77,862,357
Percent Increase from FY24/25	3.02%	4.18%	2.74%	3.05%	12.48%	9.88%
Cost Increase from FY24/25	\$143,223	\$128,489	\$151,374	\$193,037	\$6,387,806	\$7,003,929

The member fee for each of the five UFA members is dependent on the number of stations and the staffing level of the heavy apparatus assigned to those stations (3 or 4-person). When "first due" areas overlap between members, the percentage of emergency incidents within the member's portion of the first due area, over a three-year period, determines the percentage of that member's use of the heavy apparatus assigned to that station. Ambulances, specialty units, and Battalion Chiefs are all considered regional assets, and the cost is shared equally among all five members.

Every year, UFA compiles data on calls for service. The calls are broken down into the member's area and a new three-year average is calculated. There are slight changes year-over-year, which generally represent changes in growth or development in the different municipalities. This model helps to accurately assess each member for the services provided to its area while still benefiting from the cost sharing of the regional services.

## Public Budget Meetings

- **Benefits and Compensation: January 23, 2025, February 13, 2025, and March 13, 2025**
  - Staff presented Health Insurance information and proposed wage increases, including the introduction of COLA increases and market adjustments.
  - The Benefits and Compensation Committee in the February/March meetings made final recommendations on market adjustments, insurance renewals and COLA, including the method to evaluate the sworn market.
- **Finance Committee: April 10, 2025, and May 8, 2025**
  - Chief Burchett presented the Budget Message and CFO Hill provided an overview of the proposed budget to Finance Committee Members at the April meeting.
  - Staff reviewed each section of the proposed budget at the May meeting, providing an opportunity for questions and discussion. The Finance Committee deliberated and forwarded a recommended budget to the full board with the following changes: added \$50,000 to the fuel crew transfer from the general fund to the wildland fund and adopted the updated season wildland firefighter pay scale with the corresponding changes to the revenue and personnel expenditures in the wildland fund.
- **Board of Directors: May 20, 2025**
  - The Finance Committee and Chief Burchett will present the tentative budget to the Board of Directors for their approval.
- **Board of Directors: June 17, 2025**
  - Chief Burchett will propose any amendments to the tentative budget for Board consideration.
  - A Public Hearing will be held, and the Board of Directors will vote to adopt the Final Budget with the proposed amendments (if any).

## Closing

This budget has been prepared to provide a long-term and sustainable service delivery plan. This budget ensures operational needs are met as UFA continues to effectively provide emergency response and life safety services, while remaining receptive to the needs of its stakeholders and the conditions of the current economy.

I encourage you to review this budget to learn more about your fire and rescue services. The leadership team has taken ownership of their portion of the budget and would be pleased to discuss their goals and priorities with you at any time. UFA takes pride in providing essential services that focus on changing lives for the better in the communities it serves.

Respectfully,

*Dominic C. Burchett*

Fire Chief/Chief Executive Officer

**FY25/26 BUDGET BY FUND**

	<b>General Fund</b>	<b>Wildland Fund</b>	<b>Emergency Management Fund</b>	<b>Fire Capital Replacement Fund</b>	<b>Emergency Management Capital Replacement Fund</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 13,000,000</b>	<b>\$ 2,155,000</b>	<b>\$ 1,324,000</b>	<b>\$ 5,100,000</b>	<b>\$ 240,000</b>
<b>REVENUES</b>					
Member fees & contracts	\$ 77,862,357	\$ 733,690	\$ 2,632,330	\$ -	\$ -
Ambulance fees	13,950,000	-	-	-	-
Grants & donations	69,850	25,000	501,000	-	-
S�Co Canyon Protection fees	2,503,320	-	-	-	-
Wildland reimbursements	-	3,362,833	-	-	-
UFSA Management fees	403,014	-	-	-	-
Miscellaneous intergovernmental	400,033	-	-	-	-
Class fees	51,500	-	-	-	-
Permit fees	355,000	-	-	-	-
Miscellaneous fees	24,625	-	-	-	-
Interest	830,000	-	48,000	50,000	-
Proceeds from sale of capital assets/materials	32,000	-	-	200,000	-
Reimbursements	1,051,605	-	-	-	-
Miscellaneous revenues	42,700	-	720	-	-
<b>TOTAL REVENUES</b>	<b>\$ 97,576,004</b>	<b>\$ 4,121,523</b>	<b>\$ 3,182,050</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 80,622,209	\$ 3,981,817	\$ 1,849,901	\$ -	\$ -
Non-Personnel	12,958,314	641,322	1,151,182	38,400	-
Debt service	188,061	50,000	-	5,937,071	-
Capital outlay	288,638	601,700	87,231	22,567,780	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,057,222</b>	<b>\$ 5,274,839</b>	<b>\$ 3,088,314</b>	<b>\$ 28,543,251</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds from issuance of long-term debt	\$ -	450,000	\$ -	\$ 22,059,730	\$ -
Transfers in	157,736	485,000	-	5,933,366	-
Transfers out/One-time Use of Fund Balance	(7,406,798)	-	(157,736)	-	-
<b>NET OTHER FINANCING SOURCES/(USES)</b>	<b>\$ (7,249,062)</b>	<b>\$ 935,000</b>	<b>\$ (157,736)</b>	<b>\$ 27,993,096</b>	<b>\$ -</b>
<b>CONTRIBUTION/(APPROPRIATION) OF NET ASSETS</b>	<b>\$ (3,730,280)</b>	<b>\$ (218,316)</b>	<b>\$ (64,000)</b>	<b>\$ (300,155)</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,269,720</b>	<b>\$ 1,936,684</b>	<b>\$ 1,260,000</b>	<b>\$ 4,799,845</b>	<b>\$ 240,000</b>

Note: General Fund shows only Unassigned Fund Balance, not other fund balance types.

**GENERAL FUND**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		10	10	10	10	10	10	FY25 to FY26
								BUDGET
<b>BEGINNING UNASSIGNED FUND BALANCE</b>						<b>13,000,000</b>	<b>13,000,000</b>	
						<b>13.33%</b>	<b>13.32%</b>	
<b>REVENUES</b>								
MEMBER FEES	1031	58,672,768	63,099,785	67,164,385	70,858,426	77,812,357	77,862,357	9.88%
AMBULANCE FEES	1032	10,869,159	10,832,335	11,733,900	11,900,000	13,950,000	13,950,000	17.23%
GRANTS & DONATIONS	1033	105,991	44,796	357,378	45,500	69,850	69,850	53.52%
SLCO CANYON PROTECTION CONTRIBUTION	1034150	3,151,513	3,175,714	3,175,714	3,175,713	2,503,320	2,503,320	-21.17%
UFSA MANAGEMENT FEES	1034160	430,091	500,517	475,007	438,414	403,014	403,014	-8.07%
FEDERAL ASSISTANCE	1034220	791,287	0	0	0	0	0	0.00%
MISC INTERGOVERNMENTAL	1034200	1,351,545	478,029	349,906	340,184	339,084	339,084	-0.32%
MIDA CONTRACT	1034201	68,691	57,433	58,582	59,754	60,949	60,949	2.00%
CLASS FEES		14,995	45,018	35,246	50,600	51,500	51,500	1.78%
PERMIT FEES		211,005	277,766	305,070	309,000	355,000	355,000	14.89%
MISC FEES		53,349	33,358	17,004	17,000	24,625	24,625	44.85%
INTEREST	1039105	63,167	607,106	923,121	600,000	830,000	830,000	38.33%
PROCEEDS FROM SALE OF CAPITAL ASSETS/MAT	1039150/200	70,172	6,999	4,891	5,000	32,000	32,000	540.00%
RENTAL INCOME	1039300	99,512	99,380	99,296	94,896	94,896	94,896	0.00%
USAR REIMBURSEMENTS	1039450/451	1,001,239	1,071,084	764,960	919,355	956,709	956,709	4.06%
WILDLAND REIMBURSEMENTS	1039500	26,371	0	2,605	0	0	0	0.00%
INSURANCE REIMBURSEMENTS	1039525	42,584	55,394	20,748	0	0	0	0.00%
MISCELLANEOUS REVENUES		29,101	42,654	46,055	40,000	42,700	42,700	6.75%
<b>TOTAL REVENUES</b>		<b>77,052,538</b>	<b>80,427,366</b>	<b>85,533,868</b>	<b>88,853,842</b>	<b>97,526,004</b>	<b>97,576,004</b>	<b>9.82%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	36,788,069	39,773,445	42,302,808	48,199,238	53,078,777	53,078,777	10.1%
SALARIES - PART TIME EMS	105	1,077,018	1,116,619	1,184,438	1,292,503	1,338,798	1,338,798	3.6%
OVERTIME	120	4,668,716	6,068,947	5,460,261	4,257,470	4,541,650	4,541,650	6.7%
OVERTIME - PART TIME/CADRE	125	293,771	396,268	334,399	370,847	411,565	411,565	11.0%
STANDBY PAY	129	62,721	61,358	83,393	108,189	111,492	111,492	3.1%
OTHER BENEFITS	130	212,980	172,526	168,080	194,267	186,084	186,084	-4.2%
MEDICAL/DENTAL/LIFE INSURANCE	132	5,549,460	5,426,079	5,408,122	6,805,054	7,248,765	7,248,765	6.5%
RETIREMENT CONTRIBUTIONS	133	8,143,921	8,397,531	8,904,345	9,379,885	9,758,677	9,758,677	4.0%
PAYROLL TAX	134	905,056	973,487	1,046,964	1,228,119	1,302,925	1,302,925	6.1%
WORKERS COMP	135	862,335	793,258	758,388	1,006,714	1,047,846	1,047,846	4.1%
VEBA CONTRIBUTION	136	499,725	901,364	964,898	1,045,483	1,141,771	1,141,771	9.2%
UNIFORM ALLOWANCE	140	373,007	375,875	399,627	410,765	438,859	438,859	6.8%
UNEMPLOYMENT INSURANCE	145	9,249	0	18,841	15,000	15,000	15,000	0.0%
VAC/SICK PAYOUTS	160	436,770	311,538	314,797	0	0	0	0.0%
SALARIES - USAR DEPLOYMENT	171	27,047	30,771	31,272	0	0	0	0.0%
OVERTIME - USAR DEPLOYMENT	172	118,256	121,765	141,418	0	0	0	0.0%
BENEFITS - USAR DEPLOYMENT	173	14,192	17,404	16,712	0	0	0	0.0%
SALARIES - NON-USAR DEPLOYMENT	180	117,772	0	0	0	0	0	0.0%
OVERTIME - NON-USAR DEPLOYMENT	182	574,685	0	0	0	0	0	0.0%
BENEFITS - NON-USAR DEPLOYMENT	183	70,469	0	0	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>60,805,219</b>	<b>64,938,235</b>	<b>67,538,763</b>	<b>74,313,534</b>	<b>80,622,209</b>	<b>80,622,209</b>	<b>8.5%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
ART & PHOTOGRAPHIC SERVICES	200	610	762	753	1,000	1,000	1,000	0.0%
AUDITOR	205	8,990	8,990	8,990	8,990	12,500	12,500	39.0%
AWARDS & BANQUET	207	51,510	46,523	44,330	52,000	52,000	52,000	0.0%
BANK FEES	209	13,874	14,838	18,296	18,300	18,600	18,600	1.6%
BEDDING & LINEN	210	1,391	770	7,582	8,000	8,000	8,000	0.0%
BOOKS & PUBLICATIONS	215	17,697	44,848	26,459	49,353	50,506	50,506	2.3%
CLOTHING PROVISIONS	219	823,590	341,967	521,141	583,267	874,594	874,594	49.9%
COMMUNICATION EQUIP NONCAP	220	96,133	41,263	42,735	99,000	97,500	97,500	-1.5%
COMMUNITY OUTREACH	222	225	1,050	2,449	2,500	2,500	2,500	0.0%
COMPUTER COMPONENTS	225	67,403	59,394	102,944	125,000	115,000	115,000	-8.0%
COMPUTER LINES	230	187,853	193,210	237,882	333,242	335,000	335,000	0.5%
COMPUTER SOFTWARE NONCAPITAL	235	381,607	499,089	751,331	923,811	1,320,024	1,320,024	42.9%
CONTRACT HAULING	242	700	0	0	1,000	1,000	1,000	0.0%
DINING & KITCHEN SUPPLIES	245	2,039	6,045	8,033	7,500	7,500	7,500	0.0%
EDUCATION & TRAINING & CERT	250	158,580	230,859	236,643	415,052	365,877	365,877	-11.8%
ELECTRONICS DISPOSAL	251	0	0	0	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	34,337	40,477	39,338	56,570	56,070	56,070	-0.9%
GASOLINE, DIESEL, OIL & GREASE	265	708,246	673,471	630,577	718,000	613,000	613,000	-14.6%
GRANT EXPENDITURES	266	129,532	44,296	149,176	0	18,850	18,850	100.0%
HEAT & FUEL	270	147,964	225,109	225,815	178,000	225,550	225,550	26.7%
HONOR GUARD/PIPE & DRUM BAND	272	8,148	7,557	8,080	9,000	9,000	9,000	0.0%
HOSTING SERVICES	274	42,959	55,123	36,599	35,062	3,000	3,000	-91.4%
IDENTIFICATION SUPPLIES	275	15,240	18,338	23,994	20,700	30,825	30,825	48.9%
JANITORIAL SUPP & SERV	280	78,542	89,314	105,396	115,500	111,500	111,500	-3.5%
LIABILITY INSURANCE	290	522,073	569,828	685,367	800,000	820,000	820,000	2.5%



		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		10	10	10	10	10	10	FY25 to FY26
								BUDGET
INTERGOVERNMENTAL	293	4,200	5,200	5,200	5,700	5,400	5,400	-5.3%
LIGHT & POWER	295	254,855	281,430	311,805	318,000	346,620	346,620	9.0%
LINE OF DUTY DEATH	297	1,894	0	0	0	0	0	0.0%
MAINT. OF MACHINERY & EQUIP	305	260,506	171,082	141,313	414,823	187,600	187,600	-54.8%
MAINT. OF BUILDING & GROUNDS	315	144,776	196,477	213,946	237,700	271,520	271,520	14.2%
MAINT. OF OFFICE EQUIPMENT	325	30,812	26,650	29,023	20,000	17,500	17,500	-12.5%
MAINTENANCE OF SOFTWARE	330	293,713	196,871	145,478	145,390	77,461	77,461	-46.7%
MEDICAL SUPPLIES	335	533,693	591,370	624,842	684,900	628,000	628,000	-8.3%
MISCELLANEOUS RENTAL	340	43,586	42,303	42,177	53,830	35,830	35,830	-33.4%
NON-USAR DEPLOYMENT COSTS	342	39,223	0	0	0	0	0	0.0%
OFFICE SUPPLIES	345	17,767	18,230	17,855	24,550	24,300	24,300	-1.0%
PROFESSIONAL FEES	350	1,591,407	1,688,725	1,457,260	1,305,510	1,266,373	1,266,373	-3.0%
MEDICAID ASSESSMENT (AMBULANCE)	355	380,271	401,202	490,411	515,550	685,000	685,000	32.9%
POSTAGE	365	6,434	5,569	4,045	9,300	8,150	8,150	-12.4%
PRINTING CHARGES	370	9,233	6,701	6,069	13,100	41,100	41,100	213.7%
MEDICAL SERVICES	380	97,982	172,873	178,196	233,465	262,480	262,480	12.4%
RENT OF BUILDINGS	385	146,670	170,843	182,928	182,688	182,688	182,688	0.0%
SANITATION	400	28,790	30,032	32,926	31,000	34,000	34,000	9.7%
SMALL EQUIP. NONCAP	410	235,428	347,247	343,540	490,145	723,420	723,420	47.6%
PHOTO EQUIPMENT	412	6,308	519	5,077	7,625	525	525	-93.1%
CANINE EXPENSES	414	4,380	6,440	5,832	5,000	5,000	5,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	44,408	20,768	18,074	40,125	39,905	39,905	-0.5%
TELEPHONE	420	80,038	79,984	85,231	66,750	63,750	63,750	-4.5%
TELEPHONE-CELLULAR	421	144,942	168,954	177,178	212,000	209,100	209,100	-1.4%
TRAINING SUPPLIES/CONSUMABLES	424	13,981	25,204	18,137	49,000	49,500	49,500	1.0%
TRAVEL & TRANSPORTATION	425	96,559	114,785	117,699	150,000	150,000	150,000	0.0%
MILEAGE REIMBURSEMENT	426	218	77	76	2,000	2,000	2,000	0.0%
TUITION REIMBURSEMENT	427	50,699	48,749	58,354	60,000	60,000	60,000	0.0%
UFA HOSTED EVENTS	429	14,234	2,877	0	0	0	0	0.0%
VECC/DISPATCH FEES	435	917,710	998,881	1,092,689	1,135,731	1,285,296	1,285,296	13.2%
VEHICLE MAINTENANCE	440	738,720	922,089	1,005,758	967,000	969,200	969,200	0.2%
VISUAL & AUDIO AIDS	450	1,042	2,822	1,824	4,500	3,000	3,000	-33.3%
WATER & SEWER	455	70,895	86,969	122,819	87,000	121,000	121,000	39.1%
REIMBURSEMENTS DUE TO UFA	800	37,466	48,142	59,987	53,500	52,200	52,200	-2.4%
TRAINING PROPS - NONCAP	503	0	0	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>9,842,083</b>	<b>10,093,185</b>	<b>10,909,659</b>	<b>12,087,729</b>	<b>12,958,314</b>	<b>12,958,314</b>	<b>7.2%</b>
<b>DEBT SERVICE EXPENDITURES</b>								
CAPITAL LEASE PAYMENTS	221	0	0	0	0	0	0	0.0%
INTEREST EXPENSE	277	64,196	59,149	53,897	48,431	42,742	42,742	-11.7%
WAREHOUSE LOAN	437	123,865	128,912	134,164	139,630	145,319	145,319	4.1%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY - CASH	216	26,135	31,012	12,045	0	233,638	233,638	100.0%
CAPITAL OUTLAY - FLEET MAINT	218	61,391	63,041	25,766	80,000	55,000	55,000	-31.3%
CAPITAL OUTLAY - TRAINING PROPS	502	9,130	0	9,660	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>96,656</b>	<b>94,053</b>	<b>47,471</b>	<b>80,000</b>	<b>288,638</b>	<b>288,638</b>	<b>260.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>70,932,019</b>	<b>75,313,535</b>	<b>78,683,954</b>	<b>86,669,324</b>	<b>94,057,222</b>	<b>94,057,222</b>	<b>8.5%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM SPECIAL REV FUND (EM)	1034100	180,726	181,780	181,854	162,458	157,736	157,736	-2.9%
TRANSFER TO WILDLAND	1080200	-260,669	-322,416	-367,997	-423,000	-435,000	-485,000	14.7%
TRANSFER TO FIRE CAPITAL REPLACEMENT FUND	1080100	-4,749,573	-4,743,082	-5,483,081	-4,279,385	-5,537,069	-5,537,069	29.4%
TRANSFER TO EM CAPITAL REPLACEMENT FUND	1080110	-25,012	0	0	0	0	0	0.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-4,854,527</b>	<b>-4,883,718</b>	<b>-5,669,224</b>	<b>-4,539,927</b>	<b>-5,814,333</b>	<b>-5,864,333</b>	<b>29.2%</b>
(CONTRIBUTION)/APPROPRIATION - CAPITAL REPLACEMENT FUND	1080100	0	0	0	-1,319,311	-401,047	-396,297	-70.0%
<b>(CONTRIBUTION)/APPROPRIATION OF NET ASSETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,319,311</b>	<b>-401,047</b>	<b>-396,297</b>	<b>-70.0%</b>
<b>ENDING UNASSIGNED FUND BALANCE</b>						<b>9,264,970</b>	<b>9,269,720</b>	
						<b>9,264,970</b>	<b>9,269,720</b>	
						9.50%	9.50%	

CAMP WILLIAMS								
		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	FY25 to FY26
								BUDGET
PROJECTED BEGINNING NET ASSETS						755,000	755,000	
<b>REVENUE</b>								
CAMP WILLIAMS CONTRACT	2031900	628,631	639,291	698,092	661,148	733,690	733,690	11.0%
WILDLAND REIMBURSEMENTS	2031150	42,106	65,951	0	45,000	45,000	45,000	0.0%
<b>TOTAL REVENUE</b>		<b>670,737</b>	<b>705,242</b>	<b>698,092</b>	<b>706,148</b>	<b>778,690</b>	<b>778,690</b>	<b>10.3%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	302,339	331,236	334,716	447,615	465,184	465,184	3.9%
OVERTIME	120	68,389	83,592	66,711	85,000	85,000	85,000	0.0%
STANDBY PAY	129	14,071	16,847	20,487	22,469	23,278	23,278	3.6%
OTHER EMPLOYEE BENEFITS	130	0	0	0	0	500	500	100.0%
HEALTH AND DENTAL INSURANCE	132	7,094	11,012	21,498	25,855	25,552	25,552	-1.2%
RETIREMENT CONTRIBUTION	133	30,775	31,555	33,673	34,013	33,554	33,554	-1.3%
PAYROLL TAX	134	17,236	17,990	18,797	28,039	28,680	28,680	2.3%
WORKERS COMP	135	8,057	8,017	6,734	11,071	10,857	10,857	-1.9%
VEBA CONTRIBUTION	136	1,246	3,568	3,023	3,291	3,509	3,509	6.6%
UNIFORM ALLOWANCE	140	1,344	1,309	1,309	1,344	1,414	1,414	5.2%
UNEMPLOYMENT INSURANCE	145	10,796	9,950	2,270	12,500	12,500	12,500	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>461,347</b>	<b>515,076</b>	<b>509,218</b>	<b>671,197</b>	<b>690,028</b>	<b>690,028</b>	<b>2.8%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	969	926	1,205	1,500	1,500	1,500	0.0%
BOOKS & PUBLICATIONS	215	241	17	0	200	200	200	0.0%
CLOTHING PROVISIONS	219	2,120	7,334	2,225	3,000	3,000	3,000	0.0%
COMMUNICATION EQUIP NONCAP	220	0	0	0	0	18,000	18,000	100.0%
COMPUTER COMPONENTS	225	0	0	599	0	1,000	1,000	100.0%
COMPUTER LINES	230	2,388	2,388	2,388	2,400	2,400	2,400	0.0%
COMPUTER SOFTWARE NONCAP	235	0	0	369	0	800	800	100.0%
EDUCATION, TRAINING & CERT	250	156	0	0	2,000	2,000	2,000	0.0%
FOOD PROVISIONS	260	111	692	600	500	750	750	50.0%
GASOLINE, DIESEL, OIL & GREASE	265	10,003	9,650	11,041	11,000	11,000	11,000	0.0%
MAINT. OF MACHINERY & EQUIPMENT	305	438	425	1,046	500	1,000	1,000	100.0%
MAINT. OF BLDGS & GROUNDS	315	0	0	248	500	300	300	-40.0%
MAINT. OF OFFICE EQUIPMENT	325	307	332	152	350	250	250	-28.6%
MEDICAL SUPPLIES	335	14	547	108	400	400	400	0.0%
MISCELLANEOUS RENTAL	340	0	0	2,544	5,000	5,000	5,000	0.0%
OFFICE SUPPLIES	345	100	607	222	500	300	300	-40.0%
PROFESSIONAL FEES	350	123	0	746	1,800	750	750	-58.3%
POSTAGE	365	0	0	960	0	0	0	0.0%
PHYSICAL EXAMS	380	658	0	660	750	750	750	0.0%
SMALL EQUIP. NONCAP	410	2,708	11,279	18,603	12,000	12,000	12,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	357	421	32	500	0	0	-100.0%
TELEPHONE	420	468	360	461	1,500	500	500	-66.7%
TRAVEL & TRANSPORTATION	425	3,308	1,846	4,071	4,500	5,000	5,000	11.1%
VEHICLE MAINTENANCE	440	3,239	9,389	16,814	12,000	14,500	14,500	20.8%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>27,708</b>	<b>46,213</b>	<b>65,094</b>	<b>60,900</b>	<b>81,400</b>	<b>81,400</b>	<b>33.7%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - MACH & EQUIP	216	40,629	0	289,740	0	0	0	0.0%
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	0	0	0	0	0	0	0.0%
INTEREST EXPENSE	277	0	0	0	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
CONTRIBUTION TO FUND BALANCE	NEW	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>		<b>529,684</b>	<b>561,289</b>	<b>864,052</b>	<b>732,097</b>	<b>771,428</b>	<b>771,428</b>	<b>5.4%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>141,053</b>	<b>143,953</b>	<b>-165,960</b>	<b>-25,949</b>	<b>7,262</b>	<b>7,262</b>	<b>-128.0%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>762,262</b>	<b>762,262</b>	

WILDLAND								
		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		WL 97	WL 97	WL 97	WL 97	WL 97	WL 97	FY25 to FY26
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>1,400,000</b>	<b>1,400,000</b>	
<b>REVENUE</b>								
WL REIMBURSEMENTS - HAND CREW	2031100	1,524,145	1,139,037	1,944,742	1,800,000	2,000,000	2,175,833	20.9%
WL REIMBURSEMENTS - ENGINE 302	2031110	383,458	211,745	111,899	230,000	250,000	250,000	8.7%
WL REIMBURSEMENTS - ENGINE 301	2031115	386,067	321,644	269,918	315,000	250,000	250,000	-20.6%
WL REIMBURSEMENTS - SINGLE RESOURCE	2031120	663,419	435,106	552,598	600,000	600,000	600,000	0.0%
WL REIMBURSEMENTS - FUELS CREWS	2031130	40,098	17,897	19,876	42,000	42,000	42,000	0.0%
DONATIONS	2031350	0	1,000	0	0	0	0	0.0%
STATE GRANTS & PROJECTS	2033100	49,300	174,135	69,447	25,000	0	0	-100.0%
FEDERAL GRANTS	2033200	0	41,488	16,692	25,000	25,000	25,000	0.0%
INTEREST	2039105	0	18,996	34,274	0	0	0	0.0%
SALE OF MATERIALS/PROCEEDS	2039200	1,420	495	647	0	450,000	450,000	100.0%
<b>TOTAL REVENUE</b>		<b>3,047,907</b>	<b>2,361,543</b>	<b>3,020,094</b>	<b>3,037,000</b>	<b>3,617,000</b>	<b>3,792,833</b>	<b>24.9%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	1,153,847	975,117	1,042,404	1,249,768	1,284,712	1,480,925	18.5%
OVERTIME	120	1,338,707	859,336	1,126,022	1,270,000	1,270,000	1,270,000	0.0%
STANDBY PAY	129	0	4,929	4,592	7,011	8,287	8,287	18.2%
OTHER EMPLOYEE BENEFITS	130	500	501	720	1,546	1,550	1,550	0.3%
HEALTH/DENTAL INSURANCE	132	61,973	64,530	80,421	63,186	104,210	104,210	64.9%
RETIREMENT CONTRIBUTION	133	88,670	100,189	115,161	106,075	107,670	121,656	14.7%
PAYROLL TAX	134	111,623	83,035	91,817	127,016	129,558	139,986	10.2%
WORKERS COMP	135	50,780	33,594	31,455	44,597	42,990	46,718	4.8%
VEBA CONTRIBUTION	136	3,715	8,959	10,186	10,897	11,586	13,064	19.9%
UNIFORM ALLOWANCE	140	4,606	5,271	5,399	5,393	5,393	5,393	0.0%
UNEMPLOYMENT INSURANCE	145	90,091	112,773	79,627	100,000	100,000	100,000	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>2,904,512</b>	<b>2,248,234</b>	<b>2,587,804</b>	<b>2,985,489</b>	<b>3,065,956</b>	<b>3,291,789</b>	<b>10.3%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	3,949	2,844	3,334	4,000	4,000	4,000	61.0%
BOOKS & PUBLICATIONS	215	295	148	0	200	200	200	0.0%
CLOTHING PROVISIONS	219	18,814	16,829	14,110	20,000	20,000	20,000	0.0%
COMMUNICATION EQUIP NONCAP	220	904	583	742	0	50,000	50,000	100.0%
COMPUTER COMPONENTS	225	4,228	0	11	1,500	1,300	1,300	-13.3%
COMPUTER LINES	230	3,079	3,079	4,084	3,100	5,132	5,132	65.5%
COMPUTER SOFTWARE <5000	235	3,307	3,669	3,777	2,700	6,200	6,200	129.6%
EDUCATION, TRAINING & CERT	250	1,817	0	70	0	0	0	0.0%
FOOD PROVISIONS	260	792	743	485	750	750	750	0.0%
GASOLINE, DIESEL, OIL & GREASE	265	62,910	40,052	49,606	55,000	55,000	55,000	0.0%
HEAT & FUEL	270	1,375	2,410	1,972	2,200	2,200	2,200	0.0%
JANITORIAL SUPP & SERV	280	0	24	0	0	0	0	0.0%
LIGHT & POWER	295	1,937	1,952	1,954	2,800	2,300	2,300	-17.9%
MAINT. OF MACHINERY & EQUIP	305	6,202	2,347	1,684	3,000	3,000	3,000	0.0%
MAINT. OF BUILDING & GROUNDS	315	111	0	0	0	0	0	0.0%
MAINT. OF OFFICE EQUIPMENT	325	452	406	442	750	500	500	-33.3%
MEDICAL SUPPLIES	335	3,596	667	685	2,000	2,000	2,000	0.0%
MISCELLANEOUS RENTAL	340	3,681	50,402	51,164	66,940	66,940	66,940	-3.6%
OFFICE SUPPLIES	345	1,010	845	422	2,000	1,000	1,000	-50.0%
PROFESSIONAL FEES	350	245	0	0	750	750	750	0.0%
POSTAGE	365	208	388	15	400	200	200	-50.0%
PHYSICAL EXAMS	380	1,598	345	1,430	1,600	1,600	1,600	0.0%
SANITATION	400	490	660	300	850	400	400	-52.9%
SMALL EQUIP. NONCAP	410	19,343	12,099	14,329	20,000	30,000	30,000	50.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	241	445	129	0	0	0	0.0%
TELEPHONE	420	5,084	6,811	7,193	2,300	5,500	5,500	139.1%
TRAVEL & TRANSPORTATION	425	251,581	130,071	212,043	200,000	255,000	255,000	27.5%
VEHICLE MAINTENANCE	440	27,701	55,513	34,222	35,000	45,000	45,000	28.6%
WATER & SEWER	455	772	795	909	850	950	950	11.8%
DEPRECIATION EXPENSE	901	0	27,496	65,682	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>425,722</b>	<b>361,623</b>	<b>470,794</b>	<b>428,690</b>	<b>559,922</b>	<b>559,922</b>	<b>30.6%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	0	0	0	30,000	601,700	601,700	1905.7%
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>601,700</b>	<b>601,700</b>	<b>1905.7%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	138,397	0	0	0	50,000	50,000	100.0%
INTEREST EXPENSE	906	2,796	0	0	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>141,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,471,427</b>	<b>2,609,857</b>	<b>3,058,598</b>	<b>3,444,179</b>	<b>4,277,578</b>	<b>4,503,411</b>	<b>30.8%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM GENERAL FUND	2034150	260,669	322,417	0	423,000	435,000	485,000	14.7%
TRANSFER TO GENERAL FUND	2097422	0	0	0	0	0	0	0.0%
		<b>260,669</b>	<b>322,417</b>	<b>0</b>	<b>423,000</b>	<b>435,000</b>	<b>485,000</b>	<b>14.7%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>-162,851</b>	<b>74,103</b>	<b>-38,504</b>	<b>15,821</b>	<b>-225,578</b>	<b>-225,578</b>	<b>-1525.8%</b>
<b>PROJECTED ENDING NET ASSETS</b>					<b>15,821</b>	<b>1,174,422</b>	<b>1,174,422</b>	

EMERGENCY MANAGEMENT								
		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22 ES 40	FY22-23 ES 40	FY23-24 ES 40	FY24-25 ES 40	FY25-26 ES 40	FY25-26 ES 40	BEGINNING FY25 to FY26 BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>1,324,000</b>	<b>1,324,000</b>	
<b>REVENUE</b>								
FEDERAL GRANTS	4033200	36,499	336,431	342,575	639,849	501,000	501,000	-21.7%
FEDERAL GRANTS - CCTA	4033210	343,635	0	0	0	0	0	0.0%
CONTRIBUTION FROM SL COUNTY	4034100	94,008	0	0	0	0	0	0.0%
MISC INTERGOVERNMENTAL	4034200	1,158	476,884	78,538	7,458	10,947	10,947	46.8%
SALT LAKE COUNTY FEES	4034300	2,268,186	2,476,469	2,479,560	2,466,350	2,621,383	2,621,383	6.3%
INTEREST	4039105	6,903	69,856	108,450	48,000	48,000	48,000	0.0%
SALE OF MATERIALS	4039160	16	0	0	0	0	0	0.0%
MISC REVENUE	4039510	23,475	3,617	2,909	800	720	720	-10.0%
<b>TOTAL REVENUE</b>		<b>2,773,880</b>	<b>3,363,257</b>	<b>3,012,032</b>	<b>3,162,457</b>	<b>3,182,050</b>	<b>3,182,050</b>	<b>0.6%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	803,267	1,027,895	908,978	1,197,683	1,276,078	1,276,078	6.5%
OVERTIME	120	151,758	116,816	81,176	107,000	100,000	100,000	-6.5%
OVERTIME - CADRE	125	5,181	2,598	2,658	5,000	5,000	5,000	0.0%
STAND BY PAY	129	11,877	13,351	12,273	21,609	21,702	21,702	0.4%
OTHER BENEFITS	130	6,152	2,881	3,773	4,713	4,156	4,156	-11.8%
MEDICAL/DENTAL/LIFE INSURANCE	132	88,027	106,455	75,489	104,224	91,152	91,152	-12.5%
RETIREMENT CONTRIBUTIONS	133	188,004	221,938	190,814	243,998	240,966	240,966	-1.2%
PAYROLL TAX	134	43,349	52,318	50,610	62,930	60,309	60,309	-4.2%
WORKERS COMP	135	18,140	12,588	15,540	15,203	16,754	16,754	10.2%
VEBA CONTRIBUTION	136	14,256	26,878	20,164	25,824	28,264	28,264	9.4%
UNIFORM ALLOWANCE	140	3,945	4,575	3,330	4,680	5,520	5,520	17.9%
VAC/SICK PAYOUTS	160	3,824	60,452	2,696	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>1,337,780</b>	<b>1,648,745</b>	<b>1,367,501</b>	<b>1,792,864</b>	<b>1,849,901</b>	<b>1,849,901</b>	<b>3.2%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
BOOKS & PUBLICATIONS	215	257	0	0	0	0	0	0.0%
CLOTHING PROVISIONS	219	2,709	5,165	2,833	3,000	1,500	1,500	-50.0%
COMMUNICATION EQUIP NONCAP	220	2,940	4,111	2,626	5,000	7,500	7,500	50.0%
COMMUNITY OUTREACH	222	379	10,390	11,050	14,500	14,500	14,500	0.0%
COMPUTER COMPONENTS	225	25,208	5,957	10,069	10,000	6,000	6,000	-40.0%
COMPUTER LINES	230	14,100	14,100	14,100	14,500	14,500	14,500	0.0%
COMPUTER SOFTWARE SUBSCRIPTIONS	234	0	105,871	203,917	145,010	159,948	159,948	10.3%
COMPUTER SOFTWARE<5000	235	100,241	0	0	0	0	0	0.0%
EDUCATION & TRAINING & CERT	250	2,299	1,925	6,787	5,200	5,689	5,689	9.4%
ECC ACTIVATION RELATED	251	1,824	463,529	78,538	7,000	7,000	7,000	0.0%
FOOD PROVISIONS	260	9,310	10,439	10,575	12,000	10,925	10,925	-9.0%
GASOLINE, DIESEL, OIL & GREASE	265	24,203	29,259	21,409	14,000	9,000	9,000	-35.7%
GRANT EXPENDITURES	266	84,832	237,364	247,365	528,649	401,000	401,000	-24.1%
GRANT EXPENDITURES - CCTA	268	202,869	0	0	0	0	0	0.0%
HEAT & FUEL	270	9,626	13,217	14,120	13,500	13,500	13,500	0.0%
IDENTIFICATION SUPPLIES	275	-357	1,911	0	1,000	500	500	-50.0%
INTERGOVERNMENTAL DISBURSEMENT	277	0	0	150,000	150,000	0	0	-100.0%
JANITORIAL SUPP & SERV	280	24,949	28,155	25,662	29,500	28,800	28,800	-2.4%
LIGHT & POWER	295	53,220	57,169	57,485	71,000	68,000	68,000	-4.2%
MAINT. OF MACHINERY & EQUIP	305	27,864	33,460	30,003	34,000	37,000	37,000	8.8%
MAINT. OF BUILDING & GROUNDS	315	28,853	42,023	54,811	60,500	55,600	55,600	-8.1%
MAINT. OF OFFICE EQUIPMENT	325	2,705	2,532	3,258	4,400	4,400	4,400	0.0%
MAINTENANCE OF SOFTWARE	330	6,538	3,433	276	4,500	4,800	4,800	6.7%
MISCELLANEOUS RENTAL	340	21,598	21,723	22,050	25,450	27,605	27,605	8.5%
OFFICE SUPPLIES	345	3,038	7,796	3,223	4,000	3,000	3,000	-25.0%
PROFESSIONAL FEES	350	-47,937	479,362	14,520	54,006	156,000	156,000	188.9%
POSTAGE	365	72	0	0	0	0	0	0.0%
PRINTING CHARGES	370	3,223	5,356	2,806	1,250	0	0	-100.0%
SANITATION	400	563	689	799	1,000	1,000	1,000	0.0%
SMALL EQUIP. NONCAP	410	37,014	34,147	23,027	36,160	14,000	14,000	-61.3%
MEMBERSHIPS & SUBSCRIPTIONS	415	5,948	6,119	5,758	6,300	6,765	6,765	7.4%
TELEPHONE	420	4,510	5,404	5,782	5,500	5,500	5,500	0.0%
TELEPHONE-CELLULAR	421	35,157	41,451	33,928	40,000	35,500	35,500	-11.3%
TRAVEL & TRANSPORTATION	425	10,961	16,126	18,771	28,000	28,000	28,000	0.0%
VEHICLE MAINTENANCE	440	21,152	15,230	11,966	8,900	6,650	6,650	-25.3%
WATER & SEWER	455	2,431	6,150	10,393	17,000	17,000	17,000	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>722,299</b>	<b>1,709,563</b>	<b>1,097,907</b>	<b>1,354,825</b>	<b>1,151,182</b>	<b>1,151,182</b>	<b>-15.0%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	41,966	33,836	0	105,615	87,231	87,231	-17.4%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>41,966</b>	<b>33,836</b>	<b>0</b>	<b>105,615</b>	<b>87,231</b>	<b>87,231</b>	<b>-17.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,102,045</b>	<b>3,392,144</b>	<b>2,465,408</b>	<b>3,253,304</b>	<b>3,088,314</b>	<b>3,088,314</b>	<b>-5.1%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
CONTRIB TO FIRE OPS	237	-180,726	-181,780	-181,854	-162,458	-157,736	-157,736	-2.9%
TRANSFER TO VEHICLE REPLACEMENT FUND	4045100	0	-138,700	0	0	0	0	0.0%
CONTRIB TO FUND BALANCE		0	0	0	0	0	0	0.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-180,726</b>	<b>-320,480</b>	<b>-181,854</b>	<b>-162,458</b>	<b>-157,736</b>	<b>-157,736</b>	<b>-2.9%</b>
<b>(APPROPRIATION OF) / CONTRIBUTION TO EM FUND BALANCE</b>		<b>491,109</b>	<b>-349,367</b>	<b>364,770</b>	<b>-253,305</b>	<b>-64,000</b>	<b>-64,000</b>	<b>-74.7%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>1,260,000</b>	<b>1,260,000</b>	

FIRE CAPITAL REPLACEMENT								
		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	FY25 to FY26
								BUDGET
PROJECTED BEGINNING FUND BALANCE						5,100,000	5,100,000	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	55-39-150	96,151	66,236	211,581	200,000	200,000	200,000	0.0%
REIMBURSEMENTS	55-39-450	0	70,446	532,579	0	0	0	0.0%
FEDERAL GRANTS	55-33-200	0	37,000	0	0	0	0	0.0%
MISCELLANEOUS INTERGOVERNMENTAL	55-34-200	0	388,000	0	0	0	0	0.0%
INTEREST INCOME	55-31-820	12,033	115,614	225,582	50,000	50,000	50,000	0.0%
<b>TOTAL REVENUE</b>		<b>108,184</b>	<b>677,296</b>	<b>969,743</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (FINANCED)	300	99,396	1,150,927	163,786	0	0	0	0.0%
NONCAPITAL EXPENDITURES (CASH)	301	555,300	350,632	357,512	198,485	38,400	38,400	-80.7%
BANK FEES	352	0	750	0	0	0	0	0.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>654,696</b>	<b>1,502,309</b>	<b>521,298</b>	<b>198,485</b>	<b>38,400</b>	<b>38,400</b>	<b>-80.7%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET (FINANCED)	200	175,691	932,065	377,108	0	1,283,000	1,283,000	100.0%
CAPITAL OUTLAY - LIGHT FLEET (CASH)	201	0	53,839	708,896	162,000	75,000	75,000	-53.7%
CAPITAL OUTLAY - HEAVY FLEET (FINANCED)	210	6,162,576	6,363,198	-36,093	0	16,591,000	16,591,000	100.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (FINANCED)	220	16,860	656,855	0	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (CASH)	221	86,193	423,437	93,173	147,393	0	0	-100.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (FINANCED)	230	82,855	89,805	0	0	0	0	0.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (CASH)	231	254,504	634,928	42,007	268,039	351,450	351,450	31.1%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (FINANCED)	240	221,450	762,332	-329	0	2,984,500	2,984,500	100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (FINANCED)	250	250,139	316,400	-858	0	1,162,830	1,162,830	100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (CASH)	251	6,995	464,190	118,428	195,440	120,000	120,000	-38.6%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (FINANCED)	260	0	86,997	0	0	0	0	0.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (CASH)	261	0	0	0	300,000	0	0	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>7,257,263</b>	<b>10,784,046</b>	<b>1,302,332</b>	<b>1,072,872</b>	<b>22,567,780</b>	<b>22,567,780</b>	<b>2003.5%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS (PRINCIPAL)	421	4,914,972	3,462,796	3,230,961	3,288,420	5,226,325	5,226,325	58.9%
CAPITAL LEASE PAYMENTS (INTEREST)	477	139,874	144,727	388,200	319,103	710,746	710,746	122.7%
<b>TOTAL DEBT SERVICE</b>		<b>5,054,846</b>	<b>3,607,523</b>	<b>3,619,161</b>	<b>3,607,523</b>	<b>5,937,071</b>	<b>5,937,071</b>	<b>64.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>12,966,805</b>	<b>15,893,878</b>	<b>5,442,791</b>	<b>4,878,880</b>	<b>28,543,251</b>	<b>28,543,251</b>	<b>485.0%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
TRANSFER FROM GENERAL FUND	55-31-810	4,749,573	4,743,082	5,483,081	5,598,696	5,938,116	5,933,366	6.0%
PROCEEDS FROM ISSUANCE OF DEBT	55-31-830	10,808,525	8,819,024	0	0	22,059,730	22,059,730	100.0%
<b>NET TRANSFERS</b>		<b>15,558,098</b>	<b>13,562,106</b>	<b>5,483,081</b>	<b>5,598,696</b>	<b>27,997,846</b>	<b>27,993,096</b>	<b>400.0%</b>
<b>NET EFFECT ON FIRE CAPITAL FUND BUDGET</b>		<b>2,699,477</b>	<b>-1,654,476</b>	<b>1,010,033</b>	<b>969,816</b>	<b>-295,405</b>	<b>-300,155</b>	<b>-130.9%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>4,804,595</b>	<b>4,799,845</b>	

**EMERGENCY MANAGEMENT CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26	BEGINNING
		EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	FY25 to FY26
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						240,000	240,000	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	56-39-150	16,700	0	88,920	0	0	0	0.0%
<b>TOTAL REVENUE</b>		<b>16,700</b>	<b>0</b>	<b>88,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (CASH)	301	0	14,941	0	0	0	0	0.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>0</b>	<b>14,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET	200	0	123,855	41,738	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>123,855</b>	<b>41,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER FROM EMERGENCY MANAGEMENT FUND	56-31-810	0	138,700	0	0	0	0	0.0%
TRANSFER FROM GENERAL FUND	56-31-820	25,012	0	0	0	0	0	0.0%
<b>NET TRANSFERS</b>		<b>25,012</b>	<b>138,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>NET EFFECT ON EM CAPITAL FUND BUDGET</b>		<b>41,712</b>	<b>-96</b>	<b>47,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						240,000	240,000	