

# UNIFIED FIRE AUTHORITY

Tentative Budget  
2026/27 Fiscal Year





# UNIFIED FIRE AUTHORITY

TO: UFA Board of Directors  
FROM: Dominic Burchett, Fire Chief/CEO  
SUBJECT: Fiscal Year 26/27 Budget Message  
DATE: May 19, 2026

I am pleased to present the Fiscal Year 2026/2027 tentative budget for Unified Fire Authority (UFA). This proposed 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 UFA is using the public's money to save lives, protect property, and strengthen community relationships. The following 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 reflects UFA's continued commitment to providing high-quality service, delivering value, and maintaining full engagement with the communities we serve. We are proud to be your local fire department. To uphold this commitment, each UFA division has carefully reviewed and refined its budget to ensure the efficient and effective delivery of essential services.

To support the goals and initiatives outlined in the 2024–2026 Strategic Plan, as well as the recommendations of the Benefits and Compensation Committee, this budget proposes an average member fee increase of 5.34%. The Unified Fire Service Area (UFSA) will see a higher increase as its percentage includes the additional costs associated with UFSA's decision in November 2025 to add an engine company to better serve the residents of Kearns. For the four direct members—Cottonwood Heights, Herriman, Holladay, and Riverton, the average member fee increase is 3.46%.

This year's budget development has been deliberately focused on wages, benefits, and the enhancement of UFA's Fire Training campus. The training campus is long overdue for both renovation and redesign. The existing temporary classroom facility has reached the end of its useful life, and zoning changes in surrounding neighborhoods have led to increased residential encroachment. Additionally, current limitations in training space impact the health and safety of our recruits, most notably the lack of a dedicated fitness area, with turnout gear and apparatus currently occupying that space.

Planning for the renovation and redesign of this facility began several years ago as residential development expanded adjacent to the campus. Recognizing the need to either relocate or implement solutions that would allow us to remain good neighbors, UFA chose to invest in the

current site. The facility remains centrally located within our service area, provides convenient access for crews across the valley, and offers sufficient space to meet operational needs.

Since that decision, UFA has entered into a partnership with the Bureau of Land Management (BLM) to construct a shared wildland fire station. This facility, fully funded by the BLM, will support both UFA's wildland fire program and the BLM's hotshot crew. In FY25/26, UFA also funded and completed a comprehensive feasibility study in collaboration with AJC Architects. This six-month study included a needs assessment, conceptual design, and cost estimation to ensure the project is fiscally responsible and sustainable over the long term.

As a result of this work, UFA now has a forward-looking, cost-effective design that will meet the organization's training needs for the next 30+ years.

On February 13, 2025, the Benefits & Compensation Committee adopted a new methodology for recommending cost-of-living adjustment (COLA) increases. This decision followed significant dialogue among Board members, labor representatives, and staff to establish a more predictable and sustainable approach to maintaining a "Top 3" position within sworn market comparisons. The adopted methodology utilizes a seven-year rolling average of the US All-Urban Consumer Price Index (CPI-U) to determine the COLA. After applying the COLA, additional market adjustments may be made, as needed, to ensure sworn positions remain competitive.

For FY26/27, the proposed COLA is 3.6% based on this new methodology. This adjustment will be applied to all employees effective July 1, 2026, and will be incorporated into base wages for market comparison purposes. The total budget impact of this COLA is \$2.5 million.

Sworn employees maintained a stronger market position this year compared to prior years. As a result, and with the application of the COLA, most sworn positions will not require additional market adjustments. Overall, market adjustments average 0.24% across all ranks to maintain a "Top 3" standing, with a total budget impact of \$153,255. This amount also includes an adjustment to the Battalion and Division Chief ranks, increasing the differential between Captain and these positions to 18%, up from the previous 16%.

All 80 civilian positions were also evaluated against appropriate market benchmarks, with 23 positions identified as falling below the midpoint. Those positions will receive targeted market adjustments of either 3% or 6%, depending on their relative position. The total cost associated with these adjustments is \$29,644.

The Benefits & Compensation Committee also reviewed health insurance renewal proposals from Select Health and recommended accepting a 3.7% increase for medical coverage, which includes plan design changes. These changes include higher deductibles and out-of-pocket maximums.

The dental insurance renewal was presented with a 9.9% increase, which prompted an analysis of dental coverage options. After reviewing the analysis, it was determined that maintaining the current dental coverage and accepting the 9.9% increase was the most beneficial option.

The total budget impact of these increases is \$271,171.

Ambulance revenue is projected to increase by 2.72% over the prior year's budget. This growth is primarily driven by an increase in transport volume and updated billing rates established by the Utah Bureau of Emergency Medical Services. The projected additional revenue is \$380,000.

Finally, UFA will benefit from a reduction in contribution rates from the Utah Retirement Systems (URS). The majority of these savings are associated with the Tier 1 Firefighter Retirement Plan, resulting in an estimated \$560,639 in cost savings.

## Adopted General Fund Budget for FY26/27

With the proposed average member fee increase of 5.34% for FY26/27, total member contributions are projected at \$82 million. When combined with ambulance revenue and other funding sources—including permit fees, interest income, grants, reimbursements, and the use of fund balance—total projected revenue for the fiscal year is \$105.5 million.

Personnel costs continue to represent the largest portion of the budget at \$83.4 million, or 79.1% of total expenditures. Non-personnel costs account for \$12.7 million (a 1.9% decrease from FY25/26), representing 12.1% of the total budget.

Each year, a portion of anticipated under-expenditures is returned to members in the form of a member fee credit. This approach reinforces disciplined financial management across sections and divisions by discouraging a “spend-down” mentality and encouraging adherence to approved budgets. With a projected beginning fund balance of \$14.2 million, approximately \$2.5 million is expected to be returned to members as a fee credit in FY26/27. This amount is treated as a revenue source and allocated among all five UFA members based on their proportional share of the overall member fee.

In anticipation of a potential mid-year payment for FY25/26 health insurance costs under the contingent funding model, this proposed budget targets a year-end fund balance of 9.5%. This approach, which was also utilized in the current fiscal year, has proven effective in managing mid-year cost fluctuations from the contingent funding arrangement with Select Health.

The budget also includes a proposed use of \$1.43 million in fund balance for one-time special projects. These expenditures support initiatives that do not fall within standard operating or capital replacement budgets, allowing the organization to address specific needs without increasing the ongoing member fee. Planned projects include the payoff of the remaining warehouse loan (\$989,366), continuation of the “low acuity” unit pilot program (\$198,862), and enhancements to the turnout clean/dirty program (\$241,908).

Using fund balance to pay off the warehouse loan is a strategic decision that will eliminate the remaining annual payments of \$188,061 over the next six years. This approach allows those funds to be redirected to help offset costs associated with the new Fire Training campus, while also generating approximately \$120,000 in interest savings.

A transfer of \$7.94 million (7.5% of the total budget) to the Capital Fund is proposed to support debt service obligations. UFA currently has three outstanding capital replacement loans from fiscal years 2021–2022, 2022–2023, and 2025–2026, which collectively require \$5.80 million in annual payments.

In addition, financing for the Fire Training campus project is estimated at \$25.5 million and is anticipated to be funded through a 20-year tax-exempt conduit financing through UFSA. The annual debt service for this project is projected at \$1.84 million. Combined with existing debt obligations, this brings the total Capital Fund transfer to \$7.94 million.

For FY26/27, cash-funded capital purchases within the Fire Capital Replacement Fund are projected at \$540,468, as detailed in the chart on page 7.

After all planned expenditures and transfers, a remaining balance of \$54,051 will be transferred to the Capital Fund. This will help strengthen the ending fund balance and support future debt service obligations, while also aligning with the Board's target for the Capital Replacement Fund balance.

The chart below provides an overview of the General Fund for FY26/27.

<b>AVAILABLE REVENUE</b>	
Member Fee: 5.34% increase	\$ 82,018,461
Ambulance Revenue: 2.72% increase	14,330,000
Other Revenue: 9.54% decrease	5,213,829
Fund Balance Available from Previous Fiscal Year	3,957,064
<b>Total Available Revenue</b>	<b>\$ 105,519,354</b>
<b>EXPENDITURES</b>	
Total Personnel: 3.52% increase	\$ 83,457,031
Total Non-Personnel: 1.93% decrease	12,728,335
Transfer to Capital Fund for Debt Service: 33.77% Increase	7,937,181
Warehouse Loan, Capital Outlay, Net Other Transfers	1,396,807
<b>Total Expenditures</b>	<b>\$ 105,519,354</b>
<b>FUND BALANCE</b>	
Beginning Fund Balance	\$ 14,200,000
Under Expend from FY25/26 Returned to Members	2,526,928
One-Time Use of Fund Balance	1,430,136
9.5% Ending Fund Balance	9,648,418
<b>Available Fund Balance - Transfer to Capital Fund for Cash Purchases</b>	<b>\$ 594,519</b>

## Key Budget Impacts for FY26/27

Staff identified several key factors impacting this year’s budget. The table below reflects many adjustments included in the FY26/27 budget. Each Division Leader conducted a thorough review of their respective budgets, identifying reductions and cost-saving measures, which are detailed in their individual narratives. In addition, a comprehensive stress test was performed across all divisions, resulting in \$394,972 in savings.

As noted previously, projects were paused, new initiatives were deferred, and the stress test was implemented with the clear intent of prioritizing the Fire Training campus. Division Leaders recognize the importance of this investment, as demonstrated by their restraint in limiting requests to only essential inflationary adjustments. The chart below further highlights that no new programs or initiatives are being proposed in this budget.

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Increased Ambulance Revenue	\$ (380,000)	-0.49%
URS Rate Decrease	(560,639)	-0.72%
Stress Test Cuts	(394,972)	-0.51%
Warehouse Loan Pay-off	(184,763)	-0.24%
COLA: 3.6% for All Employees	2,508,740	3.22%
Market Adjustments for Sworn and Civilian	182,899	0.24%
Health Insurance: 3.7% Renewal Rate (9.9% for Dental)	271,711	0.35%
HRA Benefit: From \$500/\$1000 to \$1000/\$2000	150,000	0.19%
Fire Training Facility Debt Service	1,835,000	2.36%
Capital Fund Transfer: To prepare for 28/29 lease	300,000	0.39%
Vehicle Fuel	51,000	0.07%

## Recreation Area Funding for FY26/27

Salt Lake County (SLCo) has provided funding to UFA since 2008 to help offset the cost of services in designated “recreation areas.” These areas are currently defined by SLCo Council resolution and include the unincorporated canyon areas within UFA’s service boundary—specifically Emigration, Parley’s, Millcreek, Big Cottonwood, and Little Cottonwood Canyons on the east side of the valley, as well as Yellow Fork and Butterfield Canyons on the west side (excluding incorporated areas).

This funding has been provided, as allowed under Utah law, based on the premise that these recreation areas are regional assets benefiting residents and visitors from across the valley. Service demand in these areas is largely generated by individuals who reside outside both the recreation areas and, in many cases, outside UFA’s service area entirely. Approximately 85% of calls for service originate from non-UFA residents, while the cost to provide service significantly exceeds the limited revenue generated from the small, unincorporated population.

Over the past two years, UFA staff has worked collaboratively with representatives from UFSA, the Town of Brighton, the SLCo Council, and the SLCo Mayor's Office to evaluate recreation area boundaries and address concerns regarding equity among municipalities and special service districts. As part of the County's 2026 budget adoption, a 20% reduction in recreation area funding was proposed by the Mayor's Office and approved by the Council. This reduction will decrease UFA revenue by \$500,664 in FY26/27. Looking ahead, this funding source is expected to be fully eliminated by 2029, requiring UFA member agencies to either increase contributions or reduce service levels.

## Adopted FTE Changes for FY26/27

The FY26/27 budget does not include any proposed changes to full-time equivalent (FTE) positions.

## Capital Replacement Fund for FY26/27

The Capital Replacement Plan outlines all apparatus and equipment, including current cost, estimated lifespan, and projected replacement timelines over a 10-to-15-year period. Most planned purchases are financed through three rotating debt service programs; however, certain items with shorter lifespans must be funded with available cash, as they do not align with standard financing terms. In FY22/23, UFA implemented a six-year lease option to better accommodate these shorter-life assets. This strategy has helped distribute costs over multiple years while reducing reliance on cash reserves.

Beginning in FY21/22, lease payments were consolidated within the Capital Replacement Fund and supported through transfers from the General Fund. For FY26/27, the proposed transfer for debt service will increase to \$7.94 million, reflecting the addition of the Fire Training campus debt payment along with three existing obligations.

In anticipation of larger debt issuances, annual contributions to the Capital Replacement Fund have been increased by \$300,000 in recent years. This proactive approach has helped smooth member fee impacts associated with new debt and will need to continue to support future lease obligations.

In FY22/23, the UFA Finance Committee established a fund balance target equal to 75% of current annual debt service payments. This policy is intended to maintain the long-term stability of the Capital Replacement Fund, mitigate future member fee increases, and support planned cash purchases. For FY26/27, the targeted ending fund balance is \$6.1 million.

Additional revenue sources for the Capital Replacement Fund include proceeds from the sale of surplus equipment, cost recovery from EMAC deployments, interest earnings, and annual transfers from the General Fund.

The chart below provides an overall snapshot of the Capital Replacement Fund for FY26/27.

<b>FUNDING SOURCES</b>	
Beginning Fund Balance	\$ 5,500,000
Contributions from member fee (debt service)	7,937,181
Bond proceeds	25,462,813
Sale of surplus apparatus	200,000
Interest income	50,000
Transfer of general fund balance for approved cash purchases	594,519
<b>Total</b>	<b>\$ 34,244,513</b>
<b>FUNDING USES</b>	
FY21/22 lease payment	\$ 1,583,544
FY22/23 lease payment	1,211,485
FY25/26 lease payment	3,007,152
Fire Training Facility debt service payment	1,835,000
Fire Training Facility bond proceeds	25,462,813
Cash purchases	540,468
<b>Total</b>	<b>\$ 33,640,462</b>
<b>Ending Fund Balance</b>	<b>\$ 6,104,051</b>

The following chart lists the cash purchases from the Capital Fund for FY26/27.

<b>CAPITAL REPLACEMENT - CASH</b>	<b>COST</b>
Search & Rescue Prop, phase II	\$ 85,000
Dump Trailer	18,000
Server (3)	68,190
Storage Area Network (SAN)	170,000
Storage Device	30,750
Mobile Data Terminals (MDT) (12)	58,800
Distributed Antenna Upgrade (3)	37,818
USDD Station Upgrade	35,410
Ambulance Stretcher	36,500
<b>TOTAL FY26/27</b>	<b>\$ 540,468</b>

## FY26/27 Member Fee

With the proposed 5.34% overall average increase to the Member Fee, the following chart displays the breakdown for each of the five members.

	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFA	TOTAL
Number of stations with "first due"	3	4	3	3	23	
Proportional # of stations	1.71	1.03	1.84	2.11	19.32	26.00
Percent of total member fee	6.21%	3.98%	7.18%	8.26%	74.37%	100.00%
Member Fee for FY26/27	\$5,094,419	\$3,267,531	\$5,890,706	\$6,772,677	\$60,993,127	\$82,018,461
Percent Increase from FY25/26	4.28%	2.11%	3.62%	3.84%	5.95%	5.34%
Cost Increase from FY25/26	\$209,180	\$67,426	\$205,556	\$250,685	\$3,423,257	\$4,156,105

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 members' 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.

## For Additional Board Consideration

A 401(k) match for all employees has been a topic of discussion with Local 1696 for many years. When UFA adopted the "Top 3" philosophy for sworn market comparisons in 2018, only two comparable fire departments offered a 401(k) match. Today, that number has grown to nine, with match rates ranging from 2% to 4%.

Introducing a 401(k) match is a benefit UFA should consider in the future to help address changes to the firefighter pension system and support the goal of enabling firefighters to retire after 25 years of service. A match would be included as part of base compensation in market comparisons and annual wage surveys.

The long-term objective would be to reach a 3% match on base wages for all employees over the next several years. As an initial step, implementing a 1% match this year would be a meaningful start, with an additional estimated cost of \$520,000, or a 0.67% increase to the member fee.

## Public Budget Meetings

- **Benefits & Compensation: January 22, 2026, February 12, 2026, and March 19, 2026**
  - Staff presented Health Insurance information and proposed wage increases, including the COLA increases and market adjustments.
  - The Benefits and Compensation Committee in the February/March meetings made final recommendations on market adjustments, insurance renewals, COLA and adjustments to the two contract employees.
- **Finance Committee: April 9, 2026, and May 14, 2026**
  - 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 during the May meeting, providing an opportunity for questions and discussion. The Finance Committee then deliberated and recommended forwarding the proposed budget to the full board.
- **Board of Directors: May 19, 2026**
  - The Finance Committee and Chief Burchett will present the tentative budget to the Board of Directors for their approval.
- **Board of Directors: June 16, 2026**
  - 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

**FY26/27 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>	\$ 14,200,000	\$ 2,640,000	\$ 850,000	\$ 5,500,000	\$ 390,000
<b>REVENUES</b>					
Member fees & contracts	\$ 82,018,461	\$ 749,189	\$ 2,680,868	\$ -	\$ -
Ambulance fees	14,330,000	-	-	-	-
Grants & donations	18,850	-	604,026	-	-
S�Co Canyon Protection fees	2,002,656	-	-	-	-
Wildland reimbursements	-	3,910,000	-	-	-
UFSA Management fees	399,785	-	-	-	-
Miscellaneous intergovernmental	419,765	-	-	-	-
Class fees	48,500	-	-	-	-
Permit fees	385,000	-	-	-	-
Miscellaneous fees	21,055	-	-	-	-
Interest	830,000	-	48,000	50,000	-
Proceeds from sale of capital assets/materials	5,000	-	-	200,000	-
Reimbursements	1,069,668	-	-	-	-
Miscellaneous revenues	13,550	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 101,562,290</b>	<b>\$ 4,659,189</b>	<b>\$ 3,332,894</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 83,457,031	\$ 4,431,533	\$ 1,898,114	\$ -	\$ -
Non-Personnel	12,728,335	613,525	1,224,583	58,800	308,000
Debt service	992,664	67,084	-	7,637,181	-
Capital outlay	72,835	-	41,505	25,944,481	61,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 97,250,865</b>	<b>\$ 5,112,142</b>	<b>\$ 3,164,202</b>	<b>\$ 33,640,462</b>	<b>\$ 369,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds from issuance of long-term debt	\$ -	-	\$ -	\$ 25,462,813	\$ -
Transfers in	168,692	500,000	-	8,531,700	150,000
Transfers out	(9,031,700)	-	(318,692)	-	-
<b>NET OTHER FINANCING SOURCES/(USES)</b>	<b>\$ (8,863,008)</b>	<b>\$ 500,000</b>	<b>\$ (318,692)</b>	<b>\$ 33,994,513</b>	<b>\$ 150,000</b>
<b>CONTRIBUTION/(APPROPRIATION) OF NET ASSETS</b>	<b>\$ (4,551,582)</b>	<b>\$ 47,047</b>	<b>\$ (150,000)</b>	<b>\$ 604,051</b>	<b>\$ (219,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,648,418</b>	<b>\$ 2,687,047</b>	<b>\$ 700,000</b>	<b>\$ 6,104,051</b>	<b>\$ 171,000</b>

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

GENERAL FUND

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		10	10	10	10	10	10	FY26 to FY27
								BUDGET
<b>BEGINNING UNASSIGNED FUND BALANCE</b>						<b>14,200,000</b>	<b>14,200,000</b>	
						<b>13.98%</b>	<b>13.98%</b>	
<b>REVENUES</b>								
MEMBER FEES	1031	63,099,783	67,164,385	71,470,088	77,862,357	82,018,461	82,018,461	5.34%
AMBULANCE FEES	1032	10,832,335	11,733,900	13,890,643	13,950,000	14,330,000	14,330,000	2.72%
GRANTS & DONATIONS	1033	44,296	357,378	158,758	69,850	18,850	18,850	-73.01%
SLCO CANYON PROTECTION CONTRIBUTION	1034150	3,175,714	3,175,714	3,152,432	2,503,320	2,002,656	2,002,656	-20.00%
UFSA MANAGEMENT FEES	1034160	500,518	475,007	420,714	403,014	399,785	399,785	-0.80%
MISC INTERGOVERNMENTAL	1034200	478,029	349,906	997,687	339,084	357,579	357,579	5.45%
MIDA CONTRACT	1034201	57,433	58,582	59,754	60,949	62,186	62,186	2.03%
CLASS FEES		45,018	35,246	43,888	51,500	48,500	48,500	-5.83%
PERMIT FEES		277,766	305,070	315,445	355,700	385,000	385,000	8.24%
MISC FEES		33,854	17,004	16,049	24,625	21,055	21,055	-14.50%
INTEREST	1039105	607,106	923,121	879,328	830,000	830,000	830,000	0.00%
PROCEEDS FROM SALE OF CAPITAL ASSETS/MAT	1039150/200	6,999	4,891	24,347	32,000	5,000	5,000	-84.38%
RENTAL INCOME	1039300	99,380	99,296	94,896	94,896	94,896	94,896	0.00%
USAR REIMBURSEMENTS	1039450/451	1,071,085	764,960	1,868,155	956,709	974,772	974,772	1.89%
WILDLAND REIMBURSEMENTS	1039500	0	2,605	0	0	0	0	0.00%
INSURANCE REIMBURSEMENTS	1039525	55,394	20,748	53,017	0	0	0	0.00%
MISCELLANEOUS REVENUES		42,654	46,055	55,695	42,000	13,550	13,550	-67.74%
<b>TOTAL REVENUES</b>		<b>80,427,364</b>	<b>85,533,869</b>	<b>93,500,897</b>	<b>97,576,004</b>	<b>101,562,290</b>	<b>101,562,290</b>	<b>4.09%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	39,773,446	42,302,808	46,472,116	53,078,777	54,967,484	54,967,484	3.6%
SALARIES - PART TIME EMS	105	1,116,619	1,184,438	1,261,367	1,338,798	1,386,818	1,386,818	3.6%
OVERTIME	120	6,068,948	5,460,261	4,611,404	4,541,650	4,703,571	4,703,571	3.6%
OVERTIME - PART TIME/CADRE	125	396,267	334,399	355,030	411,565	399,377	399,377	-3.0%
STANDBY PAY	129	61,358	83,393	90,351	111,492	116,305	116,305	4.3%
OTHER BENEFITS	130	172,525	168,080	186,913	186,084	339,663	339,663	82.5%
MEDICAL/DENTAL/LIFE INSURANCE	132	5,426,078	5,408,122	5,979,467	7,248,765	7,493,085	7,493,085	3.4%
RETIREMENT CONTRIBUTIONS	133	8,397,531	8,904,345	9,202,315	9,758,677	9,934,173	9,934,173	1.8%
PAYROLL TAX	134	973,487	1,046,964	1,087,963	1,302,925	1,358,677	1,358,677	4.3%
WORKERS COMP	135	793,259	758,388	814,203	1,045,331	1,088,121	1,088,121	4.1%
VEBA CONTRIBUTION	136	901,362	964,898	1,052,421	1,141,771	1,216,609	1,216,609	6.6%
UNIFORM ALLOWANCE	140	375,875	399,627	408,329	438,859	438,148	438,148	-0.2%
UNEMPLOYMENT INSURANCE	145	0	18,841	574	15,000	15,000	15,000	0.0%
VAC/SICK PAYOUTS	160	311,538	314,797	229,786	0	0	0	0.0%
SALARIES - USAR DEPLOYMENT	171	30,771	31,272	195,826	0	0	0	0.0%
OVERTIME - USAR DEPLOYMENT	172	121,765	141,418	965,662	0	0	0	0.0%
BENEFITS - USAR DEPLOYMENT	173	17,404	16,712	119,627	0	0	0	0.0%
SALARIES - NON-USAR DEPLOYMENT	180	0	0	120,457	0	0	0	0.0%
OVERTIME - NON-USAR DEPLOYMENT	182	0	0	591,856	0	0	0	0.0%
BENEFITS - NON-USAR DEPLOYMENT	183	0	0	64,846	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>64,938,233</b>	<b>67,538,763</b>	<b>73,810,513</b>	<b>80,619,694</b>	<b>83,457,031</b>	<b>83,457,031</b>	<b>3.5%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
ART & PHOTOGRAPHIC SERVICES	200	762	753	211	1,000	1,000	1,000	0.0%
AUDITOR	205	8,990	8,990	8,990	12,500	12,750	12,750	2.0%
AWARDS & BANQUET	207	46,523	44,330	49,996	52,000	52,000	52,000	0.0%
BANK FEES	209	14,838	18,296	19,232	18,600	24,760	24,760	33.1%
BEDDING & LINEN	210	770	7,582	7,777	8,000	8,000	8,000	0.0%
BOOKS & PUBLICATIONS	215	44,849	26,459	29,419	50,506	44,744	44,744	-11.4%
CLOTHING PROVISIONS	219	341,968	521,141	587,240	874,594	634,358	634,358	-27.5%
COMMUNICATION EQUIP NONCAP	220	41,263	42,735	81,821	97,500	109,000	109,000	11.8%
COMMUNITY OUTREACH	222	1,050	2,449	1,870	2,500	2,500	2,500	0.0%
COMPUTER COMPONENTS	225	59,394	102,944	95,727	115,000	119,000	119,000	3.5%
COMPUTER LINES	230	193,210	237,882	313,528	335,000	338,000	338,000	0.9%
COMPUTER SOFTWARE NONCAPITAL	235	499,089	751,331	854,239	1,320,024	1,382,805	1,382,805	4.8%
CONTRACT HAULING	242	0	0	0	1,000	2,000	2,000	100.0%
DINING & KITCHEN SUPPLIES	245	6,045	8,033	4,804	7,500	7,500	7,500	0.0%
EDUCATION & TRAINING & CERT	250	230,859	236,643	278,537	365,877	343,193	343,193	-6.2%
ELECTRONICS DISPOSAL	251	0	0	540	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	40,478	39,338	38,607	56,070	66,070	66,070	17.8%
GASOLINE, DIESEL, OIL & GREASE	265	673,471	630,577	588,490	613,000	664,000	664,000	8.3%
GRANT EXPENDITURES	266	44,296	149,176	78,842	18,850	18,850	18,850	0.0%
HEAT & FUEL	270	225,109	225,815	153,963	225,550	213,550	213,550	-5.3%
HONOR GUARD/PIPE & DRUM BAND	272	7,557	8,080	8,058	9,000	7,000	7,000	-22.2%
HOSTING SERVICES	274	55,123	36,599	65,940	3,000	3,000	3,000	0.0%
IDENTIFICATION SUPPLIES	275	18,338	23,994	19,266	30,825	28,500	28,500	-7.5%
JANITORIAL SUPP & SERV	280	89,314	105,396	111,546	111,500	118,500	118,500	6.3%
LIABILITY INSURANCE	290	569,828	685,367	698,792	820,000	880,000	880,000	7.3%
INTERGOVERNMENTAL	293	5,200	5,200	5,200	5,400	5,400	5,400	0.0%

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		10	10	10	10	10	10	FY26 to FY27
								BUDGET
LIGHT & POWER	295	281,430	311,805	355,871	346,620	373,000	373,000	7.6%
LINE OF DUTY DEATH	297	0	0	0	0	0	0	0.0%
MAINT. OF MACHINERY & EQUIP	305	171,082	141,313	356,364	187,600	201,350	201,350	7.3%
MAINT. OF BUILDING & GROUNDS	315	196,477	213,946	262,414	271,520	254,850	254,850	-6.1%
MAINT. OF OFFICE EQUIPMENT	325	26,650	29,023	20,660	17,500	17,500	17,500	0.0%
MAINTENANCE OF SOFTWARE	330	196,871	145,478	53,379	77,461	79,461	79,461	2.6%
MEDICAL SUPPLIES	335	591,370	624,842	680,018	628,000	652,000	652,000	3.8%
MISCELLANEOUS RENTAL	340	42,303	42,177	38,407	35,830	35,830	35,830	0.0%
NON-USAR DEPLOYMENT COSTS	342	0	0	23,547	0	0	0	0.0%
OFFICE SUPPLIES	345	18,229	17,855	21,157	24,300	23,750	23,750	-2.3%
PROFESSIONAL FEES	350	1,688,726	1,457,260	1,075,415	1,286,373	1,315,714	1,315,714	2.3%
MEDICAID ASSESSMENT (AMBULANCE)	355	401,202	490,411	619,866	685,000	690,000	690,000	0.7%
POSTAGE	365	5,569	4,045	3,906	8,150	7,300	7,300	-10.4%
PRINTING CHARGES	370	6,701	6,069	5,959	41,100	12,100	12,100	-70.6%
MEDICAL SERVICES	380	172,873	178,196	198,139	262,480	282,851	282,851	7.8%
RENT OF BUILDINGS	385	170,843	182,928	182,930	182,688	182,928	182,928	0.1%
SANITATION	400	30,032	32,926	38,784	34,000	42,000	42,000	23.5%
SMALL EQUIP. NONCAP	410	347,247	343,540	402,659	723,420	436,543	436,543	-39.7%
PHOTO EQUIPMENT	412	519	5,077	1,319	525	525	525	0.0%
CANINE EXPENSES	414	6,440	5,832	4,300	5,000	5,000	5,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	20,768	18,074	18,874	39,905	39,905	39,905	0.0%
TELEPHONE	420	79,984	85,231	79,077	63,750	32,250	32,250	-49.4%
TELEPHONE-CELLULAR	421	168,954	177,178	172,735	209,100	216,040	216,040	3.3%
TRAINING SUPPLIES/CONSUMABLES	424	25,204	18,137	12,907	49,500	46,500	46,500	-6.1%
TRAVEL & TRANSPORTATION	425	114,785	117,699	107,631	150,000	150,000	150,000	0.0%
MILEAGE REIMBURSEMENT	426	77	76	1,323	2,000	2,400	2,400	20.0%
TUITION REIMBURSEMENT	427	48,749	58,354	52,775	60,000	75,000	75,000	25.0%
UFA HOSTED EVENTS	429	2,877	0	0	0	0	0	0.0%
VECC/DISPATCH FEES	435	998,881	1,092,689	1,104,116	1,285,296	1,300,958	1,300,958	1.2%
VEHICLE MAINTENANCE	440	922,089	1,005,758	1,036,738	969,200	975,700	975,700	0.7%
VISUAL & AUDIO AIDS	450	2,822	1,824	2,660	3,000	2,000	2,000	-33.3%
WATER & SEWER	455	86,969	122,819	135,544	121,000	136,000	136,000	12.4%
REIMBURSEMENTS DUE TO UFA	800	48,142	59,987	77,933	52,200	51,400	51,400	-1.5%
TRAINING PROPS - NONCAP	503	0	0	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>10,093,189</b>	<b>10,909,659</b>	<b>11,250,042</b>	<b>12,978,314</b>	<b>12,728,335</b>	<b>12,728,335</b>	<b>-1.9%</b>
<b>DEBT SERVICE EXPENDITURES</b>								
CAPITAL LEASE PAYMENTS	221	0	0	0	0	0	0	0.0%
INTEREST EXPENSE	277	59,149	53,897	48,431	42,742	3,298	3,298	-92.3%
WAREHOUSE LOAN	437	128,912	134,164	139,630	145,319	989,366	989,366	580.8%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>992,664</b>	<b>992,664</b>	<b>427.8%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY - CASH	216	31,012	12,045	46,558	233,638	25,835	25,835	-88.9%
CAPITAL OUTLAY - FLEET MAINT	218	63,041	25,766	37,546	55,000	47,000	47,000	-14.5%
CAPITAL OUTLAY - TRAINING PROPS	502	0	9,660	9,120	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>94,053</b>	<b>47,471</b>	<b>93,224</b>	<b>288,638</b>	<b>72,835</b>	<b>72,835</b>	<b>-74.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>75,313,536</b>	<b>78,683,954</b>	<b>85,341,840</b>	<b>94,074,707</b>	<b>97,250,865</b>	<b>97,250,865</b>	<b>3.4%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM SPECIAL REV FUND (EM)	1034100	181,780	181,854	162,458	157,736	168,692	168,692	6.9%
TRANSFER TO WILDLAND	1080200	-322,416	-367,997	-423,000	-485,000	-500,000	-500,000	3.1%
TRANSFER TO FIRE CAPITAL REPLACEMENT FUND	1080100	-4,743,082	-5,483,081	-5,662,407	-5,933,366	-7,937,181	-7,937,181	33.8%
TRANSFER TO EM CAPITAL REPLACEMENT FUND	1080110	0	0	-5,298	0	0	0	0.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-4,883,718</b>	<b>-5,669,224</b>	<b>-5,928,247</b>	<b>-6,260,630</b>	<b>-8,268,489</b>	<b>-8,268,489</b>	<b>32.1%</b>
(CONTRIBUTION)/APPROPRIATION - CAPITAL REPLACEMENT FUND	1080100	0	0	0	0	-594,519	-594,519	100.0%
<b>(CONTRIBUTION)/APPROPRIATION OF NET ASSETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-594,519</b>	<b>-594,519</b>	<b>100.0%</b>
<b>ENDING UNASSIGNED FUND BALANCE</b>						<b>9,648,418</b>	<b>9,648,418</b>	
						<b>9,648,418</b>	<b>9,648,418</b>	
						9.50%	9.50%	

**CAMP WILLIAMS**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	FY26 to FY27
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>960,000</b>	<b>960,000</b>	
<b>REVENUE</b>								
CAMP WILLIAMS CONTRACT	2031900	639,291	698,092	692,361	733,690	749,189	749,189	2.1%
WILDLAND REIMBURSEMENTS	2031150	65,951	0	170,116	45,000	65,000	65,000	44.4%
<b>TOTAL REVENUE</b>		<b>705,242</b>	<b>698,092</b>	<b>862,477</b>	<b>778,690</b>	<b>814,189</b>	<b>814,189</b>	<b>4.6%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	331,236	334,716	398,779	465,184	522,236	522,236	12.3%
OVERTIME	120	83,592	66,711	126,207	85,000	85,000	85,000	0.0%
STANDBY PAY	129	16,847	20,487	18,505	23,278	24,116	24,116	3.6%
OTHER EMPLOYEE BENEFITS	130	0	0	160	500	500	500	0.0%
HEALTH AND DENTAL INSURANCE	132	11,012	21,498	24,379	25,552	25,369	25,369	-0.7%
RETIREMENT CONTRIBUTION	133	31,555	33,673	33,658	33,554	32,032	32,032	-4.5%
PAYROLL TAX	134	17,990	18,797	21,700	28,680	32,862	32,862	14.6%
WORKERS COMP	135	8,017	6,734	10,160	10,857	11,957	11,957	10.1%
VEBA CONTRIBUTION	136	3,568	3,023	3,257	3,509	3,571	3,571	1.8%
UNIFORM ALLOWANCE	140	1,309	1,309	1,470	1,414	1,414	1,414	0.0%
UNEMPLOYMENT INSURANCE	145	9,950	2,270	0	12,500	10,000	10,000	-20.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>515,076</b>	<b>509,218</b>	<b>638,276</b>	<b>690,028</b>	<b>749,057</b>	<b>749,057</b>	<b>8.6%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	926	1,205	1,435	1,500	1,550	1,550	3.3%
BOOKS & PUBLICATIONS	215	17	0	152	200	0	0	-100.0%
CLOTHING PROVISIONS	219	7,334	2,225	6,140	3,000	3,800	3,800	26.7%
COMMUNICATION EQUIP NONCAP	220	0	0	9,583	18,000	0	0	-100.0%
COMPUTER COMPONENTS	225	0	599	626	1,000	1,000	1,000	0.0%
COMPUTER LINES	230	2,388	2,388	2,388	2,400	1,700	1,700	-29.2%
COMPUTER SOFTWARE NONCAP	235	0	369	844	800	850	850	6.3%
EDUCATION, TRAINING & CERT	250	0	0	0	2,000	500	500	-75.0%
FOOD PROVISIONS	260	692	600	140	750	500	500	-33.3%
GASOLINE, DIESEL, OIL & GREASE	265	9,650	11,041	12,481	11,000	12,000	12,000	9.1%
MAINT. OF MACHINERY & EQUIPMENT	305	425	1,046	706	1,000	1,000	1,000	0.0%
MAINT. OF BLDGS & GROUNDS	315	0	248	88	300	300	300	0.0%
MAINT. OF OFFICE EQUIPMENT	325	332	152	53	250	200	200	-20.0%
MEDICAL SUPPLIES	335	547	108	230	400	400	400	0.0%
MISCELLANEOUS RENTAL	340	0	2,544	1,849	5,000	5,000	5,000	0.0%
OFFICE SUPPLIES	345	607	222	295	300	300	300	0.0%
PROFESSIONAL FEES	350	0	746	36	750	100	100	-86.7%
POSTAGE	365	0	960	0	0	0	0	0.0%
PHYSICAL EXAMS	380	0	660	0	750	750	750	0.0%
SMALL EQUIP. NONCAP	410	11,279	18,603	11,833	12,000	10,000	10,000	-16.7%
MEMBERSHIPS & SUBSCRIPTIONS	415	421	32	0	0	0	0	0.0%
TELEPHONE	420	360	461	921	500	500	500	0.0%
TRAVEL & TRANSPORTATION	425	1,846	4,071	18,942	5,000	6,000	6,000	20.0%
VEHICLE MAINTENANCE	440	9,389	16,814	29,579	14,500	13,600	13,600	-6.2%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>46,213</b>	<b>65,094</b>	<b>98,321</b>	<b>81,400</b>	<b>60,050</b>	<b>60,050</b>	<b>-26.2%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - MACH & EQUIP	216	0	289,740	2,072	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>		<b>561,289</b>	<b>864,052</b>	<b>738,669</b>	<b>771,428</b>	<b>809,107</b>	<b>809,107</b>	<b>4.9%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>143,953</b>	<b>-165,960</b>	<b>123,808</b>	<b>7,262</b>	<b>5,082</b>	<b>5,082</b>	<b>-30.0%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>965,082</b>	<b>965,082</b>	

**WILDLAND**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		WL 97	WL 97	WL 97	WL 97	WL 97	WL 97	FY26 to FY27
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>1,680,000</b>	<b>1,680,000</b>	
<b>REVENUE</b>								
WL REIMBURSEMENTS - HAND CREW	2031100	1,139,037	1,944,742	2,030,774	2,175,833	2,500,000	2,500,000	14.9%
WL REIMBURSEMENTS - ENGINE 302	2031110	211,745	111,899	939,283	250,000	350,000	350,000	40.0%
WL REIMBURSEMENTS - ENGINE 301	2031115	321,644	269,918	59,507	250,000	350,000	350,000	40.0%
WL REIMBURSEMENTS - SINGLE RESOURCE	2031120	435,106	552,598	1,126,141	600,000	600,000	600,000	0.0%
WL REIMBURSEMENTS - FUELS CREWS	2031130	17,897	19,876	4,988	42,000	45,000	45,000	7.1%
DONATIONS	2031350	1,000	0	0	0	0	0	0.0%
STATE GRANTS & PROJECTS	2033100	174,135	69,447	52,794	0	0	0	0.0%
FEDERAL GRANTS	2033200	41,488	16,692	45,262	25,000	0	0	-100.0%
INTEREST	2039105	18,996	34,274	34,231	0	0	0	0.0%
SALE OF MATERIALS/PROCEEDS	2039200	495	647	77,705	450,000	0	0	-100.0%
<b>TOTAL REVENUE</b>		<b>2,361,543</b>	<b>3,020,094</b>	<b>4,370,685</b>	<b>3,792,833</b>	<b>3,845,000</b>	<b>3,845,000</b>	<b>1.4%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	975,117	1,042,404	1,225,891	1,480,925	1,580,628	1,580,628	6.7%
OVERTIME	120	859,336	1,126,022	1,653,960	1,270,000	1,500,000	1,500,000	18.1%
STANDBY PAY	129	4,929	4,592	2,633	8,287	6,880	6,880	-17.0%
OTHER EMPLOYEE BENEFITS	130	501	720	849	1,550	2,433	2,433	57.0%
HEALTH/DENTAL INSURANCE	132	64,530	80,421	98,356	104,210	107,539	107,539	3.2%
RETIREMENT CONTRIBUTION	133	100,189	115,161	112,425	121,656	119,472	119,472	-1.8%
PAYROLL TAX	134	83,035	91,817	98,803	139,986	179,825	179,825	28.5%
WORKERS COMP	135	33,594	31,455	45,283	46,718	52,381	52,381	12.1%
VEBA CONTRIBUTION	136	8,959	10,186	10,917	13,064	12,925	12,925	-1.1%
UNIFORM ALLOWANCE	140	5,271	5,399	5,259	5,393	5,393	5,393	0.0%
UNEMPLOYMENT INSURANCE	145	112,773	79,627	113,962	100,000	115,000	115,000	15.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>2,248,234</b>	<b>2,587,804</b>	<b>3,368,338</b>	<b>3,291,789</b>	<b>3,682,476</b>	<b>3,682,476</b>	<b>11.9%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	2,844	3,334	4,160	4,000	4,200	4,200	5.0%
BOOKS & PUBLICATIONS	215	148	0	336	200	350	350	75.0%
CLOTHING PROVISIONS	219	16,829	14,110	8,282	20,000	20,000	20,000	0.0%
COMMUNICATION EQUIP NONCAP	220	583	742	0	50,000	25,000	25,000	-50.0%
COMPUTER COMPONENTS	225	0	11	29	1,300	2,200	2,200	69.2%
COMPUTER LINES	230	3,079	4,084	4,853	5,132	5,200	5,200	1.3%
COMPUTER SOFTWARE <5000	235	3,669	3,777	4,602	6,200	6,575	6,575	6.0%
EDUCATION, TRAINING & CERT	250	0	70	0	0	3,800	3,800	100.0%
FOOD PROVISIONS	260	743	485	993	750	1,000	1,000	33.3%
GASOLINE, DIESEL, OIL & GREASE	265	40,052	49,606	44,324	55,000	50,000	50,000	-9.1%
HEAT & FUEL	270	2,410	1,972	1,475	2,200	1,500	1,500	-31.8%
JANITORIAL SUPP & SERV	280	24	0	0	0	100	100	100.0%
LIGHT & POWER	295	1,952	1,954	2,264	2,300	2,400	2,400	4.3%
MAINT. OF MACHINERY & EQUIP	305	2,347	1,684	2,374	3,000	3,500	3,500	16.7%
MAINT. OF BUILDING & GROUNDS	315	0	0	68	0	0	0	0.0%
MAINT. OF OFFICE EQUIPMENT	325	406	442	571	500	750	750	50.0%
MEDICAL SUPPLIES	335	667	685	1,369	2,000	2,500	2,500	25.0%
MISCELLANEOUS RENTAL	340	50,402	51,164	65,301	66,940	70,000	70,000	4.6%
OFFICE SUPPLIES	345	845	422	937	1,000	1,500	1,500	50.0%
PROFESSIONAL FEES	350	0	0	178	750	350	350	-53.3%
POSTAGE	365	388	15	68	200	200	200	0.0%
PHYSICAL EXAMS	380	345	1,430	225	1,600	1,000	1,000	-37.5%
SANITATION	400	660	300	414	400	400	400	0.0%
SMALL EQUIP. NONCAP	410	12,099	14,329	10,030	30,000	23,500	23,500	-21.7%
MEMBERSHIPS & SUBSCRIPTIONS	415	445	129	0	0	0	0	0.0%
TELEPHONE	420	6,811	7,193	3,388	5,500	5,500	5,500	0.0%
TRAVEL & TRANSPORTATION	425	130,071	212,043	270,272	255,000	266,000	266,000	4.3%
VEHICLE MAINTENANCE	440	55,513	34,222	51,086	45,000	55,000	55,000	22.2%
WATER & SEWER	455	795	909	866	950	950	950	0.0%
MISC FIRE REIMBURSEMENTS DUE	810	0	0	243	0	0	0	0.0%
DEPRECIATION EXPENSE	901	27,496	65,682	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>361,623</b>	<b>470,794</b>	<b>478,708</b>	<b>559,922</b>	<b>553,475</b>	<b>553,475</b>	<b>-1.2%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	0	0	0	601,700	0	0	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>601,700</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	0	0	0	50,000	51,241	51,241	2.5%
INTEREST EXPENSE	906	0	0	0	0	15,843	15,843	100.0%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>67,084</b>	<b>67,084</b>	<b>34.2%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,609,857</b>	<b>3,058,598</b>	<b>3,847,046</b>	<b>4,503,411</b>	<b>4,303,035</b>	<b>4,303,035</b>	<b>-4.4%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM GENERAL FUND	2034150	322,417	367,997	423,000	485,000	500,000	500,000	3.1%
		<b>322,417</b>	<b>367,997</b>	<b>423,000</b>	<b>485,000</b>	<b>500,000</b>	<b>500,000</b>	<b>3.1%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>74,103</b>	<b>329,493</b>	<b>946,639</b>	<b>-225,578</b>	<b>41,965</b>	<b>41,965</b>	<b>-118.6%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>1,721,965</b>	<b>1,721,965</b>	

**EMERGENCY MANAGEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		ES 40	ES 40	ES 40	ES 40	ES 40	ES 40	FY26 to FY27
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>850,000</b>	<b>850,000</b>	
<b>REVENUE</b>								
STATE GRANTS	4033100	0	0	0	0	50,000	50,000	100.0%
FEDERAL GRANTS	4033200	336,431	342,575	609,561	501,000	554,026	554,026	10.6%
CONTRIBUTION FROM SL COUNTY	4034100	0	0	25,795	0	0	0	0.0%
MISC INTERGOVERNMENTAL	4034200	476,884	78,538	1,220,257	10,947	11,272	11,272	3.0%
SALT LAKE COUNTY FEES	4034300	2,476,469	2,479,560	2,561,285	2,621,383	2,669,596	2,669,596	1.8%
INTEREST	4039105	69,856	108,450	112,010	48,000	48,000	48,000	0.0%
MISC REVENUE	4039510	3,617	2,909	680	720	0	0	-100.0%
<b>TOTAL REVENUE</b>		<b>3,363,257</b>	<b>3,012,032</b>	<b>4,529,589</b>	<b>3,182,050</b>	<b>3,332,894</b>	<b>3,332,894</b>	<b>4.7%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	1,027,895	908,978	1,169,406	1,276,078	1,324,727	1,324,727	3.8%
OVERTIME	120	116,816	81,176	82,543	100,000	100,000	100,000	0.0%
OVERTIME - CADRE	125	2,598	2,658	26,589	5,000	5,000	5,000	0.0%
STAND BY PAY	129	13,351	12,273	11,184	21,702	22,460	22,460	3.5%
OTHER BENEFITS	130	2,881	6,651	5,066	4,156	4,353	4,353	4.7%
MEDICAL/DENTAL/LIFE INSURANCE	132	106,455	75,489	82,379	91,152	98,144	98,144	7.7%
RETIREMENT CONTRIBUTIONS	133	221,938	190,814	230,044	240,966	225,862	225,862	-6.3%
PAYROLL TAX	134	52,318	50,610	50,421	60,309	62,925	62,925	4.3%
WORKERS COMP	135	12,588	15,540	14,274	16,754	18,765	18,765	12.0%
VEBA CONTRIBUTION	136	26,878	20,164	26,283	28,264	28,358	28,358	0.3%
UNIFORM ALLOWANCE	140	4,575	3,330	5,310	5,520	5,520	5,520	0.0%
HRA CLAIMS	155	0	0	0	0	2,000	2,000	100.0%
VAC/SICK PAYOUTS	160	60,452	11,075	0	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>1,648,745</b>	<b>1,378,758</b>	<b>1,703,498</b>	<b>1,849,901</b>	<b>1,898,114</b>	<b>1,898,114</b>	<b>2.6%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
CLOTHING PROVISIONS	219	5,165	2,833	1,519	1,500	1,500	1,500	0.0%
COMMUNICATION EQUIP NONCAP	220	4,111	2,626	5,480	7,500	1,500	1,500	-80.0%
COMMUNITY OUTREACH	222	10,390	11,050	12,777	14,500	16,500	16,500	13.8%
COMPUTER COMPONENTS	225	5,957	10,069	8,446	6,000	12,500	12,500	108.3%
COMPUTER LINES	230	14,100	14,100	14,100	14,500	14,100	14,100	-2.8%
COMPUTER SOFTWARE SUBSCRIPTIONS	234	105,871	203,917	143,730	159,948	223,825	223,825	39.9%
EDUCATION & TRAINING & CERT	250	1,925	6,787	7,643	5,689	6,339	6,339	11.4%
ECC ACTIVATION RELATED	251	463,529	78,538	1,219,698	7,000	3,500	3,500	-50.0%
FOOD PROVISIONS	260	10,439	10,575	13,405	10,925	11,250	11,250	3.0%
GASOLINE, DIESEL, OIL & GREASE	265	29,259	21,409	10,427	9,000	9,000	9,000	0.0%
GRANT EXPENDITURES	266	237,364	247,365	368,434	401,000	504,025	504,025	25.7%
HEAT & FUEL	270	13,217	14,120	7,883	13,500	10,000	10,000	-25.9%
IDENTIFICATION SUPPLIES	275	1,911	0	658	500	250	250	-50.0%
INTERGOVERNMENTAL DISBURSEMENT	277	0	150,000	214,000	0	0	0	0.0%
JANITORIAL SUPP & SERV	280	28,155	25,662	28,990	28,800	28,465	28,465	-1.2%
LIGHT & POWER	295	57,169	57,485	62,948	68,000	65,500	65,500	-3.7%
MAINT. OF MACHINERY & EQUIP	305	33,460	30,003	31,700	37,000	33,420	33,420	-9.7%
MAINT. OF BUILDING & GROUNDS	315	42,023	54,811	45,097	55,600	39,350	39,350	-29.2%
MAINT. OF OFFICE EQUIPMENT	325	2,532	3,258	1,639	4,400	4,400	4,400	0.0%
MAINTENANCE OF SOFTWARE	330	3,433	276	1,363	4,800	5,300	5,300	10.4%
MISCELLANEOUS RENTAL	340	21,723	22,050	21,115	27,605	20,605	20,605	-25.4%
OFFICE SUPPLIES	345	7,796	3,223	3,538	3,000	3,000	3,000	0.0%
PROFESSIONAL FEES	350	479,362	14,520	63,704	156,000	86,739	86,739	-44.4%
PRINTING CHARGES	370	5,356	2,806	2,457	0	1,000	1,000	100.0%
SANITATION	400	689	799	932	1,000	1,100	1,100	10.0%
SMALL EQUIP. NONCAP	410	34,147	23,027	35,442	14,000	19,500	19,500	39.3%
MEMBERSHIPS & SUBSCRIPTIONS	415	6,119	5,758	6,681	6,765	6,765	6,765	0.0%
TELEPHONE	420	5,404	5,782	5,179	5,500	5,500	5,500	0.0%
TELEPHONE-CELLULAR	421	41,451	33,928	40,320	35,500	40,000	40,000	12.7%
TRAVEL & TRANSPORTATION	425	16,126	18,589	20,032	28,000	26,000	26,000	-7.1%
TUITION REIMBURSEMENT	427	0	182	1,427	0	0	0	0.0%
VEHICLE MAINTENANCE	440	15,230	11,966	9,937	6,650	6,650	6,650	0.0%
WATER & SEWER	455	6,150	10,393	12,163	17,000	17,000	17,000	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>1,709,563</b>	<b>1,097,907</b>	<b>2,422,864</b>	<b>1,151,182</b>	<b>1,224,583</b>	<b>1,224,583</b>	<b>6.4%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	33,836	0	101,380	87,231	41,505	41,505	-52.4%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>33,836</b>	<b>0</b>	<b>101,380</b>	<b>87,231</b>	<b>41,505</b>	<b>41,505</b>	<b>-52.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,392,144</b>	<b>2,476,665</b>	<b>4,227,742</b>	<b>3,088,314</b>	<b>3,164,202</b>	<b>3,164,202</b>	<b>2.5%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
CONTRIB TO FIRE OPS	237	-181,780	-181,854	-162,458	-157,736	-168,692	-168,692	6.9%
TRANSFER TO CAPITAL REPLACEMENT FUND	4045100	0	0	0	0	-150,000	-150,000	100.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-181,780</b>	<b>-181,854</b>	<b>-162,458</b>	<b>-157,736</b>	<b>-318,692</b>	<b>-318,692</b>	<b>102.0%</b>
<b>(APPROPRIATION OF) / CONTRIBUTION TO EM FUND BALANCE</b>		<b>-210,667</b>	<b>353,513</b>	<b>139,389</b>	<b>-64,000</b>	<b>-150,000</b>	<b>-150,000</b>	<b>134.4%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>700,000</b>	<b>700,000</b>	

**FIRE CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	FY26 to FY27
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>5,500,000</b>	<b>5,500,000</b>	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	55-39-150	66,236	211,581	202,616	200,000	200,000	200,000	0.0%
REIMBURSEMENTS	55-39-450	70,446	532,579	133	0	0	0	0.0%
INTEREST INCOME	55-31-820	115,614	225,582	225,504	50,000	50,000	50,000	0.0%
<b>TOTAL REVENUE</b>		<b>677,296</b>	<b>969,742</b>	<b>428,253</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	1,150,927	163,786	9,821	38,400	0	0	-100.0%
NONCAPITAL EXPENDITURES (CASH)	301	350,632	357,512	309,208	0	58,800	58,800	100.0%
BANK FEES	352	750	0	0	0	0	0	0.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>1,502,309</b>	<b>521,298</b>	<b>319,029</b>	<b>38,400</b>	<b>58,800</b>	<b>58,800</b>	<b>53.1%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET (FINANCED)	200	932,065	377,108	63,765	1,283,000	0	0	-100.0%
CAPITAL OUTLAY - LIGHT FLEET (CASH)	201	53,839	708,896	155,448	75,000	18,000	18,000	-76.0%
CAPITAL OUTLAY - HEAVY FLEET (FINANCED)	210	6,363,198	-36,093	-12,444	16,591,000	0	0	-100.0%
CAPITAL OUTLAY - HEAVY FLEET (CASH)	211	0	0	13,957	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (FINANCED)	220	656,855	0	0	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (CASH)	221	423,437	93,173	148,734	0	73,228	73,228	100.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (FINANCED)	230	89,805	0	0	0	0	0	0.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (CASH)	231	634,928	42,007	58,158	351,450	268,940	268,940	-23.5%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (FINANCED)	240	762,332	-329	0	2,984,500	0	0	-100.0%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (CASH)	241	0	0	0	0	36,500	36,500	100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (FINANCED)	250	316,400	-858	50,090	1,162,830	0	0	-100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (CASH)	251	464,190	118,428	64,285	120,000	0	0	-100.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (FINANCED)	260	86,997	0	0	0	25,462,813	25,462,813	100.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (CASH)	261	0	0	168,777	130,000	85,000	85,000	-34.6%
<b>TOTAL CAPITAL OUTLAY</b>		<b>10,784,046</b>	<b>1,302,332</b>	<b>710,770</b>	<b>22,697,780</b>	<b>25,944,481</b>	<b>25,944,481</b>	<b>14.3%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS (PRINCIPAL)	421	3,462,796	3,230,961	3,276,782	5,226,325	5,806,548	5,806,548	11.1%
CAPITAL LEASE PAYMENTS (INTEREST)	477	144,727	388,200	318,942	710,746	1,830,633	1,830,633	157.6%
<b>TOTAL DEBT SERVICE</b>		<b>3,607,523</b>	<b>3,619,161</b>	<b>3,595,724</b>	<b>5,937,071</b>	<b>7,637,181</b>	<b>7,637,181</b>	<b>28.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>15,893,878</b>	<b>5,442,791</b>	<b>4,625,523</b>	<b>28,673,251</b>	<b>33,640,462</b>	<b>33,640,462</b>	<b>17.3%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
TRANSFER FROM GENERAL FUND	55-31-810	4,743,082	5,483,081	5,662,407	5,933,366	8,531,700	8,531,700	43.8%
PROCEEDS FROM ISSUANCE OF DEBT	55-31-830	8,819,024	0	0	22,059,730	25,462,813	25,462,813	15.4%
<b>NET TRANSFERS</b>		<b>13,562,106</b>	<b>5,483,081</b>	<b>5,662,407</b>	<b>27,993,096</b>	<b>33,994,513</b>	<b>33,994,513</b>	<b>21.4%</b>
<b>NET EFFECT ON FIRE CAPITAL FUND BUDGET</b>		<b>-1,654,476</b>	<b>1,010,032</b>	<b>1,465,137</b>	<b>-430,155</b>	<b>604,051</b>	<b>604,051</b>	<b>-240.4%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>6,104,051</b>	<b>6,104,051</b>	

**EMERGENCY MANAGEMENT CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY26-27	BEGINNING
		EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	FY26 to FY27
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>390,000</b>	<b>390,000</b>	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	56-39-150	0	88,920	61,966	0	0	0	0.0%
<b>TOTAL REVENUE</b>		<b>0</b>	<b>88,920</b>	<b>61,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (CASH)	301	14,941	0	7,714	0	8,000	8,000	100.0%
INTERGOVERNMENTAL DISBURSEMENT	277	0	0	0	0	300,000	300,000	100.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>14,941</b>	<b>0</b>	<b>7,714</b>	<b>0</b>	<b>308,000</b>	<b>308,000</b>	<b>100.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET	200	123,855	41,738	0	0	61,000	61,000	100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>123,855</b>	<b>41,738</b>	<b>0</b>	<b>0</b>	<b>61,000</b>	<b>61,000</b>	<b>100.0%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER FROM EMERGENCY MANAGEMENT FUND	56-31-810	138,700	0	5,298	0	150,000	150,000	100.0%
<b>NET TRANSFERS</b>		<b>138,700</b>	<b>0</b>	<b>5,298</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>100.0%</b>
<b>NET EFFECT ON EM CAPITAL FUND BUDGET</b>		<b>-96</b>	<b>47,182</b>	<b>59,550</b>	<b>0</b>	<b>-219,000</b>	<b>-219,000</b>	<b>100.0%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>171,000</b>	<b>171,000</b>	