

# CROOKED RIVER RANCH FIRE & RESCUE



**2026/2027 Proposed Budget**

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## **Vision**

To provide exceptional fire, medical, and life-safety services to the Crooked River Ranch Community, in a fiscally responsible and cost-effective manner.

## **Mission**

To serve the community of Crooked River Ranch by providing superior service through prevention, education, emergency response and community involvement.

## **Values**

These core values have been selected as an integral part of our District's commitment both to an exemplary level of service and a moral standard of conduct above and beyond reproach.

- Service – Dedication to our community.
- Professionalism – Honoring the firefighter oath.
- Integrity – Upholding moral and ethical conduct at all times.
- Respect – Embracing diversity and recognizing individual worth.
- Innovation – Taking creative risks to adapt and improve.
- Trust – Reliance on the integrity, strength, and ability of our members.
- Bravery – Courage is the foundation of our character.
- Caring – Be safe, do no harm, and be nice.
- Fiscal Responsibility – Protect the public trust by being fiscally accountable to our constituents.

## **Risk Statement**

We respond to calls for service with the belief that we will have a positive impact on the lives of the community we serve.

- We will risk our lives a lot, in a highly calculated and controlled manner, to protect a savable human life.
- We will risk our lives a little, in a highly calculated and controlled manner, to protect savable property.
- We will not risk our lives at all to protect lives or property that are already lost.

## **BUDGET MESSAGE**

This fiscal year brought notable financial pressures along with important accomplishments. Fire service wages have increased 30–50% over the past three years, and projected wage growth for current employees limits the District’s ability to fill existing vacancies and needed positions. Federal grant funding has also become more competitive, and the District was not awarded a renewal of its FEMA SAFER grant for Volunteer Recruitment & Retention. This resulted in the loss of funding for volunteer stipends, structural PPE for new volunteers, and, most importantly, NFPA medical physicals for incoming volunteer firefighters. In addition, apparatus maintenance costs remained higher than expected for a second consecutive year.

Despite these challenges, the District made meaningful progress. We received the FLARE Grant from the Jefferson County Commissioners, purchased a new master stream device for Engine 521 and a new PPV fan for 541, successfully recruited volunteer firefighters before SAFER funding ended, and partnered with a professional firm to strengthen future grant applications. District personnel also responded to both the Alder Springs Fire and the Flat Fire, each declared a Conflagration by the State of Oregon. While the Flat Fire did not reach Crooked River Ranch, the Alder Springs Fire burned up to and around homes on the northwest side of the community. Thanks to the coordinated efforts of staff, volunteers, and partner agencies across Central Oregon, no homes were lost, an important demonstration of operational readiness and effective regional cooperation.

At the time of these incidents, the District was fully staffed, which contributed significantly to this successful outcome. The staffing challenges described below emerged in the months that followed.

Staffing disruptions later in the year significantly affected operations and supervisory coverage. The District operates three rotating shifts (A, B, and C). Each shift works for 48 hours in a row, followed by 96 hours off. This schedule ensures that firefighters are on duty around the clock while also providing sufficient time for rest and recovery between shifts. At the beginning of the year, two of the three shifts were staffed with a Captain/Paramedic and a Firefighter/Paramedic, while one shift operated with a single Captain/Paramedic.

During this fiscal year, One Captain/Paramedic left for a higher-paying agency and one Firefighter/Paramedic resigned for personal reasons. When this happened, multiple shifts became immediately understaffed. To maintain essential coverage, the remaining Captain/Paramedics each absorbed an additional 24-hour portion of the open shift, an unsustainable but necessary temporary solution. The District attempted to hire a

replacement Captain/Paramedic, but current wage levels made it impossible to attract qualified applicants in today's competitive job market.

After two months, the remaining Firefighter/Paramedic was reassigned to B Shift to stabilize basic staffing. While this preserved core response capability, it left one shift without a company officer. The Fire Chief and Volunteer Lieutenants provided company officer coverage for the Firefighter/Paramedic. Although emergency service to the community was maintained, this approach reduced administrative capacity, placed significant strain on personnel, limited two-person career staffing on all shifts, and decreased overall resilience during simultaneous or extended incidents.

The proposed 2026/2027 budget includes funding for a daytime Firefighter/Paramedic. This position is not a replacement for a shift-assigned firefighter and does not resolve the broader need to staff a Firefighter/Paramedic on every shift. Instead, it is a strategic interim measure designed to strengthen coverage during high-call-volume daytime hours, improve response reliability, and provide partial relief to shift personnel until future funding can be secured to restore full shift staffing.

The District is also pursuing sustainable financial strategies. This year's initiatives include implementing a cost-recovery billing program for fire and rescue responses and beginning billing for certain non-transport ambulance calls. These programs reflect industry best practices and support long-term financial stability. The grant-writing firm the District partnered with this year will also be utilized to apply for both a FEMA SAFER Grant for Volunteer Recruitment & Retention and a FEMA SAFER Grant for Career Staffing. The primary capital project planned for 2026/2027 is crack sealing and seal coating District parking lots and driveways, an important investment in maintaining District infrastructure.

We remain committed to transparency and encourage residents, District members, the Budget Committee, and the Board of Directors to engage with the budget process. As staffing challenges persist, the District anticipates presenting a future funding measure to the voters to help restore a Firefighter/Paramedic on each shift and support a daytime Training Officer position.

The proposed budget for 2026/2027 reflects months of reviewing historical data, evaluating current trends, and updating financial forecasts. Our goals are to maintain essential staffing, protect District facilities and equipment, and ensure long-term financial stability. Thank you for your continued support of Crooked River Ranch Fire & Rescue.

Sean Hartley  
Fire Chief & Budget Officer

## **BUDGET COMMITTEE MEMBERS**

The Budget Committee is made up of the five elected Directors from the District and an equal number of appointed citizens from Crooked River Ranch. Together they review and approve the proposed budget. Thank you, Budget Committee, for your time and hard work.

### Board of Directors

### Term Expires

- Joseph Costigan June 30, 2027
- Rodney Cross (appointed) June 30, 2027
- Michael Fletcher (appointed) June 30, 2027
- Brad Pahl June 30, 2029
- David Palmer June 30, 2027

### Citizen Committee Members

### Appointed Term

- Susan Hanson 2024-2026
- Robin Huber 2024-2026
- William Burt 2025-2027
- Kay Limbaugh 2025-2027
- Michael Dries 2025-2027



*Flat Fire from CRRF&R Training Tower, August 2025*

## **ABOUT CRRF&R**

Crooked River Ranch Fire & Rescue is a Special District formed under Oregon Revised Statute (ORS) Chapter 478. We are a local government entity, overseen by a publicly elected five-member Board of Directors. As a local government entity, the District has taxing authority on all properties within our boundary. These tax funds are the primary source of funds the District uses to provide fire, rescue, and emergency medical services to the community.

The community of Crooked River Ranch, located in the high desert of Central Oregon, covers 19.8 square miles of rural residential, recreational, and commercial property. It is the largest unincorporated subdivision in the State of Oregon with an estimated population of 5,700. The community is isolated on a peninsula between two river canyons that are over three hundred feet deep and one-half mile wide. This geographical isolation causes prolonged delays in receiving mutual/auto aid from surrounding departments. It also means that our transport times to the nearest hospital are a minimum of 20 minutes, and maybe as long as 55 minutes, if transport to Bend is needed.

Crooked River Ranch Fire & Rescue is a combination fire district that utilizes career and volunteer personnel to provide service. The services we provide are structural and wildland fire suppression, emergency medical services including ambulance transportation, technical rope rescue, and fire safety and prevention services.

The District currently maintains a fleet of apparatus for response to calls. The fleet consists of the following:

Structure Fire Engine (1)	Quick Response Vehicles (2)
Interface Fire Engine (1)	Rope Rescue Utility Trailer (1)
Water Tenders (2)	Command Vehicles (1)
Wildland Fire Engine (1)	Community Service Utility (1)
Ambulance (2)	

The services we provide can be augmented by the Central Oregon Mutual Aid Agreement that established a mechanism to receive emergency responses from fire agencies in the tri-county area. Under this same agreement the District also provides mutual aid to other fire agencies upon request.

## **BUDGET PROCESS**

The District's budget operates on a modified cash basis of accounting. The District budgets all funds in accordance with the requirements of Oregon State law. Annual budgets are adopted for the general, debt service, and capital reserve funds. The budget document was developed to serve as the financial plan required to conduct the goals and objectives for the ensuing fiscal year. It is intended to provide financial guidelines for programs and functions within the fire district. Separate summary pages are presented for the following categories: Personnel Services, Materials and Services, Debt Service, and other expenditures to include special appropriations that are not included in the prior categories.

The budget process for the District begins with the appointment of the budget officer, which for the fiscal year of 2026/2027 is the Fire Chief. The proposed budget is created and includes historical and financial data from previous budgets, external economic indicators and conditions and other factors that could impact the District's financial health. The staff work together in a collaborative effort to submit their individual budgets to the District administrative staff. The objective is to work together and produce a budget that is fiscally sound. Once the proposed budget has been reviewed and balanced by Budget Officer, it then goes before the budget committee. This committee is made up of five District Board members and five appointed community budget committee members. The Budget committee reviews the document, makes any necessary changes, and then approves the budget to go before the Board at the budget hearing. After adoption, the budget document is then submitted to Deschutes and Jefferson Counties.

Oregon law allows the District to amend the adopted budget through two options depending on the amount to be appropriated. If the change is 15% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 15%, a public hearing is required, and the appropriation is adopted by a Resolution.



## **PROPOSED BUDGET LINE-ITEM DESCRIPTIONS**

### ***General Fund – Resources***

Line 1, Available cash on hand: This is an estimate based on financial forecasts for the remainder of the 2025/26 fiscal year. This line includes monies from tax revenue, ambulance billing income, and the remaining revenue from other sources.

Line 2, Previously levied taxes estimated to be received: Estimated amount of prior year's taxes to be received. Historically we receive between one third to half of the total amount owed which is provided by Jefferson County.

Line 3, Interest: This amount is estimated based on historical and projected interest rates. Over the past two fiscal years we have seen higher than expected interest rates. Current projections have interest rates remaining steady.

Line 5, Ambulance Billing: Based on an average from the revenue received from ambulance transports. The District's call volume was 713 last year with 534 calls being EMS related. The proposed amount does not include the new proposed fees for non-transport EMS calls as we have no prior data to estimate with.

Line 6, Contractual Income: Historically, this is money received for hosting Paramedic internships through Central Oregon Community College.

Line 7, Emergency Address Signs: This is revenue for new and replacement address signs. It is estimated on historical data.

Line 8, FireMed: Revenue from FireMed memberships sold. The proposed amount is based on 250 memberships at \$60 each.

Line 9, Grant Funds: Proposed amount includes funds for the Oregon State Fire Marshal Wildland Fire Season Staffing Grant and the Special Districts Association of Oregon Summer Internship Grant.

Line 10, Misc. Income: Estimated on prior year's income and includes unforeseen revenue, refunds, and donations. Examples include refunds on insurance premiums for workers compensation, fees for public records requests, and partial reimbursement of medical physicals for career staff through health insurance.

Line 11, Sale of Assets: Any surplus equipment or apparatus that is no longer of use to the District.

Line 12, Training: Estimated income from hosted training events. This includes CPR classes and fire classes.

Line 13, Conflagration Revenue: The proposed amount is based on historical data. Conflagration funds above the proposed amount can be brought into the budget by a resolution during the year.

Line 30, Taxes estimated to be received: This amount is based on the taxable assessed value for the current fiscal year with a 3% increase based on historical data. The county reports a 96% collection rate however we utilize 94% based on the District's historical data.

Line 31, Taxes collected in year levied: Historical audited figures of actual tax revenue to the district.

### ***General Fund Requirements – Personnel Services***

Line 1, Fire Chief: Proposed amount includes base salary and maximum amount of vacation sell back allowed per policy.

Line 2, Administrative Assistant: Proposed amount includes base salary and maximum amount of vacation sell back allowed per policy.

Line 3, Administrative Assistant Overtime: Proposed amount of overtime based on 100-hour from historical data.

Line 4, Shift-Captain/Paramedic: Proposed amount includes base salary, incentives, and maximum amount of vacation sell back allowed per policy for three employees.

Line 5, Shift-Captain/Paramedic OT: Proposed amount is based on historical data excluding non-routine time offs (ex. Paid Leave Oregon). Primary use is for planned vacation or sick leave shift coverage.

Line 6, Shift Firefighter/Paramedic: No proposed amount for this fiscal year.

Line 7, Shift-Firefighter/Paramedic OT: No proposed amount for this fiscal year.

Line 8, 40-Hour – Firefighter/Paramedic: Proposed amount includes base salary, incentives, and maximum amount of vacation sell back allowed per policy for one employee.

Line 9, 40-Hour – Firefighter/Paramedic OT: Proposed amount is an estimate for the fiscal year.

Line 10, Part-Time Personnel: Proposed amount for the fiscal year is included in the event the District receives the OSFM WFS Staffing Grant and the SDAO Summer Internship Grant.

Line 11, Employee Benefits: The proposed amount includes current rates for medical, dental, and vision insurance, HRA/VEBA contributions, and long-term disability insurance.

Line 12, PERS: The proposed rate is based on the PERS rate of 28.85% applied to the total of all wages for all employees plus the 6% employee portion that the District picks up per employment contract and policy. The combined PERS rate is 34.85% and is applied to all proposed wages.

Line 13, Payroll Taxes: The proposed rate is based on all employer paid payroll taxes. That includes Oregon Unemployment tax, Social Security Tax, Medicare Tax, and the Oregon Worker's Benefit Fund.

Line 14, Worker's Comp & Group Accident Insurance: The proposed rate is based on estimated rates from SAIF and SDIS.

Line 15, Volunteer Stipend & Benefits: No proposed amount this fiscal year. This was previously funded by the FEMA SAFER Grant.

Line 16, Conflagration Reimbursement: Proposed amount matches proposed revenue. Amounts received above this will be brought into the budget by resolution at a Board meeting.

Line 17, Student Volunteer Stipends: The proposed amount is estimated on mileage traveled by each Student Volunteer for college classes during the regular school year. Each stipend is capped at \$400 per student per month for the nine month school year.

### ***General Fund Requirements – Materials & Services***

Line 1, Administration: Estimated costs for office expenses including supplies, equipment, and professional memberships.

Line 2, Building Maintenance & Supplies: Estimated costs for day-to-day maintenance and supplies.

Line 3, Department Services: Estimated costs for emergency address sign program, rehab supplies for fires, annual awards dinner, money for immediate costs in the event of a line of duty death, and for this year funds for 50<sup>th</sup> anniversary celebration activities.

Line 4, Dispatch Services: Estimated costs for dispatching services based on Deschutes County 9-1-1 tax rate applied to assessed property values within Jefferson County multiplied by 50%. Also includes software and licensing costs for mobile dispatch software and CAD access for station computers.

Line 5, EMS Operations: Estimated costs include supplies, licensing, medical director fees, software, and preventative maintenance on EMS equipment.

Line 6, Fire Operations: Estimated costs for equipment, PPE, supplies, and preventative maintenance for fire equipment.

Line 7, Fuel: Estimated costs for fuel in all apparatus and equipment.

Line 8, Insurance: Estimated costs for insurance on fire station, apparatus, liability, and cybercrime. Continue to see dramatic increases in this year to year.

Line 9, Prevention: Estimated costs for purchase of fire prevention and public education materials.

Line 10, Professional Services: Estimated costs for IT contracts, annual computer software licensing, credit card processing, auditor fees, legal counsel fees, ambulance per chart billing costs, and election fees.

Line 11, Radios/Communications: Estimated costs for purchase of iPad (1) for Tender 531 and purchase/maintenance costs for communications equipment.

Line 12, Rope Rescue Operations: Estimated costs for on-going replacement of PPE and technical rope equipment.

Line 13, Training: Estimated costs for sending personnel to continuing education and training classes. Also includes costs for training tracking software.

Line 14, Travel: Estimated travel costs not related to training.

Line 15, Tuition Reimbursement: Estimated cost for six Student Volunteers to receive reimbursement for required college classes. This is an increase over prior years because of tuition cost increases.

Line 16, Uniforms: Estimated costs for new and replacement uniform items for all personnel.

Line 17, Utilities: Estimated costs including possible rate increases for water and electricity services.

Line 18, Vehicle/Equipment Maintenance: Increased estimate from prior years data for routine maintenance on all apparatus. This includes annual service of all fire apparatus at least once per year and ambulances and staff vehicles twice per year.

Line 19, Volunteer Incentive Program: Estimated costs for Length of Service Award Program (LOSAP). The small cell phone reimbursement for volunteer personnel will be discontinued and funds used for the Wellness Program.

Line 20, Wellness Program: Estimated costs for new and recurring medical physicals on personnel as well as gym equipment maintenance. This is a large increase this fiscal year because of the loss of the FEMA SAFER Grant.

Line 21, SAFER Grant Expenditures: No FEMA SAFER Grant awarded.

Line 22, CERT Program: Estimated costs for CERT training equipment, PPE, and response supplies.

Line 23, OSFM OFSCP – PPE/Uniform: Grant funds remaining for purchase of personal protective equipment and uniforms for staff hired under this grant.

### ***General Fund Requirements – Debt Services***

Line 1, New Apparatus Finance Payment (Ambulance 571): Funds for annual payment on apparatus loan. Final payment occurs in December 2026.

Line 2, New Apparatus Finance Payment (Engine 521): Funds for annual payment on apparatus loan. Final payment occurs in December 2034.

### ***General Fund Requirements – Summary***

Line 25, Transfer to Capital Reserve Fund: No planned transfer in the proposed budget.

Line 28, Operating Contingency: Contingency funds for use in unexpected circumstances. Must be moved by resolution to appropriate line item before spending.

Line 31, Unappropriated Ending Fund Balance: Estimated amount that is carried forward as cash on hand to fiscal year 2027/2028.

### ***Capital Reserve Fund Summary of Resources & Requirements***

Line 2, Cash on Hand: This is an estimate based on financial forecasts for the remainder of the 2025/26 fiscal year.

Line 3, Interest: This amount is estimated based on historical and projected interest rates. Current projections have interest rates remaining steady in the coming year.

Line 4, Transferred IN, from other funds: No planned transfer for the upcoming fiscal year.

Line 11, Building Capital Purchases: Estimated funds to perform crack sealing, seal coating, and striping of asphalt parking lots and driveways. This was not accomplished in fiscal year 2025/2026.

Line 31, Reserved for Future Expenditure: Unallocated funds for future projects. If needed during the fiscal year for an unforeseen reason it can only be accessed with a supplemental budget.

### ***Bond Fund Summary of Resources & Requirements***

Line 2, Cash on Hand: This is an estimated based on financial forecasts for the remainder of the 2025/26 fiscal year.

Line 3, Previously levied taxes estimated to be received: Estimated on prior fiscal year historical collections of past due taxes.

Line 4, Interest: This amount is estimated based on historical and projected interest rates. Current projections have interest rates remaining steady in the coming year.

Line 8, Taxes Estimated to be received: Estimation of taxes to be imposed based on actual tax payment and the collection rate in Jefferson & Deschutes Counties. The imposed amount is more than the payment to ensure adequate funds are available.

Line 30, Total Unappropriated Ending Fund Balance: Estimated amount that is carried forward as cash on hand to fiscal year 2027/2028.

# General Fund Budget Overview

2026/2027

	<i>Proposed Budget</i>	<i>Approved Budget</i>	<i>Adopted Budget</i>
<b>REVENUES</b>			
Property Taxes	\$ 1,381,725	\$ -	\$ -
Service Revenue	\$ 341,175	\$ -	\$ -
Investment Earnings	\$ 30,000	\$ -	\$ -
Grant Revenue	\$ 38,000	\$ -	\$ -
Conflagration	\$ 40,000	\$ -	\$ -
Miscellaneous	\$ 15,000	\$ -	\$ -
Sale of Assets	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,845,900</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>			
Debt Services	\$ 60,497	\$ -	\$ -
Personnel Services	\$ 1,225,067	\$ -	\$ -
Materials & Services	\$ 594,600	\$ -	\$ -
Contingency	\$ 75,000	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,955,164</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Revenue vs. Expenditure</b>	<b>\$ (109,264)</b>	<b>\$ -</b>	<b>\$ -</b>
Fund - Beginning Balance	\$ 1,500,000	\$ -	\$ -
Fund - Ending Balance	\$ 1,390,736	\$ -	\$ -

**GENERAL FUND  
Resources - Detailed**

	Historical Data			Resource Description	Budget for Next Year: 2026/2027			
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2023/2024	First Preceding 2024/2025						
1	\$1,292,077	\$1,383,493	\$1,100,000	1 Available cash on hand* (cash basis) or	\$1,500,000			1
2	\$31,207	\$24,889	\$27,500	2 Previously levied taxes estimated to be received	\$27,500			2
3	\$28,338	\$43,629	\$20,000	3 Interest	\$30,000			3
4	\$0	\$0	\$0	4 Transferred IN, from other fund(s)	\$0			4
5	\$327,316	\$334,039	\$325,000	5 Ambulance Billing	\$325,000			5
6	\$400	\$400	\$400	6 Contractual Income	\$400			6
7	\$350	\$275	\$250	7 Emergency Signs	\$275			7
8	\$13,187	\$13,966	\$16,800	8 FireMed	\$15,000			8
9	\$103,659	\$104,703	\$111,476	9 Grant Funds	\$38,000			9
10	\$5,828	\$10,235	\$5,000	10 Misc. Income	\$15,000			10
11	\$0	\$25,000	\$50,000	11 Sale of Assets	\$0			11
12	\$150	\$200	\$500	12 Training	\$500			12
13	\$39,958	\$99,676	\$31,623	13 Conflagration Revenue	\$40,000			13
14	\$0	\$0	\$0	14 Cost Recovery Revenue	\$0			14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$1,842,470	\$2,040,505	\$1,688,549	29 Total resources, except taxes to be levied	\$1,991,675	\$0	\$0	29
30			\$1,264,578	30 Taxes estimated to be received	\$1,354,225			30
31	\$1,116,996	\$1,223,665		31 Taxes collected in year levied				31
32	<b>\$2,959,466</b>	<b>\$3,264,170</b>	<b>\$2,953,127</b>	<b>32 TOTAL RESOURCES</b>	<b>\$3,345,900</b>	<b>\$0</b>	<b>\$0</b>	<b>32</b>

**GENERAL FUND  
Personnel Services - Detail**

	Historical Data			Requirement Description	Number of Employees	Range*	Budget for Next Year: 2026/2027				
	Actual		Adopted Budget This Year 2025/2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2023/2024	First Preceding 2024/2025									
1	\$82,886	\$81,088	\$ 91,520	1	Fire Chief	1	\$120,000	\$ 126,923		1	
2	\$43,112	\$45,207	\$ 47,941	2	Administrative Assistant	1	\$49,580-\$63,201	\$ 60,632		2	
3	\$1,298	\$1,755	\$ 3,269	3	Administrative Assistant Overtime			\$ 3,307		3	
4	\$196,181	\$205,076	\$ 224,325	4	Shift - Captain/Paramedic (Shift Personnel Wages)	3	\$84,216-96,343	\$ 280,568		4	
5	\$54,198	\$58,251	\$ 57,994	5	Shift - Captain/Paramedic OT (Shift Personnel OT)			\$ 47,594		5	
6	\$96,303	\$112,479	\$ 102,662	6	Shift - Firefighter/Paramedic	0		\$ -		6	
7	\$7,785	\$9,132	\$ 25,949	7	Shift - Firefighter/Paramedic OT			\$ -		7	
8	\$0	\$0	\$ -	8	40-Hour - Firefighter/Paramedic	1	\$51,216-\$59,411	\$ 53,321		8	
9	\$0	\$0	\$ -	9	40-Hour - Firefighter/Paramedic OT			\$ 13,157		9	
10	\$36,095	\$57,147	\$ 53,720	10	Part-Time Personnel			\$ 38,000		10	
11	\$178,111	\$199,949	\$ 259,898	11	Employee Benefits (Health/Dental/Vision/VEBA)			\$ 212,403		11	
12	\$139,325	\$178,401	\$ 231,118	12	PERS			\$ 238,758		12	
13	\$53,181	\$59,814	\$ 56,930	13	Payroll Taxes			\$ 58,804		13	
14	\$19,987	\$29,036	\$ 25,000	14	Workers Comp. & Group Accident Insurance			\$ 30,000		14	
15	\$39,000	\$39,400	\$ 45,000	15	Volunteer Stipend & Benefits			\$ -		15	
16	\$15,464	\$48,684	\$ 21,091	16	Conflag Reimbursement			\$ 40,000		16	
17	\$11,295	\$11,976	\$ 10,800	17	Student Volunteer Stipends			\$ 21,600		17	
18				18						18	
19				19						19	
20				20						20	
21				21						21	
22				22						22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29				29						29	
30				30						30	
31				31						31	
32	<b>\$974,221</b>	<b>\$1,137,395</b>	<b>\$ 1,257,217</b>	<b>32</b>	<b>TOTAL PERSONNEL SERVICES REQUIREMENTS</b>			<b>\$ 1,225,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>32</b>

**GENERAL FUND**  
**Materials & Services - Detailed**

	Historical Data			Requirement Description	Budget for Next Year: 2026/2027			
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2023/2024	First Preceding 2024/2025						
1	\$20,235	\$15,950	\$19,750	1 Administration	\$23,350			1
2	\$24,349	\$35,194	\$30,000	2 Building Maintenance & Supplies	\$30,000			2
3	\$4,635	\$8,232	\$15,000	3 Department Services	\$15,000			3
4	\$70,148	\$72,810	\$74,377	4 Dispatch Services	\$79,500			4
5	\$56,417	\$47,668	\$35,000	5 EMS Operations	\$37,000			5
6	\$20,911	\$23,293	\$33,200	6 Fire Operations	\$28,450			6
7	\$13,011	\$14,961	\$20,000	7 Fuel	\$25,000			7
8	\$38,991	\$47,069	\$50,000	8 Insurance	\$56,500			8
9	\$997	\$0	\$2,000	9 Prevention	\$2,000			9
10	\$35,116	\$46,953	\$49,200	10 Professional Services	\$70,000			10
11	\$27,323	\$7,519	\$8,000	11 Radios/Communications	\$6,000			11
12	\$3,292	\$273	\$3,000	12 Rope Rescue Operations	\$3,000			12
13	\$14,014	\$14,633	\$18,572	13 Training	\$20,000			13
14	\$3,275	\$2,169	\$2,500	14 Travel	\$2,500			14
15	\$31,500	\$22,969	\$31,500	15 Tuition Reimbursement	\$61,300			15
16	\$5,712	\$7,738	\$10,000	16 Uniforms	\$10,000			16
17	\$36,637	\$39,087	\$40,000	17 Utilities	\$42,000			17
18	\$25,401	\$64,820	\$35,000	18 Vehicle/Equipment Maintenance	\$50,000			18
19	\$17,080	\$16,840	\$21,000	19 Volunteer Incentive Program	\$10,000			19
20	\$2,847	\$4,407	\$10,000	20 Wellness Program	\$20,000			20
21	\$26,220	\$34,172	\$63,727	21 SAFER Grant Expenditures	\$0			21
22	\$1,651	\$1,392	\$3,000	22 CERT Program	\$3,000			22
23	\$4,199	\$0	\$5,300	23 OSFM OFSCP - PPE/Uniform	\$0			23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
<b>32</b>	<b>\$483,961</b>	<b>\$528,149</b>	<b>\$580,126</b>	<b>32 TOTAL MATERIALS &amp; SERVICES</b>	<b>\$594,600</b>	<b>\$0</b>	<b>\$0</b>	<b>32</b>

**GENERAL FUND**  
**Debt Services - Detailed**

	Historical Data			Requirement Description	Budget for Next Year: 2026/2027				
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2023/2024	First Preceding 2024/2025							
1	\$27,045	\$27,045	\$27,046	1	New Apparatus Finance Payment (12/26/20)	\$27,046			1
2	\$0	\$0	\$33,451	2	New Apparatus Finance Payment (8/20/24)	\$33,451			2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31					31
<b>32</b>	<b>\$27,045</b>	<b>\$27,045</b>	<b>\$60,497</b>	<b>32</b>	<b>TOTAL DEBT SERVICES REQUIREMENTS</b>	<b>\$60,497</b>	<b>\$0</b>	<b>\$0</b>	<b>32</b>

### General Fund

	Historical Data			Requirements Summary	Budget for Next Year: 2026/2027				
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2023/2024	First Preceding 2024/2025							
1				1	<b>PERSONNEL SERVICES</b>				1
2	\$974,221	\$1,137,395	\$1,257,217	2	See detailed description	\$1,225,067			2
3				3					3
4				4					4
5				5					5
6	\$974,221	\$1,137,395	\$1,257,217	6	<b>TOTAL PERSONNEL SERVICES</b>	\$1,225,067	\$0	\$0	6
7				7	<b>MATERIALS AND SERVICES</b>				7
8	\$483,961	\$528,149	\$580,126	8	See detailed description	\$594,600			8
9				9					9
10				10					10
11				11					11
12	\$483,961	\$528,149	\$580,126	12	<b>TOTAL MATERIALS AND SERVICES</b>	\$594,600	\$0	\$0	12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18									18
19				19	<b>DEBT SERVICES</b>				19
20	\$27,045	\$27,045	\$60,497	20	See detailed description	\$60,497			20
21				21					21
22				22					22
24	\$27,045	\$27,045	\$60,497	23	<b>TOTAL DEBT SERVICES</b>	\$60,497	\$0	\$0	24
25				24					25
26	\$90,746	\$104,357		25	Transfer to Capital Reserve Fund	\$0			26
27	\$0	\$0	\$0	26	Transfer to Personnel Reserve Fund	\$0			27
28	\$90,746	\$104,357	\$0	27	<b>TOTAL TRANSFERRED TO OTHER FUNDS</b>	\$0	\$0	\$0	28
29	\$0	\$0	\$85,532	28	<b>OPERATING CONTINGENCY</b>	\$75,000			29
23		\$0		29	<b>RESERVED FOR FUTURE EXPENDITURE</b>	\$0	\$0	\$0	23
30	\$1,383,493			30	Ending Balance (Prior Years)				30
31		\$ 1,467,224	\$ 969,755	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	\$1,390,736			31
32	\$2,959,466	\$3,264,170	\$2,953,127	32	<b>TOTAL REQUIREMENTS</b>	\$3,345,900	\$0	\$0	32

### Capital Reserve Fund

	Historical Data			Summary of Resources and Requirements	Budget for Next Year: 2026/2027				
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2023/2024	First Preceding 2024/2025							
1				1	<b>RESOURCES</b>			1	
2	\$396,669	\$452,880	\$318,659	2	Cash on hand* (cash basis) or	\$298,750		2	
3	\$11,163	\$11,623	\$7,500	3	Interest	\$7,500		3	
4	\$90,746	\$104,357	\$0	4	Transferred IN, from other fund(s)	\$0		4	
5	\$7,903	\$0	\$0	5	Grant Funds	\$0		5	
6			\$11,365	6	Misc. Income	\$0		6	
7	\$0	\$251,374	\$0	7	Other financing sources	\$0		7	
8	<b>\$506,481</b>	<b>\$820,234</b>	<b>\$337,524</b>	8	<b>TOTAL RESOURCES</b>	<b>\$306,250</b>	<b>\$0</b>	<b>\$0</b>	8
9				9	<b>REQUIREMENTS</b>				9
10	\$0	\$497,703	\$0	10	Apparatus Capital Purchases	\$0		10	
11	\$37,920	\$0	\$41,365	11	Building Capital Purchases	\$22,000		11	
12	\$0	\$0	\$0	12	EMS Capital Purchases	\$0		12	
13	\$0	\$0	\$0	13	Training Capital Purchases	\$0		13	
14	\$15,680	\$0	\$0	14	Fire Capital Purchases	\$0		14	
15				15				15	
16				16				16	
17				17				17	
18				18				18	
19				19				19	
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29				29				29	
30	\$53,600	\$497,703	\$41,365	30	Total requirements, except future expenditures	\$22,000	\$0	\$0	30
31	\$452,881	\$322,531	\$296,159	31	<b>RESERVED FOR FUTURE EXPENDITURE (UEFB)</b>	\$284,250	\$0	\$0	31
32	<b>\$506,481</b>	<b>\$820,234</b>	<b>\$337,524</b>	32	<b>TOTAL REQUIREMENTS</b>	<b>\$306,250</b>	<b>\$0</b>	<b>\$0</b>	32

**BOND FUND**  
**Debt Service - Fire Station - Summary**

	Historical Data			Description of Resources and Requirements	Budget for Next Year: 2026/2027				
	Actual		Adopted Budget This Year 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2023/2024	First Preceding 2024/2025							
1				1	<b>RESOURCES</b>				1
2	\$13,629	\$17,110	\$7,118	2	Cash on hand (cash basis) or	\$6,500			2
3	\$5,978	\$4,613	\$3,500	3	Previously levied taxes estimated to be received	\$4,000			3
4	\$1,172	\$1,358	\$1,000	4	Earnings from temporary investments (Interest)	\$1,250			4
5	\$0	\$0	\$0	5	Transferred IN, from other fund(s)	\$0			5
6				6					6
7	\$20,779	\$23,081	\$11,618	7	Total resources, except taxes to be levied	\$11,750			7
8	\$189,358	\$185,052	\$212,875	8	Taxes estimated to be received	\$225,484			8
9				9	Taxes collected in year levied				9
<b>10</b>	<b>\$210,137</b>	<b>\$208,133</b>	<b>\$224,493</b>	<b>10</b>	<b>TOTAL RESOURCES</b>	<b>\$237,234</b>	<b>\$0</b>	<b>\$0</b>	<b>10</b>
11				11	<b>REQUIREMENTS</b>				11
12				12	Bond Principal Payments				12
13				13	Issue Date      Budgeted Payment Date				13
14	\$150,000	\$160,000	\$170,000	14	12/15/2016      1/1/2027	\$185,000			14
15				15					15
16				16					16
17	\$150,000	\$160,000	\$170,000	17	Total Principal	\$185,000	\$0	\$0	17
18				18	Bond Interest Payments				18
19				19	Issue Date      Budgeted Payment Date				19
20	\$22,444	\$20,584	\$18,600	20	3/29/2007      1/1/2027	\$16,492			20
21	\$20,584	\$18,600	\$16,492	21	3/29/2007      6/30/2027	\$14,198			21
22				22					22
23	\$43,028	\$39,184	\$35,092	23	Total Interest	\$30,690	\$0	\$0	23
24				24	Unappropriated Balance for Following Year By				24
25				25	Issue Date      Budgeted Payment Date				25
26				26					26
27				27					27
28				28					28
29				29	Ending Balance (Prior Years)				29
30	\$17,109	\$8,949	\$19,401	30	Total Unappropriated Ending Fund Balance	\$21,544	\$0	\$0	30
<b>31</b>	<b>\$210,137</b>	<b>\$208,133</b>	<b>\$224,493</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$237,234</b>	<b>\$0</b>	<b>\$0</b>	<b>31</b>