

# NORTHWEST FIRE DISTRICT



District-wide Proposed Budget Overview  
For Fiscal Year: July 1, 2025 – June 30, 2026

# **Table of Contents**

Financial Summary of all District Funds.....	1
Financial Summary of each District Fund.....	2-5
General Fund Revenues .....	6
General Fund Expense by Department .....	7-34
Program Appraisals.....	Separate Exhibits
<ul style="list-style-type: none"><li>• Exhibit A – Office of the Fire Chief</li><li>• Exhibit B – Governing and Pension Boards</li><li>• Exhibit C – Human Resource Services</li><li>• Exhibit D – Finance Services</li><li>• Exhibit E – Family Care Center</li><li>• Exhibit F – Operational Services Response Division</li><li>• Exhibit G – Operational Services Prevention Division</li><li>• Exhibit H – Operational Services Health &amp; Safety Division</li><li>• Exhibit I – Operational Services Training Division</li><li>• Exhibit J – Operational Services EMS &amp; Dispatch Division</li><li>• Exhibit K – Administration Services</li><li>• Exhibit L – Community Relations &amp; Public Education Services</li><li>• Exhibit M – Technical Services</li><li>• Exhibit N – Essential Services Fleet</li><li>• Exhibit O – Essential Services Facilities</li><li>• Exhibit P – Essential Services Warehouse</li></ul>	



## **AGGREGATE OF ALL DISTRICT FUNDS**

# NOTICE OF PUBLIC HEARING

A budget hearing of the Northwest Fire District will be held on Tuesday June 24, 2025 at 6:00 p.m. at 13535 N. Marana Main Street, Marana Arizona. The purpose of this hearing is to discuss and formally adopt the budget for the fiscal year beginning July 1, 2025. A summary of the budget is presented below. Written comments on the proposed budget may be submitted to the Northwest Fire District Administration Facility at 13535 N. Marana Main Street, Marana, AZ 85653, between the hours of 8:00 a.m. and 5:00 p.m., up to and including June 24, 2025.

Contact: Kim Sotomayor

Telephone: 520-887-1010

Email: Ksotomayor@nwfdaz.gov

FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	FY 2026-27 Estimated Budget
Beginning Fund Balance/Net Working Capital	\$ 27,402,363	\$ 29,990,868	\$ 30,416,311	\$ 26,694,918
Charges for Services	\$ 4,695,853	\$ 4,542,709	\$ 5,149,494	\$ 5,341,395
Self Insurance	\$ 3,265,499	\$ 4,057,305	\$ 4,405,000	\$ 4,493,100
Grants and Contributions	\$ 2,286,715	\$ 1,672,671	\$ 1,118,113	\$ 1,137,550
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 12,311,085	\$ 3,126,113	\$ 7,760,225	\$ 7,392,274
Interest Earned/Surplus/Miscellaneous Revenue	\$ 2,909,443	\$ 890,000	\$ 1,400,000	\$ 1,467,500
Fire District Assistance Tax	\$ 402,384	\$ 390,000	\$ 390,000	\$ 390,000
Prior Year(s) Property Tax Received	\$ 902,315	\$ 560,000	\$ 560,000	\$ 560,000
Property Taxes Estimated to be Received	\$ 47,357,729	\$ 51,785,676	\$ 55,416,372	\$ 58,187,191
<b>Total Resources</b>	<b>\$ 101,533,386</b>	<b>\$ 97,015,342</b>	<b>\$ 106,615,515</b>	<b>\$ 105,663,928</b>

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	\$ 24,875,588	\$ 27,244,603	\$ 28,091,514	\$ 28,793,759
Employee Benefits	\$ 13,179,941	\$ 16,220,717	\$ 16,758,539	\$ 17,584,492
Material and Supplies	\$ 1,902,802	\$ 2,850,883	\$ 3,511,493	\$ 3,611,834
Professional Services	\$ 1,442,541	\$ 1,721,861	\$ 1,888,818	\$ 1,981,496
Capital Outlay	\$ 2,338,965	\$ 10,632,123	\$ 8,204,610	\$ 1,208,472
Utilities and Communications	\$ 1,856,154	\$ 1,868,437	\$ 1,957,990	\$ 2,051,869
Insurance	\$ 278,718	\$ 299,000	\$ 340,137	\$ 367,348
Repairs and Maintenance	\$ 1,382,602	\$ 2,416,889	\$ 2,852,084	\$ 3,075,534
Lease Agreements	\$ 658,351	\$ 252,340	\$ 344,500	\$ 354,835
Debt Service	\$ 3,873,246	\$ 3,833,642	\$ 3,805,687	\$ 3,670,709
Self Insurance	\$ 3,620,404	\$ 4,057,305	\$ 4,405,000	\$ 4,493,100
Transfers in/out	\$ 12,311,085	\$ 3,126,113	\$ 7,760,225	\$ 7,392,274
Contingencies	\$ 33,812,989	\$ 22,491,429	\$ 26,694,918	\$ 31,078,205
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 101,533,386</b>	<b>\$ 97,015,342</b>	<b>\$ 106,615,515</b>	<b>\$ 105,663,928</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT				
Name of Organizational Unit or Program FTE for that unit or program	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	FY 2026-27 Estimated Budget
Executive Services (Administration)	\$ 7,411,689	\$ 9,448,615	\$ 10,112,601	\$ 10,466,542
FTE	31	33	33	33
Operational Services (Emergency operations)	\$ 33,787,782	\$ 37,207,811	\$ 38,472,275	\$ 39,818,805
FTE	241	242	247	247
Essential Services (Support)	\$ 4,541,022	\$ 6,085,089	\$ 6,998,510	\$ 7,243,458
FTE	20	20	20	20
Not Allocated to Organizational Unit or Program	\$ 55,792,894	\$ 44,273,827	\$ 51,032,129	\$ 48,135,123
FTE	0	0	0	0
<b>Total Requirements</b>	<b>\$ 101,533,386</b>	<b>\$ 97,015,342</b>	<b>\$ 106,615,515</b>	<b>\$ 105,663,928</b>
<b>Total FTE</b>	<b>292</b>	<b>295</b>	<b>300</b>	<b>300</b>

PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed 2024-2025	Rate or Amount Approved Next Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Operating Rate Levy (rate limit \$3.75 per \$100)	\$2.9110	\$2.9719	\$2.9888	\$2.9888
Levy For General Obligation Bonds	\$3,873,246	\$3,833,642	\$3,805,687	\$3,670,709

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2025	Estimated Debt Authorized, but not Incurred July 1, 2025
General Obligation Bonds	\$32,000,358	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$32,000,358</b>	<b>\$0</b>

**SUMMARY - FUND 100, and FUND 110**

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>GENERAL FUND (100)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 9,546,503	\$ 9,500,000	\$ 10,500,000	\$ 10,500,000
Charges for Services	\$ 1,163,483	\$ 1,114,416	\$ 1,017,484	\$ 1,058,183
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ 85,000	\$ 87,550	\$ 87,550	\$ 87,550
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 2,327,403	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ 2,317,853	\$ 840,000	\$ 1,350,000	\$ 1,417,500
Fire District Assistance Tax	\$ 402,384	\$ 390,000	\$ 390,000	\$ 390,000
Prior Year(s) Property Tax Received	\$ 828,579	\$ 500,000	\$ 500,000	\$ 500,000
Property Taxes Estimated to be Received	\$ 43,568,931	\$ 48,033,117	\$ 51,691,699	\$ 54,276,284
<b>Total Resources</b>	<b>\$ 60,240,136</b>	<b>\$ 60,465,083</b>	<b>\$ 65,536,733</b>	<b>\$ 68,229,517</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ 22,614,677	\$ 25,308,895	\$ 25,773,055	\$ 26,417,381
Employee Benefits	\$ 11,846,785	\$ 14,891,848	\$ 15,193,201	\$ 15,952,861
Material and Supplies	\$ 1,536,478	\$ 2,228,465	\$ 2,840,281	\$ 2,982,295
Professional Services	\$ 1,292,073	\$ 1,602,666	\$ 1,800,674	\$ 1,890,708
Capital Outlay	\$ 123,428	\$ 61,000	\$ 83,069	\$ 87,222
Utilities and Communications	\$ 1,639,110	\$ 1,649,477	\$ 1,756,985	\$ 1,844,834
Insurance	\$ 219,486	\$ 245,035	\$ 278,670	\$ 300,964
Repairs and Maintenance	\$ 1,293,535	\$ 2,339,789	\$ 2,767,951	\$ 2,989,387
Lease Agreements	\$ 658,351	\$ 252,340	\$ 344,500	\$ 354,835
Debt Service/ Lease Payables	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 8,727,403	\$ 2,385,568	\$ 4,198,347	\$ 4,408,264
Contingencies	\$ 10,288,810	\$ 9,500,000	\$ 10,500,000	\$ 11,000,765
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 60,240,136</b>	<b>\$ 60,465,083</b>	<b>\$ 65,536,733</b>	<b>\$ 68,229,517</b>

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>Medical Self Insurance (110)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 2,066,152	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ 3,265,499	\$ 4,057,305	\$ 4,405,000	\$ 4,493,100
Grants and Contributions	\$ -	\$ -	\$ -	\$ -
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ 22,347	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 5,353,998</b>	<b>\$ 6,057,305</b>	<b>\$ 6,405,000</b>	<b>\$ 6,493,100</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Material and Supplies	\$ 102	\$ -	\$ -	\$ -
Professional Services	\$ 30,324	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ 3,615,354	\$ 4,057,305	\$ 4,405,000	\$ 4,493,100
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,708,218	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 5,353,998</b>	<b>\$ 6,057,305</b>	<b>\$ 6,405,000</b>	<b>\$ 6,493,100</b>

**SUMMARY - FUND 200, and FUND 250**

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>WILDLAND (200)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 756,348	\$ 900,000	\$ 500,000	\$ 500,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ 1,087,831	\$ 750,000	\$ 750,000	\$ 750,000
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 1,844,179</b>	<b>\$ 1,650,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ 521,471	\$ 450,000	\$ 441,500	\$ 441,500
Employee Benefits	\$ 196,044	\$ 179,200	\$ 183,200	\$ 183,200
Material and Supplies	\$ 100,968	\$ 99,000	\$ 108,300	\$ 108,300
Professional Services	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 112,000	\$ -	\$ -
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ 2,367	\$ 21,800	\$ 17,000	\$ 17,000
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,023,329	\$ 788,000	\$ 500,000	\$ 500,000
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 1,844,179</b>	<b>\$ 1,650,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>Ambulance (250)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 944,556	\$ 500,000	\$ 750,000	\$ 750,000
Charges for Services	\$ 3,407,772	\$ 3,300,000	\$ 4,000,000	\$ 4,147,902
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ -	\$ -	\$ -	\$ -
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 4,352,328</b>	<b>\$ 3,800,000</b>	<b>\$ 4,750,000</b>	<b>\$ 4,897,902</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ 1,366,804	\$ 1,485,708	\$ 1,863,959	\$ 1,919,878
Employee Benefits	\$ 905,042	\$ 1,149,669	\$ 1,382,138	\$ 1,448,431
Material and Supplies	\$ 200,487	\$ 217,203	\$ 336,154	\$ 346,239
Professional Services	\$ 120,144	\$ 119,195	\$ 88,144	\$ 90,788
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Utilities and Communications	\$ 217,044	\$ 218,960	\$ 201,005	\$ 207,035
Insurance	\$ 59,232	\$ 53,965	\$ 61,467	\$ 66,384
Repairs and Maintenance	\$ 86,700	\$ 55,300	\$ 67,133	\$ 69,147
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 618,279	\$ -	\$ -	\$ -
Contingencies	\$ 778,596	\$ 500,000	\$ 750,000	\$ 750,000
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 4,352,328</b>	<b>\$ 3,800,000</b>	<b>\$ 4,750,000</b>	<b>\$ 4,897,902</b>

**SUMMARY - FUND 400, and FUND 450**

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>CAPITAL IMPROVEMENT (400)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 8,292,567	\$ 12,900,000	\$ 12,300,000	\$ 4,996,938
Charges for Services	\$ 124,598	\$ 128,293	\$ 132,010	\$ 135,310
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ -	\$ -	\$ -	\$ -
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 9,345,682	\$ 2,385,568	\$ 4,198,347	\$ 4,408,264
Interest Earned/Surplus/Miscellaneous Revenue	\$ 466,767	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 18,229,613</b>	<b>\$ 15,413,861</b>	<b>\$ 16,630,357</b>	<b>\$ 9,540,512</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Material and Supplies	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,574,957	\$ 9,881,668	\$ 8,071,541	\$ 125,000
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 638,000	\$ 740,545	\$ 3,561,878	\$ 2,984,010
Contingencies	\$ 16,016,656	\$ 4,791,648	\$ 4,996,938	\$ 6,431,502
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 18,229,613</b>	<b>\$ 15,413,861</b>	<b>\$ 16,630,357</b>	<b>\$ 9,540,512</b>

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>CAPITAL RESERVE (450)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 1,239,566	\$ 1,877,566	\$ 2,316,311	\$ 5,878,189
Charges for Services	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ -	\$ -	\$ -	\$ -
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ 638,000	\$ 740,545	\$ 3,561,878	\$ 2,984,010
Interest Earned/Surplus/Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 1,877,566</b>	<b>\$ 2,618,111</b>	<b>\$ 5,878,189</b>	<b>\$ 8,862,199</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Material and Supplies	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 816,250
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 1,877,566	\$ 2,618,111	\$ 5,878,189	\$ 8,045,949
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 1,877,566</b>	<b>\$ 2,618,111</b>	<b>\$ 5,878,189</b>	<b>\$ 8,862,199</b>

**SUMMARY - FUND 480, and FUND 500**

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>GRANTS (480)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 3,870,013	\$ 1,613,302	\$ 1,200,000	\$ 1,190,805
Charges for Services	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ 1,113,884	\$ 835,121	\$ 280,563	\$ 300,000
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ -	\$ -	\$ -	\$ -
Property Taxes Estimated to be Received	\$ -	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 4,983,897</b>	<b>\$ 2,448,423</b>	<b>\$ 1,480,563</b>	<b>\$ 1,490,805</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ 372,637	\$ -	\$ 13,000	\$ 15,000
Employee Benefits	\$ 232,070	\$ -	\$ -	\$ -
Material and Supplies	\$ 64,767	\$ 306,215	\$ 226,758	\$ 175,000
Professional Services	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 640,580	\$ 577,455	\$ 50,000	\$ 180,000
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ 5,050	\$ -	\$ -	\$ -
Transfers in/out	\$ 2,327,403	\$ -	\$ -	\$ -
Contingencies	\$ 1,341,390	\$ 1,564,753	\$ 1,190,805	\$ 1,120,805
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 4,983,897</b>	<b>\$ 2,448,423</b>	<b>\$ 1,480,563</b>	<b>\$ 1,490,805</b>

<b>FINANCIAL SUMMARY - RESOURCES</b>				
<b>GO DEBT SERVICE (500)</b>	<b>FY 2023-24 Actuals</b>	<b>FY 2024-25 Adopted Budget</b>	<b>FY 2025-26 Proposed Budget</b>	<b>FY 2026-27 Estimated Budget</b>
Beginning Fund Balance/Net Working Capital	\$ 686,659	\$ 700,000	\$ 850,000	\$ 878,986
Charges for Services	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ -	\$ -	\$ -	\$ -
Grants and Contributions	\$ -	\$ -	\$ -	\$ -
Revenue from Bonds and Other Debt	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Interest Earned/Surplus/Miscellaneous Revenue	\$ 102,476	\$ 50,000	\$ 50,000	\$ 50,000
Fire District Assistance Tax	\$ -	\$ -	\$ -	\$ -
Prior Year(s) Property Tax Received	\$ 73,736	\$ 60,000	\$ 60,000	\$ 60,000
Property Taxes Estimated to be Received	\$ 3,788,798	\$ 3,752,559	\$ 3,724,673	\$ 3,910,907
<b>Total Resources</b>	<b>\$ 4,651,670</b>	<b>\$ 4,562,559</b>	<b>\$ 4,684,673</b>	<b>\$ 4,899,893</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Material and Supplies	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Utilities and Communications	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Lease Agreements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 3,873,246	\$ 3,833,642	\$ 3,805,687	\$ 3,670,709
Self Insurance	\$ -	\$ -	\$ -	\$ -
Transfers in/out	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 778,424	\$ 728,917	\$ 878,986	\$ 1,229,184
Ending Fund Balance (future expenditures)	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ 4,651,670</b>	<b>\$ 4,562,559</b>	<b>\$ 4,684,673</b>	<b>\$ 4,899,893</b>





## GENERAL FUND

THE GENERAL FUND IS THE PRIMARY OPERATING FUND OF THE DISTRICT. IT ACCOUNTS FOR ALL FINANCIAL RESOURCES OF THE DISTRICT, EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND, EITHER LEGALLY OR BY GOVERNING BOARD DIRECTION. THE PRINCIPAL REVENUE SOURCE IS PROPERTY TAXES. PRIMARY EXPENDITURES ARE FOR PUBLIC SAFETY.

## GENERAL FUND REVENUES

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
41100	Property Taxes-CY	43,568,931	48,033,117	51,691,699	\$ 3,658,582	Increase to Valuations
41150	Property Taxes-PY	828,458	500,000	500,000	\$ -	
41180	Property Taxes-In Lieu	121	-	-	\$ -	
41200	FDAT-CY	392,618	390,000	390,000	\$ -	
41250	FDAT-PY	9,767	-	-	\$ -	
42310	Fire Protection Fees	2,360	-	-	\$ -	
42331	Community Affairs Fees	6,607	-	-	\$ -	
42335	Prevention Review Fees	436,076	380,000	405,000	\$ 25,000	Increase in Building Permits
42336	Approved Contractor Fees	8,923	9,000	9,006	\$ 6	
42360	Technology Maint Revenue	37,956	-	-	\$ -	
42370	Intergovernmental Agreements	85,000	87,550	87,550	\$ -	
42390	Dispatch Revenue	595,643	639,037	583,478	\$ (55,559)	IGA Increase, AMR Reduction
42600	Rents And Leases	68,099	71,504	-	\$ (71,504)	AMR no Longer Renting Space
42700	Facility Use Revenue	7,820	10,000	10,000	\$ -	
43100	Investment Revenue	1,019,381	450,000	750,000	\$ 300,000	Aligned to Fed Interest Rates
44100	Training Revenue	-	4,875	10,000	\$ 5,125	Training Center Available
45000	Donations & Contributions	1,195	-	-	\$ -	
46000	Miscellaneous Revenue	118,945	-	-	\$ -	
46500	Smart & Safe AZ- Prop 207 Revenue	603,496	390,000	600,000	\$ 210,000	Adjusted to Actuals
48000	Transfers In	2,327,403	-	-	\$ -	
49001	Leases Originated	574,836	-	-	\$ -	
<b>Total Revenues</b>		<b>\$ 50,693,633</b>	<b>\$ 50,965,083</b>	<b>\$ 55,036,733</b>	<b>\$ 4,071,650</b>	

Estimated Property Tax not to Be Received			
a. Loss Due to Constitutional Limit	\$ -	\$ -	\$ -
b. Discounts, Other Uncollected Amounts		\$ 959,779	\$ 1,054,933
Total Tax Levied		\$ 48,992,896	\$ 52,746,632

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1200 - Fire Chief</b>						
51110	Salaries	\$ 203,897	\$ 231,000	\$ 231,005	\$ 5	
51190	PTO Paid Out	\$ 12,855	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 12,633	\$ 12,430	\$ 13,290	\$ 860	Premium Increase
51212	Dental Insurance	\$ 384	\$ 478	\$ 475	\$ (3)	
51213	Vision Insurance	\$ 107	\$ 114	\$ 112	\$ (2)	
51215	PSPRS-Cancer Insurance	\$ 50	\$ 50	\$ 50	\$ -	
51216	Life Insurance	\$ 41	\$ 42	\$ 42	\$ -	
51218	STD Insurance	\$ 224	\$ 600	\$ 221	\$ (379)	
51231	Medicare	\$ 3,072	\$ 3,349	\$ 3,350	\$ 1	
51250	PSPRS	\$ 83,516	\$ 95,469	\$ 96,121	\$ 652	
51280	Deferred Compensation	\$ -	\$ 15,000	\$ 15,000		
51290	PEHP	\$ 1,986	\$ 2,309	\$ 2,310	\$ 1	
<b>Total Personnel</b>		<b>\$ 318,767</b>	<b>\$ 360,841</b>	<b>\$ 361,976</b>	<b>\$ 1,135</b>	
52160	Dues, Memberships & Subscriptions	\$ 4,610	\$ 4,575	\$ 4,575	\$ -	
52170	Travel & Per Diem	\$ 6,245	\$ 13,000	\$ 13,000	\$ -	
52177	Meals & Entertainment	\$ 2,985	\$ 2,500	\$ 2,500	\$ -	
52180	Training	\$ 8,189	\$ 28,000	\$ 27,000	\$ (1,000)	
52196	Employee Recognition	\$ 16,094	\$ 27,000	\$ 28,000	\$ 1,000	
52260	Legal	\$ 42,182	\$ 45,000	\$ 45,000	\$ -	
52540	Building Services	\$ -	\$ 164,854	\$ 176,481	\$ 11,627	.01 Tax Incr. for O&M
<b>Total Non-Personnel</b>		<b>\$ 80,305</b>	<b>\$ 284,929</b>	<b>\$ 296,556</b>	<b>\$ 11,627</b>	
<b>Total Fire Chief 1200</b>		<b>\$ 399,072</b>	<b>\$ 645,770</b>	<b>\$ 658,532</b>	<b>\$ 12,762</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1215 - Governing &amp; Pension Board</b>						
52139	Operational Equipment	\$ 1,420	\$ 1,000	\$ 1,000	\$ -	
52140	Operational Supplies	\$ -	\$ 250	\$ 250	\$ -	
52141	Uniforms	\$ -	\$ 750	\$ 750	\$ -	
52170	Travel & Per Diem	\$ 818	\$ 3,000	\$ 3,000	\$ -	
52177	Meals & Entertainment	\$ 571	\$ 440	\$ 440	\$ -	
52180	Training	\$ 1,100	\$ 1,650	\$ 1,650	\$ -	
52195	Election Costs	\$ 407	\$ 52,000	\$ 150,000	\$ 98,000	Bond Election Expenses
52240	Health Services	\$ 5,900	\$ -	\$ 5,900	\$ 5,900	Medical Retirement IME
52260	Legal	\$ 765	\$ 10,000	\$ 10,000	\$ -	
<b>Total Governing &amp; Pension Board 1215</b>		<b>\$ 10,981</b>	<b>\$ 69,090</b>	<b>\$ 172,990</b>	<b>\$ 103,900</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
<b>1220 - Operational Services - Admin</b>						
51110	Salaries	\$ 492,604	\$ 531,126	\$ 544,793	\$ 13,667	Staffing Change
51190	PTO Paid Out	\$ 49,098	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 50,532	\$ 49,719	\$ 53,160	\$ 3,441	Premium Increase
51212	Dental Insurance	\$ 1,536	\$ 1,932	\$ 1,900	\$ (32)	
51213	Vision Insurance	\$ 428	\$ 456	\$ 448	\$ (8)	
51215	PSPRS-Cancer Insurance	\$ 200	\$ 200	\$ 200	\$ -	
51216	Life Insurance	\$ 163	\$ 168	\$ 168	\$ -	
51218	STD Insurance	\$ 898	\$ 1,367	\$ 883	\$ (484)	
51231	Medicare	\$ 7,422	\$ 7,701	\$ 7,900	\$ 199	
51250	PSPRS	\$ 201,566	\$ 159,639	\$ 112,729	\$ (46,910)	DROP Participant
51280	Deferred Compensation	\$ -	\$ 11,083	\$ 20,951	\$ 9,868	DROP Participant
51290	PEHP	\$ 4,895	\$ 5,311	\$ 5,448	\$ 137	
<b>Total Personnel</b>		<b>\$ 809,341</b>	<b>\$ 768,702</b>	<b>\$ 748,580</b>	<b>\$ (20,122)</b>	
52170	Travel & Per Diem	\$ 966	\$ 10,250	\$ 10,250	\$ -	
52177	Meals & Entertainment	\$ -	\$ 500	\$ 600	\$ 100	
52180	Training	\$ -	\$ 3,800	\$ 3,800	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 966</b>	<b>\$ 14,550</b>	<b>\$ 14,650</b>	<b>\$ 100</b>	
<b>Total Operational Services - Admin 1220</b>		<b>\$ 810,307</b>	<b>\$ 783,252</b>	<b>\$ 763,230</b>	<b>\$ (20,022)</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1225 - Essential Services Admin</b>						
51110	Salaries	\$ 133,809	\$ 143,756	\$ 146,631	\$ 2,875	Step Increase
51190	PTO Paid Out	\$ 7,924	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 12,633	\$ 12,430	\$ 13,290	\$ 860	Premium Increase
51212	Dental Insurance	\$ 384	\$ 483	\$ 475	\$ (8)	
51213	Vision Insurance	\$ 107	\$ 114	\$ 112	\$ (2)	
51215	PSPRS-Cancer Insurance	\$ 50	\$ 50	\$ 50	\$ -	
51216	Life Insurance	\$ 41	\$ 42	\$ 42	\$ -	
51218	STD Insurance	\$ 224	\$ 374	\$ 221	\$ (153)	
51231	Medicare	\$ 1,969	\$ 2,084	\$ 2,126	\$ 42	
51250	PSPRS	\$ -	\$ 59,414	\$ 61,013	\$ 1,599	Step Increase
51280	Deferred Compensation	\$ 10,236	\$ -	\$ -	\$ -	
51290	PEHP	\$ 1,304	\$ 1,438	\$ 1,466	\$ 28	
<b>Total Personnel</b>		<b>\$ 168,683</b>	<b>\$ 220,185</b>	<b>\$ 225,426</b>	<b>\$ 5,241</b>	
52170	Travel & Per Diem	\$ 473	\$ 3,350	\$ 3,500	\$ 150	
52177	Meals & Entertainment	\$ 198	\$ 250	\$ 250	\$ -	
52180	Training	\$ -	\$ 2,250	\$ 2,250	\$ -	
52182	Field Projects	\$ 10,082	\$ -	\$ -	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 10,752</b>	<b>\$ 5,850</b>	<b>\$ 6,000</b>	<b>\$ 150</b>	
<b>Total Essential Services Admin 1225</b>		<b>\$ 179,435</b>	<b>\$ 226,035</b>	<b>\$ 231,426</b>	<b>\$ 5,391</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1230 - Administration Services</b>						
51110	Salaries	\$ 357,958	\$ 252,727	\$ 258,327	\$ 5,600	Step Increase
51120	Hourly	\$ 130,692	\$ 146,919	\$ 150,579	\$ 3,660	Step Increase
51190	PTO Paid Out	\$ 17,335	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 41,119	\$ 62,149	\$ 66,450	\$ 4,301	Premium Increase
51212	Dental Insurance	\$ 2,304	\$ 2,414	\$ 2,375	\$ (39)	
51213	Vision Insurance	\$ 590	\$ 570	\$ 560	\$ (10)	
51215	PSPRS-Cancer Insurance	\$ 50	\$ 50	\$ 50	\$ -	
51216	Life Insurance	\$ 249	\$ 210	\$ 210	\$ -	
51218	STD Insurance	\$ 1,063	\$ 1,039	\$ 888	\$ (151)	
51230	Social Security	\$ 22,247	\$ 15,865	\$ 16,261	\$ 396	
51231	Medicare	\$ 7,158	\$ 5,795	\$ 5,929	\$ 134	
51250	PSPRS	\$ 54,409	\$ 59,414	\$ 61,013	\$ 1,599	Step Increase
51251	ASRS	\$ 43,730	\$ 31,398	\$ 31,473	\$ 75	
51290	PEHP	\$ 4,489	\$ 3,996	\$ 4,089	\$ 93	
<b>Total Personnel</b>		<b>\$ 683,394</b>	<b>\$ 582,546</b>	<b>\$ 598,204</b>	<b>\$ 15,658</b>	
52115	Fees	\$ 255	\$ 2,530	\$ 2,530	\$ -	
52117	Annual Fee - Accreditation	\$ 1,910	\$ 1,950	\$ 2,120	\$ 170	
52139	Operational Equipment	\$ 5,495	\$ -	\$ -	\$ -	
52140	Operational Supplies	\$ 1,219	\$ -	\$ -	\$ -	
52150	Postage & Mailings	\$ 4,632	\$ 6,750	\$ 6,750	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 982	\$ 165	\$ 165	\$ -	
52170	Travel & Per Diem	\$ 8,045	\$ 12,379	\$ 13,910	\$ 1,531	Inflationary Increase
52177	Meals & Entertainment	\$ 1,181	\$ 500	\$ 500	\$ -	
52180	Training	\$ 3,234	\$ 7,350	\$ 7,350	\$ -	
52198	Books & Periodicals	\$ 281	\$ -	\$ -	\$ -	
52199	Books - Accreditation	\$ -	\$ 750	\$ 750	\$ -	
52220	Software	\$ 128	\$ -	\$ -	\$ -	
52223	Consultants-General	\$ 36,975	\$ 46,000	\$ 46,000	\$ -	
52340	Refuse Removal	\$ 290	\$ 800	\$ 800	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 64,627</b>	<b>\$ 79,174</b>	<b>\$ 80,875</b>	<b>\$ 1,701</b>	
<b>Total Administration Services 1230</b>		<b>\$ 748,021</b>	<b>\$ 661,720</b>	<b>\$ 679,079</b>	<b>\$ 17,359</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1240 - Human Resource Services</b>						
51110	Salaries	\$ 141,249	\$ 151,511	\$ 162,401	\$ 10,890	HR Manager Realignment
51120	Hourly	\$ 101,218	\$ 109,264	\$ 111,985	\$ 2,721	Step Increase
51190	PTO Paid Out	\$ 4,129	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 28,486	\$ 49,719	\$ 53,160	\$ 3,441	Premium Increase
51212	Dental Insurance	\$ 1,510	\$ 1,932	\$ 1,900	\$ (32)	
51213	Vision Insurance	\$ 385	\$ 456	\$ 448	\$ (8)	
51216	Life Insurance	\$ 166	\$ 168	\$ 168	\$ -	
51217	AD&D Insurance	\$ 8,287	\$ 8,287	\$ 8,287	\$ -	
51218	STD Insurance	\$ 683	\$ 678	\$ 726	\$ 48	
51230	Social Security	\$ 15,090	\$ 16,168	\$ 17,012	\$ 844	Step Increase
51231	Medicare	\$ 3,529	\$ 3,781	\$ 3,979	\$ 198	
51251	ASRS	\$ 29,799	\$ 31,997	\$ 32,926	\$ 929	Step Increase
51270	Workers Compensation	\$ 1,304,456	\$ 1,484,123	\$ 1,404,526	\$ (79,597)	Rate Adjustment
51290	PEHP	\$ 2,030	\$ 2,608	\$ 2,744	\$ 136	
<b>Total Personnel</b>		<b>\$ 1,641,017</b>	<b>\$ 1,860,692</b>	<b>\$ 1,800,262</b>	<b>\$ (60,430)</b>	
52120	Printing & Duplicating	\$ 829	\$ 830	\$ 1,565	\$ 735	Labor Law Posters
52160	Dues, Memberships & Subscriptions	\$ 1,804	\$ 1,520	\$ 1,620	\$ 100	
52170	Travel & Per Diem	\$ 62	\$ 2,800	\$ 4,800	\$ 2,000	Inflationary Increases
52177	Meals & Entertainment	\$ -	\$ 1,000	\$ 1,050	\$ 50	
52180	Training	\$ 2,515	\$ 9,240	\$ 8,590	\$ (650)	
52191	Tuition Reimbursement	\$ 22,337	\$ 35,000	\$ 35,000	\$ -	
52198	Books & Periodicals	\$ 634	\$ 635	\$ -	\$ (635)	Moved to Printing & Dupl.
52227	Contract Labor	\$ -	\$ 10,000	\$ 10,000	\$ -	
52240	Health Services	\$ 665	\$ 90,125	\$ 70,225	\$ (19,900)	Academy of 10
52270	Organizational Development	\$ -	\$ 27,250	\$ 27,250	\$ -	
52280	Recruitment	\$ 106	\$ 10,000	\$ 3,800	\$ (6,200)	Academy of 10
52290	Testing & Background Services	\$ 3,286	\$ 25,575	\$ 28,992	\$ 3,417	Price Increase
52450	Unemployment Insurance	\$ 2,935	\$ -	\$ -	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 35,172</b>	<b>\$ 213,975</b>	<b>\$ 192,892</b>	<b>\$ (21,083)</b>	
<b>Total Human Resource Services 1240</b>		<b>\$ 1,676,189</b>	<b>\$ 2,074,667</b>	<b>\$ 1,993,154</b>	<b>\$ (81,513)</b>	



**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1250 - Business Services</b>						
51110	Salaries	\$ 437,212	\$ 480,302	\$ 491,125	\$ 10,823	Step Increase
51120	Hourly	\$ 129,404	\$ 152,491	\$ 156,307	\$ 3,816	Step Increase
51150	Overtime	\$ 46	\$ -	\$ -	\$ -	
51190	PTO Paid Out	\$ 4,976	\$ 775,000	\$ 970,000	\$ 195,000	Normal Payout/Retirements
51211	Medical Insurance	\$ 63,490	\$ 99,439	\$ 106,320	\$ 6,881	Premium Increase
51212	Dental Insurance	\$ 2,649	\$ 3,863	\$ 3,800	\$ (63)	
51213	Vision Insurance	\$ 675	\$ 912	\$ 896	\$ (16)	
51216	Life Insurance	\$ 319	\$ 336	\$ 336	\$ -	
51218	STD Insurance	\$ 1,458	\$ 1,645	\$ 1,551	\$ (94)	
51230	Social Security	\$ 33,888	\$ 39,233	\$ 40,141	\$ 908	Step Increase
51231	Medicare	\$ 7,926	\$ 9,175	\$ 9,388	\$ 213	
51251	ASRS	\$ 69,643	\$ 77,644	\$ 77,692	\$ 48	
51290	PEHP	\$ 4,864	\$ 6,328	\$ 6,474	\$ 146	Step Increase
<b>Total Personnel</b>		<b>\$ 756,550</b>	<b>\$ 1,646,368</b>	<b>\$ 1,864,030</b>	<b>\$ 217,662</b>	
52115	Fees	\$ 6,441	\$ 29,300	\$ 27,000	\$ (2,300)	Based on Actuals
52120	Printing & Duplicating	\$ 347	\$ 550	\$ 550	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 3,989	\$ 4,485	\$ 4,970	\$ 485	
52170	Travel & Per Diem	\$ 2,463	\$ 7,125	\$ 7,125	\$ -	
52180	Training	\$ 3,930	\$ 7,550	\$ 7,550	\$ -	
52198	Books & Periodicals	\$ 71	\$ 850	\$ 850	\$ -	
52210	Accounting & Auditing	\$ 15,021	\$ 19,175	\$ 24,400	\$ 5,225	Contractual Increase
52250	Job & Legal Advertising	\$ 334	\$ 580	\$ 580	\$ -	
52430	Gen. Liability & Auto Insurance	\$ 216,550	\$ 237,735	\$ 270,786	\$ 33,051	Premium Increase
52550	Equipment Supplies	\$ 491	\$ -	\$ -	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 249,637</b>	<b>\$ 307,350</b>	<b>\$ 343,811</b>	<b>\$ 36,461</b>	
<b>Total Business Services 1250</b>		<b>\$ 1,006,187</b>	<b>\$ 1,953,718</b>	<b>\$ 2,207,841</b>	<b>\$ 254,123</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1260 - Family Care Center</b>						
51110	Salaries	\$ -	\$ 134,683	\$ 138,042	\$ 3,359	Step Increase
51120	Hourly	\$ -	\$ 57,845	\$ 59,301	\$ 1,456	Step Increase
51211	Medical Insurance	\$ -	\$ 24,860	\$ 26,580	\$ 1,720	Premium Increase
51212	Dental Insurance	\$ -	\$ 966	\$ 950	\$ (16)	
51213	Vision Insurance	\$ -	\$ 228	\$ 224	\$ (4)	
51216	Life Insurance	\$ -	\$ 84	\$ 84	\$ -	
51218	STD Insurance	\$ -	\$ 500	\$ 393	\$ (107)	
51230	Social Security	\$ -	\$ 11,937	\$ 12,235	\$ 298	
51231	Medicare	\$ -	\$ 2,791	\$ 2,860	\$ 69	
51251	ASRS	\$ -	\$ 23,623	\$ 23,681	\$ 58	
51290	PEHP	\$ -	\$ 1,925	\$ 1,973	\$ 48	
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ 259,442</b>	<b>\$ 266,323</b>	<b>\$ 6,881</b>	
52110	Office Supplies	\$ -	\$ 500	\$ -	\$ (500)	Aligned to Actuals
52130	Computer Supplies	\$ -	\$ 1,000	\$ -	\$ (1,000)	Aligned to Actuals
52139	Operational Equipment	\$ -	\$ 10,000	\$ 10,000	\$ -	
52140	Operational Supplies	\$ -	\$ 10,000	\$ 10,000	\$ -	
52144	Medical Supplies	\$ -	\$ 20,000	\$ 20,000	\$ -	
52160	Dues, Memberships & Subscriptions	\$ -	\$ 1,898	\$ 2,389	\$ 491	
52170	Travel & Per Diem	\$ -	\$ 1,000	\$ 1,500	\$ 500	
52180	Training	\$ -	\$ 2,500	\$ 3,500	\$ 1,000	Increased Training Needs
52198	Books & Periodicals	\$ -	\$ 910	\$ 520	\$ (390)	
52220	Software	\$ -	\$ 14,437	\$ 14,437	\$ -	
52430	Gen. Liab. & Auto Insurance	\$ -	\$ 7,300	\$ 7,884	\$ 584	
<b>Total Non-Personnel</b>		<b>\$ -</b>	<b>\$ 69,545</b>	<b>\$ 70,230</b>	<b>\$ 685</b>	
<b>Total Family Care Center 1260</b>		<b>\$ -</b>	<b>\$ 328,987</b>	<b>\$ 336,553</b>	<b>\$ 7,566</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>1280 - Community Relations &amp; Public Education</b>						
51110	Salaries	\$ 209,161	\$ 225,815	\$ 231,462	\$ 5,647	Step Increase
51120	Hourly	\$ 116,475	\$ 125,611	\$ 127,566	\$ 1,955	Step Increase
51190	PTO Paid Out	\$ 211	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 32,109	\$ 62,149	\$ 66,450	\$ 4,301	Premium Increase
51212	Dental Insurance	\$ 1,920	\$ 2,414	\$ 2,375	\$ (39)	
51213	Vision Insurance	\$ 521	\$ 570	\$ 560	\$ (10)	
51216	Life Insurance	\$ 207	\$ 210	\$ 210	\$ -	
51218	STD Insurance	\$ 918	\$ 914	\$ 969	\$ 55	
51230	Social Security	\$ 19,303	\$ 21,788	\$ 22,260	\$ 472	Step Increase
51231	Medicare	\$ 4,514	\$ 5,096	\$ 5,206	\$ 110	
51251	ASRS	\$ 40,047	\$ 43,120	\$ 43,083	\$ (37)	
51290	PEHP	\$ 3,086	\$ 3,514	\$ 3,590	\$ 76	
<b>Total Personnel</b>		<b>\$ 428,472</b>	<b>\$ 491,201</b>	<b>\$ 503,731</b>	<b>\$ 12,530</b>	
52111	Photographic Supplies	\$ 125	\$ 250	\$ -	\$ (250)	In Operational Supplies
52115	Fees	\$ -	\$ 500	\$ -	\$ (500)	Moved to Public Affairs
52120	Printing & Duplicating	\$ 5,327	\$ 14,500	\$ 7,000	\$ (7,500)	Moved to Contract Labor
52139	Operational Equipment	\$ -	\$ -	\$ 7,200	\$ 7,200	
52140	Operational Supplies	\$ 16,088	\$ 16,400	\$ 18,815	\$ 2,415	Moved to Equipment Line
52160	Dues, Memberships & Subscriptions	\$ 520	\$ 631	\$ 591	\$ (40)	
52162	Certifications	\$ -	\$ 550	\$ 260	\$ (290)	
52170	Travel & Per Diem	\$ 3,827	\$ 5,950	\$ 5,950	\$ -	
52177	Meals & Entertainment	\$ 40	\$ 500	\$ 500	\$ -	
52180	Training	\$ 1,402	\$ 2,985	\$ 3,220	\$ 235	
52192	Public Affairs	\$ 22,594	\$ 32,225	\$ 11,525	\$ (20,700)	Moved to Contract Labor
52193	Public Education	\$ 4,401	\$ 3,875	\$ -	\$ (3,875)	Allocated to multiple lines
52198	Books & Periodicals	\$ 265	\$ 60	\$ 165	\$ 105	

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
52227	Contract Labor	\$ -	\$ -	\$ 27,200	\$ 27,200	From Printing & Pub Affairs
52560	Equipment Services	\$ 163	\$ 5,000	\$ 1,000	\$ (4,000)	Moved to Supplies & Equip
<b>Total Non-Personnel</b>		<b>\$ 54,753</b>	<b>\$ 83,426</b>	<b>\$ 83,426</b>	<b>\$ -</b>	
<b>Total Community Relations &amp; Public Education 1280</b>		<b>\$ 483,225</b>	<b>\$ 574,627</b>	<b>\$ 587,157</b>	<b>\$ 12,530</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>2100 - Prevention Services</b>						
51110	Salaries	\$ 114,093	\$ 120,328	\$ 126,693	\$ 6,365	Step Increase
51120	Hourly	\$ 686,279	\$ 778,683	\$ 745,896	\$ (32,787)	Retirement Attrition
51150	Overtime	\$ 18,205	\$ 24,669	\$ 20,000	\$ (4,669)	
51190	PTO Paid Out	\$ 21,313	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 123,760	\$ 136,728	\$ 146,190	\$ 9,462	Premium Increase
51212	Dental Insurance	\$ 5,392	\$ 5,312	\$ 5,225	\$ (87)	
51213	Vision Insurance	\$ 1,222	\$ 1,254	\$ 1,232	\$ (22)	
51215	PSPRS-Cancer Insurance	\$ 300	\$ 300	\$ 250	\$ (50)	
51216	Life Insurance	\$ 458	\$ 462	\$ 462	\$ -	
51218	STD Insurance	\$ 2,110	\$ 2,253	\$ 2,064	\$ (189)	
51230	Social Security	\$ 20,778	\$ 22,617	\$ 25,018	\$ 2,401	
51231	Medicare	\$ 11,616	\$ 13,393	\$ 12,883	\$ (510)	
51250	PSPRS	\$ 163,110	\$ 182,199	\$ 146,662	\$ (35,537)	Retirement Attrition
51251	ASRS	\$ 41,953	\$ 47,344	\$ 50,834	\$ 3,490	
51280	Deferred Compensation	\$ 3,906	\$ 6,312	\$ 7,927	\$ 1,615	
51290	PEHP	\$ 7,709	\$ 9,237	\$ 8,885	\$ (352)	
<b>Total Personnel</b>		<b>\$ 1,222,203</b>	<b>\$ 1,351,091</b>	<b>\$ 1,300,221</b>	<b>\$ (50,870)</b>	
52139	Operational Equipment	\$ 815	\$ 425	\$ 425	\$ -	
52140	Operational Supplies	\$ 856	\$ 1,265	\$ 1,265	\$ -	
52148	Small Tools & Instruments	\$ 276	\$ 375	\$ 375	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 3,474	\$ 3,990	\$ 3,990	\$ -	
52162	FPS Certifications	\$ 1,113	\$ 2,850	\$ 2,850	\$ -	
52170	Travel & Per Diem	\$ 11,836	\$ 23,500	\$ 23,500	\$ -	
52177	Meals & Entertainment	\$ 285	\$ 900	\$ 900	\$ -	
52180	Training	\$ 9,990	\$ 15,575	\$ 15,575	\$ -	
52198	Books & Periodicals	\$ 2,012	\$ 1,000	\$ 1,000	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 30,655</b>	<b>\$ 49,880</b>	<b>\$ 49,880</b>	<b>\$ -</b>	
<b>Total Prevention Services 2100</b>		<b>\$ 1,252,859</b>	<b>\$ 1,400,971</b>	<b>\$ 1,350,101</b>	<b>\$ (50,870)</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>2250 - Health and Safety Services</b>						
51110	Salaries	\$ 114,745	\$ 120,652	\$ 122,946	\$ 2,294	Step Increase
51190	PTO Paid Out	\$ 7,201	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 12,633	\$ 12,430	\$ 13,290	\$ 860	Premium Increase
51212	Dental Insurance	\$ 384	\$ 483	\$ 475	\$ (8)	
51213	Vision Insurance	\$ 107	\$ 114	\$ 112	\$ (2)	
51215	PSPRS-Cancer Insurance	\$ 50	\$ 50	\$ 50	\$ -	
51216	Life Insurance	\$ 39	\$ 42	\$ 42	\$ -	
51218	STD Insurance	\$ 224	\$ 299	\$ 221	\$ (78)	
51231	Medicare	\$ 1,686	\$ 1,749	\$ 1,783	\$ 34	
51280	Deferred Compensation	\$ 8,778	\$ 9,230	\$ 9,405	\$ 175	
51290	PEHP	\$ 1,190	\$ 1,207	\$ 1,229	\$ 22	
<b>Total Personnel</b>		<b>\$ 147,038</b>	<b>\$ 146,256</b>	<b>\$ 149,553</b>	<b>\$ 3,297</b>	
52148	Small Tools & Instruments	\$ -	\$ 4,600	\$ 2,310	\$ (2,290)	Instruments as Needed
52149	Small Fitness Equip & Supplies	\$ 2,984	\$ 3,000	\$ 3,000	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 477	\$ 700	\$ 600	\$ (100)	
52162	Certifications	\$ -	\$ -	\$ 8,200	\$ 8,200	Peer Fitness & Safety Officers
52170	Travel & Per Diem	\$ 12,887	\$ 12,900	\$ 22,400	\$ 9,500	Additional Participants
52177	Meals & Entertainment	\$ 240	\$ -	\$ 7,200	\$ 7,200	Struggle Well Meals
52180	Training	\$ 11,908	\$ 19,737	\$ 16,950	\$ (2,787)	Less Training Participants
52198	Books & Periodicals	\$ 68	\$ -	\$ -	\$ -	
52240	Health Services	\$ 208,220	\$ 245,050	\$ 294,000	\$ 48,950	Annual Physical Cost Incr.
52241	Mental Health & Wellness	\$ 200	\$ 6,600	\$ 12,000	\$ 5,400	Added Mental Health Trng.
52242	HB2502 Services	\$ -	\$ 10,000	\$ 10,000	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 236,984</b>	<b>\$ 302,587</b>	<b>\$ 376,660</b>	<b>\$ 74,073</b>	
<b>Total Health and Safety Services 2250</b>		<b>\$ 384,022</b>	<b>\$ 448,843</b>	<b>\$ 526,213</b>	<b>\$ 77,370</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>2300 - Community Assistance Program</b>						
51120	Hourly	\$ 199,274	\$ 218,441	\$ 222,234	\$ 3,793	Step Increase
51150	Overtime	\$ 34,401	\$ 42,144	\$ 35,000	\$ (7,144)	Aligned to Actuals
51190	PTO Paid Out	\$ 3,318	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 20,569	\$ 37,290	\$ 39,870	\$ 2,580	Premium Increase
51212	Dental Insurance	\$ 1,126	\$ 1,449	\$ 1,425	\$ (24)	
51213	Vision Insurance	\$ 278	\$ 342	\$ 336	\$ (6)	
51216	Life Insurance	\$ 124	\$ 126	\$ 126	\$ -	
51218	STD Insurance	\$ 551	\$ 519	\$ 590	\$ 71	
51230	Social Security	\$ 14,118	\$ 12,367	\$ 12,676	\$ 309	
51231	Medicare	\$ 3,302	\$ 3,778	\$ 3,730	\$ (48)	
51251	ASRS	\$ 26,786	\$ 30,239	\$ 28,967	\$ (1,272)	Reduction in Overtime
51280	Deferred Comp	\$ 840	\$ 899	\$ 889	\$ (10)	
51290	PEHP	\$ 2,255	\$ 2,606	\$ 2,572	\$ (34)	
<b>Total Personnel</b>		<b>\$ 306,942</b>	<b>\$ 350,200</b>	<b>\$ 348,415</b>	<b>\$ (1,785)</b>	
52120	Printing & Duplicating	\$ 160	\$ 530	\$ 530	\$ -	
52140	Operational Supplies	\$ 507	\$ -	\$ -	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 259	\$ 885	\$ 885	\$ -	
52170	Travel & Per Diem	\$ -	\$ 2,800	\$ 2,800	\$ -	
52180	Training	\$ -	\$ 1,100	\$ 1,100	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 926</b>	<b>\$ 5,315</b>	<b>\$ 5,315</b>	<b>\$ -</b>	
<b>Total Community Assistance Program 2300</b>		<b>\$ 307,868</b>	<b>\$ 355,515</b>	<b>\$ 353,730</b>	<b>\$ (1,785)</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>3100 - Training Services</b>						
51110	Salaries	\$ 114,101	\$ 120,328	\$ 122,616	\$ 2,288	Step Increase
51120	Hourly	\$ 526,386	\$ 544,422	\$ 553,630	\$ 9,208	Step Increase
51150	Overtime	\$ 48,919	\$ 55,000	\$ 65,000	\$ 10,000	Step Increase
51190	PTO Paid Out	\$ 33,004	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 83,714	\$ 87,009	\$ 93,030	\$ 6,021	Premium Increase
51212	Dental Insurance	\$ 2,666	\$ 3,380	\$ 3,325	\$ (55)	
51213	Vision Insurance	\$ 713	\$ 798	\$ 784	\$ (14)	
51215	PSPRS-Cancer Insurance	\$ 300	\$ 300	\$ 300	\$ -	
51216	Life Insurance	\$ 285	\$ 294	\$ 294	\$ -	
51218	STD Insurance	\$ 1,609	\$ 1,620	\$ 1,496	\$ (124)	
51230	Social Security	\$ 3,273	\$ 3,558	\$ 3,647	\$ 89	
51231	Medicare	\$ 9,918	\$ 10,436	\$ 10,748	\$ 312	
51250	PSPRS	\$ 213,943	\$ 230,276	\$ 232,938	\$ 2,662	Step Increase
51251	ASRS	\$ 6,477	\$ 7,041	\$ 7,058	\$ 17	
51280	Deferred Compensation	\$ 9,106	\$ 9,205	\$ 9,380	\$ 175	
51290	PEHP	\$ 7,433	\$ 7,197	\$ 7,412	\$ 215	
<b>Total Personnel</b>		<b>\$ 1,061,849</b>	<b>\$ 1,080,864</b>	<b>\$ 1,111,658</b>	<b>\$ 30,794</b>	
52120	Printing & Duplicating	\$ 177	\$ 500	\$ -	\$ (500)	Aligned to Actual
52139	Operational Equipment	\$ 14,615	\$ 25,000	\$ 25,000	\$ -	
52140	Operational Supplies	\$ 4,735	\$ 14,500	\$ 14,500	\$ -	
52142	Propane Gas	\$ -	\$ 6,500	\$ 6,500	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 262	\$ 800	\$ 800	\$ -	
52161	Blue Card Subscription/Training	\$ 18,812	\$ 20,000	\$ 21,025	\$ 1,025	Increased Fee
52170	Travel & Per Diem	\$ 13,361	\$ 9,500	\$ 10,000	\$ 500	Inflationary Increase
52171	Training Materials	\$ -	\$ 5,700	\$ 5,700	\$ -	
52172	SFMO Certifications	\$ -	\$ 2,820	\$ 1,880	\$ (940)	Academy of 10
52175	Family Night & Graduation	\$ -	\$ 1,000	\$ 1,000	\$ -	
52177	Meals & Entertainment	\$ 4,094	\$ 3,000	\$ 3,000	\$ -	
52180	Training	\$ 7,486	\$ 12,100	\$ 12,100	\$ -	



**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
52184	Training - Recertification	\$ 45,483	\$ 49,525	\$ 51,791	\$ 2,266	Banner Increase
52186	Training - Suppression	\$ 6,364	\$ 13,000	\$ 13,000	\$ -	
52190	EMT Program	\$ -	\$ 1,500	\$ 1,000	\$ (500)	Academy of 10
52198	Books & Periodicals	\$ 5,609	\$ 7,000	\$ 6,000	\$ (1,000)	Academy of 10
52620	Equipment Rental	\$ -	\$ 1,000	\$ 1,000	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 120,999</b>	<b>\$ 173,445</b>	<b>\$ 174,296</b>	<b>\$ 851</b>	
<b>Total Training Services 3100</b>		<b>\$ 1,182,847</b>	<b>\$ 1,254,309</b>	<b>\$ 1,285,954</b>	<b>\$ 31,645</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>3200 - Special Operations Services</b>						
52139	Operational Equipment	\$ 18,696	\$ 11,250	\$ 18,583	\$ 7,333	Replacement Equipment
52140	Operational Supplies	\$ 15	\$ 646	\$ 650	\$ 4	
52146	Protective Equipment	\$ -	\$ 7,900	\$ 3,100	\$ (4,800)	Equipment as Needed
52148	Small Tools & Instruments	\$ -	\$ 1,425	\$ 1,105	\$ (320)	
52170	Travel & Per Diem	\$ 1,223	\$ 7,100	\$ 7,100	\$ -	
52180	Training	\$ 2,799	\$ 3,890	\$ 3,800	\$ (90)	
52198	Books & Periodicals	\$ 303	\$ 739	\$ -	\$ (739)	
52560	Equipment Services	\$ -	\$ 3,000	\$ -	\$ (3,000)	Calibration Gas to Whs. Srv.
<b>Total Special Operations Services 3200</b>		<b>\$ 23,036</b>	<b>\$ 35,950</b>	<b>\$ 34,338</b>	<b>\$ (1,612)</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>3300 - Fire/Rescue Services</b>						
51120	Hourly	\$ 13,468,494	\$ 14,994,007	\$ 15,081,127	\$ 87,120	Position and Step Increases
51140	Holiday Pay	\$ 399,842	\$ 423,157	\$ 486,473	\$ 63,316	Position and Step Increases
51150	Overtime	\$ 1,558,965	\$ 1,937,437	\$ 1,990,700	\$ 53,263	Step Increase
51190	PTO Paid Out	\$ 502,579	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 1,818,834	\$ 2,386,653	\$ 2,595,537	\$ 208,884	Premium Increase
51212	Dental Insurance	\$ 68,526	\$ 92,718	\$ 92,767	\$ 49	
51213	Vision Insurance	\$ 16,846	\$ 21,889	\$ 21,874	\$ (15)	
51215	PSPRS-Cancer Insurance	\$ 8,964	\$ 9,600	\$ 9,765	\$ 165	
51216	Life Insurance	\$ 7,302	\$ 8,064	\$ 8,203	\$ 139	
51218	STD Insurance	\$ 41,265	\$ 42,317	\$ 44,046	\$ 1,729	Position and Step Increases
51231	Medicare	\$ 218,249	\$ 248,562	\$ 253,461	\$ 4,899	Position and Step Increases
51250	PSPRS	\$ 5,459,667	\$ 7,174,059	\$ 7,277,380	\$ 103,321	Position and Step Increases
51280	Deferred Compensation	\$ 145,548	\$ 154,706	\$ 198,599	\$ 43,893	DROP Participant Increase
51290	PEHP	\$ 152,855	\$ 171,422	\$ 174,802	\$ 3,380	Position and Step Increases
<b>Total Personnel</b>		<b>\$ 23,867,938</b>	<b>\$ 27,664,591</b>	<b>\$ 28,234,734</b>	<b>\$ 570,143</b>	
52139	Operational Equipment	\$ 2,945	\$ 5,100	\$ 5,100	\$ -	
52145	Consumable Rehab Goods	\$ 81	\$ 500	\$ 500	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 546	\$ -	\$ -	\$ -	
52170	Travel & Per Diem	\$ 8,556	\$ 10,400	\$ 12,300	\$ 1,900	Hazard Zone Conference
52177	Meals & Entertainment	\$ -	\$ 500	\$ 500	\$ -	
52180	Training	\$ 3,025	\$ 4,300	\$ 5,840	\$ 1,540	Hazard Zone Conference
52183	Rover Mileage	\$ 742	\$ 1,000	\$ 1,000	\$ -	
52227	Contract Labor	\$ 39,875	\$ 49,800	\$ 49,700	\$ (100)	Snake Removal Services
<b>Total Non-Personnel</b>		<b>\$ 55,770</b>	<b>\$ 71,600</b>	<b>\$ 74,940</b>	<b>\$ 3,340</b>	
<b>Total Fire/Rescue Services 3300</b>		<b>\$ 23,923,708</b>	<b>\$ 27,736,191</b>	<b>\$ 28,309,674</b>	<b>\$ 573,483</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>3400 - EMS Services</b>						
51110	Salaries	\$ 114,093	\$ 197,101	\$ 195,582	\$ (1,519)	Staffing Change
51120	Hourly	\$ 218,671	\$ 208,776	\$ 212,570	\$ 3,794	Step Increase
51150	Overtime	\$ 406	\$ -	\$ 2,500	\$ 2,500	
51190	PTO Paid Out	\$ 15,608	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 37,899	\$ 49,719	\$ 53,160	\$ 3,441	Premium Increase
51212	Dental Insurance	\$ 1,152	\$ 1,932	\$ 1,900	\$ (32)	
51213	Vision Insurance	\$ 321	\$ 456	\$ 448	\$ (8)	
51215	PSPRS-Cancer Insurance	\$ 150	\$ 150	\$ 150	\$ -	
51216	Life Insurance	\$ 122	\$ 168	\$ 168	\$ -	
51218	STD Insurance	\$ 711	\$ 991	\$ 874	\$ (117)	
51230	Social Security	\$ -	\$ 4,760	\$ 4,524	\$ (236)	Staffing Change
51231	Medicare	\$ 4,820	\$ 5,885	\$ 5,954	\$ 69	
51250	PSPRS	\$ 136,421	\$ 136,018	\$ 140,511	\$ 4,493	Step Increase
51251	ASRS	\$ -	\$ 9,420	\$ 8,756	\$ (664)	Staffing Change
51280	Deferred Compensation	\$ 5	\$ -	\$ -	\$ -	
51290	PEHP	\$ 3,414	\$ 4,059	\$ 4,107	\$ 48	
<b>Total Personnel</b>		<b>\$ 533,791</b>	<b>\$ 619,435</b>	<b>\$ 631,204</b>	<b>\$ 11,769</b>	
52139	Operational Equipment	\$ 1,555	\$ 7,500	\$ 3,000	\$ (4,500)	Equipment as Needed
52140	Operational Supplies	\$ 774	\$ 4,000	\$ 1,000	\$ (3,000)	Equipment as Needed
52160	Dues, Memberships & Subscriptions	\$ 21	\$ 1,600	\$ 2,600	\$ 1,000	Arizona Ambo Assoc Incr.
52162	AZDHS & Federal Licensure	\$ 4,328	\$ 7,328	\$ 8,078	\$ 750	3 Additional Ambulances
52170	Travel & Per Diem	\$ 8,924	\$ 16,900	\$ 18,650	\$ 1,750	PWW Compliance Trng. Incr.
52177	Meals & Entertainment	\$ 2,081	\$ 500	\$ 1,500	\$ 1,000	Increased Events and Costs
52180	Training	\$ 8,006	\$ 8,450	\$ 11,450	\$ 3,000	PWW Compliance Trng. Incr.
52181	Training-Paramedic School	\$ 35,500	\$ 56,000	\$ 56,000	\$ -	
52184	Training - Recertification	\$ 4,717	\$ -	\$ -	\$ -	
52225	Medical Direction	\$ 128,250	\$ 137,600	\$ 144,404	\$ 6,804	Service Increase
<b>Total Non-Personnel</b>		<b>\$ 194,157</b>	<b>\$ 239,878</b>	<b>\$ 246,682</b>	<b>\$ 6,804</b>	
<b>Total EMS Services 3400</b>		<b>\$ 727,948</b>	<b>\$ 859,313</b>	<b>\$ 877,886</b>	<b>\$ 18,573</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>4100 - Technical Services</b>						
51110	Salaries	\$ 374,999	\$ 398,450	\$ 408,418	\$ 9,968	Step Increase
51120	Hourly	\$ 60,419	\$ 65,548	\$ 67,851	\$ 2,303	Step Increase
51150	Overtime	\$ 1,356	\$ 2,554	\$ 400	\$ (2,154)	Aligned to Actuals
51190	PTO Paid Out	\$ 6,571	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 41,867	\$ 62,149	\$ 66,450	\$ 4,301	Premium Increase
51212	Dental Insurance	\$ 1,920	\$ 2,414	\$ 2,375	\$ (39)	
51213	Vision Insurance	\$ 526	\$ 570	\$ 560	\$ (10)	
51216	Life Insurance	\$ 207	\$ 210	\$ 210	\$ -	
51218	STD Insurance	\$ 1,143	\$ 1,192	\$ 1,039	\$ (153)	
51230	Social Security	\$ 26,580	\$ 28,419	\$ 29,130	\$ 711	Step Increase
51231	Medicare	\$ 6,216	\$ 6,747	\$ 6,912	\$ 165	
51251	ASRS	\$ 53,680	\$ 57,090	\$ 57,201	\$ 111	
51290	PEHP	\$ 4,158	\$ 4,653	\$ 4,767	\$ 114	
<b>Total Personnel</b>		<b>\$ 579,641</b>	<b>\$ 629,996</b>	<b>\$ 645,313</b>	<b>\$ 15,317</b>	
52130	Computer Supplies	\$ 98,225	\$ 99,989	\$ 221,736	\$ 121,747	Replacement and New
52139	Operational Equipment	\$ -	\$ -	\$ 65,604	\$ 65,604	Knox Key Secure Systems
52160	Dues, Memberships & Subscriptions	\$ 3,548	\$ 1,700	\$ 4,000	\$ 2,300	Web Host Certification
52170	Travel & Per Diem	\$ 95	\$ 1,750	\$ 1,000	\$ (750)	
52177	Meals & Entertainment	\$ -	\$ -	\$ 300	\$ 300	
52180	Training	\$ 13,000	\$ 14,500	\$ 14,000	\$ (500)	
52220	Software	\$ 765,455	\$ 798,474	\$ 914,286	\$ 115,812	Price Increase & Addl. Srvs.
52223	Consultants-General	\$ 43,712	\$ 52,000	\$ 57,500	\$ 5,500	Additional Services
52310	Cell Phones & Pagers	\$ 139,957	\$ 128,400	\$ 140,000	\$ 11,600	Price Increase
52350	Telephone	\$ 522	\$ 600	\$ 600	\$ -	
52351	Internet Service Provider	\$ 227,426	\$ 228,000	\$ 238,800	\$ 10,800	Price Increase
52381	Radio Parts	\$ 2,927	\$ 8,000	\$ 6,000	\$ (2,000)	Aligned to Actual
52382	Radio Maintenance	\$ 12,226	\$ 10,000	\$ 10,000	\$ -	
52385	Transmitter Fees	\$ 36,512	\$ 14,400	\$ -	\$ (14,400)	Tower Lease Cancelled
52389	Network Services	\$ 95,904	\$ 69,440	\$ 92,000	\$ 22,560	PCWIN Membership Fees

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
52560	Equipment Services	\$ -	\$ 10,000	\$ 10,000	\$ -	
52620	Equipment Rental	\$ 38,769	\$ 42,500	\$ 42,500	\$ -	
54130	Furniture & Equipment	\$ 17,821	\$ -	\$ -	\$ -	
54138	Computers & Software	\$ 22,529	\$ 21,000	\$ 19,000	\$ (2,000)	Equipment as Needed
<b>Total Non-Personnel</b>		<b>\$ 1,518,630</b>	<b>\$ 1,500,753</b>	<b>\$ 1,837,326</b>	<b>\$ 336,573</b>	
<b>Total Technical Services 4100</b>		<b>\$ 2,098,272</b>	<b>\$ 2,130,749</b>	<b>\$ 2,482,639</b>	<b>\$ 351,890</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
<b>4150 - Dispatch Services</b>						
51110	Salaries	\$ 73,241	\$ 80,432	\$ 82,445	\$ 2,013	Step Increase
51120	Hourly	\$ 94,816	\$ 102,496	\$ 104,477	\$ 1,981	Step Increase
51140	Holiday Pay	\$ 2,299	\$ 2,105	\$ -	\$ (2,105)	Staffing Change
51150	Overtime	\$ 6,171	\$ 9,360	\$ 6,000	\$ (3,360)	Staffing Change
51190	PTO Paid Out	\$ 38,808	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 20,550	\$ 24,860	\$ 26,580	\$ 1,720	Premium Increase
51212	Dental Insurance	\$ 768	\$ 966	\$ 950	\$ (16)	
51213	Vision Insurance	\$ 214	\$ 228	\$ 224	\$ (4)	
51215	PSPRS-Cancer Insurance	\$ 50	\$ 50	\$ 50	\$ -	
51216	Life Insurance	\$ 80	\$ 84	\$ 84	\$ -	
51218	STD Insurance	\$ 443	\$ 465	\$ 443	\$ (22)	
51230	Social Security	\$ 4,111	\$ 4,987	\$ 5,112	\$ 125	
51231	Medicare	\$ 2,982	\$ 2,819	\$ 2,797	\$ (22)	
51250	PSPRS	\$ 42,306	\$ 47,100	\$ 45,970	\$ (1,130)	Staffing Change
51251	ASRS	\$ 9,001	\$ 9,869	\$ 9,893	\$ 24	
51290	PEHP	\$ 1,791	\$ 1,944	\$ 1,929	\$ (15)	
<b>Total Personnel</b>		<b>\$ 297,632</b>	<b>\$ 287,765</b>	<b>\$ 286,954</b>	<b>\$ (811)</b>	
52140	Operational Supplies	\$ 1,326	\$ 1,575	\$ 1,575	\$ -	
52170	Travel & Per Diem	\$ 3,533	\$ 5,100	\$ 5,100	\$ -	
52180	Training	\$ -	\$ 3,400	\$ 3,400	\$ -	
52390	Dispatch Services	\$ 591,596	\$ 656,879	\$ 692,350	\$ 35,471	City of Tucson Service Incr.
<b>Total Non-Personnel</b>		<b>\$ 596,456</b>	<b>\$ 666,954</b>	<b>\$ 702,425</b>	<b>\$ 35,471</b>	
<b>Total Dispatch Services 4150</b>		<b>\$ 894,088</b>	<b>\$ 954,719</b>	<b>\$ 989,379</b>	<b>\$ 34,660</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>4200 - Fleet Services</b>						
51110	Salaries	\$ 101,922	\$ 107,564	\$ 110,251	\$ 2,687	Step Increase
51120	Hourly	\$ 428,422	\$ 469,851	\$ 479,808	\$ 9,957	Step Increase
51150	Overtime	\$ 6,129	\$ 7,605	\$ 8,000	\$ 395	
51190	PTO Paid Out	\$ 3,812	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 67,133	\$ 99,439	\$ 106,320	\$ 6,881	Premium Increase
51212	Dental Insurance	\$ 2,702	\$ 3,863	\$ 3,800	\$ (63)	
51213	Vision Insurance	\$ 726	\$ 912	\$ 896	\$ (16)	
51216	Life Insurance	\$ 332	\$ 336	\$ 336	\$ -	
51218	STD Insurance	\$ 1,316	\$ 1,440	\$ 1,508	\$ 68	
51230	Social Security	\$ 31,866	\$ 34,347	\$ 35,299	\$ 952	Step Increase
51231	Medicare	\$ 7,453	\$ 8,483	\$ 8,672	\$ 189	
51251	ASRS	\$ 60,930	\$ 66,330	\$ 66,300	\$ (30)	
51290	PEHP	\$ 5,100	\$ 5,850	\$ 5,981	\$ 131	
<b>Total Personnel</b>		<b>\$ 717,843</b>	<b>\$ 806,020</b>	<b>\$ 827,171</b>	<b>\$ 21,151</b>	
52148	Small Tools & Instruments	\$ 6,005	\$ 6,500	\$ 27,400	\$ 20,900	Truck Scales (6)
52160	Dues, Memberships & Subscriptions	\$ 497	\$ 800	\$ 800	\$ -	
52170	Travel & Per Diem	\$ 5,554	\$ 7,500	\$ 7,500	\$ -	
52180	Training	\$ 4,434	\$ 5,000	\$ 5,000	\$ -	
52198	Books & Periodicals	\$ 278	\$ 595	\$ 595	\$ -	
52511	Fuel	\$ 205,758	\$ 260,700	\$ 193,567	\$ (67,133)	Estimated Fuel Prices
52512	Oil, Lubricants, Etc.	\$ 11,555	\$ 21,866	\$ 21,866	\$ -	
52513	Vehicle Parts	\$ 207,492	\$ 287,520	\$ 273,175	\$ (14,345)	Per Detailed Request
52514	Tires & Repairs	\$ 54,375	\$ 51,290	\$ 56,290	\$ 5,000	Inflationary Increases
52515	Batteries	\$ 7,706	\$ 24,160	\$ 29,160	\$ 5,000	Inflationary Increases
52519	Shop Supplies	\$ 26,794	\$ 27,764	\$ 30,764	\$ 3,000	Inflationary Increases
52520	Vehicle Services	\$ 117,954	\$ 164,712	\$ 164,708	\$ (4)	
52522	Aerial Ladder Testing	\$ 6,380	\$ 9,800	\$ 9,800	\$ -	
52560	Equipment Services	\$ 7,530	\$ 10,875	\$ 10,875	\$ -	
52622	Vehicle Lease	\$ (129,445)	\$ 207,840	\$ 300,000	\$ 92,160	New Vehicle Price Increases



**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
53000	Lease Interest	\$ 25,233	\$ -	\$ -	\$ -	
53001	Lease Principal	\$ 148,724	\$ -	\$ -	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 706,824</b>	<b>\$ 1,086,922</b>	<b>\$ 1,131,500</b>	<b>\$ 44,578</b>	
<b>Total Fleet Services 4200</b>		<b>\$ 1,424,667</b>	<b>\$ 1,892,942</b>	<b>\$ 1,958,671</b>	<b>\$ 65,729</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>4230 - Facilities Services</b>						
51110	Salaries	\$ 95,161	\$ 100,493	\$ 103,008	\$ 2,515	Step Increase
51120	Hourly	\$ 249,556	\$ 303,194	\$ 288,085	\$ (15,109)	Realign vacant position
51150	Overtime	\$ 2,192	\$ 3,224	\$ 2,000	\$ (1,224)	Aligned to Actuals
51190	PTO Paid Out	\$ -	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 65,292	\$ 74,579	\$ 79,740	\$ 5,161	Premium Increase
51212	Dental Insurance	\$ 2,102	\$ 2,897	\$ 2,850	\$ (47)	
51213	Vision Insurance	\$ 627	\$ 684	\$ 672	\$ (12)	
51216	Life Insurance	\$ 249	\$ 252	\$ 252	\$ -	
51218	STD Insurance	\$ 983	\$ 990	\$ 1,054	\$ 64	
51230	Social Security	\$ 21,927	\$ 23,609	\$ 22,956	\$ (653)	Realign vacant position
51231	Medicare	\$ 5,128	\$ 5,882	\$ 5,700	\$ (182)	
51251	ASRS	\$ 42,635	\$ 49,772	\$ 47,171	\$ (2,601)	Realign vacant position
51290	PEHP	\$ 2,951	\$ 4,056	\$ 3,931	\$ (125)	
<b>Total Personnel</b>		<b>\$ 488,805</b>	<b>\$ 569,632</b>	<b>\$ 557,419</b>	<b>\$ (12,213)</b>	
52115	Fees	\$ 146	\$ -	\$ -	\$ -	
52139	Operational Equipment	\$ 1,579	\$ 5,000	\$ -	\$ (5,000)	Moved to Building Supplies
52148	Small Tools & Instruments	\$ 13,749	\$ 8,000	\$ 4,000	\$ (4,000)	Specialty Tool Requirement
52149	Small Fitness Equip & Supplies	\$ 117	\$ 1,000	\$ 1,000	\$ -	
52160	Dues, Memberships & Subscriptions	\$ 536	\$ 4,824	\$ 4,825	\$ 1	
52170	Travel & Per Diem	\$ 372	\$ -	\$ -	\$ -	
52177	Meals & Entertainment	\$ 204	\$ -	\$ -	\$ -	
52180	Training	\$ 385	\$ 3,000	\$ 2,000	\$ (1,000)	Estimated
52223	Consultants-General	\$ 1,000	\$ 5,000	\$ 5,000	\$ -	
52320	Electric	\$ 357,197	\$ 365,687	\$ 379,305	\$ 13,618	Rate Increases
52325	Environmental Disposal	\$ 101	\$ -	\$ -	\$ -	
52330	Natural Gas	\$ 28,581	\$ 31,783	\$ 34,517	\$ 2,734	Rate Increases
52340	Refuse Removal	\$ 38,011	\$ 31,549	\$ 41,312	\$ 9,763	Rate Increases
52350	Telephone	\$ 6,726	\$ 6,720	\$ 6,867	\$ 147	
52360	Television	\$ 8,603	\$ 9,449	\$ 13,174	\$ 3,725	Rate & Service Increases

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
52370	Water & Sewer	\$ 88,280	\$ 83,370	\$ 96,360	\$ 12,990	Rate Increases
52380	Hydrant Fees	\$ 2,367	\$ 2,400	\$ 2,400	\$ -	
52530	Building Supplies	\$ 66,449	\$ 60,000	\$ 225,000	\$ 165,000	HVAC, Plumbing, & Electric
52540	Building Services	\$ 210,715	\$ 710,000	\$ 1,052,500	\$ 342,500	Asphalt Replace, Incr. HVAC
52541	Pest Control	\$ 13,076	\$ 15,060	\$ 13,130	\$ (1,930)	
52542	Janitorial Services	\$ 46,233	\$ 63,504	\$ 66,204	\$ 2,700	Additional Cleaning Services
52544	Preventive Maintenance	\$ 182,072	\$ 188,742	\$ 155,742	\$ (33,000)	Eliminated 3 Services
52545	Furnishings & Appliances	\$ 24,339	\$ 32,800	\$ 32,800	\$ -	
52549	Hydrant Maintenance	\$ -	\$ 10,000	\$ 10,000	\$ -	
52560	Equipment Services	\$ -	\$ 49,042	\$ 29,042	\$ (20,000)	Less Surge Suppression
52563	Fire Sprinkler Insp/Maint	\$ 18,053	\$ 65,600	\$ 90,347	\$ 24,747	Increased Services & Cost
52620	Equipment Rental	\$ 234	\$ 1,000	\$ 1,000	\$ -	
54120	Buildings & Improvements	\$ 35,279	\$ 25,000	\$ 34,069	\$ 9,069	BCHQ Soffit Repair
54130	Furniture & Equipment	\$ 20,923	\$ 15,000	\$ 30,000	\$ 15,000	St. 335 Bunkroom Furniture
<b>Total Non-Personnel</b>		<b>\$ 1,165,328</b>	<b>\$ 1,793,530</b>	<b>\$ 2,330,594</b>	<b>\$ 537,064</b>	
<b>Total Facilities Services 4230</b>		<b>\$ 1,654,132</b>	<b>\$ 2,363,162</b>	<b>\$ 2,888,013</b>	<b>\$ 524,851</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>4260 - Warehouse Services</b>						
51110	Salaries	\$ 95,250	\$ 100,568	\$ 96,120	\$ (4,448)	Staffing Change
51120	Hourly	\$ 220,871	\$ 251,243	\$ 252,601	\$ 1,358	Step Increase
51150	Overtime	\$ 882	\$ 1,680	\$ 1,100	\$ (580)	
51190	PTO Paid Out	\$ 1,650	\$ -	\$ -	\$ -	
51211	Medical Insurance	\$ 42,921	\$ 74,579	\$ 79,740	\$ 5,161	Premium Increase
51212	Dental Insurance	\$ 2,291	\$ 2,897	\$ 2,850	\$ (47)	
51213	Vision Insurance	\$ 624	\$ 684	\$ 672	\$ (12)	
51216	Life Insurance	\$ 249	\$ 252	\$ 252	\$ -	
51218	STD Insurance	\$ 842	\$ 852	\$ 902	\$ 50	
51230	Social Security	\$ 19,541	\$ 20,314	\$ 20,295	\$ (19)	
51231	Medicare	\$ 4,570	\$ 5,107	\$ 5,073	\$ (34)	
51251	ASRS	\$ 38,960	\$ 43,218	\$ 41,979	\$ (1,239)	Staffing Change
51290	PEHP	\$ 2,905	\$ 3,522	\$ 3,498	\$ (24)	
<b>Total Personnel</b>		<b>\$ 431,554</b>	<b>\$ 504,916</b>	<b>\$ 505,082</b>	<b>\$ 166</b>	
52110	Office Supplies	\$ 12,009	\$ 18,500	\$ 15,000	\$ (3,500)	Aligned to Actual
52120	Printing & Duplicating	\$ 1,850	\$ 3,000	\$ 2,500	\$ (500)	Aligned to Actual
52139	Operational Equipment	\$ 60,353	\$ 107,000	\$ 175,000	\$ 68,000	Stand Pipe Pack Outs
52140	Operational Supplies	\$ 20,695	\$ 25,000	\$ 41,000	\$ 16,000	Tool Mnt. and Replace Prog
52141	Uniforms	\$ 224,697	\$ 284,000	\$ 278,000	\$ (6,000)	Academy of 10
52142	Propane	\$ 538	\$ 1,000	\$ 1,000	\$ -	
52143	Station Supplies	\$ 4,575	\$ 8,000	\$ 8,000	\$ -	
52144	Medical Supplies	\$ 386,444	\$ 410,569	\$ 396,494	\$ (14,075)	Inflationary Increases
52145	Consumable Rehab Goods	\$ 6,110	\$ 8,000	\$ 8,000	\$ -	
52146	Protective Equipment	\$ 196,828	\$ 342,000	\$ 595,000	\$ 253,000	Brush Gear Replacement
52160	Dues, Memberships & Subscriptions	\$ -	\$ 500	\$ 500	\$ -	
52170	Travel & Per Diem	\$ 805	\$ 6,000	\$ 5,000	\$ (1,000)	Aligned to Actual
52177	Meals & Entertainment	\$ 203	\$ 500	\$ 500	\$ -	
52180	Training	\$ 404	\$ 4,000	\$ 2,500	\$ (1,500)	Aligned to Actual
52198	Books & Periodicals	\$ -	\$ 500	\$ 250	\$ (250)	Aligned to Actual

**GENERAL FUND EXPENSES BY DEPARTMENT**

<b>Account</b>	<b>Account Name</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Variance</b>	<b>Comment</b>
52325	Environmental Disposal	\$ 1,883	\$ 2,000	\$ 2,500	\$ 500	Vendor Increase
52515	Batteries	\$ 1,796	\$ 2,500	\$ 2,500	\$ -	
52521	Ground Ladder Testing	\$ 3,240	\$ 4,000	\$ 5,000	\$ 1,000	Vendor Increase
52535	Janitorial Supplies	\$ 56,162	\$ 60,000	\$ 60,000	\$ -	
52544	Preventive Maintenance	\$ 5,156	\$ -	\$ -	\$ -	
52551	SCBA Supplies	\$ 16,070	\$ 21,000	\$ 23,000	\$ 2,000	Inflationary Increase
52552	SCBA Services	\$ 2,267	\$ 3,000	\$ 4,000	\$ 1,000	Increased Service
52560	Equipment Services	\$ 1,708	\$ 13,000	\$ 21,000	\$ 8,000	AED & Lucas Insp. Increases
54130	Furniture & Equipment	\$ 26,876	\$ -	\$ -	\$ -	
<b>Total Non-Personnel</b>		<b>\$ 1,030,668</b>	<b>\$ 1,324,069</b>	<b>\$ 1,646,744</b>	<b>\$ 322,675</b>	
<b>Total Warehouse Services 4260</b>		<b>\$ 1,462,222</b>	<b>\$ 1,828,985</b>	<b>\$ 2,151,826</b>	<b>\$ 322,841</b>	

**GENERAL FUND EXPENSES BY DEPARTMENT**

Account	Account Name	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance	Comment
<b>9000 - Non-Departmental</b>						
54000	Right To Use Asset - Capital Outlay	\$ 574,836	\$ -	\$ -	\$ -	
58000	Interfund Transfers	\$ 8,727,403	\$ 2,385,568	\$ 4,198,347	\$ 1,812,779	Increase Transfer to Capital
<b>Total Non-Departmental 9000</b>		<b>\$ 9,302,239</b>	<b>\$ 2,385,568</b>	<b>\$ 4,198,347</b>	<b>\$ 1,812,779</b>	