

| BUDGET - 2026  | Description                                 | 2026<br>Preliminary    | Percent of<br>Budget |
|--|---|------------------------|----------------------|
| General Fund Beginning   |   |                        |                      |
| Fund Balance   |   | \$ 1,000,000.00        | 17.27%               |
|  |   |                        |                      |
| GF Resources   |   |                        |                      |
| 311.10.00.0000   | Property Tax Revenue HLL                    | \$ 4,714,000.00        | 81.43%               |
| 322.90.22.0003   | Fire Marshal Burn Permit Agreement          | \$ 6,000.00            | 0.10%                |
| 333.10.66.4000   | Volunteer Fire Assistance (VFA) Grant - DNR | \$ -                   | 0.00%                |
| 334.04.92.0000   | Dept of Health Trauma Grant                 | \$ -                   | 0.00%                |
| 337.00.00.0000   | DNR PILT NAP/NRCA                           | \$ 100.00              | 0.00%                |
| 337.20.00.0000   | Leasehold Tax - San Juan Fire 3             | \$ 18,000.00           | 0.31%                |
| 337.40.00.0000   | Timber Harvest Tax                          | \$ 300.00              | 0.01%                |
| 342.21.00.0001-11  | Reimb for Inter Gov't Services              | \$ 49,500.00           | 0.86%                |
| 362.50.16.0000   | Facility Rental                             | \$ 150.00              | 0.00%                |
| 367.00.00.0001   | Donations                                   | \$ 100.00              | 0.00%                |
| 369.80.00.0000   | Other Misc Revenues                         | \$ 100.00              | 0.00%                |
| 369.91.00.0093   | OPALCO Capital Credits                      | \$ -                   | 0.00%                |
| 369.91.00.0095   | Refunds of Prior Year Expenditures          | \$ -                   | 0.00%                |
| 361.11.00.0000   | Investment Interest - LGIP                  | \$ 500.00              | 0.01%                |
| 388.30.00.0000   | Error Correction                            | \$ -                   | 0.00%                |
|  |   |                        |                      |
|  |   |                        |                      |
| <b>Total Resources</b>   |   | <b>\$ 5,788,750.00</b> | 100.00%              |
|  |   |                        |                      |
| GF Expenditures - Personnel  |   |                        |                      |
| Services   |   |                        |                      |
| 10 Staffing Positions - Career and Volunteer Payroll; Salaries, Fees, etc. |   | \$ 2,286,429.46        | 39.50%               |
| 20 Staffing - Benefits; Federal, State, Medical, Pension, Ret.             |   | \$ 620,073.42          | 10.71%               |
| 10 Staffing - Overtime   |   | \$ 78,410.47           | 1.35%                |
| 11.1 Commissioner Pay; Up to eighteen meetings                             |   | \$ 8,694.00            | 0.15%                |
| 11.2 Commissioner - Benefits; State and Federal                            |   | \$ 768.55              | 0.01%                |
|  |   |                        |                      |
| <b>Total Personnel Services</b>  |   | <b>\$ 2,994,375.90</b> | 51.73%               |
|  |   |                        |                      |
| GF Expenditures - Materials  |   |                        |                      |
| & Services   |   |                        |                      |
| 31 Supplies  |   | \$ 79,700.00           | 1.38%                |
| 32 Fuels   |   | \$ 33,000.00           | 0.57%                |
| 35 Small Tools and Equipment   |   | \$ 21,200.00           | 0.37%                |
| 41 Professional Services   |   | \$ 215,310.00          | 3.72%                |
| 42 Communications  |   | \$ 26,850.00           | 0.46%                |
| 43 Travel Expenses   |   | \$ 40,500.00           | 0.70%                |
| 45 Equipment Rentals   |   | \$ 15,960.00           | 0.28%                |
| 46 Insurance Premiums  |   | \$ 63,500.00           | 1.10%                |
| 47 Utilities   |   | \$ 40,400.00           | 0.70%                |
| 48 Repairs and Maintenance   |   | \$ 130,050.00          | 2.25%                |
| 49 Miscellaneous   |   | \$ 43,650.00           | 0.75%                |
|  |   |                        |                      |
| <b>Total Materials and Services</b>  |   | <b>\$ 710,120.00</b>   | 12.27%               |
|  |   |                        |                      |

## GF Expenditures - Capital

## Items

|                                   |  |                      |       |
|-----------------------------------|--|----------------------|-------|
| 6561.00.594.22.64.0001            | Office Furniture   | \$ 6,000.00          | 0.10% |
| 6561.00.594.22.64.0002            | Office Equipment   | \$ 1,000.00          | 0.02% |
| 6561.00.594.22.64.0003            | Computer ITT Software & Hardware                             | \$ 12,000.00         | 0.21% |
| 6561.00.594.22.64.0004            | Firefighter Equipment Response & Services                    | \$ 35,000.00         | 0.60% |
| 6561.00.594.22.64.0005            | Fire Hydrants  | \$ 8,000.00          | 0.14% |
| 6561.00.594.22.64.0006            | Electronics and Communications Equipment                     | \$ 15,000.00         | 0.26% |
| 6561.00.594.22.64.0007            | Community Risk Reduction and Fire Prevention                 | \$ 7,000.00          | 0.12% |
| 6561.00.594.22.64.0008            | Training Equipment   | \$ 30,000.00         | 0.52% |
| 6561.00.594.22.64.0009            | Capital Building Repairs                                     | \$ 135,000.00        | 2.33% |
| 6561.00.594.22.64.0010            | AED replacement + one for lobby                              | \$ 9,000.00          | 0.16% |
| 6561.00.594.22.64.0011            | Wildland firefighting PPE, Supplies, and Equipment           | \$ 8,500.00          | 0.15% |
| 6561.00.594.22.64.0012            | Wildland firefighting boot replacement                       | \$ 4,500.00          | 0.08% |
| 6561.00.594.22.64.0013            | Cordless scene and handheld lighting                         | \$ 10,000.00         | 0.17% |
| 6561.00.594.22.64.0014            | PPV Fans, Electric phase 1 of 2                              | \$ 18,000.00         | 0.31% |
| 6561.00.594.22.64.0015            | TIC Camera Replacements; First Due, Rescue, E35              | \$ 15,000.00         | 0.26% |
| 6561.00.594.22.64.0016            | KNOX Key Secure 5 Replacements (x5) and Spare Chain Shackles | \$ 11,000.00         | 0.19% |
| 6561.00.594.22.64.0017            | Air Truck Upgrades   | \$ 25,000.00         | 0.43% |
| <b>Total GF Capital Purchases</b> |  | <b>\$ 350,000.00</b> | 6.05% |

## Capital Fund Expenditures -

## Capital Projects

|                                    |   |                      |       |
|------------------------------------|---|----------------------|-------|
| 6567.00.594.22.64.0070             | Fire Boat 31 Installments and SAR Upfit | \$ 72,000.00         | 1.24% |
| 6567.00.594.22.62.0000             | Stuart West Station Build               | \$ 200,000.00        | 3.45% |
| 6567.00.594.22.64.0020             | Apparatus Purchase & Refurb Type VI     | \$ 55,000.00         | 0.95% |
| 6567.00.594.22.64.0045             | Fire Fighter Modal Training Prop        | \$ 250,000.00        | 4.32% |
| <b>Total Capital Fund Projects</b> |   | <b>\$ 577,000.00</b> | 9.97% |

## GF Transfers -Expense

|  |  |                        |                |
|--|--|------------------------|----------------|
| Adjustment for EFB                           |  |                        |                |
| 6561.597.00.00.6567                          | Transfers Out to Capital Fund (6567)                         | \$ 431,000.00          | 7.45%          |
| 6561.597.00.00.6562                          | Transfers Out to Reserve Fund (6562)                         | \$ 500,000.00          | 8.64%          |
| <b>Fund Transfers to Capital and Reserve</b> |  | <b>\$ 931,000.00</b>   | 18.61%         |
| <b>Total Requirements</b>                    |  | <b>\$ 4,985,495.90</b> | 86.12%         |
| Ending Fund Balance                          | Total Resources - Total Requirements for 2027 Beginning Fund | \$ 803,254.10          | 13.88%         |
| <b>Total Budget</b>                          | <b>Total Year-End Requirements</b>                           | <b>\$ 5,788,750.00</b> | <b>100.00%</b> |
| Balance Check = \$0                          | Total Budget minus Total Resources                           | \$ -                   | \$ -           |

|   |                            | 2026                 |
|---|----------------------------|----------------------|
| <b>Capital Fund - 6567      Description</b> |                            | <b>Preliminary</b>   |
| Resources                                   |                            |                      |
| Beginning Capital Fund                      |                            | \$ 146,000.00        |
| Interest                                    |                            | \$ -                 |
| Transfers In from General Fund              |                            | \$ 431,000.00        |
| Transfers In from Reserve Fund              |                            | \$ -                 |
|   | <b>Total Resources</b>     | <b>\$ 577,000.00</b> |
| Expenditures                                |                            |                      |
| Transfers to General Fund                   |                            | \$ -                 |
| Capital Projects                            |                            | \$ 577,000.00        |
|   | <b>Total Expenditures</b>  | <b>\$ 577,000.00</b> |
|   | <b>Ending Fund Balance</b> | <b>\$ -</b>          |
|   | <b>Total Requirements</b>  | <b>\$ 577,000.00</b> |

**2026**

**Reserve Fund - 6562   Description**      **Preliminary**

Summary/Overview

Resources

|                              |                        |
|------------------------------|------------------------|
| Beginning Operating Reserves | \$ 1,803,636.00        |
| Beginning Reserve Fund       | \$ 36,072.72           |
| Interest                     | \$ 500,000.00          |
| Transfers In - General Fund  |                        |
| <b>Total Resources</b>       | <b>\$ 2,339,708.72</b> |

Expenditures

|                              |      |
|------------------------------|------|
| Transfers Out - General Fund | \$ - |
| Transfers Out - Capital Fund |      |

|                           |             |
|---------------------------|-------------|
| <b>Total Expenditures</b> | <b>\$ -</b> |
|---------------------------|-------------|

Expenditures

Reserved for Future Expenditures

|                    |                 |
|--------------------|-----------------|
| Operating          | \$ -            |
| Capital            | \$ -            |
| Investments - LGIP | \$ 2,339,708.72 |

|                                      |                        |
|--------------------------------------|------------------------|
| <b>Total for Future Expenditures</b> | <b>\$ 2,339,708.72</b> |
|--------------------------------------|------------------------|

|                           |                        |
|---------------------------|------------------------|
| <b>Total Requirements</b> | <b>\$ 2,339,708.72</b> |
|---------------------------|------------------------|

| Resources                      | Description                                  | 2026<br>Preliminary    |
|--------------------------------|--|------------------------|
| <b>Revenues - General Fund</b> |  |                        |
| 6561.00.308.91.00.0000         | Beginning Fund Balance                       | \$ 1,000,000.00        |
| HHL 311.10.00.0000             | Tax Revenue - Permanent Rate                 | \$ 4,690,055.00        |
| 322.90.22.0003                 | Fire Marshal Burn Permits                    | \$ 6,000.00            |
| 333.10.66.4000                 | Vol Fire Asstance Grant DNR                  | \$ -                   |
| 334.04.92.0000                 | Dept of Health Trauma Grant                  | \$ -                   |
| 337.00.00.0000                 | DNR PILT NAP/NRCA                            | \$ 100.00              |
| 337.20.00.0000                 | Leasehold Tax - San Juan Fire 3              | \$ 18,000.00           |
| 337.40.00.0000                 | Timber Harvest Tax                           | \$ 300.00              |
| 342.21.00.0001                 | Reimb for Inter Gov't Services               | \$ 15,000.00           |
| 342.21.00.0003                 | Fire Protect Svc - Town of FH Insp           | \$ 20,000.00           |
| 342.21.00.0004                 | Fire Protect Svc - University of Wa          | \$ 14,000.00           |
| 342.21.00.0007                 | Fire Protect Svc - State Parks               | \$ 500.00              |
| 342.21.00.0008                 | Fire Protect Svc - EMS                       | \$ -                   |
| 342.21.00.0009                 | Fire Protect Svc - Sheriff                   | \$ -                   |
| 342.21.00.0010                 | Fire Protect Svc - Coroner                   | \$ -                   |
| 342.21.00.0011                 | Fire Protect Svc - Fire Boat                 | \$ -                   |
| 362.50.16.0000                 | Facility Rental                              | \$ 150.00              |
| 367.00.00.0001                 | Donations                                    | \$ 100.00              |
| 369.80.00.0000                 | Other Misc Revenues                          | \$ 100.00              |
| 369.91.00.0093                 | OPALCO Capital Credits                       | \$ -                   |
| 369.91.00.0095                 | Refunds of Prior Year Expenditures           | \$ -                   |
| 361.11.00.0000                 | Investment Interest - LGIP                   | \$ 500.00              |
| 395.20.00.0000                 | Insurance Premium                            | \$ -                   |
| <b>Total Resources</b>         |  | <b>\$ 5,764,805.00</b> |
| <b>Reserve Fund</b>            |  |                        |
| 6562.00.308.51.00.0002         | Beginning Reserve Fund                       | \$ 1,803,636.00        |
| 6562.00.361.11.00.0000         | Investment Interest - LGIP                   | \$ 36,072.72           |
| 6562.00.397.00.00.6561         | Transfers In - General                       | \$ 500,000.00          |
| <b>Total Resources</b>         |  | <b>\$ 2,339,708.72</b> |
| <b>Capital Fund</b>            |  |                        |
| 6567.00.308.51.00.0007         | Beginning Capital Fund                       | \$ 146,000.00          |
| 6567.00.342.21.00.0070         | Reimbursement for Intragovernmental Services | \$ 12,000.00           |
| 6567.00.397.00.00.0007         | Transfers In - General                       | \$ 431,000.00          |
| 6567.00.397.00.00.6562         | Transfers In - Reserve                       | \$ -                   |
| <b>Total Resources</b>         |  | <b>\$ 589,000.00</b>   |

|                  |    |              |
|------------------|----|--------------|
| prev year (2025) | \$ | 4,619,168.36 |
| 1% Incr          | \$ | 46,191.68    |
| Banked           | \$ | -            |

|                           |    |                            |
|---------------------------|----|----------------------------|
| Ttl Resol.                | \$ | <u>4,665,360.04</u>        |
| New Con.                  | \$ | <u>24,694.97</u>           |
| Ttl Cert HLL (2026)       | \$ | <u>4,690,055.01</u>        |
| Commissioner Approved HLL | \$ | <u><b>4,714,000.00</b></u> |