

**DETAILED EXPENDITURES
GENERAL OPERATING FUND**

HISTORICAL DATA			EXPENDITURE DESCRIPTION PERSONAL SERVICES	BUDGET FOR THE YEAR 2025-2026					
ACTUAL		CURRENT YEAR 2024-2025		PROPOSED	APPROVED	ADOPTED			
SECOND PRECEDING	FIRST PRECEDING								
2022-2023	2023-2024								
1	\$ 88,041	\$ 85,622	\$ 100,000	1	FIRE CHIEF	\$ 103,000	\$ 103,000	\$ 103,000	1
2	\$ 44,146	\$ 51,400	\$ 80,000	2	SOCIAL SECURITY	\$ 95,000	\$ 95,000	\$ 95,000	2
3	\$ 121,388	\$ 150,549	\$ 200,000	3	P.E.R.S.	\$ 275,000	\$ 275,000	\$ 275,000	3
4				4					4
5	\$ 24,720	\$ 66,635		5	PAYROLL ASSISTANT CHIEF				5
6	\$ 3,000	\$ 3,000	\$ 3,000	6	VOLUNTEER CONTRIBUTION	\$ 3,000	\$ 3,000	\$ 3,000	6
7			\$ 100,000	7	PAYROLL DEPUTY CHIEFS	\$ 100,000	\$ 100,000	\$ 100,000	7
8				8	DEPLOYMNET PAYROLL	\$ 350,000	\$ 350,000	\$ 350,000	8
9		\$ 2,591	\$ 5,000	9	UNEMPLOYMENT REIMBURSEMENT	\$ 5,000	\$ 5,000	\$ 5,000	9
10				10					10
11	\$ 1,185	\$ 1,405	\$ -	11	VOLUNTEER REIMBURSEMENT	\$ -	\$ -	\$ -	11
12	\$ 292,648	\$ 379,772	\$ 525,000	12	PAYROLL/WAGES STAFF	\$ 575,000	\$ 575,000	\$ 575,000	12
13	\$ 136,935	\$ 137,459	\$ 200,000	13	MEDICAL INSURANCE STAFF	\$ 225,000	\$ 225,000	\$ 225,000	13
14	\$ 108,327	\$ 82,781	\$ 125,000	14	PART TIME STAFF	\$ 125,000	\$ 125,000	\$ 125,000	14
15	\$ 60,013	\$ 52,330	\$ 75,000	15	VOLUNTEER PAYROLL	\$ 75,000	\$ 75,000	\$ 75,000	15
16	\$ 20,251	\$ 17,694	\$ 30,000	16	WORKERS COMPENSATION	\$ 45,000	\$ 45,000	\$ 45,000	16
17				17					17
18	\$ 8,044	\$ 8,044	\$ 15,000	18	LIFE INSURANCE	\$ 18,000	\$ 18,000	\$ 18,000	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				32					32
33	\$ 908,698	\$ 1,039,282	\$ 1,458,000	33	TOTAL PERSONAL SERVICES EXPENDITURE:	\$ 1,994,000	\$ 1,994,000	\$ 1,994,000	33

**DETAILED EXPENDITURES
GENERAL OPERATING FUND**

North Douglas County Fire & EMS

HISTORICAL DATA			EXPENDITURE DESCRIPTION MATERIALS AND SERVICES	BUDGET FOR THE YEAR 2025-2026					
ACTUAL		CURRENT YEAR 2024-2025		PROPOSED	APPROVED	ADOPTED			
SECOND PRECEDING	FIRST PRECEDING								
2022-2023	2023-2024								
1	\$ 17,400	\$ 17,400	\$ 17,400	1	ACCOUNTING SERVICES	\$ 17,800	\$ 17,800	\$ 17,800	1
2	\$ 20,880	\$ 23,191	\$ 25,000	2	AMBULANCE BILLING SERVICES	\$ 30,000	\$ 30,000	\$ 30,000	2
3	\$ 7,500	\$ 28,800	\$ 12,500	3	AUDIT	\$ 12,500	\$ 12,500	\$ 12,500	3
4	\$ 2,801	\$ 1,895	\$ 5,000	4	BANK CARD FEES	\$ 5,000	\$ 5,000	\$ 5,000	4
5		\$ -	\$ 500	5	BONDING	\$ 500	\$ 500	\$ 500	5
6	\$ 286	\$ 1,186	\$ 1,500	6	BUDGET / ELECTIONS / PUBLICATION	\$ 1,500	\$ 1,500	\$ 1,500	6
7	\$ 5,743	\$ 2,050	\$ 6,000	7	COMPUTERS, TV'S,	\$ 6,000	\$ 6,000	\$ 6,000	7
8	\$ 9,500	\$ 5,000	\$ 9,880	8	DISPATCH SERVICES	\$ 9,880	\$ 9,880	\$ 9,880	8
9	\$ 7,706	\$ 10,148	\$ 12,500	9	DUES AND MEMBERSHIP	\$ 12,500	\$ 12,500	\$ 12,500	9
10	\$ 22,013	\$ 32,034	\$ 30,000	10	EDUCATION AND TRAINING	\$ 45,000	\$ 45,000	\$ 45,000	10
11	\$ 45,342	\$ 51,009	\$ 75,000	11	EQUIPMENT MAINT. AND REPAIR	\$ 75,000	\$ 75,000	\$ 75,000	11
12	\$ -		\$ -	12	EXTRA FIREFIGHTER EXPENSE	\$ -	\$ -	\$ -	12
13	\$ 660	\$ 880	\$ 1,000	13	FIRE ALARM	\$ 1,000	\$ 1,000	\$ 1,000	13
14	\$ 579	\$ -	\$ 750	14	FIRE PREVENTION	\$ 1,250	\$ 1,250	\$ 1,250	14
15	\$ 10,608	\$ 37,094	\$ 40,000	15	GEMT	\$ 40,000	\$ 40,000	\$ 40,000	15
16	\$ 55,505	\$ 64,009	\$ 72,000	16	INSURANCE GENERAL LIABILITY	\$ 72,000	\$ 72,000	\$ 72,000	16
17	\$ 27,368	\$ 14,325	\$ 25,000	17	LEGAL	\$ 25,000	\$ 25,000	\$ 25,000	17
18	\$ 4,672	\$ 2,562	\$ 7,500	18	LICENSE FEES	\$ 7,500	\$ 7,500	\$ 7,500	18
19	\$ 34,911	\$ 44,816	\$ 50,000	19	MEDICAL SUPPLIES	\$ 60,000	\$ 60,000	\$ 60,000	19
20	\$ 8,021	\$ 5,385	\$ 10,000	20	MISCELLANEOUS	\$ 10,000	\$ 10,000	\$ 10,000	20
21	\$ 9,661	\$ 11,286	\$ 12,500	21	OFFICE AND CLERICAL	\$ 12,500	\$ 12,500	\$ 12,500	21
22	\$ 942	\$ 9	\$ 3,500	22	OPEN HOUSE/GROUP PRESENTATIONS	\$ 5,000	\$ 5,000	\$ 5,000	22
23	\$ 2,200	\$ 2,400	\$ 3,000	23	PHYSICIAN ADVISOR	\$ 3,000	\$ 3,000	\$ 3,000	23
24	\$ 626	\$ 630	\$ 4,000	24	PRINTING AND ADVERTISING	\$ 4,000	\$ 4,000	\$ 4,000	24
25		\$ 4,500	\$ 4,500	25	RADIO MAINTENANCE FEE	\$ 7,500	\$ 7,500	\$ 7,500	25
26	\$ 89	\$ 2,690	\$ 3,000	26	REFUNDS / AMBULANCE	\$ 3,000	\$ 3,000	\$ 3,000	26
27	\$ 53,789	\$ 22,627	\$ 55,000	27	STATION MAINT. AND REPAIR	\$ 80,000	\$ 80,000	\$ 80,000	27
28	\$ 35,000	\$ 58,487	\$ 60,000	28	STUDENT PROGRAM	\$ 60,000	\$ 60,000	\$ 60,000	28
29	\$ -	\$ 4,619	\$ 7,500	29	TEAM BUILDING	\$ 7,500	\$ 7,500	\$ 7,500	29
30	\$ 10,924	\$ 11,200	\$ 12,500	30	TELEPHONE	\$ 15,000	\$ 15,000	\$ 15,000	30
31	\$ 559	\$ 231	\$ 500	31	TRAVEL	\$ 1,000	\$ 1,000	\$ 1,000	31
32	\$ 2,039	\$ 672	\$ 20,000	32	UNIFORMS	\$ 20,000	\$ 20,000	\$ 20,000	32
33	\$ 29,607	\$ 30,584	\$ 35,000	33	UTILITIES	\$ 37,500	\$ 37,500	\$ 37,500	33
34	\$ 52,112	\$ 53,621	\$ 72,000	34	VEHICLE OPS. FUEL AND OIL	\$ 75,000	\$ 75,000	\$ 75,000	34
35	\$ 1,848	\$ 6,030	\$ 11,115	35	WEBSITE AND APPS	\$ 20,000	\$ 20,000	\$ 20,000	35
	\$ 480,891	\$ 551,370	\$ 705,645		<u>TOTAL EXPENDITURES</u>	\$ 783,430	\$ 783,430	\$ 783,430	

FORM LB-30			DETAILED EXPENDITURES GENERAL OPERATING FUND			FORM LB-30 North Douglas County Fire & EMS		
HISTORICAL DATA			BUDGET FOR THE YEAR 2 2025-2026					
ACTUAL		CURRENT YEAR 2024-2025	EXPENDITURE DESCRIPTION					
SECOND PRECEDING	FIRST PRECEDING			PROPOSED	APPROVED	ADOPTED		
1	2022-2023	2023-2024	1	CAPITAL OUTLAY			1	
2			2				2	
3			3				3	
4			4	FIRE EQUIPMENT			4	
5	\$ 53,656	\$ 41,997	5	EQUIPMENT MISCELLANEOUS			5	
6	\$ 33,970	\$ 51,843	6	PROTECTIVE EQUIPMENT			6	
7			7				7	
8	\$ 48,314		8	BUILDING PROJECT			8	
9			9	\$ -	\$ -	\$ -	9	
10		\$ 7,372	10	SIDE BY SIDE + TRAILER			10	
11			11	\$ -	\$ -	\$ -	11	
12		\$ 476,534	12	LAND PURCHASE			12	
13	\$ 239,545	-	13	APPARATUS PURCHASE			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	
32			32				32	
33	\$ 375,485	\$ 577,746	33	TOTAL EXPENDITURES			\$ 317,470 \$ 317,470 \$ 317,470	33

FORM LB-30

**DETAILED EXPENDITURES
GENERAL OPERATING FUND**

FORM LB-30

North Douglas County Fire & EMS

HISTORICAL DATA

BUDGET FOR THE YEAR 2 2025-2026

ACTUAL

**CURRENT
YEAR**

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

1	SECOND PRECEDING	FIRST PRECEDING	CURRENT YEAR	1				1
2	2022-2023	2023-2024	2024-2025	1	CONTINGENCY AND DEBT SERVICE			
3	\$ -	\$ -	\$ 50,000		CONTINGENCY	\$ 50,000	\$ 50,000	\$ 50,000
4				3				
5			\$ 150,000	4	TRANSFER TO EQUIPMENT RESERVE FUND	\$ 21,000	\$ 21,000	\$ 21,000
6				5				
7				6				
8				7				
9				8				
10				14				
11				15				
12				16				
13				17				
14				18				
15				14				
16				15				
17				16				
18				17				
19				18				
20				19				
21				20				
22				21				
23				22				
24				23				
25				24				
26				25				
27				26				
28				27				
29				28				
30				29				
31				30				
32				31				
33				32				
				33				
	\$ -		\$ 200,000		TOTAL EXPENDITURES	\$ 71,000	\$ 71,000	\$ 71,000

FORM LB-30

**DETAILED EXPENDITURES
GENERAL OPERATING FUND**

FORM LB-30

North Douglas County Fire & EMS

BUDGET FOR THE YEAR 2025-2026

HISTORICAL DATA

ACTUAL

CURRENT

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

1	SECOND PRECEDING	FIRST PRECEDING	CURRENT YEAR	1	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	1
2	2022-2023	2023-2024	2024-2025	1					1
3	\$ 908,698	\$ 1,039,282	\$ 1,458,000	2	PERSONAL SERVICES	\$ 1,994,000	\$ 1,994,000	\$ 1,994,000	2
4	\$ 480,891	\$ 551,370	\$ 705,645	3	MATERIALS AND SERVICES	\$ 783,430	\$ 783,430	\$ 783,430	3
5	\$ 375,485	\$ 577,746	\$ 662,500	4	CAPITAL OUTLAY	\$ 317,470	\$ 317,470	\$ 317,470	4
6				5					5
7	\$ -		\$ 50,000	6	CONTINGENCY AND DEBT SERVICE	\$ 50,000	\$ 50,000	\$ 50,000	6
8			\$ 150,000	7	TRANSFER TO EQUIPMENT RESERVE FUND	\$ 21,000	\$ 21,000	\$ 21,000	7
9	\$ 698,746	\$ 1,355,341	\$ 500,000	8	UNAPPROPRIATED ENDING FUND BALANCE	\$ 500,000	\$ 500,000	\$ 500,000	8
10				9					9
11				10					10
12				11					11
13	\$ 2,463,820	\$ 3,523,739	\$ 3,526,145	12	TOTAL REQUIRED	\$ 3,665,900	\$ 3,665,900	\$ 3,665,900	12
14				13					13
15				14	ADJUSTED TAXES REQUIRED				14
16				15					15
17				16	Balanced	-		-	16
18				17					17
19				18					18
20				19					19
21				20					20
22				21					21
23				22					22
24				23					23
25				24					24
26				25					25
27				26					26
28				27					27
29				28					28
30				29					29
31				30					30
32				31					31
33				32					32
				33					33

LB-20				RESOURCES			GENERAL OPERATING FUND			North Douglas County Fire & EMS		
HISTORICAL DATA				RESOURCE DESCRIPTION	BUDGET FOR THE YEAR 2025-2026							
ACTUAL			BEGINNING FUND BALANCE		PROPOSED	APPROVED	ADOPTED					
SECOND PRECEDING	FIRST PRECEDING	CURRENT YEAR										
2022-2023	2023-2024	2024-2025										
1	\$ 703,099	\$ 650,000	\$ 1,300,000	1 *AVAILABLE CASH ON HAND (modified cash basis)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	1				
2				2				2				
3	\$ 16,126	\$ 16,286	\$ 17,000	3 PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED	\$ 12,000	\$ 12,000	\$ 12,000	3				
4	\$ 20,384	\$ 6,335	\$ 30,000	4 INTEREST	\$ 20,000	\$ 20,000	\$ 20,000	4				
5				5 OTHER RESOURCES				5				
6				6				6				
7	\$ 116,280	\$ 180,908	\$ 75,000	7 MISC. INCOME	\$ 25,000	\$ 25,000	\$ 25,000	7				
8	\$ 4,932	\$ 6,647	\$ 4,900	8 UTILITIES D.F.P.A.	\$ 4,900	\$ 4,900	\$ 4,900	8				
9	\$ 29,447	\$ 142,491	\$ 75,000	9 Ground Emergency Medical Transport (GEMT)	\$ 35,000	\$ 35,000	\$ 35,000	9				
10				10 DEPLOYMENT INCOME	\$ 600,000	\$ 600,000	\$ 600,000	10				
11				11				11				
12	\$ 145,403	\$ 1,107,386	\$ 669,245	12 Grant	\$ 600,000	\$ 600,000	\$ 600,000	12				
13				13				13				
14	\$ 624,544	\$ 592,140	\$ 550,000	14 AMBULANCE CHARGES	\$ 550,000	\$ 550,000	\$ 550,000	14				
15				15				15				
16	\$ 41,435	\$ 33,405	\$ 40,000	16 HEALTH MED MEMBERSHIPS	\$ 30,000	\$ 30,000	\$ 30,000	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	\$ 1,701,652	\$ 2,735,598	\$ 2,761,145	29 TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	\$ 2,876,900	\$ 2,876,900	\$ 2,876,900	29				
30			\$ 765,000	30 TAXES NECESSARY TO BALANCE BUDGET	\$ 789,000	\$ 789,000	\$ 789,000	30				
31	\$ 762,168	\$ 788,141		31 TAXES COLLECTED IN YEAR LEVIED				31				
32	\$ 2,463,820	\$ 3,523,739	\$ 3,526,145	32 TOTAL RESOURCES	\$ 3,665,900	\$ 3,665,900	\$ 3,665,900	32				

* INCLUDES UNAPPROPRIATED BALANCE BUDGETED LAST YEAR.

LB-10

RESERVE FUND
RESOURCES AND REQUIREMENTS
EQUIPMENT RESERVE

North Douglas County Fire & EMS

	HISTORICAL DATA				RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2025-2026				
	ACTUAL		ADOPTED BUDGET THIS YEAR 2024-2025			BEGINNING FUND BALANCE	PROPOSED	APPROVED		ADOPTED
	SECOND PRECEDING 2022-2023	FIRST PRECEDING 2023-2024								
1			\$ -	1	*AVAILABLE CASH ON HAND (CASH BASIS),OR	\$ 150,000	\$ 150,000	\$ 150,000	1	
2				2	*NET WORKING CAPITAL (ACCRUAL BASIS)				2	
3				3					3	
4				4	INTEREST				4	
5				5	OTHER RESOURCES				5	
6				6					6	
7			\$ 150,000	7	TRANSFERRED FROM OTHER FUNDS	\$ 21,000	\$ 21,000	\$ 21,000	7	
8				8					8	
9				9					9	
10				10					10	
11				11					11	
12			\$ -	12	TOTAL RESOURCES	\$ -	\$ -	\$ -	12	
					REQUIREMENTS					
1				1					1	
2			\$ -	2	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	2	
3				3					3	
4				4	CAPITAL OUTLAY				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	UNAPPROPRIATED ENDING FUND BALANCE				16	
17			\$ 150,000	17	TOTAL REQUIREMENTS	\$ 171,000	\$ 171,000	\$ 171,000	17	