



**CITY COUNCIL**  
**SPECIAL MEETING AGENDA**  
**April 29, 2026 @ 6:00pm Heritage Hall in Smith Park**

1. Call to Order: Mayor William Lindsey
2. Roll Call: Clerk of Council
3. Invocation:
4. Pledge of Allegiance:
5. Action on Minutes: None
6. Communications:
7. City Manager Report:
8. Committee Reports:
9. Comments from Members of the Public: \*Comments limited to 5 minutes or less

**10. RESOLUTIONS:** None

**11. ORDINANCES:** None

**12. OTHER BUSINESS:**

- Additional City Business:
  - Fire Levy Discussion
  - Open for Discussion on City Related Business

13. Executive Session:

14. Return to Regular Session:

15. Adjournment

Next Regular Council Meeting is Monday, May 4, 2026 @ Heritage Hall in Smith Park. 6:00PM

**Emergency Ambulance Capital**

TAB #1	OPTION WITH NO PROPOSED 1% SHARED INCOME TAX AND NO RENEWAL OF THE 5YR - 3 MILL LEVY - ONLY REVENUE IS FROM THE PERPETUAL LEVYS	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - Perpetual	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201
212.0000.41280	Homestead / Rollback	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004
212.0000.41710	Bond and/or Bank loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>

**Emergency Ambulance Capital**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	800	800	800	800	800	800
	<i>Contractual</i>	800	800	800	800	800	800
212.3310.55000	Capital Outlay	-	-	-	-	-	316,150
	<i>Capital</i>	-	-	-	-	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance	\$ 43,390	\$ 44,067	\$ 44,744	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 316,950
Net Difference	(677)	(677)	(677)	(677)	(677)	(131,745)
<b>Ending Emergency Ambulance Capital Balance</b>	<b>\$ 42,713</b>	<b>\$ 43,390</b>	<b>\$ 44,067</b>	<b>\$ 44,744</b>	<b>\$ 45,421</b>	<b>\$ 46,098</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Revenue</b>							
213.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 107,800	\$ 107,800	\$ 107,800	\$ 107,800	\$ 207,980	\$ 207,980
213.0000.41280	Homestead/Rollback	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 20,853	\$ 20,853
213.0000.41400	EMS - or FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Intergovernmental</i>	\$ 124,800	\$ 124,800	\$ 124,800	\$ 124,800	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
	<i>Contractual</i>	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 599,800</b>	<b>\$ 574,800</b>	<b>\$ 549,800</b>	<b>\$ 524,800</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital</i>	-	-	-	-	-	-
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,036,048</b>	<b>\$ 991,802</b>	<b>\$ 948,287</b>	<b>\$ 907,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
Beginning Emergency Ambulance Operating Balance	\$ (1,239,592)	\$ (822,590)	\$ (424,103)	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 599,800	\$ 574,800	\$ 549,800	\$ 524,800	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,036,048	\$ 991,802	\$ 948,287	\$ 907,916	\$ 868,110	\$ 836,477
Encumbrance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Difference	(436,248)	(417,002)	(398,487)	(383,116)	(264,277)	(257,644)
<b>Ending Emergency Ambulance Operating Balance</b>	<b>\$ (1,675,840)</b>	<b>\$ (1,239,592)</b>	<b>\$ (822,590)</b>	<b>\$ (424,103)</b>	<b>\$ (40,987)</b>	<b>\$ 223,290</b>

<b>Fire Capital Equipment</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Revenue</b>							
214.0000.41110	Real Estate Taxes - Perpetual	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403
214.0000.41280	Homestead/Rollback	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007
214.0000.41290	Tangible Property Tax Loss Reimbursement						
	<i>Intergovernmental</i>	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
<b>Total Fire Capital Equipment Revenue</b>		<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>

<b>Fire Capital Equipment</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Expense</b>							
214.2210.53420	Auditor & Treasurers Fees	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	<i>Contractual</i>	1,200	1,200	1,200	1,200	1,200	1,200
214.2210.55000	Capital Outlay (Fire Engine to receive in 2026)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,000
	<i>Debt Service</i>	-	-	-	-	-	-
<b>Total Fire Capital Equipment Expenses</b>		<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 513,200</b>

	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
Beginning Fire Capital Equipment Balance	\$ 310,836	\$ 241,626	\$ 172,416	\$ 103,206	\$ 33,996	\$ 476,786
Total Fire Capital Equipment Revenue	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
Total Fire Capital Equipment Expense	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 513,200
Net Difference	\$ 69,210	\$ 69,210	\$ 69,210	\$ 69,210	\$ 69,210	\$ (442,790)
<b>Ending Fire Capital Equipment Balance</b>	<b>\$ 380,046</b>	<b>\$ 310,836</b>	<b>\$ 241,626</b>	<b>\$ 172,416</b>	<b>\$ 103,206</b>	<b>\$ 33,996</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Revenue							
215.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 238,181	\$ 238,181
215.0000.41280	Homestead/Rollback	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 25,853	\$ 25,853
	<i>Intergovernmental</i>	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 264,034	\$ 264,034
	<i>Miscellaneous</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fire Operating Revenue</b>		<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 264,034</b>	<b>\$ 264,034</b>
Fire Operating							
Expense							
	<i>Wages and Compensation</i>	194,481	185,220	176,400	168,000	160,000	148,000
	<i>Benefits</i>	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Sub Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	<i>Training, Travel &amp; Transportation</i>	4,500	4,500	4,500	4,500	4,500	4,500
	<i>Contractual</i>	127,650	125,650	123,650	121,650	119,650	114,650
	<i>Materials &amp; Supplies</i>	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Fire Operating Expense</b>		<b>\$ 391,996</b>	<b>\$ 379,299</b>	<b>\$ 367,078</b>	<b>\$ 355,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>
		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance		\$ (449,621)	\$ (230,322)	\$ (23,244)	\$ 172,066	\$ 251,902	\$ 439,191
Total Fire Operating Revenue		\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 264,034	\$ 264,034
Total Fire Operating Expense		\$ 391,996	\$ 379,299	\$ 367,078	\$ 355,310	\$ 343,870	\$ 451,323
Encumbrance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Difference		(231,996)	(219,299)	(207,078)	(195,310)	(79,836)	(187,289)
<b>Ending Fire Operating Balance</b>		<b>\$ (681,617)</b>	<b>\$ (449,621)</b>	<b>\$ (230,322)</b>	<b>\$ (23,244)</b>	<b>\$ 172,066</b>	<b>\$ 251,902</b>
		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>TAB #2</b>	<b>OPTION WITH NO PROPOSED 1% INCOME TAX AND KEEPING THE PERPETUAL LEVYS AND THE RENEWAL OF THE 5YR - 3 MILL LEVY</b>						
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - Perpetual	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201
212.0000.41280	Homestead / Rollback	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004
212.0000.41710	Bond and/or Bank loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	800	800	800	800	800	800
	<i>Contractual</i>	800	800	800	800	800	800
212.3310.55000	Capital Outlay	-	-	-	-	-	316,150
	<i>Capital</i>	-	-	-	-	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance	\$ 43,390	\$ 44,067	\$ 44,744	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 316,950
Net Difference	(677)	(677)	(677)	(677)	(677)	(131,745)
<b>Ending Emergency Ambulance Capital Balance</b>	<b>\$ 42,713</b>	<b>\$ 43,390</b>	<b>\$ 44,067</b>	<b>\$ 44,744</b>	<b>\$ 45,421</b>	<b>\$ 46,098</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Revenue</b>							
213.0000.41110	Real Estate Taxes 50% 3.0 Mill With Renewal in 2027	\$ 207,980	\$ 207,980	\$ 207,980	\$ 207,980	\$ 207,980	\$ 207,980
213.0000.41280	Homestead/Rollback	\$ 20,853	\$ 20,853	\$ 20,853	\$ 20,853	\$ 20,853	\$ 20,853
	<i>Intergovernmental</i>	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
	<i>Contractual</i>	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 703,833</b>	<b>\$ 678,833</b>	<b>\$ 653,833</b>	<b>\$ 628,833</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital - Support Amb. Cap for new Equip & Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital</i>	-	-	-	-	-	-
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,036,048</b>	<b>\$ 991,802</b>	<b>\$ 948,287</b>	<b>\$ 907,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
Beginning Emergency Ambulance Operating Balance	\$ (927,493)	\$ (614,524)	\$ (320,070)	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 703,833	\$ 678,833	\$ 653,833	\$ 628,833	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,036,048	\$ 991,802	\$ 948,287	\$ 907,916	\$ 868,110	\$ 836,477
Encumbrance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Difference	(332,215)	(312,969)	(294,454)	(279,083)	(264,277)	(257,644)
<b>Ending Emergency Ambulance Operating Balance</b>	<b>\$ (1,259,708)</b>	<b>\$ (927,493)</b>	<b>\$ (614,524)</b>	<b>\$ (320,070)</b>	<b>\$ (40,987)</b>	<b>\$ 223,290</b>

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
214.0000.41110	Real Estate Taxes - Perpetual	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403
214.0000.41280	Homestead/Rollback	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,007
214.0000.41290	Tangible Property Tax Loss Reimbursement						
	<i>Intergovernmental</i>	\$ 68,403	\$ 68,403	\$ 68,403	\$ 68,403	\$ 68,403	\$ 70,410
<b>Total Fire Capital Equipment Revenue</b>		<b>\$ 68,403</b>	<b>\$ 68,403</b>	<b>\$ 68,403</b>	<b>\$ 68,403</b>	<b>\$ 68,403</b>	<b>\$ 70,410</b>

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
214.2210.53420	Auditor & Treasurers Fees	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	<i>Contractual</i>	1,200	1,200	1,200	1,200	1,200	1,200
214.2210.55000	Capital Outlay (New Engine 2026, save for replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 512,000
<b>Total Fire Capital Equipment Expenses</b>		<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 513,200</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Capital Equipment Balance	\$ 102,808	\$ 85,605	\$ 68,402	\$ 51,199	\$ 33,996	\$ 476,786
Total Fire Capital Equipment Revenue	\$ 68,403	\$ 68,403	\$ 68,403	\$ 68,403	\$ 68,403	\$ 70,410
Total Fire Capital Equipment Expense	\$ 51,200	\$ 51,200	\$ 51,200	\$ 51,200	\$ 51,200	\$ 513,200
Net Difference	\$ 17,203	\$ 17,203	\$ 17,203	\$ 17,203	\$ 17,203	\$ (442,790)
<b>Ending Fire Capital Equipment Balance</b>	<b>\$ 120,011</b>	<b>\$ 102,808</b>	<b>\$ 85,605</b>	<b>\$ 68,402</b>	<b>\$ 51,199</b>	<b>\$ 33,996</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fund Balance							
Revenue							
215.0000.41110	Real Estate Taxes 50% 3.0 Mill With Renewal in 2027	\$ 238,180	\$ 238,180	\$ 238,180	\$ 238,180	\$ 238,180	\$ 238,181
215.0000.41280	Homestead/Rollback	\$ 25,853	\$ 25,853	\$ 25,853	\$ 25,853	\$ 25,853	\$ 25,853
	<i>Intergovernmental</i>	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,034
<b>Total Fire Operating Revenue</b>		<b>\$ 264,033</b>	<b>\$ 264,033</b>	<b>\$ 264,033</b>	<b>\$ 264,033</b>	<b>\$ 264,033</b>	<b>\$ 264,034</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Expense							
	<i>Wages and Compensation</i>	194,481	185,220	176,400	168,000	160,000	148,000
	<i>Benefits</i>	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	<i>Training, Travel &amp; Transportation</i>	4,500	4,500	4,500	4,500	4,500	4,500
	<i>Contractual</i>	127,650	125,650	123,650	121,650	119,650	114,650
	<i>Materials &amp; Supplies</i>	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital					\$ -	\$ 125,000
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
		-	-	-	-	-	125,000
<b>Total Fire Operating Expense</b>		<b>\$ 391,996</b>	<b>\$ 379,299</b>	<b>\$ 367,078</b>	<b>\$ 355,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance	\$ (137,523)	\$ (22,257)	\$ 80,788	\$ 172,065	\$ 251,902	\$ 439,191
Total Fire Operating Revenue	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,033	\$ 264,034
Total Fire Operating Expense	\$ 391,996	\$ 379,299	\$ 367,078	\$ 355,310	\$ 343,870	\$ 451,323
Encumbrance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Difference	(127,963)	(115,266)	(103,045)	(91,277)	(79,837)	(187,289)
<b>Ending Fire Operating Balance</b>	<b>\$ (265,486)</b>	<b>\$ (137,523)</b>	<b>\$ (22,257)</b>	<b>\$ 80,788</b>	<b>\$ 172,065</b>	<b>\$ 251,902</b>

2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget
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Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>TAB #3</b>	<b>OPTION WITH NEW PROPOSED 1% SHARED INCOME TAX AND PERPETUAL LEVYS BUT NOT THE RENEWAL OF THE 5YR - 3 MILL LEVY</b>						
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - Perpetual	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201
212.0000.41280	Homestead / Rollback	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004
212.0000.41710	Bond and/or Bank loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>
Emergency Ambulance Capital							
		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	800	800	800	800	800	800
	<i>Contractual</i>	800	800	800	800	800	800
212.3310.55000	Capital Outlay - Save for new Ambulance every 5 Years	-	-	-	-	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>
		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance		\$ 43,390	\$ 44,067	\$ 44,744	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue		\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense		\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 316,950
Net Difference		(677)	(677)	(677)	(677)	(677)	(131,745)
<b>Ending Emergency Ambulance Capital Balance</b>		<b>\$ 42,713</b>	<b>\$ 43,390</b>	<b>\$ 44,067</b>	<b>\$ 44,744</b>	<b>\$ 45,421</b>	<b>\$ 46,098</b>

Emergency Ambulance Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
213.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 107,800	\$ 107,800	\$ 107,800	\$ 107,800	\$ 207,980	\$ 207,980
213.0000.41280	Homestead/Rollback	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 20,853	\$ 20,853
	1% Shared Income Tax with Fire Operating	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
	<i>Intergovernmental</i>	\$ 1,119,800	\$ 1,119,800	\$ 1,119,800	\$ 1,119,800	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 1,594,800</b>	<b>\$ 1,569,800</b>	<b>\$ 1,544,800</b>	<b>\$ 1,519,800</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

Emergency Ambulance Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital - Supports New Equip & Building	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,236,048</b>	<b>\$ 1,191,802</b>	<b>\$ 1,148,287</b>	<b>\$ 1,107,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Operating Balance	\$ 1,145,408	\$ 767,410	\$ 370,897	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 1,594,800	\$ 1,569,800	\$ 1,544,800	\$ 1,519,800	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,236,048	\$ 1,191,802	\$ 1,148,287	\$ 1,107,916	\$ 868,110	\$ 836,477
Net Difference	358,752	377,998	396,513	411,884	(264,277)	(257,644)
<b>Ending Emergency Ambulance Operating Balance</b>	<b>\$ 1,504,160</b>	<b>\$ 1,145,408</b>	<b>\$ 767,410</b>	<b>\$ 370,897</b>	<b>\$ (40,987)</b>	<b>\$ 223,290</b>

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
214.0000.41110	Real Estate Taxes - Perpetual	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403
214.0000.41280	Homestead/Rollback	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007
214.0000.41290	Tangible Property Tax Loss Reimbursement						
	<i>Intergovernmental</i>	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
<b>Total Fire Capital Equipment Revenue</b>		<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
214.2210.53420	Auditor & Treasurers Fees	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	<i>Contractual</i>	1,200	1,200	1,200	1,200	1,200	1,200
214.2210.55000	Capital Outlay - Fire Engine	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 512,000
<b>Total Fire Capital Equipment Expenses</b>		<b>\$ 66,200</b>	<b>\$ 66,200</b>	<b>\$ 66,200</b>	<b>\$ 66,200</b>	<b>\$ 66,200</b>	<b>\$ 513,200</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Capital Equipment Balance	\$ 50,836	\$ 46,626	\$ 42,416	\$ 38,206	\$ 33,996	\$ 476,786
Total Fire Capital Equipment Revenue	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
Total Fire Capital Equipment Expense	\$ 66,200	\$ 66,200	\$ 66,200	\$ 66,200	\$ 66,200	\$ 513,200
Net Difference	\$ 4,210	\$ 4,210	\$ 4,210	\$ 4,210	\$ 4,210	\$ (442,790)
<b>Ending Fire Capital Equipment Balance</b>	<b>\$ 55,046</b>	<b>\$ 50,836</b>	<b>\$ 46,626</b>	<b>\$ 42,416</b>	<b>\$ 38,206</b>	<b>\$ 33,996</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fund Balance							
Revenue							
215.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 238,181	\$ 238,181
215.0000.41280	Homestead/Rollback	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,853	\$ 25,853
	1% Shared Income Tax with Amb Operating	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
	<i>Intergovernmental</i>	\$ 653,000	\$ 653,000	\$ 653,000	\$ 653,000	\$ 264,034	\$ 264,034
<b>Total Fire Operating Revenue</b>		<b>\$ 653,000</b>	<b>\$ 653,000</b>	<b>\$ 653,000</b>	<b>\$ 653,000</b>	<b>\$ 264,034</b>	<b>\$ 264,034</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Expense							
	<i>Wages and Compensation</i>	194,481	185,220	176,400	168,000	160,000	148,000
	<i>Benefits</i>	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	<i>Training, Travel &amp; Transportation</i>	4,500	4,500	4,500	4,500	4,500	4,500
	<i>Contractual</i>	127,650	125,650	123,650	121,650	119,650	114,650
	<i>Materials &amp; Supplies</i>	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital - Supports New Equip & Building	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 125,000
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Fire Operating Expense</b>		<b>\$ 491,996</b>	<b>\$ 479,299</b>	<b>\$ 467,078</b>	<b>\$ 455,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance	\$ 729,379	\$ 555,678	\$ 369,756	\$ 172,066	\$ 251,902	\$ 439,191
Total Fire Operating Revenue	\$ 653,000	\$ 653,000	\$ 653,000	\$ 653,000	\$ 264,034	\$ 264,034
Total Fire Operating Expense	\$ 491,996	\$ 479,299	\$ 467,078	\$ 455,310	\$ 343,870	\$ 451,323
Net Difference	161,004	173,701	185,922	197,690	(79,836)	(187,289)
<b>Ending Fire Operating Balance</b>	<b>\$ 890,383</b>	<b>\$ 729,379</b>	<b>\$ 555,678</b>	<b>\$ 369,756</b>	<b>\$ 172,066</b>	<b>\$ 251,902</b>
	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>TAB #4</b>	<b>OPTION WITH NEW PROPOSED 1% SHARED INCOME TAX AND NO LEVYS</b>						
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - No Perpetual	\$ -	\$ -	\$ -	\$ -	\$ 30,201	\$ 30,201
212.0000.41280	No Homestead / Rollback	\$ -	\$ -	\$ -	\$ -	\$ 5,004	\$ 5,004
	Shared 1% Income Tax with all Fire-Amb Capital & Operating Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		
212.0000.41710	Bond loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	-	-	-	-	800	800
	<i>Contractual</i>	-	-	-	-	800	800
212.3310.55000	Capital Outlay - Save for New Ambulance every 5 yrs.	64,500	64,500	64,500	64,500	-	316,150
	<i>Capital</i>	64,500	64,500	64,500	64,500	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 99,582</b>	<b>\$ 99,582</b>	<b>\$ 99,582</b>	<b>\$ 99,582</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance	\$ 46,675	\$ 46,257	\$ 45,839	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense	\$ 99,582	\$ 99,582	\$ 99,582	\$ 99,582	\$ 35,882	\$ 316,950
Net Difference	418	418	418	418	(677)	(131,745)
<b>Ending Emergency Ambulance Capital Balance</b>	<b>\$ 47,093</b>	<b>\$ 46,675</b>	<b>\$ 46,257</b>	<b>\$ 45,839</b>	<b>\$ 45,421</b>	<b>\$ 46,098</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Revenue</b>							
213.0000.41110	No Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ 207,980	\$ 207,980
213.0000.41280	No Homestead/Rollback	\$ -	\$ -	\$ -	\$ -	\$ 20,853	\$ 20,853
Shared 1% Income Tax with all Fire-Amb Capital & Operating Funds		\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000		
	<i>Intergovernmental</i>	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 1,275,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,225,000</b>	<b>\$ 1,200,000</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

<b>Emergency Ambulance Operating</b>		<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital - Supports New Equip & Building	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,236,048</b>	<b>\$ 1,191,802</b>	<b>\$ 1,148,287</b>	<b>\$ 1,107,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	<b>2026 Budget</b>
Beginning Emergency Ambulance Operating Balance	\$ 186,008	\$ 127,810	\$ 51,097	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 1,275,000	\$ 1,250,000	\$ 1,225,000	\$ 1,200,000	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,236,048	\$ 1,191,802	\$ 1,148,287	\$ 1,107,916	\$ 868,110	\$ 836,477
Net Difference	38,952	58,198	76,713	92,084	(264,277)	(257,644)
<b>Ending Emergency Ambulance Operating Balance</b>	<b>\$ 224,960</b>	<b>\$ 186,008</b>	<b>\$ 127,810</b>	<b>\$ 51,097</b>	<b>\$ (40,987)</b>	<b>\$ 223,290</b>



Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Revenue							
215.0000.41110	No Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ 238,181	\$ 238,181
215.0000.41280	No Homestead/Rollback	\$ -	\$ -	\$ -	\$ -	\$ 25,853	\$ 25,853
	Shared 1% Income Tax with all Fire-Amb Capital & Operating Funds	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000		
<b>Total Fire Operating Revenue</b>		<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 264,034</b>	<b>\$ 264,034</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Expense							
	Wages and Compensation	194,481	185,220	176,400	168,000	160,000	148,000
	Benefits	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	Training, Travel & Transportation	4,500	4,500	4,500	4,500	4,500	4,500
	Contractual	127,650	125,650	123,650	121,650	119,650	114,650
	Materials & Supplies	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital - Supports New Equip & Building	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 125,000
	Miscellaneous	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Fire Operating Expense</b>		<b>\$ 491,996</b>	<b>\$ 479,299</b>	<b>\$ 467,078</b>	<b>\$ 455,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance	\$ 345,379	\$ 299,678	\$ 241,756	\$ 172,066	\$ 251,902	\$ 439,191
Total Fire Operating Revenue	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 264,034	\$ 264,034
Total Fire Operating Expense	\$ 491,996	\$ 479,299	\$ 467,078	\$ 455,310	\$ 343,870	\$ 451,323
Net Difference	33,004	45,701	57,922	69,690	(79,836)	(187,289)
<b>Ending Fire Operating Balance</b>	<b>\$ 378,383</b>	<b>\$ 345,379</b>	<b>\$ 299,678</b>	<b>\$ 241,756</b>	<b>\$ 172,066</b>	<b>\$ 251,902</b>

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
TAB #5	OPTION WITH NEW PROPOSED 0.75% SHARED INCOME TAX AND PERPETUAL LEVYS BUT NOT THE RENEWAL OF THE 5YR - 3 MILL LEVY						
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - Perpetual	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201
212.0000.41280	Homestead / Rollback	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004
	Shared 0.75% Income Tax with all Fire-Amb Capital & Operating Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		
212.0000.41710	Bond and/or Bank loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 135,205	\$ 135,205	\$ 135,205	\$ 135,205	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 135,205</b>	<b>\$ 135,205</b>	<b>\$ 135,205</b>	<b>\$ 135,205</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>

Emergency Ambulance Capital		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	800	800	800	800	800	800
	<i>Contractual</i>	800	800	800	800	800	800
212.3310.55000	Capital Outlay - Save for new Ambulance every 5 Years	80,000	80,000	80,000	80,000	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 115,882</b>	<b>\$ 115,882</b>	<b>\$ 115,882</b>	<b>\$ 115,882</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance	\$ 103,390	\$ 84,067	\$ 64,744	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue	\$ 135,205	\$ 135,205	\$ 135,205	\$ 135,205	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense	\$ 115,882	\$ 115,882	\$ 115,882	\$ 115,882	\$ 35,882	\$ 316,950
Net Difference	19,323	19,323	19,323	19,323	(677)	(131,745)
Ending Emergency Ambulance Capital Balance	\$ 122,713	\$ 103,390	\$ 84,067	\$ 64,744	\$ 45,421	\$ 46,098

Emergency Ambulance Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
213.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 107,800	\$ 107,800	\$ 107,800	\$ 107,800	\$ 207,980	\$ 207,980
213.0000.41280	Homestead/Rollback	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 20,853	\$ 20,853
	0.75% Shared Income Tax with Fire Operating	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000		
	<i>Intergovernmental</i>	\$ 769,800	\$ 769,800	\$ 769,800	\$ 769,800	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 1,244,800</b>	<b>\$ 1,219,800</b>	<b>\$ 1,194,800</b>	<b>\$ 1,169,800</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

Emergency Ambulance Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital - Supports New Equip & Building	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,161,048</b>	<b>\$ 1,116,802</b>	<b>\$ 1,073,287</b>	<b>\$ 1,032,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Operating Balance	\$ 320,408	\$ 217,410	\$ 95,897	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 1,244,800	\$ 1,219,800	\$ 1,194,800	\$ 1,169,800	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,161,048	\$ 1,116,802	\$ 1,073,287	\$ 1,032,916	\$ 868,110	\$ 836,477
Net Difference	83,752	102,998	121,513	136,884	(264,277)	(257,644)
Ending Emergency Ambulance Operating Balance	\$ 404,160	\$ 320,408	\$ 217,410	\$ 95,897	\$ (40,987)	\$ 223,290

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
214.0000.41110	Real Estate Taxes - Perpetual	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403
214.0000.41280	Homestead/Rollback	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007
214.0000.41290	Tangible Property Tax Loss Reimbursement						
	<i>Intergovernmental</i>	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
<b>Total Fire Capital Equipment Revenue</b>		<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>

Fire Capital Equipment		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
214.2210.53420	Auditor & Treasurers Fees	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	<i>Contractual</i>	1,200	1,200	1,200	1,200	1,200	1,200
214.2210.55000	Capital Outlay - Fire Engine	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 512,000
<b>Total Fire Capital Equipment Expenses</b>		<b>\$ 61,200</b>	<b>\$ 61,200</b>	<b>\$ 61,200</b>	<b>\$ 61,200</b>	<b>\$ 61,200</b>	<b>\$ 513,200</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Capital Equipment Balance	\$ 70,836	\$ 61,626	\$ 52,416	\$ 43,206	\$ 33,996	\$ 476,786
Total Fire Capital Equipment Revenue	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
Total Fire Capital Equipment Expense	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200	\$ 513,200
Net Difference	\$ 9,210	\$ 9,210	\$ 9,210	\$ 9,210	\$ 9,210	\$ (442,790)
Ending Fire Capital Equipment Balance	\$ 80,046	\$ 70,836	\$ 61,626	\$ 52,416	\$ 43,206	\$ 33,996

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fund Balance							
Revenue							
215.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 238,181	\$ 238,181
215.0000.41280	Homestead/Rollback	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,853	\$ 25,853
	0.75% Shared Income Tax with Amb Operating	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000		
	<i>Intergovernmental</i>	\$ 528,000	\$ 528,000	\$ 528,000	\$ 528,000	\$ 264,034	\$ 264,034
<b>Total Fire Operating Revenue</b>		<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>\$ 264,034</b>	<b>\$ 264,034</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Expense							
	<i>Wages and Compensation</i>	194,481	185,220	176,400	168,000	160,000	148,000
	<i>Benefits</i>	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	<i>Training, Travel &amp; Transportation</i>	4,500	4,500	4,500	4,500	4,500	4,500
	<i>Contractual</i>	127,650	125,650	123,650	121,650	119,650	114,650
	<i>Materials &amp; Supplies</i>	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital - Supports New Equip & Building	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 125,000
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Fire Operating Expense</b>		<b>\$ 466,996</b>	<b>\$ 454,299</b>	<b>\$ 442,078</b>	<b>\$ 430,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance	\$ 429,379	\$ 355,678	\$ 269,756	\$ 172,066	\$ 251,902	\$ 439,191
Total Fire Operating Revenue	\$ 528,000	\$ 528,000	\$ 528,000	\$ 528,000	\$ 264,034	\$ 264,034
Total Fire Operating Expense	\$ 466,996	\$ 454,299	\$ 442,078	\$ 430,310	\$ 343,870	\$ 451,323
Net Difference	61,004	73,701	85,922	97,690	(79,836)	(187,289)
Ending Fire Operating Balance	\$ 490,383	\$ 429,379	\$ 355,678	\$ 269,756	\$ 172,066	\$ 251,902
	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	

**Emergency Ambulance Capital**

TAB #6	OPTION WITH NEW PROPOSED 0.5% SHARED INCOME TAX AND PERPETUAL LEVYS BUT NOT THE RENEWAL OF THE 5YR - 3 MILL LEVY	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
212.0000.41110	Real Estate Taxes - Perpetual	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201	\$ 30,201
212.0000.41280	Homestead / Rollback	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004	\$ 5,004
212.0000.41710	Bond and/or Bank loan for new medic	\$ -					\$ 150,000
	<i>Intergovernmental</i>	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
<b>Total Emergency Ambulance Capital Revenue</b>		<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 35,205</b>	<b>\$ 185,205</b>

**Emergency Ambulance Capital**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
212.3310.53420	Auditor & Treasurers Fees	800	800	800	800	800	800
	<i>Contractual</i>	800	800	800	800	800	800
212.3310.55000	Capital Outlay - Save for new Ambulance every 5 Years	-	-	-	-	-	316,150
212.3310.56000	Note & Interest Payment (60 month final on 12-31-31)	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ 35,082	\$ -
<b>Total Emergency Ambulance Capital Expense</b>		<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 35,882</b>	<b>\$ 316,950</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Capital Balance	\$ 43,390	\$ 44,067	\$ 44,744	\$ 45,421	\$ 46,098	\$ 177,843
Total Emergency Ambulance Capital Revenue	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 35,205	\$ 185,205
Total Emergency Ambulance Capital Expense	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 35,882	\$ 316,950
Net Difference	(677)	(677)	(677)	(677)	(677)	(131,745)
Ending Emergency Ambulance Capital Balance	\$ 42,713	\$ 43,390	\$ 44,067	\$ 44,744	\$ 45,421	\$ 46,098

**Emergency Ambulance Operating**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
213.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 107,800	\$ 107,800	\$ 107,800	\$ 107,800	\$ 207,980	\$ 207,980
213.0000.41280	Homestead/Rollback	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 20,853	\$ 20,853
	0.5% Shared Income Tax with Fire Operating	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
	<i>Intergovernmental</i>	\$ 619,800	\$ 619,800	\$ 619,800	\$ 619,800	\$ 228,833	\$ 228,833
213.0000.41590	Emergency Ambulance Operation Services	\$ 475,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ 375,000	\$ 350,000
<b>Total Emergency Ambulance Operating Revenue</b>		<b>\$ 1,094,800</b>	<b>\$ 1,069,800</b>	<b>\$ 1,044,800</b>	<b>\$ 1,019,800</b>	<b>\$ 603,833</b>	<b>\$ 578,833</b>

**Emergency Ambulance Operating**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
	<i>Wages and Compensation</i>	705,000	671,423	639,450	609,000	580,000	560,000
	<i>Benefits</i>	79,048	76,379	73,837	71,416	69,110	64,977
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 784,048</b>	<b>\$ 747,802</b>	<b>\$ 713,287</b>	<b>\$ 680,416</b>	<b>\$ 649,110</b>	<b>\$ 624,977</b>
	<i>Training, Travel &amp; Transportation</i>	2,000	2,000	2,000	2,000	2,000	2,000
	<i>Contractual</i>	176,500	171,500	165,500	159,500	153,500	146,500
	<i>Materials &amp; Supplies</i>	72,500	69,500	66,500	65,000	62,500	62,000
213.3300.55000	Capital - Supports New Equip & Building	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Emergency Ambulance Operating Expenses</b>		<b>\$ 1,086,048</b>	<b>\$ 1,041,802</b>	<b>\$ 998,287</b>	<b>\$ 957,916</b>	<b>\$ 868,110</b>	<b>\$ 836,477</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Emergency Ambulance Operating Balance	\$ 95,408	\$ 67,410	\$ 20,897	\$ (40,987)	\$ 223,290	\$ 480,934
Total Emergency Ambulance Operating Revenue	\$ 1,094,800	\$ 1,069,800	\$ 1,044,800	\$ 1,019,800	\$ 603,833	\$ 578,833
Total Emergency Ambulance Operating Expense	\$ 1,086,048	\$ 1,041,802	\$ 998,287	\$ 957,916	\$ 868,110	\$ 836,477
Net Difference	8,752	27,998	46,513	61,884	(264,277)	(257,644)
Ending Emergency Ambulance Operating Balance	\$ 104,160	\$ 95,408	\$ 67,410	\$ 20,897	\$ (40,987)	\$ 223,290

**Fire Capital Equipment**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Revenue</b>							
214.0000.41110	Real Estate Taxes - Perpetual	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403	\$ 60,403
214.0000.41280	Homestead/Rollback	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007	\$ 10,007
214.0000.41290	Tangible Property Tax Loss Reimbursement						
	<i>Intergovernmental</i>	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
<b>Total Fire Capital Equipment Revenue</b>		<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>	<b>\$ 70,410</b>

**Fire Capital Equipment**

		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
<b>Expense</b>							
214.2210.53420	Auditor & Treasurers Fees	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	<i>Contractual</i>	1,200	1,200	1,200	1,200	1,200	1,200
214.2210.55000	Capital Outlay - Fire Engine	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 512,000
<b>Total Fire Capital Equipment Expenses</b>		<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 51,200</b>	<b>\$ 513,200</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Capital Equipment Balance	\$ 110,836	\$ 91,626	\$ 72,416	\$ 53,206	\$ 33,996	\$ 476,786
Total Fire Capital Equipment Revenue	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410	\$ 70,410
Total Fire Capital Equipment Expense	\$ 51,200	\$ 51,200	\$ 51,200	\$ 51,200	\$ 51,200	\$ 513,200
Net Difference	\$ 19,210	\$ 19,210	\$ 19,210	\$ 19,210	\$ 19,210	\$ (442,790)
Ending Fire Capital Equipment Balance	\$ 130,046	\$ 110,836	\$ 91,626	\$ 72,416	\$ 53,206	\$ 33,996

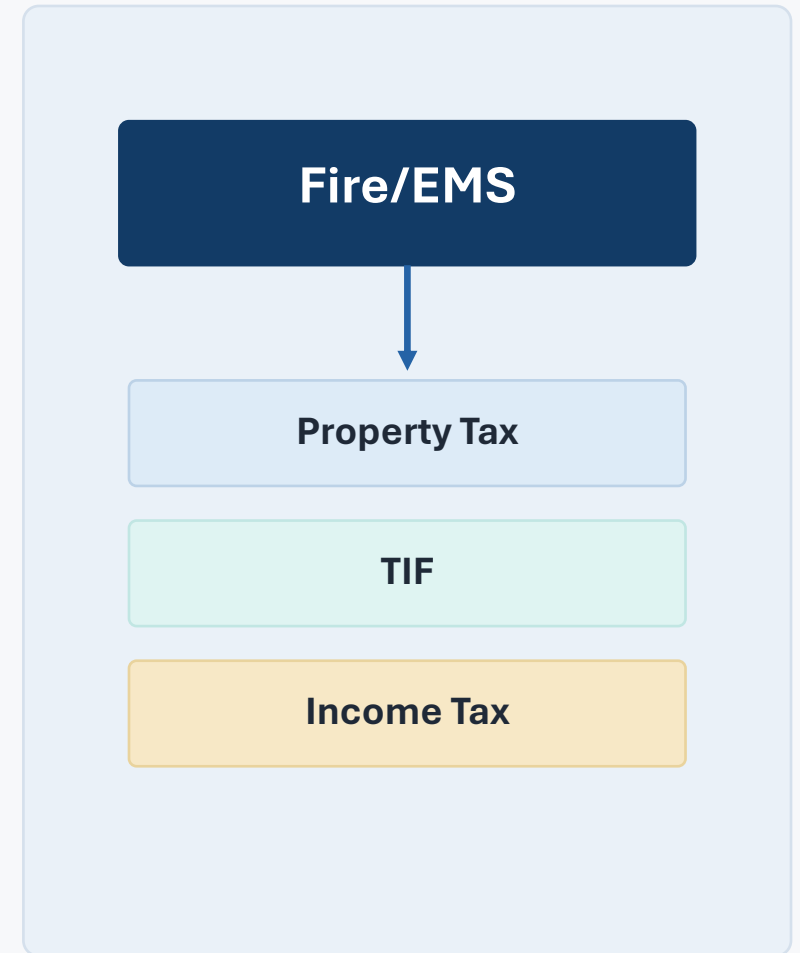
Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fund Balance							
Revenue							
215.0000.41110	Real Estate Taxes 50% 3.0 Mill Expires 2027	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 238,181	\$ 238,181
215.0000.41280	Homestead/Rollback	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,853	\$ 25,853
	0.5% Shared Income Tax with Amb Operating	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		
	<i>Intergovernmental</i>	\$ 403,000	\$ 403,000	\$ 403,000	\$ 403,000	\$ 264,034	\$ 264,034
<b>Total Fire Operating Revenue</b>		<b>\$ 403,000</b>	<b>\$ 403,000</b>	<b>\$ 403,000</b>	<b>\$ 403,000</b>	<b>\$ 264,034</b>	<b>\$ 264,034</b>

Fire Operating		2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Expense							
	<i>Wages and Compensation</i>	194,481	185,220	176,400	168,000	160,000	148,000
	<i>Benefits</i>	20,365	19,429	18,528	17,660	16,720	17,173
	<b>Total Personnel Services (Wages + Benefits)</b>	<b>\$ 214,846</b>	<b>\$ 204,649</b>	<b>\$ 194,928</b>	<b>\$ 185,660</b>	<b>\$ 176,720</b>	<b>\$ 165,173</b>
	<i>Training, Travel &amp; Transportation</i>	4,500	4,500	4,500	4,500	4,500	4,500
	<i>Contractual</i>	127,650	125,650	123,650	121,650	119,650	114,650
	<i>Materials &amp; Supplies</i>	44,000	43,500	43,000	42,500	42,000	41,000
215.2200.55000	Capital - Supports New Equip & Building	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 125,000
	<i>Miscellaneous</i>	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Fire Operating Expense</b>		<b>\$ 416,996</b>	<b>\$ 404,299</b>	<b>\$ 392,078</b>	<b>\$ 380,310</b>	<b>\$ 343,870</b>	<b>\$ 451,323</b>

	2031 Est. Budget	2030 Est. Budget	2029 Est. Budget	2028 Est. Budget	2027 Est. Budget	2026 Budget
Beginning Fire Operating Balance	\$ 204,379	\$ 205,678	\$ 194,756	\$ 172,066	\$ 251,902	\$ 439,191
Total Fire Operating Revenue	\$ 403,000	\$ 403,000	\$ 403,000	\$ 403,000	\$ 264,034	\$ 264,034
Total Fire Operating Expense	\$ 416,996	\$ 404,299	\$ 392,078	\$ 380,310	\$ 343,870	\$ 451,323
Net Difference	(13,996)	(1,299)	10,922	22,690	(79,836)	(187,289)
<b>Ending Fire Operating Balance</b>	<b>\$ 190,383</b>	<b>\$ 204,379</b>	<b>\$ 205,678</b>	<b>\$ 194,756</b>	<b>\$ 172,066</b>	<b>\$ 251,902</b>
	<b>2031 Est. Budget</b>	<b>2030 Est. Budget</b>	<b>2029 Est. Budget</b>	<b>2028 Est. Budget</b>	<b>2027 Est. Budget</b>	

# Fire/EMS Funding Overview

Property tax, HB 920, TIF, and municipal income tax options for City Council



# Current Fire/EMS Property Tax Levy

Where the City stands today

## Current levy

Renewal of prior levy  
3.0 mills for five years  
Tax list and duplicate: 2023–2027  
Collections: 2024–2028

## Prior levy

Tax list and duplicate: 2018–2022  
Collections: 2019–2023

## Renewal timing

Renewal may be submitted at the 2027 general election or at any election in 2028.

## Tax list / duplicate timeline



# Ballot Options and Election Timing

What can be placed before voters, and when

Option	What it does	Typical timing
<b>Renewal levy</b>	Continues an existing levy at the same voted millage	2027 general election or any election in 2028
<b>Additional levy for Fire/EMS under R.C. 5705.191</b>	Creates new property tax millage on top of existing levies	General, primary, or special election
<b>Replacement levy</b>	Historically replaced existing levy with new rate	No longer authorized after January 1, 2026

## Practical implication

If the City wants a ballot issue before 2027, the practical property-tax option is an additional levy.

## Alternative approach

A municipal income tax increase can be considered separately from the renewal timing for the current fire levy.

# How Millage Works

Simple example for a residential property

## Key rule

**1 mill = \$1 of tax for every \$1,000 of assessed value**

In Ohio, residential property is assessed at 35% of appraised value.

## Example: home appraised at \$100,000

$$\text{\$100,000} \times 35\% = \text{\$35,000 assessed value}$$

$$\text{\$35,000} \times 0.001 = \text{\$35 tax per mill}$$

### Result

One mill generates \$35 per year on a \$100,000 home

# HB 920 Reduction Factors

Why rising property values do not automatically grow levy revenue

- Most voter-approved property tax levies are subject to HB 920 reduction factors.
- When existing property values rise after a reappraisal or triennial update, the effective millage rate is reduced.
- The goal is to keep revenue from carryover property approximately the same as the prior year.
- Revenue can still grow through new construction or additional voter-approved millage.

**Key point:** Reduction factors largely prevent the Fire/EMS levy from generating more revenue than when it was first approved

## Simple example

Property value increases



Effective millage decreases



Revenue from carryover property stays about the same

# Levy Types Compared

How each option behaves in the first year and after HB 920

Levy type	What it does	First-year effective millage	Revenue effect
<b>Additional levy</b>	Creates a completely new levy on top of existing levies	Full voted millage but reduction factors begin after first year	Produces new revenue
<b>Renewal levy</b>	Continues an existing levy at the same voted millage	Reduced effective rate as of the year of renewal	Revenue stays about the same from carryover property
<b>Renewal with increase</b>	Renews existing levy and adds additional mills	Renewal portion stays reduced; increase portion starts at full millage	Produces some additional revenue

## Key point

A renewal with increase behaves like two levies: a renewal component and an additional component.

# Inside Millage

Unvoted millage that grows with property values

- The Ohio Constitution allows up to 10 mills of unvoted property tax, collectively, on any property.
- This unvoted portion is commonly referred to as inside millage.
- Inside millage is not subject to HB 920, so revenue generally grows when property values rise.
- School districts typically receive the largest share of inside millage.

## How it is allocated

County budget commission, with limited discretion, is responsible for allocating inside millage among overlapping political subdivisions in the county.

**Guaranteed / minimum levy –  
a substantial portion of inside millage is  
automatically allocated**

**Free millage –  
allocated per budget commission's  
discretion**

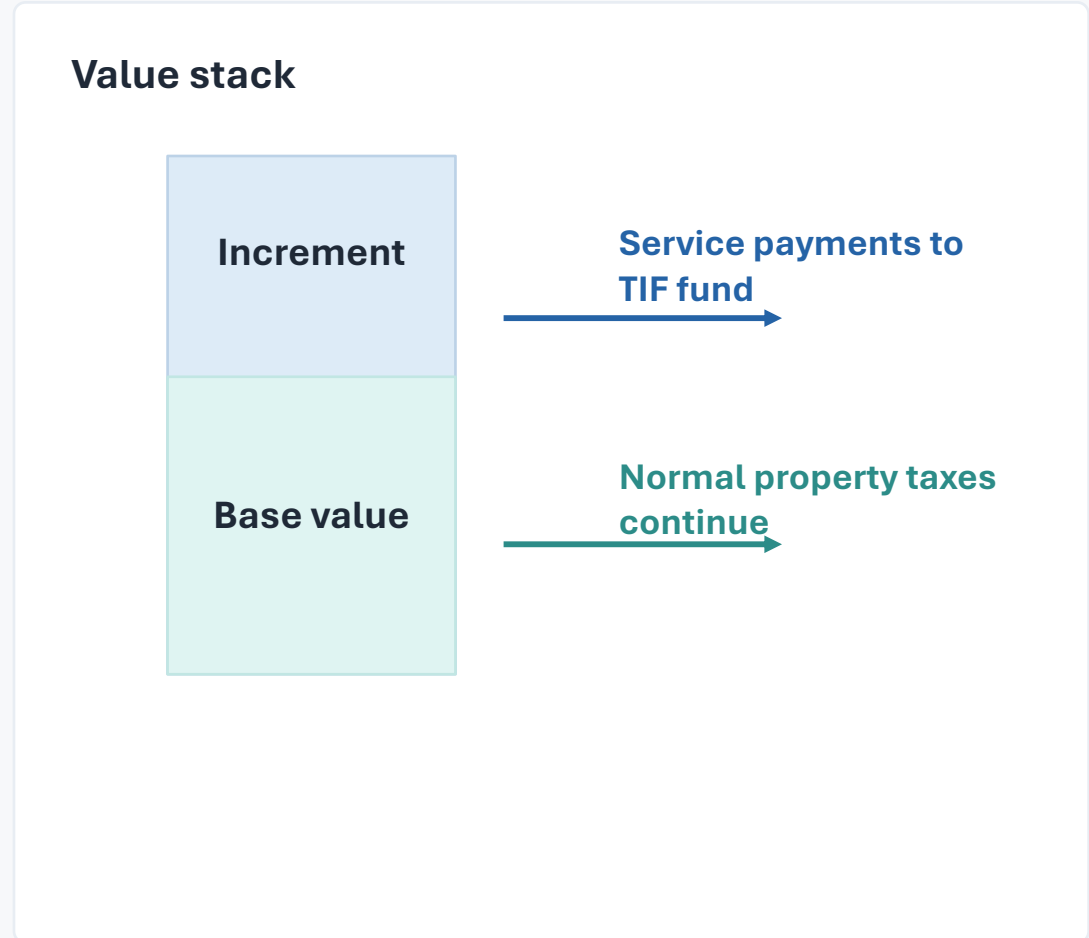
## Illustration

A 10% increase in property value generally yields about a 10% increase in inside-millage revenue.

# TIF and Property Tax

What happens to base value, increment, and service payments

- In a TIF district, the base is the property's value when the TIF was established.
- The increase in property value from development ("increment") is captured by the TIF.
- Instead of taxes on the increment, the owner typically makes service payments in lieu of taxes.
- Those service payments go to the TIF fund and may be used for public infrastructure improvements.
- The base value remains subject to normal property taxes, including voter-approved levies.



## Implication for Fire/EMS

If large developments are within a TIF district, property-tax growth may be limited even while service demands increase.

# TIF and a Fire Station

- A fire station may qualify as a TIF-funded public infrastructure improvement in some circumstances.
- The station should benefit or support development within the TIF district.
- The expenditure should be treated as a capital infrastructure project rather than an operating expense.

## **Audit considerations**

Auditors sometimes look for proportional allocation of TIF funding based on service demand. For example, if the TIF area generates 50% of service runs, auditors may expect TIF funds to cover no more than 50% of the construction costs. This is not a statutory requirement, but a proportional approach may avoid audit issues.

## **Takeaway**

TIF may be part of capital strategy, but it is not a simple substitute for operating revenue.

# Current Municipal Income Tax

Existing rate and dedicated police portion

**1.5%**

Current municipal income tax  
rate

## Who pays

Applies to taxable income of residents, individuals earning income in the city, and business net profits, as defined under Ohio R.C. Chapter 718.

## Dedicated police portion

A 0.5% portion of the tax is dedicated to police expenses for the five-year period from July 1, 2025 through June 30, 2030.

## Why it matters

Income tax is not subject to HB 920 reduction factors, so revenue may grow with population, employment, and wages.

# Why Income Tax May Be Attractive for Fire/EMS

Particularly where development is occurring within TIF districts

## No HB 920 limits

Municipal income tax revenue is not subject to HB 920 reduction factors.

## Broader tax base

Income tax may be collected from residents, individuals working in the city, and business net profits.

## Flexible use

May support staffing, equipment, station construction, and EMS services.

## Why it may fit current conditions

- If large housing developments are located within a TIF district, property-tax growth may be captured by the TIF instead of supporting levy growth.
- Income tax revenue tends to grow with increases in population and employment.
- Income tax therefore may be a more effective operating-revenue source for Fire/EMS when development increases service demand.

## Bottom line

Property tax and TIF can support capital and infrastructure planning; income tax may better support ongoing Fire/EMS operations.

# Key Takeaways for Council

Funding choices depend on timing, growth, and intended use of revenue

- The current 3.0 mill Fire/EMS levy cannot be renewed until the 2027 general election or an election in 2028.
- If Council wishes to act sooner on property tax, the practical option is an additional levy.
- HB 920 limits revenue growth from existing property for most voter-approved outside millage.
- TIF can help with infrastructure, but it may reduce the property-tax growth that would otherwise accompany development.
- Municipal income tax offers broader, more flexible, and potentially growth-oriented revenue for Fire/EMS.

Near-term ballot option  
**Additional levy or income tax**

New Fire Station  
**TIF can help**

Best fit for operating growth  
**Income tax**