2027 BUDGET POLICY RECOMMENDATIONS

SUBMITTED BY CHIEF VANCAMP FOR BOARD REVIEW AT THEIR SEPTEMBER 8TH 2026 REGULAR MEETING

Executive Summary: This annual document has been used to provide policy guidance for development of the Thurston County Fire Protection District 8 ("District") strategic planning and budgeting process since 1999 (*District Five-Year Plan*). It has promoted a rolling five-year "outlook" to attempt to predict future revenues and expenditures to better provide for anticipated changes in current plans and budgets. In 2026, the District experienced two significant events affecting its future planning: 1) an unexpected decrease in estimated future property value assessments critically lowering estimated future revenue estimates, and 2) examination of the possibility of joint collaboration or merger with Lacey Fire District 3 ("District 3") as a result of similar activity between District 3 and East Olympia Fire District 6. These events created a significant divergence from the District's ongoing five-year planning assumptions and current reality.

Because of the potential impacts of these events and the unresolved nature of both (further clarifying details not being available at the time of this planning window), I propose to offer two approaches for the Board of Fire Commissioners ("Board") to consider: 1) assumption that 2027 merger efforts with District 3 are successful ("Plan A") and 2) assumption that the District will not immediately merge with District 3 ("Plan B"). Both plans will assume restrictions to the District's property tax revenue identified in 2026's planning.

Most of the focus on Plan B in this document will be directly related to actions necessary to mitigate the impacts of the failure to approve a replacement District excess property tax maintenance & operations levy (set to expire in 2028). If the levy replacement is approved in 2028, the provisions of the original District Five-Year Plan may continue to be implemented.

Each section of this document will consider both Plans A and B factors. A draft proposed *2027-2031 Budget Plan* is attached to this document (Appendices "A" and "B").

General Recommendation: While we are *currently* in good fiscal, staffing and plant-asset condition, *these can change rather quickly*. After careful evaluation and analysis, I must provide a *qualified* recommendation for Plan A. I believe that the trend for small public organizations consolidation into larger organizations is inevitable, and our District is no different. Regional and local consolidations have been occurring for many years and I further believe it isn't a question "if" but "when" for us. I believe the community would receive equal if not better levels of service as a result of such a merger.

I also believe that Plan A offers a more stable long-range financial model for continued support of existing (or improved) levels of service to pre-merger District 8 citizens and customers.

For the purposes of Plan A, the assumption will be that a successful merger ballot measure is conducted in 2027. *Note: by statute, the Board of District 8 must petition the Board of District 3 to merge, and if approved by the District 3 Board, the measure would be sent to District 8 voters for simple majority approval.*

A. Policy

1. Budget & Revenue: Prior to 2026, the District experienced a 15-year property value growth rate of 7.5% to 8.2%; for budgeting and planning purposes, the District annually estimated growth at a range of <u>4.8% to 6.5%</u>. In 2026, *the actual growth rate was <u>1.3%</u>*. After consultation with reputable market and financial sources, the *2027-2031 Budget Plan* has been revised to an estimated growth rate of <u>1.5%</u> per year.

For both Plan A and B, the 2027 property tax revenue estimate will be the same. It is assumed that the rate of the regular property tax levy remains at $1.50 (mil) per thousand of assessed valuation, and the $0.57 for the excess (maintenance & operations or "M&O") levy. This should generate approximately <u>$5.5 million</u> for the regular levy and <u>$2.1 million</u> for the M&O levy. Note that in Plan A, the revenues of the M&O levy would continue to be collected and received in 2028 from the "former" District 8 taxpayers paid into District 3's revenue accounts. The M&O levy was approved by voters in 2025 and will expire after 2028.

With cash balance roll-over from 2026 and other sources, the total revenues for the District are estimated to be approximately <u>$9.4 million</u> for 2027.

As part of the due diligence for Plan A, District 3 staff have analyzed current and predicted post-merger (2028 and beyond) revenues to be sufficient for providing current levels of service of the combined Districts (3, 6 and 8). Funding from any voter approved M&O levy after 2028 is not included in these calculations.

For Plan B, the dependence upon M&O levy funding for the District's current and planned future levels of service are imperative. In order to fund current service levels into 2029 and beyond, the M&O levy would need to be re-authorized by voters in a 2028 ballot measure (requiring a super-majority approval). It is currently estimated that in order to maintain current (2026) service levels, the M&O levy rate in 2029 would need to be $1.059, $1.044 in 2030 and $1.028 in 2031, generating <u>$4.0 million</u> per year. This is in addition to the regular levy rate of $1.50 per year.

Due to the impacts of the potential of voters *not approving* a 2028 M&O levy ballot measure, I have included recommendations in Plan B to prepare for and address levels of service adjustments in 2027 (and 2028) in the sections below.

2. Governance: I plan to retire at the end of March in 2027. This is a significant consideration for Plan A, avoiding the complications of accommodating a sitting fire chief in the merged organization are not necessary in the merger planning. Under Plan B, the Board will need to consider their options for filling the Fire Chief position vacancy, balancing the continuity of District leadership with potential short or long term economic savings.

Under the provisions of Title 52 RCW, fire commissioners positions would be adjusted in the case of a merger between fire districts. In Plan A, the number of positions in a post-merger District 3 would ultimately be restored to five after reductions of the numbers of positions of the pre-merger Districts 3, 6 and 8. This would evolve over the period of term expirations and public election of successors.

The District Board position 5 member (Dan Bivens) term expires at the end of 2027; if Plan A is followed, this position would be eliminated in the post-merger District 3 Board membership (as District 8 would no longer exist). Successive positions 1 (Gloria Zvirzdys) and 2 (Jake Hunter) terms expire in 2029 and position 3 (Doug Kilpatrick) and 4 (Pam Long) expire in 2031. Any of these current Board members could run for re-election to the successor District 3 Board if they so desire.

If Plan B is followed, re-elections would continue to occur as they have in the past. In the event a vacancy should occur on the Board prior to the end of any position's term, I recommend the Board follow due diligence in recruiting, evaluating and selecting a qualified citizen to fill that vacancy until such term expires.

3. Priorities: I am not recommending any specific goals and objectives for 2027 as I have in the past. This is primarily due to the uncertainties of following either approach in 2027 or beyond. I am offering general perspectives to consider in following either Plan A or Plan B.

For both Plan A and B, the highest priority is to ensure that the District continues to provide quality service to our customers and citizens <u>within the resources available</u> in alignment with our District Vision and Mission.

In Plan A, naturally, the deliverables will ultimately be based upon District 3 plans and programs. Public engagement is necessary to allow for informed and deliberate decision making by the District 8 voters regarding a merger with District 3. As part of Plan A due diligence, it is assumed that a transitional period will exist for integration of pre-merger organizations into the post-merger organization, generally assumed to be about one year. During that period, I recommend that pre-merger District 8 stakeholders be engaged fully prior to, during and after any merger activity.

Considering Plan B, it will be imperative that stakeholders be fully aware of service delivery impacts should the reauthorization of the District's M&O level *not* be approved. This public engagement is necessary to allow for informed and deliberate decision making by the District 8 voters. Further, I recommend actions be taken in 2027 and 2028 to help mitigate impacts resulting from the lack of any M&O levy funding, some of which are included in the sections below.

4. Community Connections: I believe the District is coming to unprecedented "cross-roads" as a result of the significant events defined in the EXECUTIVE SUMMARY above. While generally unexpected in their nature, they now require courses of action not previously anticipated or planned for. *The District must make every effort to ensure its internal and external stakeholders are given every opportunity to understand the circumstances and weigh in on possible options to engage in either pathway.* The role of the established District's Communication Outreach Team ("COT") will be crucial in facilitating this ongoing connection.

B. Budget

5. Operating Budget (Fund 6680): In the case of Plan A, the operating budget for 2027 would be essentially the same as that included in the 2026 version of the *District Five-Year Plan* with minor adjustments as noted; based on revenues noted above, the budget would be approximately <u>$8.0 million</u> to fund existing levels of service. Adjustments might be made for transitional costs incurred from integrating programs into District 3's programs, however, would not be significant.

For Plan B, I recommend serious consideration being made to reducing budgeted levels for staffing, operations, administrative services, capital maintenance & operations and allocations to reserve accounts. These recommendations are explained more fully in the appropriate sections below.

6. Capital Repairs & Replacements Budget ("CR&R"--Fund 6681): As an internal means of funding for future capital expenditures that (based on current circumstances) may no longer be valid, I recommend that no transfer of funds from the Operating Budget to the CR&R Budget be made in 2027. Further, I recommend that no capital expenditures be made from this fund in 2027 in order to preserve any potential funding of interim shortfalls in other programs as a result of Plan B. The estimated beginning balance of Fund 6681 for 2027 is <u>$550k</u>.

District 3 is in the process of asking for voter approval of unlimited tax general obligation bonds in the fall of 2026. This is planned to fund capital projects within the current District 3. In Plan A, funding for future capital projects in the pre-merger District 8 (and possibly District 6) area would need to be considered by the post-merger District 3, all of which would be included in post-merger planning by the post-merger District 3 Board.

7. Reserve Budget (Fund 6683): *District Policy 1-60 "District Funds & Budgets"* provides that the fund "...maintain an approximate level of funding for four-months of general operations..." It is estimated the beginning balance in this fund for 2027 will be $2.3 million. In the case of both Plan A and B, I recommend that no transfer be made from the Operating Budget in order to reduce the current operating expenditures as well as to preserve potential funding for interim shortfalls in other programs as a result of Plan B.

C. Staffing

8. Career Incident Readiness & Response ("IR&R") staffing: The District currently has 3 battalion chiefs, 6 lieutenants and 15 firefighter-EMTs that are members of the IAFF Local 2903 bargaining unit. This level of staffing was originally part of the *District Five-Year Plan* in 2026.

Plan A provides for a proposed District 3 minimum staffing level of three responders at South Bay Station 8-1 and a minimum of two at North Olympia Station 8-3.

The transfer of current District bargaining unit employees into District 3 is a significant factor in Plan A discussions. The goal of these efforts is to appropriately place current District employees into like-type District 3 positions resulting in equal or better compensation and benefits for each employee. This integration should be an effort between the three bargaining units (Lacey IAFF 2903, South Bay IAFF 2903 and East Olympia IAFF 3825) working to provide a consensus recommendation for approval by bargaining unit members and district governance. At the time of this document, these discussions have surfaced significant issues regarding potential reductions in rank, long-term compensation rates, changes in seniority status and eligibility for promotional registers.

In any event, unless and until some form of compromise or consensus can be reached by the bargaining units, it will be difficult to move forward with other aspects of accomplishing Plan A.

Considering the current staffing under Plan B, some uncomfortable and unavoidable decisions will need to be made if there is a loss of District M&O levy funding. Depending on actual revenue and expense figures, the provisions of the District's Collective Bargaining Agreement's reduction in force provisions will need to be exercised. This could range from six to eight employees (based on seniority) being laid off in 2029, another two to three in 2030, and lay-offs or reductions in rank to three or four current officers in 2031.

In order to help mitigate these potential future actions, I recommend that the Operating Budget reductions being proposed in this document be taken. Further, I recommend that any vacancies created in the bargaining unit in 2027 and 2028 not be replaced and current promotional registers be placed on hold. In 2025 and 2026, the District budgeted for 7% overtime costs; I recommend that percentage be reduced to 3%.

Effectively, this would force the District to operate from only one firestation after 2028, that being from South Bay Station 8-1.

9. Volunteer IR&R staffing: While the *District Five-Year Plan* proposes an average of 25 volunteer IR&R staff on its roster, actual numbers of staff have decreased significantly. The District averaged 26 FTEs in 2024 and 20 FTEs in 2025. At the time of writing this document, the District has 13 active volunteer IR&R staff. The District has continued to recruit and retain volunteer IR&R staff and continues to see them as an integral and necessary part of its service plan. District 3 does not currently have a volunteer IR&R staffing plan, and details under which such a plan would be included in Plan A have not been fully addressed yet. I believe that volunteer IR&R staffing to supplement core career IR&R staffing is affordable and beneficial.

I recommend that in either Plan A or Plan B active recruitment, selection, retention and deployment of volunteer IR&R staff be continued. This will be an especially important factor if career IR&R staffing levels are affected under Plan B. In addition, I recommend continued effort (especially under Plan B) to create and maintain a resident responder program to assist in response capability in the Johnson Point area. While recent changes to Washington Survey & Rating Bureau criteria (promulgating fire insurance premium rates) have expanded prescribed coverage, they still do not address travel and response time issues in this area.

10. Career salaries & benefits: Bargaining unit employees' salaries and benefits are defined under the current Collective Bargaining Agreement set to expire at the end of 2028, unless otherwise modified amendments are made under Plan A with District 3. Non-bargaining unit career staff would continue to receive planned District salaries and benefits under Plan B, and would receive commensurate District 3 salaries and benefits under Plan A.

D. Projects

11. Ongoing and Planned CR&R Projects: As detailed in the sections above, I do not recommend expenditure of capital funds in 2027 and 2028 unless there is an emergent unforeseen situation.

12. Deployment strategies: The *District Five-Year Plan* ultimately provides for the District operating from two firestations, one on the westside (the current North Olympia Station 8-3) and one on the east side of the District at 5501 63rd Ave NE, the location of the current Residence. This two-station plan would require future capital expenditures to design, permit and build a new firestation at the eastside site. The District does not currently have any plans for this funding. Under Plan A, it will be up to the future Board of District 3 to determine deployment locations in the former District areas.

Neither Plan A nor Plan B specifically address the ownership, use, maintenance, capital improvements or disposal of the District's properties at 3349 South Bay Rd NE (training center), 8100 Johnson Point Rd NE (Station 8-2) or 5046 Boston Harbor Rd NE (Station 8-3 auxiliary facilities); such evaluation would need to be done under the circumstances of whichever plan is eventually followed.

Under Plan B, it may be necessary to collapse into a one-firestation deployment model due to limited staffing. Therefore, I recommend careful planning of response capabilities and examination of the need for mutual or automatic aid in certain areas to supplement primary District coverage.

E. Operations

13. Training & Education: Under Plan A (ultimately under the control of District 3) or Plan B (under District program control), I expect that the robust training and education of all members be continued. I recommend that under Plan B, the Training & Education Budget only be reduced by a proportionate amount within the overall budget reductions that may be indicated. Expectations for personnel competencies for service delivery do not change with reductions in resources. Proposed budget information will be included in the *2027-2031 Budget Plan*.

14. Health & Wellness: Under Plan A (ultimately under the control of District 3) or Plan B (under District program control), I expect that the comprehensive and proactive health & wellness benefits be available to all our members. I recommend that under Plan B, the Health & Wellness Budget only be reduced by a proportionate amount within the overall budget reductions that may be indicated. Expectations for workplace safety, physical and mental health and member security to support high quality service delivery do not change with reductions in resources. Proposed budget information will be included in the *2027-2031 Budget Plan*.

15. Contracts and agreements: I recommend the continuation of existing contract services currently engaged, primarily for support and maintenance of District capital assets (e.g. motor vehicles, information technology systems, facilities janitorial and maintenance) and operations (e.g. mutual aid, service delivery, training) as may be indicated by the defined needs in 2027. Of course, under Plan A such contracts and agreements may be changed as needed by District 3.

F. Capital

16. Facilities & Equipment: In the event of Plan A, all District assets would be transferred to District 3. In the event of Plan B, depending upon the availability of funding and staffing, adjustments to occupancy levels with current firestations and use of apparatus may change. If such restrictions dictate, I recommend that short-term evaluation of firestation occupancy and assignment of on-duty apparatus be evaluated for short and long term needs. If short-term needs indicate surplus capacity, then such assets be properly preserved until long-term needs are more clearly identified (e.g. "mothballing" vehicles, shutting down but retaining buildings, surplus of clearly un-needed assets).

17. Maintenance & Operations: Under Plan A (ultimately under the control of District 3) or Plan B (under District program control), I expect that the proper care and management of the District's vast array of capital assets be properly attended to. I recommend that under Plan B, the Facilities & Equipment operations budget only be reduced by a proportionate amount within the overall budget reductions that may be indicated. The custodial responsibility for protecting taxpayers' investment in District assets does not change with reductions in resources. Also, if capital expenditures are delayed for any reason, the upkeep of current assets is all the more important, if not only for fiduciary reasons but for requirements for safety, operational effectiveness and prudent long-term management of the District's assets. Proposed budget information will be included in the *2027-2031 Budget Plan*.

G. 2027-2031 Budget Plans

Attached are Appendix "A" and Appendix "B". **Appendix "A"** shows assumptions made that the District would not merge with anyone and that voters approved a 2028 excess levy property tax levy (M&O). These figures assume no changes to levels of service (24 career IR&R FTEs, 25 volunteer IR&R FTEs, 4 career overhead FTEs; operating from two primary firestations) with revenue growth as shown at the bottom of the spreadsheet. This could be considered as the "baseline" plan.

Appendix "B" reflects modifications made to the Appendix "A" spreadsheet. Primarily, it assumes no merger and that voters do not approve a 2028 excess levy property tax levy (M&O) ballot measure. For the purposes of Appendix "B", other assumptions include:

- The budget for 2027 would be the same for either Plan A or Plan B including no revenue or expenditures to/from Funds 6681 (CR&R) and 6683 (Reserves).
- Budgetary adjustments between expense accounts are not included (e.g. "transferring" funds between accounts such as from reserves to IR&R personnel); it does show a 23.8% cut in overall operating expenses in 2029 without adjustments. *Such intra-fund adjustments are expected if financial conditions are realized*.
- Without budgetary adjustments, staffing levels are assumed at:
    - 2027: <u>24</u> career IR&R FTEs (no vacancies), <u>3.3</u> (annualized) career overhead FTEs,
    - 2028: <u>24</u> career IR&R FTEs (no vacancies), <u>3</u> career overhead FTEs,
    - 2029: <u>16-18</u> career IR&R FTEs, <u>3</u> career overhead FTEs,
    - 2030: <u>14-17</u> career IR&R FTEs, <u>3</u> career overhead FTEs,
    - 2031: <u>13-15</u> career IR&R FTEs, <u>3</u> career overhead FTEs and
    - 2027-2031: volunteer IR&R FTEs would be <u>10-15</u>.
- Terms regarding wages/benefits, hours and working conditions for the IAFF 2903 Collective Bargaining Agreement would remain largely unchanged (to be re-negotiated in 2028).

- It does not account for the District attempting to offer excess levy property tax ballot measures in 2030 or future years, or for offering an excess levy property tax ballot measure of a different amount in 2028.
- Options for sustainable revenue sources to supplement property taxes have been analyzed over the years without success. The size, demographic and operations of the District practically eliminate potential sources such as Basic Life Support patient transportation charges (ground emergency medical transport), allocation of portions of an authorized EMS property tax levy (exclusively collected for Thurston County Medic One), fire service benefit charges, service contracts or other types of fees. None of these are included as assumptions in Appendix “B”.

Appendix "A" Original (version 2026)
2027-31 Five Year Plan

ACCOUNT	ITEM	2027 (Estimate)	2028 (Estimate)	2029 (Estimate)	2030 (Estimate)	2031 (Estimate)
6680 REVENUE	*Expense (Operating) Budget*					
	Beginning Cash Balance	$1,759,727	$1,408,441	$814,279	$1,654,666	$2,105,660
	Property Tax Revenues (Regular Levy)	$5,496,951	$5,579,406	$5,663,097	$5,748,043	$5,834,264
	Property Tax Revenues (Excess Levy)	$2,100,000	$2,200,000	$4,000,000	$4,000,000	$4,000,000
	Other Revenues	$56,000	$58,000	$60,000	$62,000	$64,000
	***Fund 6680** Expense (Operating) Budget*	$9,412,678	$9,245,847	$10,537,376	$11,464,709	$12,003,924
6680 EXPEND	*Expense (Operating) Budget*					
52210	Administrative	$ 497,269	$ 539,039	$ 584,319	$ 633,401	$ 686,607
52211	Executive Personnel	$ 841,552	$ 879,422	$ 918,996	$ 960,351	$ 1,003,567
52212	IR&R Personnel	$ 4,908,177	$ 5,153,586	$ 5,411,265	$ 5,681,828	$ 5,965,919
52213	Board Personnel	$ 26,619	$ 27,152	$ 27,695	$ 28,249	$ 28,814
52220	Volunteer Personnel	$ 180,600	$ 186,018	$ 191,599	$ 197,347	$ 206,228
52230	Public Relations	$ 26,668	$ 27,468	$ 28,292	$ 29,141	$ 30,015
52245	Training & Education	$ 188,371	$ 200,992	$ 214,459	$ 228,827	$ 244,158
52246	Health & Safety	$ 77,078	$ 82,858	$ 89,073	$ 95,753	$ 102,934
52250	Facilities Operations & Maintenance	$ 341,869	$ 367,510	$ 395,073	$ 424,703	$ 456,556
52260	Equipment Operations & Maintenance	$ 360,714	$ 379,471	$ 399,204	$ 419,962	$ 441,800
59700	Transfers to CR&R (6681)	$ 431,919	$ 457,834	$ 485,304	$ 514,422	$ 545,287
59700	Transfers to Reserve (6683)	$ 123,401	$ 130,218	$ 137,431	$ 145,065	$ 42,700
	***Fund 6680** Expense (Operating) Budget*	$8,004,237	$8,431,568	$8,882,710	$9,359,049	$9,754,585
	Ending Cash Balance	$1,408,441	$814,279	$1,654,666	$2,105,660	$2,249,339
6681 REVENUE	*CR&R Budget*					
	Beginning Cash Balance	$549,692	$786,873	$1,046,775	$844,866	$689,447
	Transfers In (From 6680)	$431,919	$457,834	$486,304	$514,422	$545,287
	Other Revenues	$5,396	$8,206	$8,382	$6,071	$6,277
	***Fund 6681** CR&R Budget*	$987,007	$1,252,913	$1,541,461	$1,365,359	$1,241,011
6681 EXPEND	*CR&R Budget*					
	Planned Capital Expenditures	$200,134	$206,138	$696,595	$675,912	$330,777
	***Fund 6681** CR&R Budget*	$200,134	$206,138	$696,595	$675,912	$330,777
	Ending Cash Balance	$786,873	$1,046,775	$844,866	$689,447	$910,234
6683 REVENUE	*Reserve Budget*					
	Beginning Cash Balance	$2,334,742	$2,458,143	$2,588,361	$2,725,792	$2,870,857
	Transfers In (From 6680)	$123,401	$130,218	$137,431	$145,065	$42,700
	Other Revenues					
	***Fund 6683** Reserve Budget*	$2,458,143	$2,588,361	$2,725,792	$2,870,857	$2,913,557
6683 EXPEND	*Reserve Budget*					
	Expenditures/Transfers Out	$0	$0	$0	$0	$0
	***Fund 6683** Reserve Budget*	$0	$0	$0	$0	$0
	Ending Cash Balance	$2,458,143	$2,588,361	$2,725,792	$2,870,857	$2,913,557
	Estimated Total Assessed Valuation:	$ 3,664,634,240	$ 3,719,603,754	$ 3,775,397,810	$ 3,832,028,777	$ 3,889,509,209
	Estimated Regular Levy Rate:	$ 1.500	$ 1.500	$ 1.500	$ 1.500	$ 1.500
	Estimated Excess Levy Rate:	$ 0.573	$ 0.591	$ 1.059	$ 1.044	$ 1.028
	Total Levy Rate:	**$ 2.073**	**$ 2.091**	**$ 2.559**	**$ 2.544**	**$ 2.528**

Appendix "B" Plan B 2027-31 Five Year Plan

ACCOUNT	ITEM	2027 (Estimate)	2028 (Estimate)	2029 (Estimate)	2030 (Estimate)	2031 (Estimate)
6680 REVENUE	***Expense (Operating) Budget***					
	Beginning Cash Balance	$1,759,727	$1,963,761	$1,957,651	$1,568,367	$1,549,703
	Property Tax Revenues (Regular Levy)	$5,496,951	$5,579,406	$5,663,097	$5,748,043	$5,834,264
	Property Tax Revenues (Excess Levy)	$2,100,000	$2,200,000	$0	$0	$0
	Transfers In from Reserve Accounts	$0	$0	$0	$0	$0
	Other Revenues	$56,000	$58,000	$60,000	$62,000	$64,000
	Fund 6680 *Expense (Operating) Budget*	$9,412,678	$9,801,167	$7,680,748	$7,378,410	$7,447,967
6680 EXPEND	***Expense (Operating) Budget***					
52210	Administrative	$ 497,269	$ 539,039	$ 432,396	$ 424,379	$ 446,294
52211	Executive Personnel	$ 841,552	$ 879,422	$ 680,057	$ 643,435	$ 652,318
52212	IR&R Personnel	$ 4,908,177	$ 5,153,586	$ 4,004,336	$ 3,806,825	$ 3,877,848
52213	Board Personnel	$ 26,619	$ 27,152	$ 20,494	$ 18,927	$ 18,729
52220	Volunteer Personnel	$ 180,600	$ 186,018	$ 141,783	$ 132,222	$ 134,048
52230	Public Relations	$ 26,668	$ 27,468	$ 20,936	$ 19,524	$ 19,510
52245	Training & Education	$ 188,371	$ 200,992	$ 158,700	$ 153,314	$ 158,703
52246	Health & Safety	$ 77,078	$ 82,858	$ 65,914	$ 64,155	$ 66,907
52250	Facilities Operations & Maintenance	$ 341,869	$ 367,510	$ 292,354	$ 284,551	$ 296,761
52260	Equipment Operations & Maintenance	$ 360,714	$ 379,471	$ 295,411	$ 281,375	$ 287,170
59700	Transfers to CR&R (6681)	$ -	$ -	$ -	$ -	$ -
59700	Transfers to Reserve (6683)	$ -	$ -	$ -	$ -	$ -
	Fund 6680 *Expense (Operating) Budget*	$7,448,917	$7,843,516	$6,112,382	$5,828,707	$5,958,289
	Ending Cash Balance	$1,963,761	$1,957,651	$1,568,367	$1,549,703	$1,489,678
6681 REVENUE	***CR&R Budget***					
	Beginning Cash Balance	$549,692	$555,088	$563,294	$571,676	$577,747
	Transfers In (From 6680)	$ -	$ -	$ -	$ -	$ -
	Other Revenues	$5,396	$8,206	$8,382	$6,071	$6,277
	Fund 6681 *CR&R Budget*	$555,088	$563,294	$571,676	$577,747	$584,024
6681 EXPEND	***CR&R Budget***					
	Capital Facilities Items	$0	$0	$0	$0	$0
	Transfers Out					
	Fund 6681 *CR&R Budget*	$0	$0	$0	$0	$0
	Ending Cash Balance	$555,088	$563,294	$571,676	$577,747	$584,024
6683 REVENUE	***Reserve Budget***					
	Beginning Cash Balance	$2,334,742	$2,391,742	$2,450,134	$2,509,951	$2,571,228
	Transfers In (From 6680)	$ -	$ -	$ -	$ -	$ -
	Other Revenues	$57,000	$58,392	$59,817	$61,278	$62,774
	Fund 6683 *Reserve Budget*	$2,391,742	$2,450,134	$2,509,951	$2,571,228	$2,634,002
6683 EXPEND	***Reserve Budget***					
	Expenditures/Transfers Out	$0	$0	$0	$0	$0
	Fund 6683 *Reserve Budget*	$0	$0	$0	$0	$0
	Ending Cash Balance	$2,391,742	$2,450,134	$2,509,951	$2,571,228	$2,634,002
	Estimated Total Assessed Valuation:	$ 3,664,634,240	$ 3,719,603,754	$ 3,775,397,810	$ 3,832,028,777	$ 3,889,509,209
	Estimated Regular Levy Rate:	$ 1.500	$ 1.500	$ 1.500	$ 1.500	$ 1.500
	Estimated Excess Levy Rate:	$ 0.573	$ 0.591	$ -	$ -	$ -
	Total Levy Rate:	**$ 2.073**	**$ 2.091**	**$ 1.500**	**$ 1.500**	**$ 1.500**