



2026/27 PROPOSED BUDGET

2026-2027 Budget Message
Alfalfa Fire District
June 22, 2026

The Alfalfa Fire District budget is presented as a balanced financial plan totaling \$265,326.00. The revenue projects are derived from a net assessed value (AV) totaling \$102,453,881, applying the permanent tax rate of \$0.0017500 per thousand of assessed value, the district expects receiving \$179,842.00 in taxes. I also estimated ten percent in revenue from previously levied taxes. The estimated revenue from ambulance services is \$15,000 and the District receives \$2,000 a year from the Community College to use the facility. The estimated cash on hand for the beginning of the fiscal year is \$50,000.00.

Capital Outlay: The budget accounts for the following expenditures: \$1,000 for fire station construction, which is more of reserve account for maintenance on the fire hall. \$4,000 is allocated for communication equipment and \$1,000 for fire equipment. \$1,626.00 has been estimated for personal protective equipment. A power cot gurney system requires expenditures of \$9,000.00 per month, which is paying a debt that has a principal balance of \$43,000.00.

Personnel Services: The budget accounts for one Full Time Equivalent Fire Chief, a physician advisor, bookkeeper, and student program. The student program was designed for bringing in students from the college to offer tuition assistance in return for shifts within the station. Given the District will need to recruit a new chief, I added \$5,000.00 for chief recruitment.

Materials and Services: I utilized the budget from 2025/26 budget for the materials and services. Due to rising costs, I did a ten percent (10%) increase from last year. Additionally, I increased the "legal/professional" fees from \$7,000 to \$10,000 due to litigation that the District will have in the next fiscal year. Additionally, I budgeted \$500 for "legal announcements" since the District is required to publish notices for certain matters, primarily the budget process. I also budgeted \$250.00 for "public safety newsletter" with the hope that the District could utilize this for public outreach.

Debt Service. The budget proposes \$42,844.00 in debt payment for the Fire Station Loan and County Loan. The fire station loan has a principal balance of \$146,000.00. and the County Loan a principal balance of \$100,000. The payment for the County Loan is for principal only and principal payments begin in 2031.

Reserve Fund. The budget proposes reserve funds for equipment and building.

Operating Contingency. I increased the operating contingency by \$611 to balance the budget.

Respectfully Submitted,

Jered Reid
Alfalfa Fire District Budget Officer

RESOURCES

ALFALFA FIRE DISTRICT

(Name of Municipal Corporation)

Historical Data				Budget for Next Year <u>2026/27</u>		
Adopted Budget This Year Year 2025/26	RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	64,405	1	Available cash on hand* (cash basis) or	50,000.00		1
2		2	Net working capital (accrual basis)	-		2
3		3	Previously levied taxes estimated to be received	17,984.00		3
4	70	4	Interest	500.00		4
5		5	Transferred IN, from other funds	-		5
6		6	OTHER RESOURCES			6
7		7				7
8	0	8	Fire Station Construction Proceeds	-		8
9	0	9	Equipment Loan Proceeds	-		9
##		10	Donations	-		##
##	0	11	Grants-Misc	-		##
##		12	AFG GRANT			##
##		13				##
##	35000	14	OSFM Summer Grant			##
##		15	OSFM FT Employee Grant			##
##		16				##
##		17	Ambulance Services	\$15,000		##
##		18	Facilty Rental	\$2,000		##
##		19				##
##		20				##
##		21				##
##		22				##
##		23				##
##		24				##
##		25				##
##		26				##
##		27				##
##		28				##
##	198,673	29	Total resources, except taxes to be levied	85,484.00	0	##
##	180,000	30	Taxes estimated to be received	179,842.00		##
##		31	Taxes collected in year levied			##
##	378673	32	TOTAL RESOURCES	265,326.00	0	##

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

DETAILED REQUIREMENTS

GENERAL FUND

	Historical Data	CAPITAL OUTLAY		Budget for Next Year 2026		
	Adopted Budget This Year Year 2025/26			Proposed by Budget Officer	Approved by Budget Committee	
1		1	Object Classification	Detail		
2	1,000	2	7100 Fire Station Construction		1,000	
3	0	3	7201 I.T> Hardware/Software			
4	4000	4	7202 Communication Equipment		4000	
5	0	5	7300 EMS Equipment			
6	1000	6	7310 Fire Equipment		1000	
7	0	7	7320 EMS Vehicle			
8		8	7330 Fire Apparatus			
9	1626	9	7340 Firefighter PPE		1,626	
10		10	7350 AFG Grant			
11		11	7351 Stryker Corp (power cot)		\$9,000	
12		12				
13		13				
14		14				
15		15				
16		16				
17		17				
18		18				
19		19				
20		20				
21		21				
22		22				
23		23				
24		24				
25		25				
26		26				
27		27				
28		28				
29		29				
30		30	Total Full Time Equivalent (FTE)*			
31		31	Ending balance (prior years)			
32		32	UNAPPROPRIATED ENDING FUND BALANCE			
33	7626	33	TOTAL REQUIREMENTS		16,626	

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

DETAILED REQUIREMENTS

LB-31

GENERAL FUND

Historical Data		PERSONNEL SERVICES		Budget for Next Year 2026/27				
				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Adopted Budget This Year Year 2025/26								
1		1	Object Classification	Detail				1
2	50000	2	6100	Fire Chief	50,000			2
3	5000	3	6202	Payroll Taxes	5000			3
4	10000	4	6201	Workers Comp	10,000			4
5	0	5	6206	Workers Comp-Volunteers	0			5
6	11000	6	6203	Health Ins	11000			6
7	4000	7	6204	Physician Advisor	4000			7
8	3000	8	6205	Bookkeeping	3000			8
9		9						9
10	35000	10	6206	Seasonal Employees				10
11	98198	11	6207	FT Employee				11
12		12	6208	Student Program	12000			12
13		13						13
14		14		Chief Recruitment	5,000			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	Total Full Time Equivalent (FTE)*					30
31		31	Ending balance (prior years)					31
32		32	UNAPPROPRIATED ENDING FUND BALANCE					32
33	216198	33	TOTAL REQUIREMENTS		100,000	0		33

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

DETAILED REQUIREMENTS

LB-31

GENERAL FUND

Historical Data		MATERIALS AND SERVICES		Budget for Next Year 2026/27				
				Proposed by	Approved by	Adopted by		
Adopted Budget This Year Year 2025/26				Budget Officer	Budget Committee	Governing Body		
1		1	Object Classification	Detail				1
	1,000	2	5101 Membership Fees/Dues		1,100		0	2
	250	3	5102 Training-Admin		275		0	3
	500	4	5103 Conference Fees/Travel		550		0	4
	2,000	5	5108 Training Volunteers		2200		0	5
	15,000	6	5210 Insurance-Property/Liability/Crime		16,500		0	6
	7,000	7	5300 Lega/l Professional Fees		10,000		0	7
	2,500	8	5400 Office Supplies Postage		2,750		0	8
	250	9	5500 General Supplies		275		0	9
	11,000	10	5501 Vehicle/Equipment Fuel		12,100		0	10
	0	11	5506 Public Safety/ Newsletter		250		0	11
	500	12	5550 Firefighting Supplies		550		0	12
	2,000	13	5560 EMS Supplies		2200		0	13
	500	14	5570 EMS Equipment Maintainence		550		0	14
	6,000	15	5600 Vehicle Maintainence		6,600		0	15
	1,000	16	5610 Fire Equipment Maintainence		1,100		0	16
	4000	17	5730 Radios/Comms Maintainence		4400		0	17
	405	18	5740 Building/Grounds Maintainence		440		0	18
	1200	19	5750 Web Site/Email Fees		1320		0	19
	0	20	5900 Legal Announcements		500		0	20
	500	21	5920 Election Costs		550		0	21
	8,000	22	5930 Station Utilities		8,800		0	22
	0	23	5935 Water-Firefighting		0		0	23
	1000	24	6108 Uniforms Firefightes		1100			
	1,000	25	6109 Firefighter Incentive		1,100		0	24
	200	26	6201 Bank Fees		220		0	25
	200	27	7050 Interest Charges		220		0	26
	0	28	5940 Fire Station Temporary Rental					27
	0	29	5110 Fundraising					28
	0	30	5230 insurance theft		0			29
		31	Total Full Time Equivalent (FTE)*					30
		32	Ending balance (prior years)					31
		33	UNAPPROPRIATED ENDING FUND BALANCE					32
33	66005	34	TOTAL REQUIREMENTS		75650	0	0	33

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

LB-30

(name of fund)

	Historical Data		REQUIREMENTS DESCRIPTION	Budget For Next Year 2026/27		
	Adopted Budget This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			PERSONNEL SERVICES NOT ALLOCATED			
2		2				2
3		3				3
4	216,198	4	TOTAL PERSONNEL SERVICES	100,000		4
5		5	Total Full-Time Equivalent (FTE)			5
			MATERIALS AND SERVICES NOT ALLOCATED			
7		7				7
8		8				8
9	66,005	9	TOTAL MATERIALS AND SERVICES	75,650		9
			CAPITAL OUTLAY NOT ALLOCATED			
11		11				11
12		12				12
13	7,626	13	TOTAL CAPITAL OUTLAY	16,626		13
			DEBT SERVICE			
15		15	Fire Station Loan Payment	38,844		15
16		16	County Loan	4,000		16
17	38,844	17	TOTAL DEBT SERVICE	42,844		17
			SPECIAL PAYMENTS			
19		19				19
20		20				20
21	0	21	TOTAL SPECIAL PAYMENTS	0	0	21
			INTERFUND TRANSFERS			
23	5,000	23	Equipment Reserve Fund	2,595		23
24	2,000	24	Building Reserve Fund	2,000		24
25		25				25
26		26				26
27		27				27
28	7,000	28	TOTAL INTERFUND TRANSFERS			28
29	36,500	29	OPERATING CONTINGENCY	25,611		29
30		30	Total Requirements NOT ALLOCATED			30
31		31	Total Requirements for ALL Org.Units/Programs within fund			31
32		32	Reserved for future expenditure			32
33		33	Ending balance (prior years)			33
34		34	UNAPPROPRIATED ENDING FUND BALANCE			34
35	363,268	35	TOTAL REQUIREMENTS	265,326		35