

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Income					
Sales Tax	4010	\$784,969.71	\$854,969.71	\$875,000.00	\$20,030.29
Property Tax	4020	\$0.08	\$0.08	\$2.00	\$1.92
Other Income	4061	\$39,111.00	\$39,111.00	\$750.00	(\$38,361.00)
Billing Income	4060	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Interest Income	4070	\$63,978.46	\$70,000.00	\$95,000.00	\$25,000.00
Surplus Equipment Sales	4072	\$550.00	\$550.00	\$1,000.00	\$450.00
Dividend Income	4071	\$5,755.72	\$5,755.72	\$6,000.00	\$244.28
Total Income		\$894,364.97	\$970,386.51	\$982,752.00	\$12,365.49
Expenses					
Operations/VFD					
Administrative/Utilities					
Cleaning Supplies	5091	\$121.63	\$121.63	\$200.00	\$78.37
Dining	5162	\$0.00	\$400.00	\$400.00	\$0.00
Freight	5164	\$0.00	\$500.00	\$250.00	(\$250.00)
Office Supplies	5166	\$3,408.11	\$3,600.00	\$3,600.00	\$0.00
Rehab/Refreshments	5167	\$310.01	\$350.00	\$500.00	\$150.00
Reporter Software	5168	\$662.24	\$700.00	\$700.00	\$0.00
Special Events	5175	\$429.52	\$500.00	\$500.00	\$0.00
Scholarship	6510	\$0.00	\$0.00	\$0.00	\$0.00
Training (Safe D and Other Training)	5170	\$0.00	\$600.00	\$0.00	(\$600.00)
Travel/Lodging	5171	\$1,656.93	\$1,656.93	\$1,750.00	\$93.07
Uniforms	5173	\$0.00	\$0.00	\$0.00	\$0.00
Total Administrative		\$6,588.44	\$8,428.56	\$7,900.00	(\$528.56)
Building					
Improvements	5046	\$465.00	\$465.00	\$2,500.00	\$2,035.00
Maintenance and Upkeep	5047	\$3,447.78	\$3,447.78	\$4,000.00	\$552.22
Total Building		\$3,912.78	\$3,912.78	\$6,500.00	\$2,587.22
Equipment					
Parts, Service, Repairs & Inspections	5062	\$2,992.65	\$2,992.65	\$2,500.00	(\$492.65)
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	\$0.00	\$0.00	\$90,000.00	\$90,000.00
Fire Rescue Supplies	5090	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Equipment		\$2,992.65	\$2,992.65	\$97,500.00	\$94,507.35
Fleet					
Fuel					
Diesel (VFD)	5071	\$0.00	\$0.00	\$0.00	\$0.00
Diesel Treatment	5070	\$155.94	\$155.94	\$150.00	(\$5.94)
Gasoline (VFD)	5072	\$0.00	\$0.00	\$0.00	\$0.00
Environmental Compliance Fee (VFD)	5174	\$0.00	\$0.00	\$0.00	\$0.00
Total Fuel		\$155.94	\$155.94	\$150.00	(\$5.94)
Parts, Service & Repairs					
Admin 21	5027	\$907.49	\$907.49	\$1,000.00	\$92.51
Brush 21	5020	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Command 21	5021	\$0.00	\$0.00	\$500.00	\$500.00
Engine 21	5025	\$7,294.30	\$7,294.30	\$12,500.00	\$5,205.70
Engine 22 S/P	5028	\$12,792.08	\$12,792.08	\$12,500.00	(\$292.08)
Tanker 21	5026	\$0.00	\$0.00	\$7,500.00	\$7,500.00
Rescue 21		\$0.00	\$0.00	\$500.00	\$500.00
Misc.	5074	\$3,101.99	\$3,101.99	\$0.00	(\$3,101.99)
Total Parts		\$24,095.86	\$24,095.86	\$35,500.00	\$11,404.14
Total Fleet		\$24,251.80	\$24,251.80	\$35,650.00	\$11,398.20
Insurance					
Auto Insurance (VFD)	5073	\$0.00	\$0.00	\$0.00	\$0.00
Accident & Sickness (VFD)	5150	\$0.00	\$0.00	\$0.00	\$0.00
Commercial Package (VFD)	5151	\$0.00	\$0.00	\$0.00	\$0.00
Total Insurance		\$0.00	\$0.00	\$0.00	\$0.00
Firefighter/Attendant Services					
ESD Contracted Services	5177	\$363,198.59	\$400,000.00	\$400,000.00	\$0.00
Total Station Attendant		\$363,198.59	\$400,000.00	\$400,000.00	\$0.00
Total Operations Costs		\$400,944.26	\$439,585.79	\$547,550.00	\$107,964.21
Administrative Expenses					
Bank Fees	6205	\$182.00	\$210.00	\$200.00	(\$10.00)
Meeting Filing Fees	6220	\$0.00	\$20.00	\$0.00	(\$20.00)
Postage	6225	\$89.29	\$100.00	\$100.00	\$0.00
Public Notice	6221	\$30.00	\$30.00	\$50.00	\$20.00

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Utilities					
Electric	5200	\$3,952.33	\$4,503.84	\$5,000.00	\$496.16
Center Point (Natural Gas)	5201	\$1,043.93	\$1,200.00	\$1,200.00	\$0.00
TBCD Water/Sewer	5202	\$2,527.22	\$3,070.00	\$3,000.00	(\$70.00)
Garbage Pickup	5044	\$2,311.37	\$2,500.00	\$2,500.00	\$0.00
Cell Phone	5210	\$1,100.00	\$1,358.06	\$1,300.00	(\$58.06)
Technology	6352	\$567.75	\$567.75	\$1,000.00	\$432.25
Spectrum TW/First Net	5204	\$3,722.91	\$4,605.00	\$4,600.00	(\$5.00)
Total Utilities		\$15,225.51	\$17,804.65	\$18,600.00	\$795.35
Total Administrative		\$15,526.80	\$18,164.65	\$18,950.00	\$785.35
Dues					
Safe-D	6300	\$590.00	\$550.00	\$600.00	\$50.00
Total Dues		\$590.00	\$550.00	\$600.00	\$50.00
Insurance-ESD					
Bond	6400	\$400.00	\$400.00	\$400.00	\$0.00
Commercial Package	6401	\$9,842.00	\$9,842.00	\$10,000.00	\$158.00
Workers Compensation	6402	\$13,839.00	\$13,839.00	\$14,000.00	\$161.00
Total Insurance		\$24,081.00	\$24,081.00	\$24,400.00	\$319.00
Loans					
E22 S/P Interest	5094	\$6,270.35	\$6,270.35	\$6,270.35	\$0.00
E22 S/P Principle	5093	\$62,523.85	\$62,523.85	\$62,523.85	\$0.00
Total Loans		\$68,794.20	\$68,794.20	\$68,794.20	\$0.00
Professional Services					
Accounting Fees	6200	\$5,163.00	\$5,163.00	\$5,000.00	(\$163.00)
Audit	6230	\$8,000.00	\$8,000.00	\$8,500.00	\$500.00
HdL Companies-Tax Forecasting	6235	\$178.76	\$178.76	\$500.00	\$321.24
Other Professional Fees		\$13,341.76	\$13,341.76	\$14,000.00	\$658.24
Legal Retainer	6215				
Hubert Oxford IV		\$3,850.00	\$4,500.00	\$4,500.00	\$0.00
Joshua Heinz		\$3,850.00	\$4,500.00	\$4,500.00	\$0.00
Other Attorney Fees	6210	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Total Legal		\$7,700.00	\$9,000.00	\$14,000.00	\$5,000.00
Total Professional Services		\$21,041.76	\$22,341.76	\$28,000.00	\$5,658.24
Employees					
Staff		\$0.00			
Administrator	5190	\$45,000.00	\$60,000.00	\$60,000.00	\$0.00
Staff Payroll		\$45,000.00	\$60,000.00	\$60,000.00	\$0.00
Payroll Taxes	5250	\$11,450.78	\$13,500.00	\$13,500.00	\$0.00
Total Employee		\$56,450.78	\$73,500.00	\$73,500.00	\$0.00
Sales Tax Fees					
Sales Tax Fees	6204	\$13,803.10	\$17,552.67	\$18,000.00	\$447.33
Total Sales Tax Fees		\$13,803.10	\$17,552.67	\$18,000.00	\$447.33
Total Administrative Costs*		\$200,287.64	\$224,984.28	\$232,244.20	\$7,259.92
Total Expenses		\$601,231.90	\$664,570.07	\$779,794.20	\$115,224.13
Net Revenue		\$293,133.07	\$305,816.44	\$202,957.80	(\$102,858.64)