

Forest Lakes Fire District

FY25-26/FY26-27 BUDGET PRESENTATION



FLFD FY25-26/FY26-27 BUDGET DRIVERS

- FY25-26 Budget is a balanced “not to exceed” proposal, based on the recently completed Strategic Plan exercise.
- Regulations require we prepare a two-year budget view with the second year being a budgetary estimate.
- Each year includes a 10% contingency expense, funded from reserves, if needed.
- Biggest drivers are staffing for full service with paramedics in addition
- Balancing certain volatile, inflationary items, and accounting for future lease purchase obligations for equipment and fleet replacement

FLFD FY25/26 & FY26/27 Budgeted Expenditures

Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Proposed Budget	FY 2026-2027 Budget Forecast
PERSONNEL SALARIES	\$ 707,865	\$ 734,940	\$ 756,849
EMPLOYEE BENEFITS	\$ 132,052	\$ 135,616	\$ 140,907
INSURANCE	\$ 45,955	\$ 58,506	\$ 64,356
FIRE DEPARTMENT ADMIN	\$ 175,399	\$ 189,560	\$ 172,897
FUEL, OIL, LUBE, R&M	\$ 64,200	\$ 62,472	\$ 64,346
FIRE & EMS OPERATIONS	\$ 54,648	\$ 77,295	\$ 65,190
BUILDING & GROUNDS R & M	\$ 9,945	\$ 10,064	\$ 10,567
UTILITIES	\$ 61,087	\$ 64,751	\$ 67,989
CAPITAL EXPENDITURES	\$ 70,705	\$ 5,000	\$ 40,000
DEBT SERVICE	\$ 48,922	\$ 48,922	\$ 48,922
TOTAL EXPENSES	\$ 1,495,442	\$ 1,520,446	\$ 1,558,994

FLFD FY25/26 & FY26/27 Budgeted Capital Expenditures

Expenditures	FY 2024-2025 Approved Budget	FY 2025-2026 Proposed Budget	FY 2026-2027 Proposed Budget
CAPITAL EXPENDITURES	\$ 70,705	\$5,000	\$40,000
Vehicles	\$ 0	\$ 0	\$ 0
Machinery & Equipment	\$ 0	\$ 0	\$ 0
Facilities Improvement	\$25,000	\$5,000	\$5,000
Other Capital	\$35,000	\$0	\$35,000
Lease Purchase Down Payment	\$10,705	\$0	\$0
CONTINGENCY	\$125,074	\$133,320	\$126,971

FLFD FY25/26 & FY26/27 Budgeted Revenues

Revenues	FY 2024-2025 Approved Budget	FY 2025-2026 Proposed Budget	FY 2026-2027 Budget Forecast
4001 · Real Property Tax	\$ 912,059	\$ 953,102	\$995,992
4002 · FDAT	\$ 164,171	\$171,558	\$179,278
4011--EMS Receivables	\$ 165,000	\$130,000	\$135,141
4012--Fire Receivables	\$ 7,650	\$7,803	\$7,959
4013--GWTS Income	\$ 15,300	\$15,606	\$15,919
4014--Investment Interest	\$ 2,601	\$2,653	\$2,706
4015--Misc Receivables/Contributions	\$ 32,130	\$32,402	\$32,000
4017--Projected Grant Income	\$ 53,000	\$64,000	\$40,000
4018--Enterprise Transfers	\$ 123,532	\$133,321	\$130,000
4020 – Water Tender	\$20,000	\$10,000	\$20,000
Total Available To Spend	\$ 1,495,443	\$1,520,446	\$1,558,994

General Fund Cash Balance Projections

- The Cash Balance Projections exclude Enterprise Transfer Income and Contingency Expenditure.
- Estimated Year End Cash Balance for FY24/25 = \$449,949
- Estimated Year End Cash Balance for FY25/26 = \$449,949
- Estimated Year End Cash Balance for FY26/27 = \$449,949
- This assumes expenditures equal revenues for a balance budget.
- Our intention is to spend less than we take in and cash balances may be higher at the end of the year.