

Forest Lakes Fire District

FY26-27/FY27-28 BUDGET PRESENTATION



FLFD FY26-27/FY27-28 BUDGET DRIVERS

- FY26-27 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 FY26/27 & FY27/28 Budgeted Expenditures

Expenditures	FY 2025-2026 Approved Budget	FY 2026-2027 Proposed Budget	FY 2027-2028 Budget Forecast
PERSONNEL SALARIES	\$ 734,940	\$ 745,698	\$ 769,380
EMPLOYEE BENEFITS	\$ 135,616	\$ 150,908	\$ 159,858
INSURANCE	\$ 58,506	\$ 70,000	\$ 74,900
FIRE DEPARTMENT ADMIN	\$ 189,560	\$ 167,425	\$ 121,496
FUEL, OIL, LUBE, R&M	\$ 62,472	\$ 64,346	\$ 67,563
FIRE & EMS OPERATIONS	\$ 77,295	\$ 60,912	\$ 65,666
BUILDING & GROUNDS R & M	\$ 10,064	\$ 10,568	\$ 11,096
UTILITIES	\$ 64,751	\$ 62,164	\$ 65,272
CAPITAL EXPENDITURES	\$ 5,000	\$ 37,000	\$ 390,000
DEBT SERVICE	\$ 48,922	\$ 48,922	\$ 48,922
TOTAL EXPENSES	\$ 1,520,446	\$ 1,544,914	\$ 1,907,677

FLFD FY 26/27 & 27/28 Budgeted Capital Expenditures

Expenditures	FY 2025-2026 Approved Budget	FY 2026-2027 Proposed Budget	FY 2027-2028 Proposed Budget
CAPITAL EXPENDITURES	\$ 5,000	\$37,000	\$390,000
Vehicles	\$ 0	\$ 0	\$360,000
Machinery & Equipment	\$ 0	\$ 0	\$ 0
Facilities Improvement	\$5,000	\$2,000	\$5,000
Other Capital	\$ 0	\$35,000	\$ 0
Lease Purchase Down Payment	\$ 0	\$ 0	\$25,000
CONTINGENCY	\$133,320	\$126,971	\$133,523

FLFD FY26/27 & FY27/28 Budgeted Revenues

Revenues	FY 2025-2026 Approved Budget	FY 2026-2027 Proposed Budget	FY 2027-2028 Budget Forecast
4001 · Real Property Tax	\$ 953,102	\$ 995,992	\$1,015,912
4002 · FDAT	\$ 171,558	\$179,279	\$182,864
4011--EMS Receivables	\$ 130,000	\$126,000	\$135,000
4012--Fire Receivables	\$ 7,803	\$7,959	\$8,198
4013--GWTS Income	\$ 15,606	\$15,918	\$16,396
4014--Investment Interest	\$ 2,653	\$5,706	\$5,820
4015--Misc Receivables/Contributions	\$ 32,402	\$32,000	\$32,640
4017--Projected Grant Income	\$ 64,000	\$40,000	\$360,000
4018--Enterprise Transfers	\$ 133,321	\$130,060	\$135,847
4020 – Water Tender	\$10,000	\$12,000	\$15,000
Total Available To Spend	\$ 1,520,446	\$1,544,914	\$1,907,676

General Fund Cash Balance Projections

- The Cash Balance Projections exclude Enterprise Transfer Income and Contingency Expenditure.
- Estimated Year End Cash Balance for FY25/26 = \$625,000
- Estimated Year End Cash Balance for FY26/27 = \$625,000
- Estimated Year End Cash Balance for FY27/28 = \$625,000
- 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.