

REVENUE			
Account	Title	2026 Proposed	Notes
PROPERTY TAX REVENUES		\$ 1,174,515.33	\$808,561.95 +1,829.40 Refund=Reg Levy; \$364,123.98=EMS Levy

EXPENDITURES			
Account	Title	2026 Proposed	Notes
522 11 10 00	Commissioners-Compensation	\$ 20,000.00	Approx. 3 meetings per month per commissioner @ \$161/mtg
522 11 20 00	Commissioners-Tax & Benefits	\$ 2,374.00	Approx 12% of Gross Pay
522 11 41 01	Commissioner-Election Costs	\$ -	There are no commissioner elections in even years
522 11 43 01	Commissioners-Travel/Meals	\$ 3,700.00	\$3000 NW Leadership; \$400 WFCFA Annual Conference (Spokane); \$300 SCFCA Annual Banquet
522 11 49 01	Commissioners-Education	\$ 6,700.00	NW Ldrshp \$3000 Hotel, \$1500 Registration; WFCFA Annual Conf(Spokane) \$700 Hotel, \$1500 Reg
522 11 49 02	Commissioners-Assoc. Dues	\$ 2,200.00	WFCFA \$2000; SCFCA \$200
LEGISLATIVE EXPENSES		\$ 34,974.00	
Percentage of Budget		3.0%	

Account	Title	2026 Proposed	Notes
522 10 10 00	Admin.-Wages	\$ 343,000.00	Chief \$113K; Div Chief \$87K; Training Officer \$74K; Admin Asst \$69K
522 10 20 00	Admin.-Tax & Benefits	\$ 146,000.00	Medicare/Soc Sec/L&I/PFML/Unempl/Health, Dental, Life Insurance/DRS
522 20 10 00	Operations-Wages	\$ 60,000.00	Shift Stipends (Volunteers earn shift stipends after meeting minimum shift requirements per month)
522 20 20 00	Operations-Tax & Benefits	\$ 6,000.00	Approx 10% of Stipend
522 20 10 01	Vol FF Per Cal/Per Training Stipend	\$ 32,000.00	Increase to include \$10/call and \$10/training stipend for all volunteers
522 20 20 01	Vol FF Per Cal/Training Stipend Tax & Benefits	\$ 3,200.00	Approx 10% of Annual Stipend
522 20 24 01	FF Physicals & Bkgrd Checks	\$ 9,400.00	20 New Recruits @ \$350/Recruit + 20 Annual Phys @ \$120/ea
522 20 28 01	BVFF Disability	\$ 3,000.00	60 @ \$50 ea (New hires & Annual)
522 20 28 02	BVFF Pension	\$ 3,600.00	40 @ \$90 ea (Estimated qualified FF's)
522 20 28 03	ADD & Accident/Health Insurance	\$ -	Paid every 3YRS, Paid in 2025- Acrisure (previously called Robert Trask Agency)
522 20 28 04	Life Flight Membership	\$ 3,600.00	48 Volunteers and Staff @ \$75 ea
522 20 28 05	Employee Asst. Program (EAP)	\$ 1,600.00	42 Volunteers @ \$3.20 ea per month x 12mos
STAFFING AND VOLUNTEER EXPENSES		\$ 611,400.00	
Percentage of Budget		52.1%	

Account	Title	2026 Proposed	Notes
522 10 31 01	Office/Computer Supplies	\$ 5,500.00	Office Consumables and Computer/Monitor replacement/upgrades
522 10 35 01	Office Equip. & Furniture	\$ 1,000.00	Office chairs, desks, filing cabinets, shelves, certificate frames
522 10 35 02	General Software	\$ 9,600.00	Microsoft, Prime, Ring Security, QR Code Gen, DocuSign, ADA Website, 1st Arriving
522 10 35 03	Accounting Software	\$ 11,555.89	Springbrook Express \$7000/YR; One-time Cloud Migration \$3690; Tax \$865.89
522 10 35 04	Emergency Response Reporting Software	\$ 12,000.00	FirstDue Annual Fee \$11,500 + \$500/year for 1st Arriving Integration
522 10 41 01	Legal Counsel	\$ 2,000.00	Legal counsel, if needed
522 10 41 02	Other Professional Services	\$ 3,600.00	Lexipol Policies & Procedures \$3600
522 10 41 03	IT Services	\$ 3,600.00	Selkirk Insights \$3600
522 10 41 04	Bond Admin. Fees	\$ 750.00	LTGO/UTGO Annual Bond Admin Fees
522 10 41 05	Spokane County Service Fees	\$ 100.00	Possible weed control fines

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522 10 41 06	State Audit	\$ 14,000.00	Audit conducted in even years (2022-2023 Audit = \$12.5K)
522 10 41 07	Admin.-Election Costs	\$ -	No ballot items planned
522 10 42 01	Cellular Service	\$ 4,000.00	2 Cell Phones + 6 Tablets=\$250/mo x 12mos = \$3000/YR; StarLink Equip=\$500/StarLink=\$500/YR
522 10 42 02	Postage	\$ 1,900.00	Increase for purchase/installation necessary for transition to onsite mail delivery
522 10 42 04	Legal Notices	\$ 300.00	Vendor & Small Works Roster; Annexations
522 10 43 01	Admin.-Travel/Meals	\$ 5,000.00	NW Leadership Seminar, Admin Training Workshops, etc.
522 10 46 01	Insurance	\$ 54,000.00	Enduris Cost increase + Insurance Coverage on Additional Vehicles
522 10 47 01	Property Tax - Utility Charge	\$ 3,400.00	Based on 2025 Property Tax Amount
522 10 48 01	Office Equip.-Maint.& Repair	\$ 1,000.00	Copiers/Printers Maint - Increased copier usage
522 10 49 01	Admin.-Education	\$ 8,000.00	NW Leadership Seminar, Admin Training Workshops, etc.
522 10 49 02	Retention And Incentive	\$ 4,000.00	Increase for Incentive program
522 10 49 03	Admin.-Assoc. Dues	\$ 2,200.00	WSFFA \$100, IAFC \$300, IEFCA \$600, WFC \$1200, IAAI(3yr paid 2024)
OFFICE AND ADMINISTRATION EXPENSES		\$ 147,505.89	
Percentage of Budget		12.6%	

Account	Title	2026 Proposed	Notes
522 20 31 01	FS Operating Supplies	\$ 4,500.00	Flashlights, etc.
522 20 31 02	Rehab Supplies	\$ 3,237.05	Food, water, hydration supplies for trainings and working fires
522 20 31 03	Uniforms & Clothing	\$ 6,500.00	Increased for new volunteers and resident firefighters
522 20 31 04	SCBA Supplies	\$ 15,000.00	Replace 10 expired SCBA bottles
522 20 35 01	FS Equipment - New	\$ 3,000.00	Extrication tool batteries, etc.
522 20 35 02	Hoses & Appliances	\$ 5,000.00	Replace worn out hose; fittings/couplings/nozzles
522 20 35 03	Turnouts & PPE	\$ 33,500.00	6 Full Sets of Gear, Helmets, Structure Gloves
522 20 41 01	Mapping / GIS	\$ 600.00	OnX Mapping @ \$100/device x5, or Avenza Mapping
522 20 48 01	FS Equip.-Maint. & Repair	\$ 10,000.00	MAKO Compressor, MSA Flow Test, Pump Test, Fire Alarm/Extinguisher Tests, etc.
522 20 49 01	Service Awards	\$ 6,000.00	Increase for Sr Volunteer Awards, Rookie/FF/Responder of Yr, Yrs of Service
522 20 31 05	Staff Uniform Allowance	\$ 5,000.00	Staff uniforms, including pants, shirts, shoes/boots, jackets, patches, badges, pins
522 20 35 07	Wildland Supplies & Equipment	\$ 6,000.00	All wildland purchases not covered by grants
522 20 49 02	FS Contingency	\$ 2,500.00	Contingency for unexpected fire service costs
FIRE SERVICE EXPENSES		\$ 100,837.05	
Percentage of Budget		8.6%	

Account	Title	2026 Proposed	Notes
522 21 31 01	EMS Supplies	\$ 6,000.00	Increase for medical supply costs
522 21 31 02	EMS1 Grant-EMS Supplies	\$ -	Grant not yet secured - (2025 was \$778)
522 21 35 01	EMS Equipment	\$ 2,000.00	EMS Equipment Replacement
522 21 35 03	EMS PPE	\$ 2,500.00	EMS PPE and Consumables
522 21 35 04	EMS-Technical Rescue Equip.	\$ 1,500.00	Tech rescue equipment
522 21 41 00	EMS-Professional Services	\$ 2,500.00	EMS Physician Advisor Fee \$300/Qtr, EMS Trauma Council
522 21 41 01	EMS Vaccinations	\$ -	
522 21 48 01	EMS Equip. Maint. & Repair	\$ 6,000.00	Service: LifePac \$3200/Extrication Tools \$1600; Stericycle \$200
522 21 49 01	EMS Contingency	\$ 1,098.39	Contingency for unexpected EMS costs
EMS SUPPLIES AND PPE		\$ 21,598.39	
Percentage of Budget		1.8%	

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Account	Title	2026 Proposed	Notes
522 50 31 01	Stn 1 Maint. & Repair Supplies	\$ 3,000.00	Filters, pest/rodent control, lights/fixtures, paint, furn dollies, hardware, etc.
522 50 31 02	Stn 1 Custodial Supplies	\$ 2,000.00	Cleaning Tools, Supplies, Paper Supplies - Increase due to Resident FF's & More Shift Volunteers
522 50 31 51	Stn 2 Maint. & Repair Supplies	\$ 1,000.00	Minor Station 2 Repair/Maint Supplies; Major repairs will come from Capital Funds
522 50 31 52	Stn 2 Custodial Supplies		Station 2 custodial supplies are stocked at Station 1
522 50 35 01	Stn 1 Furniture & Equip.	\$ 2,000.00	Fire, EMS, and Maintenance Furniture, Storage & Equipment at Station 1
522 50 35 51	Stn 2 Furniture & Equip.		No furniture or equipment needed at Station 2
522 50 42 01	Stn 1 Telephone/Internet	\$ 3,600.00	Comcast Approx. \$300/mo x 12
522 50 47 01	Stn 1 Utilities	\$ 18,000.00	Avista \$1500/mo x 12
522 50 47 51	Stn 2 Utilities	\$ 3,500.00	Inland Pwr & Light; Increased Propane Cost
522 50 48 01	Stn 1 Building Maint. (Services)	\$ 6,100.00	Annual Testing & Maintenance: Fire Alarm, Fire Sprinkler, Generator
522 50 48 02	Stn 1 Lot Maintenance	\$ 5,000.00	Backflow Test, Sprinkler Blowout, Snow/Ice/Weed/Mow/Parking Lot Repair, Garbage Svs
522 50 48 51	Stn 2 Building Maint. (Services)	\$ 1,000.00	Increase for repairs
522 50 48 52	Stn 2 Lot Maintenance	\$ 1,500.00	Increase for ballards, snow removal, weed control, grade parking lot, gravel
522 50 48 71	Stn 1 Annex Supplies & Maint	\$ 2,500.00	Complete insulation
FACILITIES EXPENSES		\$ 49,200.00	
Percentage of Budget		4.2%	

Account	Title	2026 Proposed	Notes
522 60 31 01	Vehicles Supplies	\$ 2,000.00	General vehicle parts/supplies/chains/etc
522 60 32 01	Vehicles Fuel & Lubricants	\$ 25,000.00	Increased Fuel Costs
522 60 35 01	Command 13-3 E3052C Explorer 3/12/24	\$ 1,000.00	No increase in expenses expected
522 60 35 03	Brush 13-2 63202C	\$ 1,400.00	Brush 13-2 Upgrade Costs Coming from Capital Funds; \$1400 for regular maintenance
522 60 35 04	Brush 13-1 63201C	\$ 3,000.00	No increase in expenses expected
522 60 35 06	Attack 13-1 82709C	\$ 1,000.00	No increase in expenses expected
522 60 35 07	Tender 13-3 58251C	\$ 1,000.00	No increase in expenses expected
522 60 35 08	Engine 13-1 53739C	\$ 2,000.00	No increase in expenses expected
522 60 35 09	Engine 13-2 58201C	\$ 2,000.00	No increase in expenses expected
522 60 35 11	Water 13-0	\$ 200.00	No increase in expenses expected
522 60 35 12	Vehicles New Equipment	\$ 2,000.00	No increase in expenses expected
522 60 35 15	UTV's	\$ 1,000.00	Full service maintenance
522 60 35 16	Tender 13-4 C2041D	\$ 3,000.00	Increased expenses expected
522 60 35 17	Squad 13-1 Medic Truck	\$ 1,500.00	No increase in expenses expected
522 60 35 18	Squad 13-2 Medic Truck	\$ 1,500.00	No increase in expenses expected
522 60 35 10	Brush 13-3 (No Cost Lease through DNR)	\$ 3,000.00	Maintenance
522 60 35 19	Command 1301	\$ 2,000.00	New tires needed
522 60 35 20	Command 1302	\$ 2,000.00	New tires needed
522 60 35 21	Utility Vehicle UT13-1 (Old B13-2 Chassis)	\$ 1,000.00	Maintenance
522 60 41 01	Vehicles Contingency	\$ 2,500.00	For Vehicle Failure
VEHICLES EXPENSES		\$ 58,100.00	
Percentage of Budget		4.9%	

Account	Title	2026 Proposed	Notes
522 45 31 01	FS Training Supplies	\$ 1,500.00	Increase in propane and materials cost for fire service training
522 45 35 01	FS Training Equipment	\$ 5,000.00	Door Prop; FF Mannequins
522 45 41 01	FS Training-Professional Serv.	\$ 2,000.00	Double budget to bring in outside instructors
522 45 41 02	FS Training-Classes & Seminars	\$ 10,000.00	FDIC & Other Fire Training/Workshops
522 45 41 05	Burn Building	\$ 2,000.00	Props, Maintenance/Repair, etc
522 45 31 02	EMS Training Supplies	\$ 4,000.00	Medical Training Props & Supplies
522 45 41 03	EMS Training Professional Serv.	\$ 1,000.00	Training conducted mainly by qualified dept personnel
522 45 41 04	EMS Training-Classes & Seminars	\$ 5,000.00	EMS Connect @\$50/per EMT/yr; EMS classes/workshops for dept trainers
522 30 31 01	Fire Prevention Supplies	\$ 2,500.00	Address Sign Supplies; Community Fire Prevention Education
522 30 42 01	NLFR Website	\$ 2,300.00	Streamline: Upgrade website for required ADA accessibility \$2300/YR
522 30 42 02	Newsletter-Smoke Signals	\$ 2,000.00	Printing=\$650; Mailing=\$350 Twice/YR
522 30 42 03	Community Projects	\$ 2,400.00	Open House; Community Fire/EMS Education
522 22 31 01	Communications Supplies	\$ 3,500.00	3 New Pagers
522 22 35 01	Comm. Equipment	\$ 15,000.00	Replacement cost for 1 Motorola Portable/Mobile Radio
522 22 41 01	Contracted Dispatch	\$ 10,700.00	SREC Increased Cost Projections
TRAINING AND COMMUNICATION EXPENSES		\$ 68,900.00	
Percentage of Budget		5.9%	

TRANSFER OF FUNDS			
Account	Title	2026 Proposed	Notes
597 00 00 64	F32-Trans. To LTGO F64 Debt Serv.	\$ 82,000.00	Jun 1 = Interest only \$11,000; Dec 1 = \$71,000 (\$11,000 Interest + \$71,000 Principal)
2014 LTGO NON-VOTED BOND PAYMENTS		\$ 82,000.00	
Percentage of Budget		7.0%	

	2026 Proposed
TOTAL OPERATING EXPENDITURES	\$ 1,174,515.33
Percentage of Budget	100.0%

TOTAL PROJECTED TAX REVENUE 2026	\$ 1,174,515.33
LESS TOTAL PROPOSED EXPENSES 2026	\$ 1,174,515.33
DIFFERENCE	\$ -