



JACKSON COUNTY FIRE DISTRICT 4

*Proudly Serving the Southern Oregon Upper Rogue
Communities of Shady Cove, Trail, and Eagle Point.*



ANNUAL BUDGET

FISCAL YEAR

2026/2027

(Adopted)

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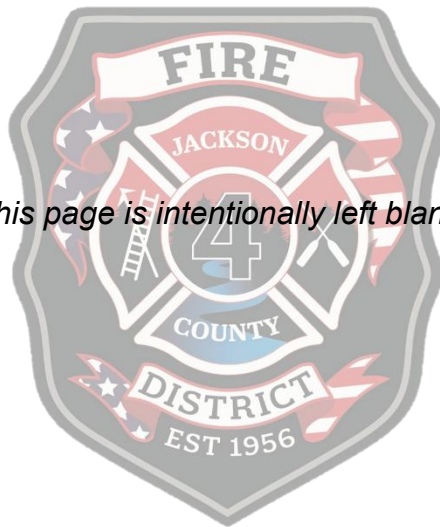


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Fire District 4

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Shady Cove, OR 97539
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www.jcfd4.com



April 15, 2026

Budget Committee Members and Citizens
Jackson County Fire District 4
Shady Cove, Oregon

Budget Committee and Citizens:

I am pleased to present the proposed 2026/2027 fiscal year budget for Jackson County Fire District 4 (JCFD4). As Budget Officer, I have prepared this budget for your review and approval in accordance with the District's Strategic Plan and Oregon Budget Law. This document is intended to provide a clear and transparent financial plan that aligns available resources with the District's operational priorities, long-term objectives, and service commitments to the community.

The proposed budget reflects a deliberate shift from a prior year that included several one-time capital purchases and grant-supported activities to a year focused on sustaining core operations, stabilizing expenditures, and rebuilding financial capacity. As those one-time resources and projects conclude, the District is placing increased emphasis on maintaining service levels within recurring revenue, strengthening reserve balances, and planning for future capital and facility needs in a more sustainable manner.

The primary goal of this budget is to remain fiscally responsible with the revenues entrusted to the District while continuing to provide all-hazard emergency response, public education, wildfire risk reduction support, and prevention activities that align with our mission and vision. This includes balancing the immediate operational demands of emergency response with the long-term need to invest in personnel, equipment, and infrastructure.

In developing this budget, careful consideration was given to aligning ongoing expenditures with reliable revenue sources and maintaining sufficient financial flexibility to respond to unforeseen events.

Budget Message

2026/2027 Fiscal Year

Vision

To reduce and/or eliminate risk from fire, rescue, and medical events in the Upper Rogue Communities we serve.

Mission

To protect life and property through all-hazard emergency response services, public education, and prevention activities.

Strategic Plan

The District's Strategic Plan (2026 - 2029) continues to guide this budget process, ensuring limited resources are aligned with the highest-priority organizational needs. These priorities remain:

- Initiative 1 Personnel: Recruitment, Training, and Development
- Initiative 2 Tools: Equipment, Facilities, and Technology
- Initiative 3 Customers: Community Engagement and Risk Reduction
- Initiative 4 Resources: Financial Sustainability, Governance, and Regional Planning

During the current fiscal year, the District advanced these priorities through a continued focus on workforce development, including volunteer and student firefighter programs, implementation of standardized training frameworks, and leadership development opportunities. Operational effectiveness was enhanced through technology improvements, including the integration of incident management tools, while ongoing maintenance and planning efforts supported long-term facility and apparatus needs. The District also expanded community engagement and wildfire risk reduction efforts through outreach, partnerships, and development of a Community Wildfire Risk Reduction (CWRR) program. Regionally, the District maintained active participation in cooperative training, planning efforts, and interagency coordination to support long-term service sustainability.

The 2026/2027 budget continues to advance these strategic initiatives while recognizing that certain 2025/2026 funding sources and capital allocations were one-time in nature and are not assumed to continue.

Short- and long-term planning priorities for the ensuing fiscal year include:

- continuing to implement and refine standardized training, recruitment, and workforce development programs to sustain staffing levels and organizational resilience;
- advancing apparatus and equipment replacement planning.

Budget Message

2026/2027 Fiscal Year

Fiscal Year 2025/2026 in Review

While FY 2025/2026 presented operational and financial challenges as the District continued to align resources with sustainable revenue, it was also a year marked by significant progress, investment, and organizational advancement. The District remained focused on improving service delivery, strengthening operational capability, and positioning itself for long-term sustainability.

Notable accomplishments during the fiscal year include:

- Placed a new fire engine into service, enhancing frontline response capabilities and reliability of the District's apparatus fleet
- Continued implementation and progress through the final year of the Oregon State Fire Marshal (OSFM) Community Wildfire Risk Reduction (CWRR) grant program, supporting community outreach and mitigation efforts
- Successfully secured OSFM grant funding for seasonal upstaffing, allowing the District to hire additional wildland firefighters and improve response capacity during fire season
- Awarded a Utility Task Vehicle (UTV) through the OEM SPIRE program, expanding operational capability in wildland and access-limited environments
- Obtained Personal Protective Equipment (PPE) funding from the West Family Foundation, enhancing firefighter safety and readiness
- Secured training grant funding from the Roundhouse Foundation, supporting continued professional development and workforce capability
- District personnel completed numerous Department of Public Safety Standards and Training (DPSST) certifications, strengthening qualifications, compliance, and operational effectiveness
- Implemented station alerting systems, improving response times and operational coordination
- Deployed tablet-based command systems, enhancing incident management, and situational awareness
- Continued integration of a new radio system, improving communication reliability and interoperability
- Strengthened regional leadership and collaboration through the Fire Chief's service as President of the Rogue Valley Fire Chiefs Association, supporting regional coordination and partnership development

Budget Message

2026/2027 Fiscal Year

Prospect for the Future

Looking ahead, Jackson County Fire District 4 anticipates a period of relative stability in both service demand and revenue growth. Current projections indicate no substantial increases in population, call volume, or service type, allowing the District to focus on strengthening operations and maintaining service levels within existing resources.

Property tax revenue is expected to grow modestly, with an estimated three percent annual increase in assessed valuation, consistent with Oregon's property tax limitations. In addition, the District will transition from a current operations levy of \$0.99 per \$1,000 of assessed value, which sunsets at the end of the current fiscal year, to the recently approved levy of \$1.10 per \$1,000 of assessed value beginning in Fiscal Year 2026/2027. This adjustment provides additional, stable revenue to support ongoing operations, maintain service levels, and address increasing costs associated with personnel, equipment, and service delivery.

While overall service demand is expected to remain stable, the District recognizes the increasing impact of drought conditions and extended fire seasons on operational readiness. These environmental factors will continue to influence staffing needs, equipment utilization, and training priorities, particularly in wildland and wildland-urban interface response.

In response, the District will:

- Maintain a focus on operational readiness and wildfire response capability
- Continue integrating recent equipment and technology investments into daily operations
- Emphasize training, policy development, and organizational efficiency
- Prioritize financial stability through reserve strengthening and disciplined spending

This period of stability provides the District with an opportunity to focus on optimization over expansion, ensuring that current resources are utilized effectively while positioning the organization for future needs.

Through disciplined financial management and continued operational focus, the District is well-positioned to maintain reliable service delivery while adapting to environmental risks and long-term fiscal constraints.

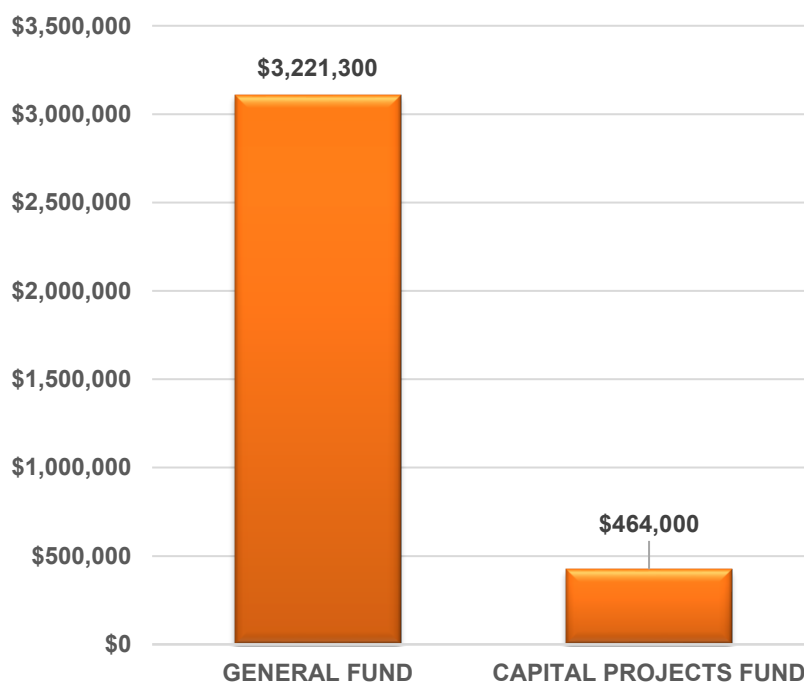
Budget Message

2026/2027 Fiscal Year

Summary of Revenue and Expenditures and Noteworthy Budgetary Items

Funds

The Fire District will continue to operate with two funds in Fiscal Year 2026/2027: the General Fund and the Capital Projects Fund. No new funds are proposed.



General Fund

Revenue Summary

The proposed General Fund budget reflects a more conservative revenue structure for Fiscal Year 2026/2027. Total General Fund resources are budgeted at \$3,221,300, compared with \$3,591,000 in the prior year, a decrease of \$369,700 or 10.3 percent. This change is driven primarily by a lower beginning fund balance and reduced grant and interest assumptions rather than a decline in the District's core tax base.

Budget Message

2026/2027 Fiscal Year

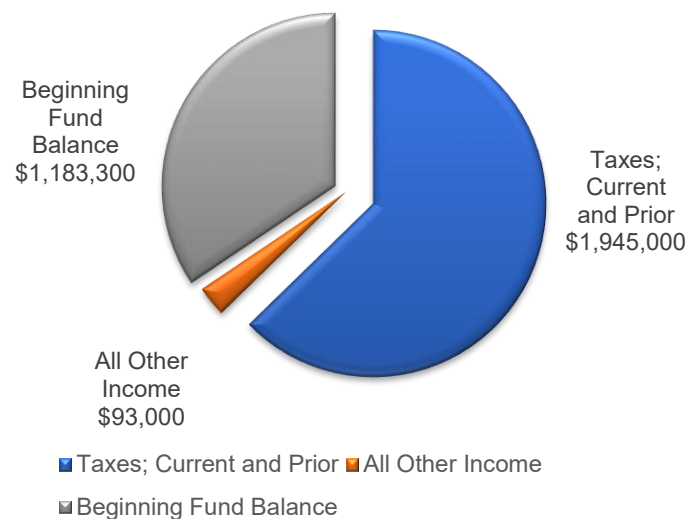
Current year property tax revenue is budgeted at \$1,910,000, an increase of \$127,000, or 7.1 percent, over the prior year adopted amount of \$1,783,000. Prior year taxes increased from \$25,000 in fiscal year 25/26 to \$35,000. Combined current and prior year property taxes total \$1,945,000 and continue to serve as the District's principal recurring revenue source.

The 7.1 percent increase in current year property tax revenue is primarily attributable to the transition from the prior local option levy of \$0.99 per \$1,000 of assessed value to the newly approved levy of \$1.10 per \$1,000 of assessed value beginning in fiscal year 2026/2027. In addition, the District has incorporated an estimated three percent increase in assessed valuation, consistent with Oregon property tax limitations. Revenue projections also consider the impacts of House Bill 3940, which continues to influence property tax distributions and timing at the local level. Together, these factors support modest growth in the District's primary recurring revenue source while maintaining a conservative and sustainable outlook.

Interest income is budgeted at \$50,000, down from \$90,000 in the prior year, reflecting a more conservative earnings outlook. Grant revenue is budgeted at \$35,000, compared with \$65,000 in 2025/2026, consistent with the completion or reduction of prior one-time funded activities. Donations and miscellaneous income remain modest and stable.

Beginning fund balance is budgeted at \$1,183,300, down from \$1,620,000 in the prior year. This reduction reflects the planned use of existing resources in Fiscal Year 2025/2026 for operations and capital commitments. While lower than the prior year, the proposed beginning balance remains sufficient to support cash flow and budget stability when paired with the District's contingency and ending fund balance policies.

Budgeted General Fund Revenue 2026/2027 Fiscal Year



Budget Message

2026/2027 Fiscal Year

Personnel Services

Personnel Services are budgeted at \$1,947,700 for Fiscal Year 2026/2027, an increase of \$149,000 or 8.2 percent, over the prior year budget of \$1,798,700. This increase reflects the continuing cost of maintaining a qualified workforce, including wages, benefits, retirement, payroll taxes, overtime, and related personnel obligations. The District will enter the first year of a three-year labor agreement with the Rogue Valley Professional Firefighters Local 1817 starting July 1, 2026. Represented positions include, Fire Captain and Firefighter.

This proposed budget reflects the District's continued focus on maintaining adequate staffing levels to support emergency response while aligning personnel costs with sustainable revenue. Personnel services remain the largest component of the District's operating budget and are carefully managed to balance service delivery with long-term financial stability.

The budget also includes funding for six seasonal firefighters to support operations during fire season. These positions are partially funded through the Oregon State Fire Marshal (OSFM) Seasonal Upstaffing Grant, which offsets approximately 50 percent of the total cost. This approach allows the District to enhance response capacity during critical periods while minimizing the impact on local operating funds.

The District continues to evaluate staffing models and deployment strategies to ensure efficient use of personnel resources while maintaining safe and effective service levels.

PERS:

Employer contribution rates to the Oregon Public Employees Retirement System (PERS) are established at the state level through a system-wide actuarial valuation and are applied as a percentage of payroll. These rates represent a significant and largely externally driven component of the District's personnel costs.

While specific rate details vary based on employee classification and system factors, PERS contributions continue to place upward pressure on personnel expenses. The District remains committed to monitoring these costs and incorporating them into long-term financial planning to ensure sustainability.

HEALTH INSURANCE:

The District provides medical, dental, and vision insurance coverage for its employees and continues to prioritize competitive benefits to support recruitment and retention.

For Fiscal Year 2026/2027, the District contributes 97 percent of employee insurance premiums, with employees responsible for the remaining 3 percent cost share. This

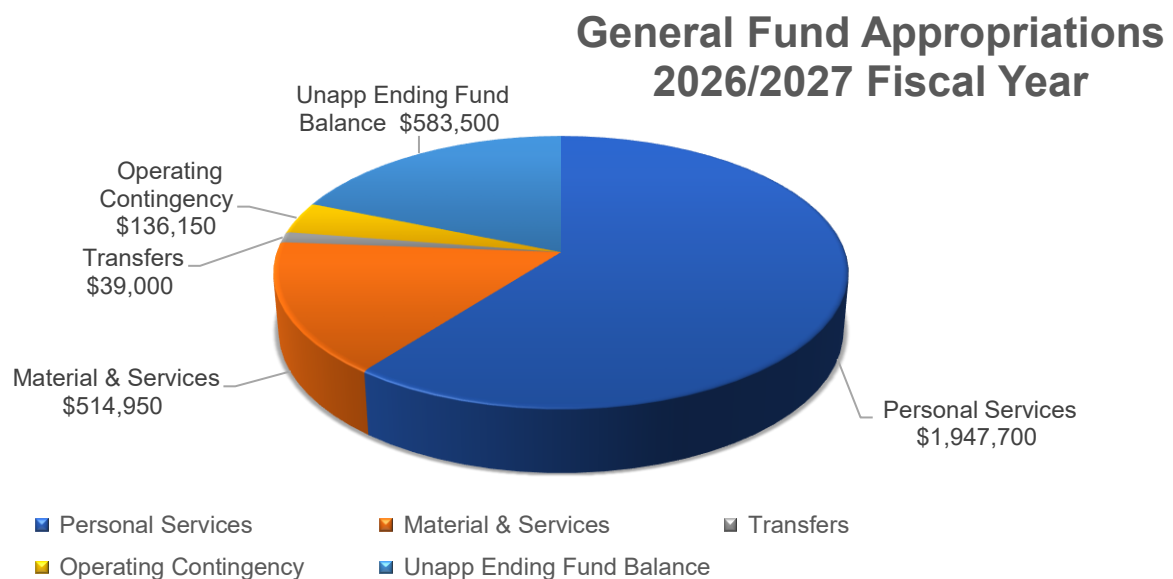
Budget Message

2026/2027 Fiscal Year

structure reflects the District's commitment to supporting employee wellness while maintaining a modest level of shared responsibility.

In addition to insurance benefits, the District contributes to an HRA-VEBA program, providing employees with tax-advantaged funds for eligible healthcare expenses. The District contributes funds per pay period (bi-weekly) for each eligible employee, supporting long-term healthcare needs and post-employment medical expenses.

The District will continue to monitor healthcare cost trends and evaluate benefit structures to ensure they remain sustainable and competitive.



Material and Services

Materials and Services are budgeted at \$514,950, a decrease of \$267,710, or 34.2 percent, from the prior year budget of \$782,660. The reduction is primarily associated with the conclusion of one-time or grant-supported expenditures, most notably fuel reduction activity and other nonrecurring operating needs carried in the 2025/2026 budget.

Even with that reduction, the Materials and Services budget continues to fund the District's essential operating requirements, including dispatch, insurance, utilities, maintenance, medical supplies, information technology, training, communications, vehicle and facility upkeep, and support for firefighter safety and readiness. The

Budget Message

2026/2027 Fiscal Year

proposed level reflects a return to a more sustainable operating baseline while preserving flexibility to address essential service needs.

Interfund Transfers

The proposed budget includes a transfer of \$39,000 to the Capital Projects Fund. This transfer supports planned capital improvements while maintaining adequate General Fund liquidity. The approach reflects a balanced strategy to address capital needs without compromising operational stability.

Operational Contingency

The proposed operating contingency is \$136,150, which equals approximately 7 percent of budgeted current and prior year property taxes. This contingency provides an important safeguard against unanticipated expenditures, emergency repairs, cost inflation, or other unforeseen operating events. Maintaining an operating contingency is a prudent budgeting practice and supports service continuity without requiring immediate budget reductions or short-term financing.

Debt Service

The District has no debt service budgeted for Fiscal Year 2026/2027.

Unappropriated Ending Fund Balance

The proposed Unappropriated Ending Fund Balance is \$583,500, which is approximately 30 percent of budgeted current and prior year property taxes. This reserve is intended to help the District meet payroll and routine obligations during the low-cash-flow months before tax revenues are distributed. Maintaining this reserve remains essential to the District's financial stability and is consistent with prudent special district budgeting practices used by peer Oregon fire districts.

Expenditure Totals

The proposed 2026/2027 General Fund is balanced, with total resources and total requirements each budgeted at \$3,221,300.

Budget Message

2026/2027 Fiscal Year

Capital Projects Fund

Revenue Summary

The Capital Projects Fund for fiscal year 2026/2027 is supported by a beginning fund balance of \$425,000, carried forward from the prior fiscal year. These resources reflect previously accumulated funds intended for future capital improvements, apparatus replacement, and facility-related needs. In addition, the budget includes a \$39,000 transfer from the General Fund, providing supplemental funding to support planned capital activities.

Total Capital Projects Fund resources are budgeted at \$464,000. This funding structure allows the District to continue addressing infrastructure and capital priorities while maintaining a prudent level of reserves for future needs.

Expenditures

The proposed Capital Projects Fund budget includes \$300,000 in Building/Land capital outlay for fiscal year 2026/2027. These funds are dedicated to Station 30 improvements, including substrate work, engineering, drainage enhancements, asphalt repair and replacement, and development of the Firewise Garden project.

In addition, the budget sets aside planned allocations for potential apparatus (\$70,000) and equipment (\$20,000) needs, should operational conditions warrant action during the fiscal year, along with \$74,000 designated for reserves.

This balanced approach maintains flexibility to address emerging needs while ensuring that priority infrastructure improvements and community risk reduction initiatives move forward.

Total for All Funds

The total proposed budget for all funds for Fiscal Year 2026/2027 is \$3,685,300, compared with \$4,329,200 in the prior year, a decrease of \$643,900, or 14.9 percent. The reduction is primarily attributable to lower beginning fund balances, reduced grant-supported activity, and the completion of major one-time capital appropriation (new fire engine) included in the prior year budget.

District Funding

The District's budget continues to rely primarily on property tax revenue generated from its permanent tax rate of \$2.0181 per \$1,000 of assessed value and its local option levy of \$1.10 per \$1,000 of assessed value. These revenues remain fundamental to

Budget Message

2026/2027 Fiscal Year

sustaining service delivery. As other Oregon fire districts have emphasized in their recent budget messages, long-term financial stability depends on aligning recurring expenditures with recurring revenues, maintaining meaningful contingency and ending fund balance policies, and reserving capital resources for apparatus, facility, and technology replacement.

Recommendation

The proposed Fiscal Year 2026/2027 budget is designed to preserve core emergency response capacity, support the District's personnel and volunteer development priorities, maintain essential operating systems, and protect reserves needed for cash flow and future capital planning. It reflects a balanced and more conservative financial plan for a year in which the District is transitioning from several significant one-time expenditures to a more sustainable operating baseline.

For these reasons, I recommend the proposed Fiscal Year 2026/2027 budget for your adoption.



Travis Crume
Fire Chief / Budget Officer

Budget Committee

The budget committee consists of the Board of Directors and five citizen members.

Board of Directors

As of April 2026

	<u>Term Expires</u>
Mike Krutsch	June 30, 2027
Elizabeth Higgs	June 30, 2027
Erika Schumacher	June 30, 2027
Greg Winfrey	June 30, 2029
Chet Krupa	June 30, 2029

Budget Committee

As of April 2026

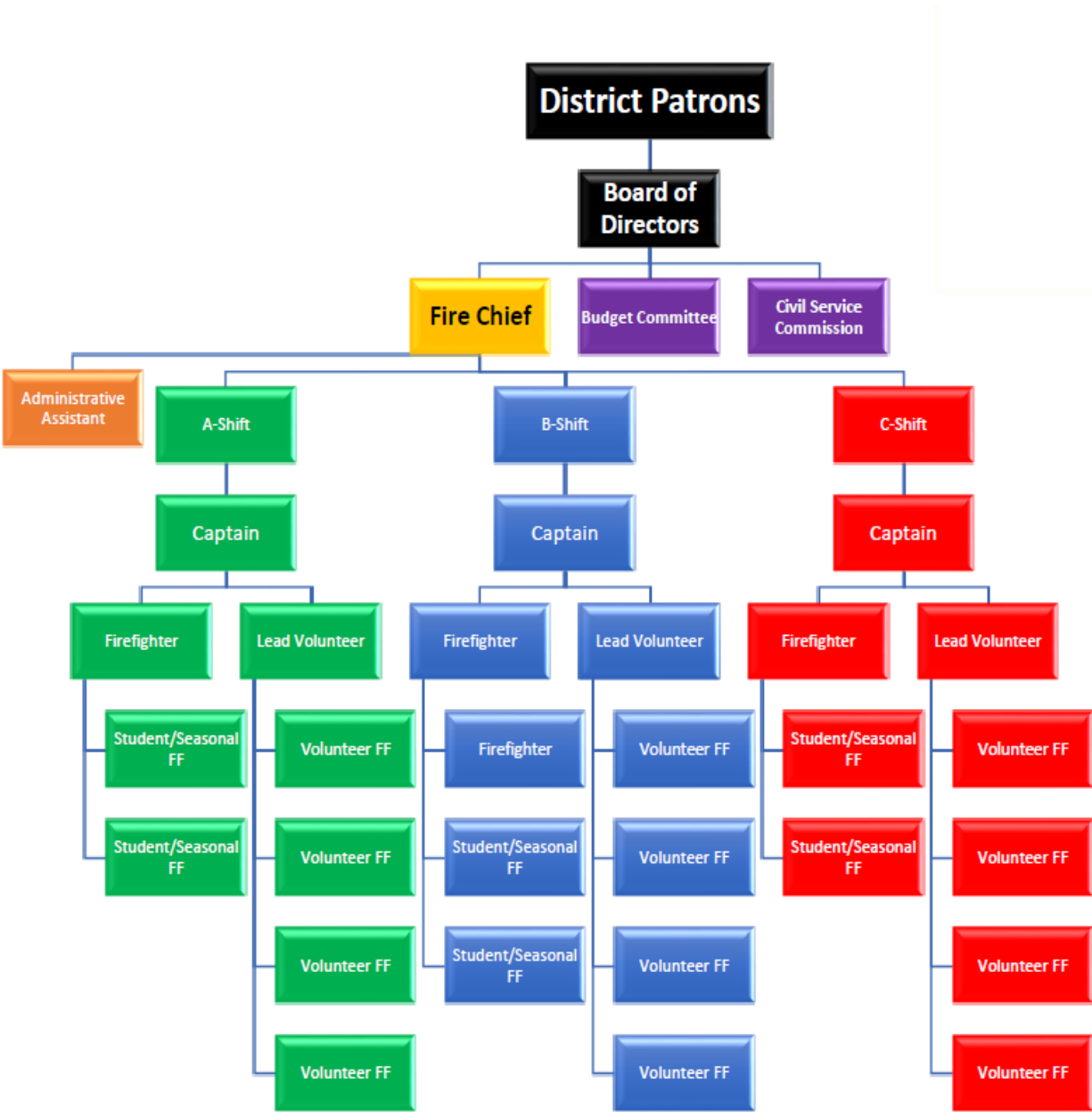
	<u>Term Expires</u>
Dick McGregor	December 31, 2027
Debbie Glass	December 31, 2027
Laura Huntington	December 31, 2026
Laura Goebel	December 31, 2027
Seaneen Newlan	December 31, 2026

District Executive Staff

Travis Crume, Fire Chief
Lalaina Castle, Administrative Assistant

Serving Since 2023
Serving Since 2019

Organizational Chart



Budget Process

2026/2027 Fiscal Year

The budget process for all municipalities in the State of Oregon falls under the direction of Oregon Revised Statutes, Chapter 294.305 to 294.565, which does two important things:

1. Establishes standard procedures for preparing, presenting, and administering the budget; and
2. Requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

The budget as a financial plan. A budget is a financial plan for one or two fiscal years. The budget authorizes the local government to spend money and limits how much money can be spent. The budget also justifies the levy of property taxes. Preparing a budget allows local government to plan and set goals by assessing its needs in relationship to money available. The budget is required by State Statute to balance.

Budget preparation. In February, the Jackson County Fire District 4 Board of Directors appoints the Fire Chief as the Budget Officer. In March, preparation of the budget document begins with the planning of the new fiscal year budget calendar. If budget committee members are needed due to resignations or expired terms, then new members are recruited. During this same time, anticipated sources of revenue are projected.

Budget process. In April or May, the Budget Committee (five appointed citizen members and the five elected Board of Directors), meet publicly to review the budget document as proposed by the Budget Officer. Public meetings are conducted to obtain citizen comment, and notices are posted on the District's website and in the local newspaper. The Budget Committee reviews the proposed budget and either revises the proposed requests or approves them as presented by motion and majority vote.

Once the Budget Committee approves the budget, the District publishes it in the newspaper of general circulation in summary form. The budget document is also made available on the District's website for the public's information. Prior to June 30th, an advertised public hearing is held before the Board of Directors to consider the budget as approved. The Board of Directors adopts the approved budget in the form of a resolution, which also appropriates, imposes, and categorizes taxes. After the adoption, the County Assessor is notified and provided a copy of the resolution and required local budget form certifying the local government's property tax levy.

Budget amendments. There are two methods by which Oregon State Budget Law allows a local government's adopted budget to be modified due to unforeseen circumstances. First, the Board of Directors may authorize the transfer of appropriations within a fund during the fiscal year by resolution in accordance with ORS 294.450. Second, the Board of Directors may authorize supplemental appropriations during the year by adopting a supplemental budget in accordance with ORS 294.480. If the amount of the new appropriation is less than ten percent of that fund's expenditures, the supplemental budget can be approved at a regularly scheduled Board of Directors' meeting. If the supplemental budget includes changes greater than ten percent in any fund, then a public hearing must be held with the Budget Committee and a summary of the supplemental budget advertised.

Budget Process

2026/2027 Fiscal Year

The budget committee. The budget committee serves as the advisory committee for fiscal year financial planning. The budget committee receives a budget proposal from the District budget officer (Fire Chief). The committee consists of the elected board members and an equal number (5) of qualified District voters appointed by the governing body (Board of Directors). Budget Committee members are appointed for three-year terms in which those terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a mid-term resignation occurs, then the Board of Directors would appoint a new member to the committee.

Budget committee qualifications. Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the District are eligible to apply. Budget committee members do not receive compensation for serving as committee members; however, they will be enriched by their role in civic involvement.

The budget committee's primary function. In accordance with public meeting laws, the budget committee will convene to review, discuss, make additions or deletions, and approve the proposed budget presented by the Fire Chief. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

Establishing or eliminating programs or service levels. Generally, the budget committee's role is not to directly add or delete specific programs or scope of services. Standards of cover and budget priorities established by the Board of Directors provide the Fire Chief and Executive staff general guidelines for budget development. The budget officer then prepares a budget reflective of the Board's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Wage and benefits. The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts. However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

Additional duties. At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Budget committee members are not required to be present at budget adoption but are welcome to attend.

Budget Calendar

2026/2027 Fiscal Year

Appoint budget officer and budget committee	February 11
Approve the budget calendar	February 11
Prepare the proposed budget	April 1
Publish 1st notice of budget committee meeting no more than 30 days before the meeting.	April 3
Publish 2nd newspaper notice of budget committee meeting at least 5 days before the meeting and post it online at least ten days before the meeting	April 10
Budget committee meeting	April 15
Second budget committee meeting (if needed)	April 22
Hold budget hearing	June 10
Board meeting to enact resolutions to adopt budget, make appropriations, impose and categorize taxes	June 10
Submit tax certification documents to the assessor by July 15	July 1
Submit a copy of the complete budget to the county clerk	July 1

Jackson County Fire District 4

2026/2027 Fiscal Year Budget

GENERAL FUND

LB 20 Form

Revenues

2023/2024	2024/2025	2025/2026	2025/2026			2026/2027	2026/2027	2026/2027
Actual	Actual	Adopted	Estimated	Account	Description	Requested	Approval	Adopted
			Over/(Under)					
1,736,321	1,751,627	1,783,000	(20,000)	1-40010	Taxes; Current	1,910,000	1,910,000	1,910,000
28,569	33,318	25,000	7,800	1-40020	Taxes; Prior	35,000	35,000	35,000
123,680	122,600	90,000	0	1-40030	Interest	50,000	50,000	50,000
0	0	2,000	(2,000)	1-40060	Sale of Equipment/Merchandise	2,000	2,000	2,000
35,000	115,875	65,000	(30,000)	1-40200	Grants; Local, State, Federal	35,000	35,000	35,000
500	550	1,000	1,000	1-40400	Donations	1,000	1,000	1,000
55,949	1,747	5,000	4,500	1-40500	Miscellaneous Income	5,000	5,000	5,000
1,710,491	1,805,725	1,620,000	(98,000)	1-40000	Beginning Fund Balance	1,070,000	1,070,000	1,183,300
3,690,510	3,831,442	3,591,000	(136,700)		Revenue Totals:	3,108,000	3,108,000	3,221,300

LB 30 & 31 Forms

Personal Services

2023/2024	2024/2025	2025/2026	2025/2026				2026/2027	2026/2027	2026/2027
Actual	Actual	Budget	Estimated	Account	Description	FTE	Requested	Approval	Adopted
			Over/(Under)						
110,000	114,400	120,000	0	1-51110	Fire Chief	1.00	124,800	124,800	124,800
19,438	21,039	38,000	(8,000)	1-52120	Staff Assistant	0.80	38,400	38,400	38,400
215,537	199,143	270,000	(32,000)	1-52130	Fire Captains	3.00	274,000	274,000	274,000
174,248	235,649	302,000	(36,000)	1-52150	Firefighters	4.00	308,000	308,000	308,000
33,653	63,485	70,500	0	1-52140	Seasonal Firefighters	1.54	72,000	72,000	72,000
86,916	93,192	0	0	1-57100	Fuel Reduction		0	0	0
114,724	161,692	155,000	17,000	1-58190	Overtime (1.5)		170,000	170,000	170,000
0	0	0	0	1-58191	FLSA Premium Pay		0	0	0
4,477	11,664	19,000	(8,000)	1-58193	Out of Class		14,000	14,000	14,000
0	0	0	0	1-58192	OSA Incentive		0	0	22,000
2,300	1,800	2,600	0	1-58194	Education Incentive		2,600	2,600	2,600
31,299	33,477	36,000	0	1-58195	Paramedic Incentive		45,700	45,700	47,000
7,645	9,533	10,100	(1,000)	1-58196	Longevity		12,200	12,200	12,200
0	0	4,000	0	1-58197	Accrual Payouts		4,000	4,000	2,000
187,675	200,755	294,000	(30,000)	1-58201	PERS Retirement		320,000	320,000	330,000
3,100	5,542	11,000	(6,000)	1-58211	Retirement/Deferred Comp		15,000	15,000	15,000
254,554	268,719	345,000	(36,000)	1-58212	Health Benefits		363,000	363,000	380,000
55,718	77,359	74,000	0	1-58220	FICA/Medicare PR Taxes		77,500	77,500	77,500
16,399	7,219	42,000	(6,000)	1-58221	Workers' Comp Ins		40,000	40,000	50,000
0	6,260	5,500	1,500	1-58222	Paid Family Leave (PFML)		0	0	8,200
0	0	0	0	1-58225	Unemployment Insurance		0	0	0
1,317,683	1,510,928	1,798,700	(144,500)		Personal Services Totals		1,881,200	1,881,200	1,947,700

Jackson County Fire District 4

2026/2027 Fiscal Year Budget

Material & Services				2025/2026							
2023/2024	2024/2025	2025/2026	2025/2026	Account	Description	2026/2027	2026/2027	2026/2027			
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted			
			Over/(Under)								
10,082	6,459	12,000	(6,000)	1-58203	Vaccinations and Pre-Entrance Screening Ex	13,000	13,000	13,000			
20,827	39,577	40,000	(15,000)	1-58205	Uniforms and Personal Protection Equip	27,000	27,000	27,000			
11,019	15,157	17,000	(3,000)	1-60219	Office Supplies	14,400	14,400	14,400			
654	1,132	5,000	(3,000)	1-60224	Miscellaneous Expense	4,850	4,850	7,000			
1	78	2,000	(1,500)	1-60221	Fees	1,700	1,700	1,700			
20,406	20,050	25,000	0	1-60223	Medical	28,000	28,000	28,000			
1,158	1,029	3,000	(2,000)	1-60222	Fire Prevention	2,500	2,500	2,500			
0	0	22,000	(20,000)	1-60023	Alliance	17,000	17,000	21,000			
5,021	3,205	7,500	(6,000)	1-60226	Small Tools & Equip	8,500	8,500	8,500			
245	0	38,000	(8,000)	1-60225	Radios and Equipment	2,500	2,500	2,500			
6,555	8,249	10,000	1,500	1-60227	Station	11,000	11,000	12,000			
18,572	14,565	26,500	0	1-60230	Fuel & Lubricants	22,000	22,000	22,000			
34,465	81,324	55,000	40,000	1-60250	M&R; Vehicles	46,000	46,000	46,000			
11,918	9,657	13,000	(12,000)	1-60251	M&R; Buildings & Grounds	13,000	13,000	15,000			
3,114	11,757	15,000	0	1-60254	M&R; Equipment	14,000	14,000	14,000			
11,567	15,132	15,000	0	1-60271	Auditor	16,500	16,500	16,500			
285	1,910	5,500	(4,000)	1-60275	Legal and Professional Services	5,000	5,000	5,000			
20,593	20,198	24,500	0	1-60278	Property/Liability Ins	27,500	27,500	27,500			
2,000	2,000	3,200	0	1-60279	Supervising Physician	3,200	3,200	3,200			
51,966	55,113	57,000	(3,000)	1-60273	Dispatch	60,000	60,000	60,000			
0	0	5,000	(4,000)	1-60277	Mgmt.& Consulting Services	4,000	4,000	4,000			
6,069	6,425	7,400	0	1-60276	Maintenance Contracts & Services	9,000	9,000	9,000			
29,732	70,661	204,300	(200,000)	1-60274	Fuel Reduction	0	0	15,000			
6,082	5,695	39,000	(2,000)	1-60272	Information Technology & Systems	9,000	9,000	9,000			
18,807	42,507	46,000	(15,000)	1-60280	Student Firefighter Program	44,000	44,000	44,000			
6,967	8,080	7,580	0	1-60281	Recognition and Rehab	7,800	7,800	9,000			
11,036	14,214	14,500	1,000	1-60290	Telephones and Data Plans	15,500	15,500	15,500			
555	664	900	50	1-60310	Sewer	1,000	1,000	1,000			
3,953	2,617	5,500	(1,000)	1-60311	Gas/Propane	5,500	5,500	5,500			
6,574	8,631	9,000	1,500	1-60312	Electricity	10,500	10,500	10,500			
1,384	1,725	2,200	200	1-60313	Garbage	2,350	2,350	2,350			
10,142	16,780	15,500	2,000	1-60410	Dues and Subscriptions	17,200	17,200	17,200			
1,180	3,475	3,740	0	1-60430	Advertisements/Elections	4,000	4,000	4,000			
9,173	11,418	26,000	(10,000)	1-60450	Training	20,000	20,000	22,000			
0	0	100	0	1-62100	Interest on Bank Loan	100	100	100			
342,102	499,484	782,920	(269,250)	Materials & Services Totals		487,600	487,600	514,950			

Transfers				2025/2026							
2023/2024	2024/2025	2025/2026	2025/2026	Account	Description	2026/2027	2026/2027	2026/2027			
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted			
			Over/(Under)								
225,000	300,000	189,200	0	1-90100	Transfer to Capital Projects Fund	39,000	39,000	39,000			

Operating Contingency				2025/2026							
2023/2024	2024/2025	2025/2026	2025/2026	Account	Description	2026/2027	2026/2027	2026/2027			
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted			
			Over/(Under)								
0	0	196,180	(105,240)	1-80070	Operating Contingency	116,700	116,700	136,150			

Debt Service				2025/2026							
2023/2024	2023/2024	2024/2025	2025/2026	Account	Description	2026/2027	2026/2027	2026/2027			
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted			
			Over/(Under)								
0	0	0	0	1-1-80010-000	Debt Service Principal	0	0	0			
0	0	0	0	1-1-80011-000	Debt Service Interest	0	0	0			
0	0	0	0	Debt Service Totals		0	0	0			

Jackson County Fire District 4

2026/2027 Fiscal Year Budget

Unapp Ending Fund Balance			2025/2026	Account	Description	2026/2027	2026/2027	2026/2027
2023/2024	2024/2025	2025/2026	Estimated			Requested	Approval	Adopted
Actual	Actual	Budget	Over/(Under)					
0	0	624,000	(526,200)	1-99000	Unapp Ending Fund Balance	583,500	583,500	583,500
Expenditures Totals								
1,884,785	2,310,412	3,591,000	(1,045,190)		Expenditure Totals	3,108,000	3,108,000	3,221,300
Revenue Totals								
3,690,510	3,831,442	3,591,000	(136,700)		Revenue Totals	3,108,000	3,108,000	3,221,300
Difference between Revenue & Expenditures								
1,805,725	1,521,030	0	908,490			0	0	0

CAPITAL PROJECTS FUND

LB 11 Form

Revenues			2025/2026	Account	Description	2026/2027	2026/2027	2026/2027
2023/2024	2024/2025	2025/2026	Estimated			Requested	Approval	Adopted
Actual	Actual	Budget	Over/(Under)					
225,000	300,000	189,200	0	2-41000	Transfer from General Fund	39,000	39,000	39,000
0	0	0	0	2-42000	Grant Revenue	0	0	0
0	0	0	0	2-43000	Loan Proceeds	0	0	0
597,459	707,711	549,000	106,000	2-40000	Beginning Fund Balance	425,000	425,000	425,000
822,459	1,007,711	738,200	106,000		Capital Fund Revenue Total	464,000	464,000	464,000
Expenditures								
2023/2024	2024/2025	2025/2026	Estimated	Account	Description	2026/2027	2026/2027	2026/2027
Actual	Actual	Budget	Over/(Under)			Requested	Approval	Adopted
53,837	0	300,000	(300,000)	2-70532	C/O; Buildings/Land	300,000	300,000	300,000
44,096	351,951	410,000	(10,000)	2-70533	C/O; Apparatus and Vehicles	70,000	70,000	70,000
16,815	0	28,200	(9,000)	2-70535	C/O; Department Equipment	20,000	20,000	20,000
707,711	655,760	0	0	2-99000	Reserved/Future Expenditure	74,000	74,000	74,000
822,459	1,007,711	738,200	(319,000)		Capital Fund Expenditure Totals	464,000	464,000	464,000
Difference between Revenue & Expenditures (CF)								
0	0	0	425,000			0	0	0

2023/2024	2024/2025	2025/2026	2024/2025	Account	Description	2026/2027	2026/2027	2026/2027
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted
4,512,969	4,839,153	4,329,200	-30,700		Revenues	3,572,000	3,572,000	3,685,300
2,707,244	3,318,123	4,329,200	-1,364,190		Expenditures	3,572,000	3,572,000	3,685,300
1,805,725	1,521,030	0	1,333,490		Difference	0	0	0

Jackson County Fire District 4

2026/2027 Fiscal Year Budget

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