



**TIMBER MESA FIRE & MEDICAL DISTRICT**  
**APPROVED BUDGET**  
**Budget Summary - Fiscal Year 2026/2027**

**Tax Levy Revenues**

	<b>Operating Fund</b>	<b>Capital Fund</b>	<b>Total</b>
Real Estate	14,041,569	1,390,254	15,431,823
Fire District Assistance Tax	473,018	-	473,018
<b>Total Tax Revenues</b>	<b>14,514,587</b>	<b>1,390,254</b>	<b>15,904,841</b>

**Non Tax Levy Revenues**

Ambulance	5,750,000	-	5,750,000
Wildland	750,000	-	750,000
Grants	220,000	-	220,000
Other Misc Income	860,859	-	860,859
<b>Total Revenues</b>	<b>22,095,446</b>	<b>1,390,254</b>	<b>23,485,700</b>

**Expenses**

Salaries & Wages	11,851,784	-	11,851,784
Taxes & Benefits	5,721,166	-	5,721,166
Personnel Costs	17,572,950	-	17,572,950
Buildings & Land	378,340	-	378,340
Vehicles and Equipment	1,597,749	-	1,597,749
Communications and IT Services	674,902	-	674,902
Meetings & Training	271,550	-	271,550
Managerial Costs	834,670	-	834,670
Other Expenses	463,235	-	463,235
Contingency Allocation/Capital Funding	302,050	1,390,254	1,692,304
<b>Total Expenses</b>	<b>22,095,446</b>	<b>1,390,254</b>	<b>23,485,700</b>

Surplus/(Deficit) - - -

<b>Estimated Assessed Valuation</b>	<b>463,418,138</b>
Tax Rate	<b>\$3.0300</b>
Capital Tax Rate	<b>\$0.3000</b>

*Randy Chevalier*  
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 Randy Chevalier  
 Fire Chief, Timber Mesa Fire & Medical District

6/22/2026  
 \_\_\_\_\_  
 Date

*James Vincent Group*  
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 James Vincent Group  
 Finance Director, Timber Mesa Fire & Medical District

06/22/2026  
 \_\_\_\_\_  
 Date

TIMBER MESA FIRE AND MEDICAL DISTRICT						
DETAILED BUDGET						
Fiscal Year 2027 Budget						
APPROVED BUDGET						
			\$ 3.3300	\$ 3.3300		
			FY 2026	FY 2027	\$ VAR	% VAR
			Total	Total		
<b>INCOME</b>						
<b>TAX REVENUES</b>						
4010	Real Estate & PP Tax Revenue	14,551,386	15,431,823	880,437	6.05%	
4030	Fire District Assistance Tax	473,018	473,018	-	0.00%	
<b>Total Tax Revenues</b>		15,024,404	15,904,841	880,437	5.86%	
<b>Non-Tax Levy Revenue</b>						
4110	Wildland	750,000	750,000	-	0.00%	
4120	Ambulance Service Revenue	5,750,000	5,750,000	-	0.00%	
4130	Fleet Maint. Revenue	15,000	4,000	(11,000)	-73.33%	
4135	Airport Services	215,580	221,401	5,821	2.70%	
4140	Misc Revenue	275,000	269,958	(5,042)	-1.83%	
4150	Prevention Fees/Permits	25,000	25,000	-	0.00%	
4160	Donations	500	500	-	0.00%	
4175	Insurance Claims	15,000	0	(15,000)	-100.00%	
4180	Training Revenue	15,000	15,000	-	0.00%	
4190	Prop 207 Revenue	225,000	225,000	-	0.00%	
4210	Interest Income	100,000	100,000	-	0.00%	
4310	Grants	200,000	220,000	20,000	10.00%	
<b>Total Program Revenues</b>		7,586,080	7,580,859	(5,221)	-0.07%	
		33.6%	32.3%			
<b>Total INCOME</b>		22,610,484	23,485,700	875,216	3.87%	
<b>EXPENSES</b>						
<b>PERSONNEL COSTS</b>						
<b>WAGE EXPENDITURE</b>						
5010	Salaries & Wages	9,679,956	10,285,382	605,425	6.25%	
5020	Overtime Wages	961,103	1,022,774	61,670	6.42%	
5030	Holiday Pay	231,138	232,492	1,355	0.59%	
5040	Wildfire Pay	262,746	311,136	48,390	18.42%	
<b>Total Wage Expenditure</b>		11,134,943	11,851,784	716,841	6.44%	
<b>EMPLOYER TAXES</b>						
5110	PR Taxes - Medicare	161,457	169,328	7,871	4.88%	
<b>Total Employer Taxes</b>		161,457	169,328	7,871	4.88%	

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			Total	Total		
<b>EMPLOYEE BENEFITS</b>						
5140	Workers Compensation		540,729	655,450	114,721	21.22%
5210	ASRS Retirement		139,775	145,132	5,357	3.83%
5220	PSPRS Retirement		2,652,519	2,732,972	80,453	3.03%
5225	PSPRS Cancer Fund		4,950	4,950	-	0.00%
5230	Benefits - Health Insurance		2,051,094	1,836,484	(214,610)	-10.46%
5240	Medical Screenings		114,972	157,350	42,378	36.86%
5270	Employee Recruitment & Rewards		60,315	19,500	(40,815)	-67.67%
<b>Total Employee Benefits</b>			5,564,355	5,551,839	(12,516)	-0.22%
<b>Total Personnel Costs</b>			16,860,755	17,572,950	712,196	4.22%
<b>BUILDINGS &amp; LAND</b>						
6010	Utilities		162,000	170,000	8,000	4.94%
6030	Station & Janitorial Supplies		25,000	15,000	(10,000)	-40.00%
6040	Building Repair & Maintenance		104,800	104,800	-	0.00%
DS	6130 Admin LP		16,495	39,208	22,713	137.70%
DS	6140 Station 17 LP		52,465	49,332	(3,133)	-5.97%
DS	6141 Add'l Station LP		0	0	-	0.00%
<b>Total BUILDINGS &amp; LAND</b>			360,759	378,340	17,581	4.87%
<b>VEHICLES &amp; EQUIPMENT</b>						
6410	Vehicle Fuel		225,000	225,000	-	0.00%
6420	Vehicle Maintenance		265,000	265,000	-	0.00%
6430	Shop Tools/Equipment		17,040	17,000	(40)	-0.23%
6440	Outside Customer Parts		7,500	2,000	(5,500)	-73.33%
6450	Shop Supplies		25,000	20,000	(5,000)	-20.00%
6500	Fire/EMS Uniforms		96,200	111,980	15,780	16.40%
6510	Fire Equipment Maintenance		13,000	13,000	-	0.00%
6520	Firefighting Equipment		27,000	27,500	500	1.85%
6521	SCBA Maintenance		24,000	29,650	5,650	23.54%
6522	PPE		140,900	140,700	(200)	-0.14%

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		FY 2026 Total	FY 2027 Total	\$ VAR	% VAR	
	6523	Special Operations	6,500	11,000	4,500	69.23%
	6530	EMS Equipment Maintenance	66,500	67,000	500	0.75%
	6535	EMS Equipment	10,000	0	(10,000)	-100.00%
	6540	EMS Supplies	270,000	240,000	(30,000)	-11.11%
	6541	EMS Transports	50,000	60,000	10,000	20.00%
	6545	PT Equipment & Maintenance	14,941	14,941	-	0.00%
	6555	Opticom	42,260	42,260	-	0.00%
	6200	Grant Expense	200,000	220,000	20,000	10.00%
	6210	Insurance Claims	15,000	0	(15,000)	-100.00%
	6622	Type 1 Engine LP	0	3,126	3,126	0.00%
DS	6623	Rosenbauer Engine LP	35,512	28,572	(6,939)	-19.54%
	6624	2025 Type 1 Pumper LP	0	59,020	59,020	0.00%
		<b>Total VEHICLES &amp; EQUIPMENT</b>	1,551,352	1,597,749	46,397	2.99%
		<b>COMMUNICATIONS/IT</b>				
	6710	Communications	68,834	69,724	890	1.29%
	6720	Computer Equipment & Supplies	217,730	242,100	24,370	11.19%
	6730	Dispatch Contract	340,553	343,078	2,525	0.74%
	6740	Radio Equipment & Maintenance	20,000	20,000	-	0.00%
		<b>Total COMMUNICATIONS/IT</b>	647,117	674,902	27,785	4.29%
		<b>MEETINGS, TRAVEL &amp; TRAINING</b>				
	6810	Meeting & Business Expenses	10,000	8,000	(2,000)	-20.00%
	6820	Board Training	4,000	4,000	-	0.00%
	6822	Tuition Reimbursement	15,000	15,000	-	0.00%
	6823	CEP Training	25,000	25,000	-	0.00%
	6824	Logistics	6,000	6,000	-	0.00%
	6825	Employee Training	125,200	123,050	(2,150)	-1.72%
	6827	FM Training	4,000	4,000	-	0.00%
	6826	Fleet Training	7,200	11,000	3,800	52.78%
	6828	Medical Services	8,000	5,000	(3,000)	-37.50%
	6829	Admin	5,000	5,000	-	0.00%
	6830	Prevention & Public Education	13,615	15,500	1,885	13.85%
	6850	Wildland Expenses	48,050	50,000	1,950	4.06%
		<b>Total TRAVEL &amp; TRAINING</b>	271,065	271,550	485	0.18%

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			FY 2026	FY 2027	
			Total	Total	\$ VAR
					% VAR
	<b>MANAGERIAL EXPENSES</b>				
	7005	Payroll Processing	20,000	20,000	-
	7010	HR Consulting	25,000	27,300	2,300
	7012	Parcel Charges	20,000	23,000	3,000
	7016	Audit/Finance	106,000	106,000	-
	7020	Legal	35,000	35,000	-
	7030	Professional Services	269,356	262,856	(6,500)
	7040	Office Supplies	16,000	16,000	-
	7050	Postage	1,000	5,000	4,000
	7060	Printing	4,500	4,500	-
	7070	Dues/Fees/Subscriptions	31,352	44,300	12,948
	7081	Bank Service Charges	5,400	5,400	-
	7090	Liability Insurance	220,400	240,314	19,914
	7091	Election Expenses	-	40,000	40,000
	7092	Community Outreach	5,000	5,000	-
		<b>Total MANAGERIAL EXPENSES</b>	759,008	834,670	75,662
		<b>Other Expense</b>			
DS		Debt Service	526,587	463,235	(63,352)
		<b>Total OTHER EXPENSES</b>	526,587	463,235	(63,352)
		<b>FUNDING TO/FROM RESERVES</b>			
		Capital Outlay	1,293,020	1,390,254	97,234
		Reserve Fund	340,821	302,050	(38,771)
		<b>Total FUNDING TO/FROM RESERVES</b>	1,633,841	1,692,304	58,464
		<b>Total EXPENSES</b>	22,610,484	23,485,700	875,217
		<b>Gross Fund Balance/Profit</b>	-	-	-
					0.00%
		Breakeven Adjustment	\$ -	\$ -	
			3.3000	\$ 3.3300	