



Grand County Emergency Medical Services

Special Service District

Board Meeting

Tuesday, October 7, 2025

1000-1200 Regular Meeting

Location: Grand County EMS SSD

520 E. 100 N. Moab, Utah 84532

Agenda

1. Call Meeting to Order
2. Welcome Public Comment - Anything not specifically on the agenda (3 minutes are allowed)
3. Approval of Minutes
 - a. 8/19/25 – Regular Meeting
4. Updates
 - a. Chair Report
 - b. Treasurer Report
 - c. Board Member Reports
 - d. Administrative Staff
 - e. Director Report
 - i. Standard Director Report
 - ii. Prop 13 Update
 - f. Committee Reports
 - i. Evaluation Committee
 - ii. Policy Committee
 - iii. Executive Committee
 - iv. Budget Committee
5. Discussion/Action Items
 - a. 2026 Auditor RFP – Discussion/Action
 - b. 2026 Budget – Discussion
6. Future Considerations
 - a. Budget approval and Public Hearing for Budget
7. Closed Meeting

8. Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS. In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Emergency Medical Services Special Service District meetings are encouraged to contact the District Board two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests, or any other questions or comments can be communicated to: (435) 259-1301.

Posted by: _____

Date: _____ Time: _____

Grand County Emergency Medical Services Special Service District
520 East 100 North
Moab, Utah

August 19, 2025
9:00 a.m.

1. The Grand County Emergency Medical Services Special Service District met in regular session on the above date and time at the Grand County EMS SSD station located at 520 E. 100 N., Moab, Utah. Chair Elizabeth Tubbs called the meeting to order at 9:03 a.m. In attendance were GCEMS Board Members Dr. Lionel Weeks, Taryn Peterson, Rani Derasary, and Melodie McCandless. Board Member Jason Taylor joined at 9:20am. Board Member Jim Webster was excused. Also present were Executive Director Andy Smith, Administrative Coordinator Jennifer Williams, and Administrative Assistant and Clerk Mandy Turner.
2. **Welcome Public Comment:** Chair Tubbs opened the floor for public comment; none was offered.
3. **Presentation from Auditors:** Ron Stewart of Gilbert and Stewart presented the board with the results of the 2024 financial audit, as well as the process used to conduct it. The audit concluded that GCEMS's financial statements meet the required standards, have effective internal controls, and are compliant with state regulations.
4. **Approval of Minutes:**
Rani Derasary moved to approve the minutes of the May 20, 2025, regular meeting and July 8, 2025 special meeting with corrections as described; Melodie McCandless seconded. The motion carried unanimously (5-0).
5. **Updates:**
 - a. **Chair Report:** Elizabeth Tubbs announced that the Grand County Commission unanimously passed the Healthcare Sales Tax resolution to place the question of increasing the Rural Healthcare Sales Tax from 0.5% to 1% on the ballot, with revenue to be split between Grand County EMS, the Moab Valley Fire Protection District (MVFD), and the Rural Health Care Special Service District (CHCSSD). She mentioned that a public information campaign is being launched.
 - b. **Treasurer Report:** In the Treasurer Report, Jennifer Williams reported the account balances as of August 19, 2025: \$130771.84 in combined Mountain America accounts and \$519,469.63 in the PTIF savings account.
 - c. **Board Member Reports:**
 - i. Melodie McCandless provided an update from the Grand County Commission, including that they are working on a Request for Proposals (RFP) for an auditor for the county and all of its component units. The use of the selected auditor by the component units will be voluntary. She also noted that the Rural Healthcare Sales Tax special ballot is again on the Commission's agenda this evening to clarify language regarding the CHCSSD.
 - ii. Dr. Weeks reported that Castle Valley is planning to replace the culvert on the main road, possibly in October of this year. Shaffer Lane will need to be used during the construction.
 - iii. Taryn Peterson gave kudos for the recent uptick in GCEMS social media posts and noted that positive and informative content is being shared.

- iv. Jason Taylor updated the board on the progress of paving on Uranium Ave. and 100 E. He also noted that Moab City is investing significant effort into the upcoming Winter Sun Festival, scheduled for the first weekend in December.
- d. **Administrative Staff:** Mandy Turner informed the board that a meeting was held with members of MVFD, CHC SSD, GCEMS, and the Moab Healthcare Foundation (MHF) to discuss messaging between the entities regarding the Rural Healthcare Sales Tax special ballot. MHF has stepped up to provide advocacy for the proposal while the entities provide public information.
- e. **Director Report:** Andy Smith delivered a six-month report for GCEMS covering call volume, staffing, vehicles, wildland fire deployments, education, training, building maintenance, and finances, including how billing and payments are recorded as income. Andy also provided a legislative and policy update regarding a controlled substance bill and HB 301. Please see “public information handouts” for more details. During this report, the recording mechanism experienced a malfunction, resulting in a short time of lost audio.
- f. **Committee Reports:**
 - i. **Evaluation Committee** – No report.
 - ii. **Policy Committee** – Policy committee will schedule a meeting to complete policies before end of the year.
 - iii. **Executive Committee** – No report.
 - iv. **Budget/Audit Committee** – Budget committee will meet soon to begin 2026 budget

6. Discussion/Action Items:

- a. **Ratification of Payment of 1st Quarter Bills – Discussion/Action:**

The Board reviewed payment of \$1,139,401.03 for expenses from April 1 to June 30, 2025. Motion by Rani Derasary, seconded by Taryn Peterson, to ratify bill payments; approved unanimously, 6-0.
- b. **Medical Director Contracts – Discussion/Action:**

This agenda item was deemed unnecessary because the Medical Director contracts automatically renew each year unless a party requests changes or non-renewal.

7. Future Considerations:

- a. Sales Tax Messaging Meeting – Thursday August 21, 2025 at 9am.
- b. Rani suggested adding the Medical Directors to the agenda once or twice a year for an update.
- c. Liz requested an update to the board on the progress of the sales tax initiative in October.
- d. Melodie requested a review of which board positions may expire at the end of the year so that the County can advertise the vacancies as needed.

8. Closed Meeting: There was none.

9. Adjournment: The meeting adjourned at 10:59 a.m.

Grand County EMS SSD
Board Roster 2025

Board Member	Phone #	Email	Begin	End	Office				Committee			
					Chair	Vice Chair	Treasurer	Clerk	Budget/ Audit	ED Eval	Policy	Executive
Elizabeth Tubbs			01.01.24	12.31.27	X					X	X	X
Jason Taylor		jtaylor@moabcity.org					X		X			X
Melodie McCandless		mmcandless@grandcountyutah.net							X			
Rani Derasary			01.01.23	12.31.26						X		
Lionel Weeks											X	
Jim Webster			01.01.24	12.31.27		X					X	X
Taryn Peterson			01.01.23	12.31.26					X	X		

Agenda Summary
Grand County Emergency Medical Services SSD
October 7, 2025
Agenda Item #5a

Title:	Discussion on financial audit for 2026
Presenter:	Administrative Coordinator Jennifer Williams
Summary:	<p>Best practice recommends rotating auditors every few years. Grand County EMS SSD has used the same auditors since becoming a district, and they have been very effective in helping us establish sound financial practices.</p> <p>The County is currently issuing an RFP for a new auditor and has indicated that it would like all component units to use the same firm for consistency and efficiency. However, we do not yet have complete information from the County's process regarding cost, contract terms, or expectations for component units.</p> <p>At this time, our preference would be either to:</p> <ul style="list-style-type: none">• Continue with our current auditors for 2026, or• Move forward with the County's selected auditor, once the terms and pricing are known. <p>Discussion and direction from the Board is needed, due to the fact that if an RFP needs to be issued by the District our staff would need to get that done asap.</p>
Fiscal Impacts:	Unknown
Recommended Motion:	
Process:	
Attachments:	

Agenda Summary
Grand County Emergency Medical Services SSD
October 7, 2025
Agenda Item #5b

Title:	Discussion 2026 Budget
Presenter:	Executive Director Andy Smith
Summary:	Discussion on the 2025 budget both year to date and our current proposed amended as well as discussion on the 2026 budgets.
Fiscal Impacts:	
Recommended Motion:	
Process:	
Attachments:	2025 YTD

	2024 Actual	2025 Budget	2025 (Sep 30th)	2025 Amended	Amd. VS. Bud.
1.1 - Charges for Services					
1.1.17 - Ambulance Services					
1.1.20 - Medicare contractual write off	-	-	-	-	-
1.1.19 - Medicaid contractual write off	-	-	-	-	-
1.1.18 - Private contractual write off	-	-	-	-	-
1.1.17 - Ambulance Services - Other	1,325,720.40	1,695,425.00	1,001,073.33	1,330,000.00	(365,425.00)
Total 1.1.17 - Ambulance Services	1,325,720.40	1,695,425.00	1,001,073.33	1,330,000.00	(365,425.00)
1.1.1 - Private Insurance					
1.1.14 Contractual Write Off-Private	-	-	-	-	-
1.1.1 Private Insurance Other	24,130.65	-	3,839.97	3,840.00	3,840.00
Total 1.1.1 Private Insurance	24,130.65	-	3,839.97	3,840.00	3,840.00
1.1.10 - CPR Training	22,272.88	20,000.00	18,291.27	20,000.00	-
1.1.11 - Sales Fixed Assets	21,603.00	20,000.00	14,815.25	14,815.25	(5,184.75)
1.1.12 - Insurance Claim Pay	-	-	2,037.50	2,037.50	2,037.50
1.1.13 - Medicare					
1.1.16 Contractual Write Off - Medicare	-	-	-	-	-
1.1.13 Medicare - Other	-	-	-	-	-
Total 1.1.13 Medicare	-	-	-	-	-
1.1.2 - Medicaid					
1.1.15 Contractual Write off - Medicaid	-	-	-	-	-
1.1.2 Medicaid - Other	-	-	-	-	-
Total 1.1.2 Medicaid	-	-	-	-	-
1.1.3 - Collections	38,404.32	60,000.00	41,939.24	60,000.00	-
1.1.4 - Commercial Services	164,605.03	150,000.00	225,022.68	240,000.00	90,000.00
1.1.5 - Expense Reimbursement	-	-	-	-	-
1.1.6 - Interest	11,733.07	15,000.00	9,915.75	15,000.00	-
1.1.7 Miscellaneous	-	-	-	-	-

1.1.8 · Donations	17,802.55	10,000.00	3,100.00	10,000.00	-
1.1.9 · EMT Training	5,784.72	-	10,657.90	10,657.90	10,657.90
Charges for service other	-	-	-	-	-
Total 1.1 · Charges for Services	1,632,056.62	1,970,425.00	1,330,692.89	1,706,350.65	(264,074.35)
1.2 · Sales Tax	1,379,957.32	1,639,760.00	969,095.81	1,465,000.00	(174,760.00)
1.3 · PILT / ML Contribution	178,237.00	178,237.00	183,361.00	183,361.00	5,124.00
1.4 · Grants					
1.4.1 · State EMS Grant	209,174.00	100,000.00	55,547.00	55,547.00	(44,453.00)
1.4.2 · AFG Grant	-	-	-	-	-
1.4.3 · Other Grant	-	-	8,500.00	8,500.00	8,500.00
Total 1.4 · Grants	209,174.00	100,000.00	64,047.00	64,047.00	(35,953.00)
1.5 · Transient Room Tax	-	-	-	-	-
1.6 · Contribution from Fund Balance	-	-	-	-	-
1.7 · Contribution from Other Entities	155,000.00	-	465,087.15	465,087.15	465,087.15
1.8 · Sale of Assets	-	-	-	-	-
Total Income	3,554,424.94	3,888,422.00	3,012,283.85	3,883,845.80	(4,576.20)

	2024 Actuals	2025 Budget	2025 YTD (Sep 30)	2025 Amended	Amd. VS. Bud.
2.1 • Salaries and Benefits					
2.1.1 • Salaries	1,337,377.65	1,445,000.00	1,013,587.87	1,385,000.00	60,000.00
2.1.1.1 Salaries Fire	24,154.00	20,000.00	22,359.50	28,000.00	(8,000.00)
2.1.2 • Overtime	449,081.33	487,000.00	307,726.10	435,000.00	52,000.00
2.1.2.1 Fire Overtime	48,063.76	30,000.00	49,078.50	56,000.00	(26,000.00)
2.1.4 • Benefits	508,867.11	600,000.00	424,119.91	530,000.00	70,000.00
2.1.5 • Taxes	153,389.91	182,421.00	114,469.25	160,000.00	22,421.00
2.1.6 • Event Pay	30,455.11	20,000.00	10,648.19	20,000.00	-
2.1 Salaries and Benefits-Other	-	-	-	-	-
Total 2.1 • Salaries and Benefits	2,551,388.87	2,784,421.00	1,941,989.32	2,614,000.00	170,421.00
2.2 • Maintenance & Operations					
2.2.1 • Subscriptions & Memberships	35,570.47	27,280.00	14,115.61	20,000.00	7,280.00
2.2.10 • Insurance Billing Contract	108,806.40	120,000.00	93,074.58	116,000.00	4,000.00
2.2.12 • Permits & Licensing	1,125.00	3,000.00	-	1,500.00	1,500.00
2.2.13 • Billing Refund Requests	36,223.92	22,500.00	14,941.10	22,500.00	-
2.2.14 • Cell Phone Allowance	4,000.00	5,400.00	2,250.00	5,400.00	-
2.2.15 • Special Dept Supplies/Uniforms	36,736.07	30,737.00	4,873.77	15,000.00	15,737.00
2.2.16 • Medical Supplies	72,049.67	65,000.00	43,272.27	65,000.00	-
2.2.17 • Non Medical Supplies	1,478.26	2,500.00	711.38	1,500.00	1,000.00
2.2.18 • Insurance Expense	81,810.45	96,900.00	101,338.63	101,339.00	(4,439.00)
2.2.19 • Inventory	55,308.08	26,000.00	2,074.79	12,000.00	14,000.00
2.2.2 • Public Notices	114.00	1,000.00	-	350.00	650.00
2.2.20 Rent Expense	1,320.00	-	-	-	-
2.2.3 • Travel Transfers	2,925.41	5,500.00	2,166.73	5,500.00	-
2.2.4 • Office Supplies	3,480.99	3,500.00	2,814.34	4,000.00	(500.00)
2.2.5 • Return Check Fees	-	100.00	-	-	100.00
2.2.6 • Equipment Maintenance & Supply	20,223.60	15,500.00	6,088.92	15,500.00	-
2.2.7 • Building Maintenance	18,715.41	10,500.00	14,888.73	17,500.00	(7,000.00)
2.2.8 • Utilities					

2.2.8.1 · Water & Sewer	813.25	1,000.00	706.58	1000	-
2.2.8.2 Garbage	1,271.00	1,500.00	1,198.26	1500	-
2.2.8.3 · Power	12,104.35	11,090.00	7,851.98	11090	-
2.2.8.4 · Gas	2,952.93	5,200.00	1,579.07	5200	-
2.2.8.5 · Telephone & Internet	9,696.13	11,600.00	6,247.54	11600	-
2.2.8 · Utilities - Other	960.00	840.00	784.80	840	-
Total 2.2.8 · Utilities	27,797.66	31,230.00	18,368.23	31,230.00	-
2.2.9 · Automobile Expense					
2.2.9.1 · Fuel	46,130.35	50,000.00	35,434.39	50,000.00	-
2.2.9.2 · Licensing	210.00	254.00	180.00	180.00	74.00
2.2.9.3 · Repairs & Maintenance	52,105.15	37,400.00	52,944.14	55,000.00	(17,600.00)
2.2.9 · Automobile Expense - Other	98,445.50	-	-	-	-
Total 2.2.9 · Automobile Expense	196,891.00	87,654.00	88,558.53	105,180.00	(17,526.00)
2.2.11 · Professional Fees					
22.11.1 · Accounting	-	-	-	-	-
22.11.2 · IT Contracting	28,447.40	38,000.00	24,439.20	33,000.00	5,000.00
22.11.3 · Legal	-	4,000.00	-	-	4,000.00
22.11.4 · Payroll	8,986.14	10,000.00	6,747.28	10,000.00	-
22.11.5 · Miscellaneous	38,657.56	49,000.00	21,868.25	22,000.00	27,000.00
22.11.6 Professional Fees Other (E	32,824.80	-	-	-	-
Total 2.2.11 · Professional Fees	108,915.90	101,000.00	53,054.73	65,000.00	36,000.00
2.2 · Maintenance & Operations - Other	-	-	95.00	-	-
Total 2.2 · Maintenance & Operations	813,492.29	655,301.00	462,687.34	604,499.00	50,802.00
2.3 · Education					
2.3.1 · Local Training	21,949.20	21,500.00	6,898.85	12,000.00	9,500.00
2.3.2 · Local Training Meals	2,201.63	5,000.00	1,064.01	2,500.00	2,500.00
2.3.3 · Local Training Lodging	-	2,200.00	-	1,000.00	1,200.00
2.3 · Education - Other	8,750.00	6,000.00	-	3,000.00	3,000.00
Total 2.3 · Education	32,900.83	34,700.00	7,962.86	18,500.00	16,200.00

2.4 • Travel Expense						
2.4.1 • CME Travel	5,100.48	6,000.00	638.00	2,500.00	3,500.00	
2.4.2 • CME Meals	5,570.84	4,000.00	1,067.00	2,500.00	1,500.00	
2.4.3 • CME Seminars	3,270.00	8,500.00	1,375.00	5,000.00	3,500.00	
2.4.4 • CME Lodging	13,485.78	8,000.00	3,260.53	5,000.00	3,000.00	
2.4 • Travel Expense - Other	-	-	-	-	-	
Total 2.4 • Travel Expense	27,427.10	26,500.00	6,340.53	15,000.00	11,500.00	

2.5 Allowance for Uncollectible Not calculated when doing cash basis budgeting

3.1 • Capital Assets						
3.1.1 • Capital Buildings	52,771.23	118,000.00	-	118,000.00	-	
3.1.2 • Capital Equipment	254,050.53	-	-	-	-	
3.1.3 • Debt Service						
3.1.3.1 • Principal	-	252,000.00	235,727.82	252,000.00	-	
3.1.3.2 • Interest Expense	-	12,500.00	11,864.43	12,500.00	-	
3.1.3 • Debit Services - Other	-	-	-	-	-	
Total 3.1.3 • Debt Services	-	264,500.00	247,592.25	264,500.00	-	
3.1 Capital Assets - Other	-	-	-	-	-	
Total 3.1 Capital Assets	306,821.76	382,500.00	247,592.25	382,500.00	-	

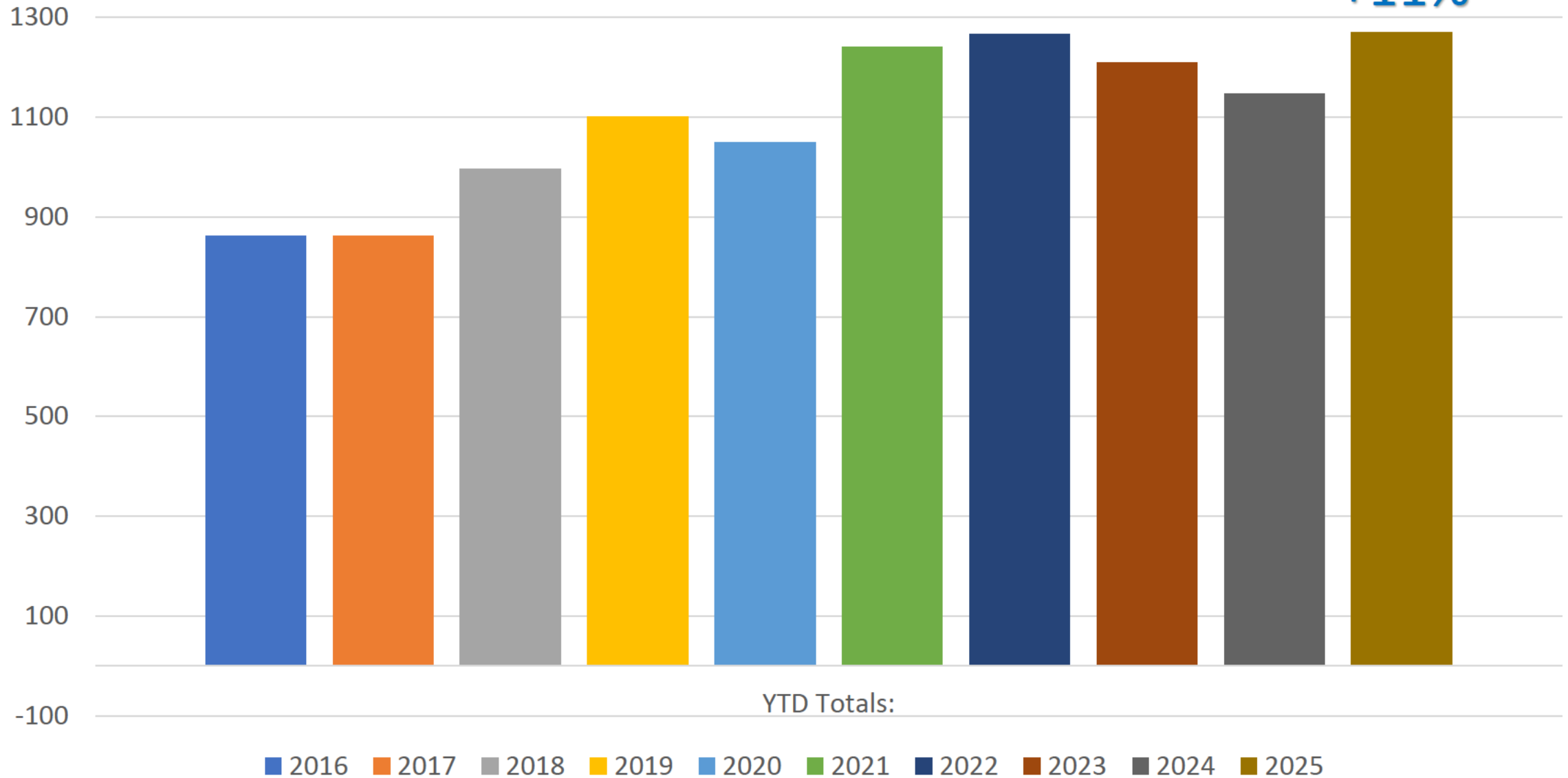
Other Expenses						
Bank Service Charges	6,226.19	5,000.00	4,744.16	5,000.00	-	
Interest Expense	-	-	-	-	-	
Contribution to Fund Balance	-	-	-	-	-	
Contribution to Capital Fund	-	-	-	-	-	
Total Expenses	3,738,257.04	3,888,422.00	2,671,316.46	3,639,499.00	248,923.00	

A photograph of an emergency responder, likely a paramedic or EMT, working inside a severely damaged vehicle. The responder is wearing a white hard hat, safety glasses, and a high-visibility yellow vest over a dark shirt. An American flag patch is visible on the vest. The responder is looking down at a device or equipment inside the car. The car's interior is filled with white airbags, and the exterior shows significant damage to the front end. A blue helmet with a yellow Star of Life is also visible inside the car. The background shows a clear blue sky and some dry grass.

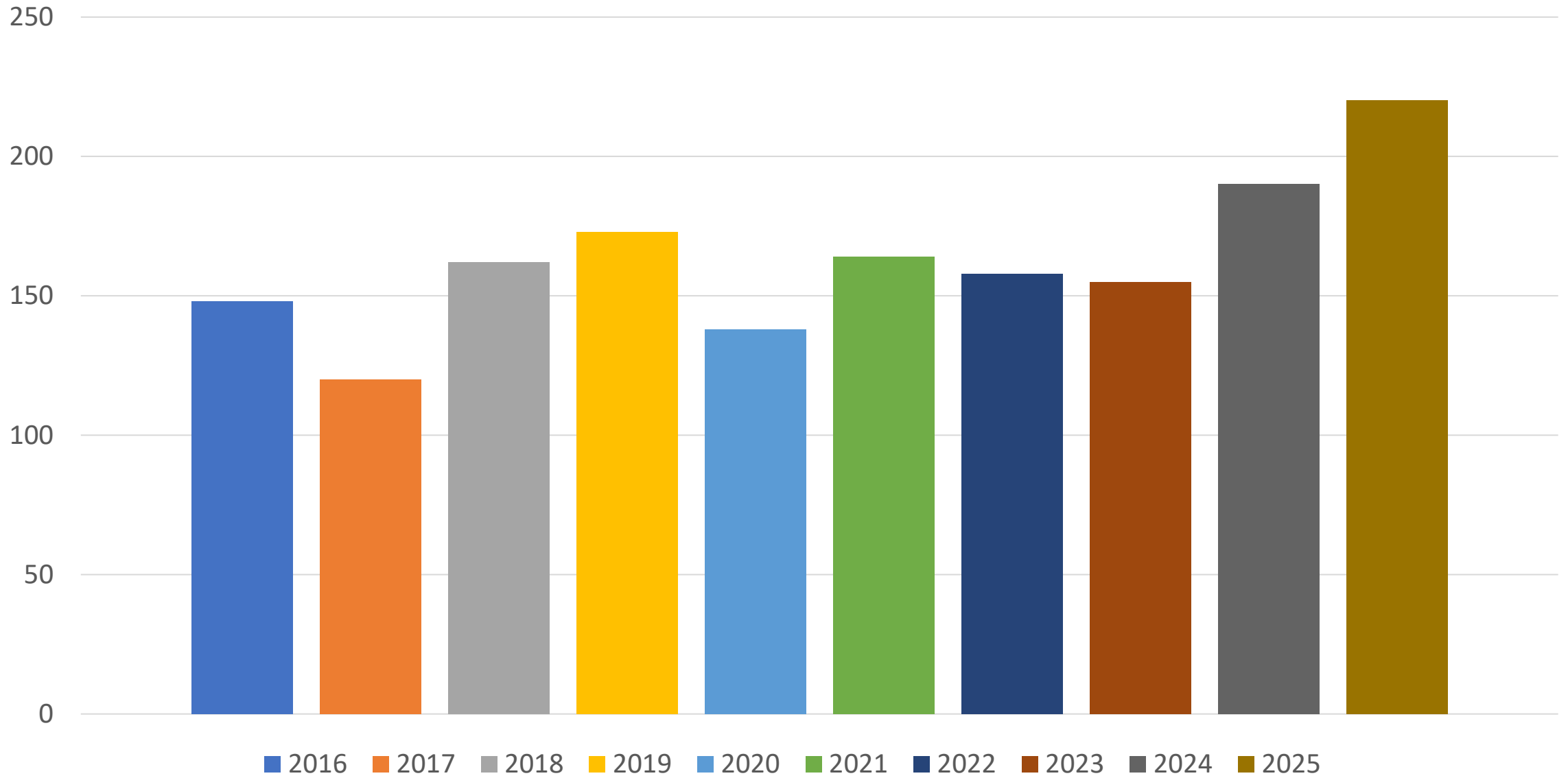
Grand County EMS

2025 amended and 2026 tentative Department budget
overview

10 yr. Jan-Sep call volume comparison



10 yr. Transfer Jan-Sep



Grand County EMS

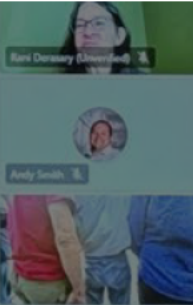
- Captain Jordan Lister
- Captain Mike Flanagan
- AEMT Amra Hubbard
- Captain Logan Brewer

Classic Air Medical

- RN Craig Campbell
- Paramedic Thomas Zimmerman
- Pilot Greg Walther

Grand County SAR

- Tech Lead Maggie Nielsen
- Tech Rescue Jeff Clapp
- Tech Rescue Nick Van Epp



2025 Budget Overview



2025 Budget cuts

- Uniforms: Reduced allowance by more than 50%
- Training & Education: Leadership development, mental health, and other programs deferred/cut
- Vehicle/Equipment: Deferred vehicle and radio replacements
- Hiring: 3 positions left unfilled (2 field, 1 admin)

Income Overview

Income				
	23 Actual	24 Actual	25 Budget	25 Amended
1.1 · Charges for Services	\$ 1,442,085.24	\$ 1,632,056.62	\$ 1,970,425.00	\$ 1,706,350.65
1.2 · Sales Tax	\$ 1,321,998.55	\$ 1,379,957.32	\$ 1,639,760.00	\$ 1,465,000.00
1.3 · PILT / ML Contribution	\$ 174,372.00	\$ 178,237.00	\$ 178,237.00	\$ 183,361.00
1.4 · Grants	\$ 183,388.00	\$ 209,174.00	\$ 100,000.00	\$ 64,047.00
1.5 · Transient Room Tax	\$ -	\$ -	\$ -	\$ -
1.6 · Contribution from Fund Balance	\$ -	\$ -	\$ -	\$ -
1.7 · Contribution from Other Entitie	\$ -	\$ 155,000.00	\$ -	\$ 465,087.15
Total Income	\$ 3,121,843.79	\$ 3,554,424.94	\$ 3,888,422.00	\$ 3,883,845.80

Expense Overview

Expenses				
	23 Actual	24 Actual	25 Budget	25 Amended
2.1 · Salaries and Benefits	\$ 2,219,916.76	\$ 2,551,388.87	\$ 2,784,421.00	\$ 2,609,100.00
2.2 · Maintenance & Operations	\$ 691,797.50	\$ 813,492.29	\$ 655,301.00	\$ 604,499.00
2.3 · Education	\$ 34,894.40	\$ 32,900.83	\$ 34,700.00	\$ 18,500.00
2.4 · Travel Expense	\$ 30,831.10	\$ 27,427.10	\$ 26,500.00	\$ 15,000.00
2.5 · Allowance for Uncollectable	\$ -	\$ -	\$ -	\$ -
3.1 · Capital Assets	\$ 241,909.18	\$ 306,821.76	\$ 382,500.00	\$ 382,500.00
Bank Service Charges	\$ 4,249.20	\$ 6,226.19	\$ 5,000.00	\$ 5,000.00
Total Expenses	\$ 3,223,598.14	\$ 3,738,257.04	\$ 3,888,422.00	\$ 3,634,599.00

Salaries and Benefits

Expenses				
2.1 · Salaries and Benefits	24 Actual	25 Budget	25 YTD	25 Amended
2.1.1 · Salaries	\$ 1,337,377.65	\$ 1,445,000.00	\$ 1,013,587.87	\$ 1,385,000.00
2.1.1.1 Salaries Fire	\$ 24,154.00	\$ 20,000.00	\$ 22,359.50	\$ 28,000.00
2.1.2 · Overtime	\$ 449,081.33	\$ 487,000.00	\$ 307,726.10	\$ 435,000.00
2.1.2.1 Fire Overtime	\$ 48,063.76	\$ 30,000.00	\$ 49,078.50	\$ 56,000.00
2.1.4 · Benefits	\$ 508,867.11	\$ 600,000.00	\$ 424,119.91	\$ 530,000.00
2.1.5 · Taxes	\$ 153,389.91	\$ 182,421.00	\$ 114,469.25	\$ 160,000.00
2.1.6 · Event Pay	\$ 30,455.11	\$ 20,000.00	\$ 10,648.19	\$ 20,000.00
Total Expenses	\$ 2,551,388.87	\$ 2,784,421.00	\$ 1,941,989.32	\$ 2,614,000.00

2026 Budget Planning/Considerations



Revenue Uncertainty- Call volume & billing fluctuate

Sales Tax Outcome Unknown- Pending ballot measure & allocations

Rising Costs – 10-20% increase in health insurance expected

This year is the “*Tale of three budgets*”

Budget Scenario 1 – Minimal Survival

What it does

- Cut some employee benefits (not entirely)
- Reduces/eliminates mental health support
- Uniforms, education, building maintenance, capital all cut to absolute minimums

Concerns

- Staff retention & morale jeopardized
- Training & readiness diminished
- Maintenance & equipment needs deferred -> higher costs later
- Education and training budget cuts = less prepared workforce

2026 Minimal Survival Proposed Expenses

	24 Actual	25 Amended	26 Survival
2.1 · Salaries and Benefits	\$ 2,551,388.87	\$ 2,614,000.00	\$ 2,774,300.00
2.2 · Maintenance & Operations	\$ 813,492.29	\$ 604,499.00	\$ 634,690.00
2.3 · Education	\$ 32,900.83	\$ 18,500.00	\$ 27,000.00
2.4 · Travel Expense	\$ 27,427.10	\$ 15,000.00	\$ 14,500.00
2.5 · Allowance for Uncollectable	\$ -	\$ -	\$ -
3.1 · Capital Assets	\$ 306,821.76	\$ 382,500.00	\$ 211,000.00
Bank Service Charges	\$ 6,226.19	\$ 5,000.00	\$ 5,000.00
Contribution to Fund Balance	\$ -	\$ -	\$ -
Contribution to Capital Fund	\$ -	\$ -	\$ -
Total Expenses	\$ 3,738,257.04	\$ 3,639,499.00	\$ 3,666,490.00

Budget Scenario 1 – Minimal Survival

2026 Minimal Survival numbers

Total Income	\$3,584,602.00
Total Expenses	\$3,666,490.00
Income over Expenses	\$(81,888.00)

Budget Scenario 2 – Baseline Operations

What it does

- Maintains salaries and benefits as they are
- Restores partial uniforms, training, and mental health funding
- Limited capital purchases & inventory

Concerns

- No fund balance growth leading to more issues down the road
- Long-range capital purchases still deferred -> higher financing costs
- Kicks the can on inventory needs, raising future costs

2026 Baseline Proposed Expenses

	24 Actual	25 Amended	26 Baseline
2.1 · Salaries and Benefits	\$ 2,551,388.87	\$ 2,614,000.00	\$ 2,845,300.00
2.2 · Maintenance & Operations	\$ 813,492.29	\$ 604,499.00	\$ 673,690.00
2.3 · Education	\$ 32,900.83	\$ 18,500.00	\$ 31,200.00
2.4 · Travel Expense	\$ 27,427.10	\$ 15,000.00	\$ 24,500.00
2.5 · Allowance for Uncollectable	\$ -	\$ -	\$ -
3.1 · Capital Assets	\$ 306,821.76	\$ 382,500.00	\$ 286,000.00
Bank Service Charges	\$ 6,226.19	\$ 5,000.00	\$ 5,000.00
Contribution to Fund Balance	\$ -	\$ -	\$ -
Contribution to Capital Fund	\$ -	\$ -	\$ 100,000.00
Total Expenses	\$ 3,738,257.04	\$ 3,639,499.00	\$ 3,965,690.00

Budget Scenario 2 – Baseline Operations

2026 Baseline Operations numbers

Total Income	\$3,584,602.00
Total Expenses	\$3,965,690.00
Income over Expenses	<u>\$(381,088.00)</u>

Budget Scenario 3 - Sustainable Budget

What it does

- Maintains salaries/benefits
- Fully funds staff support (uniforms, mental health, training)
- Fully funds building maintenance & inventory
- Establishes capital replacement & savings plan

Concerns

- Only feasible if the current proposed sales tax passes or the County and City find over a million dollars of funding they are willing to pass along!

2026 Sustainable Proposed Expenses

	24 Actual	25 Amended	26 Sustain
2.1 · Salaries and Benefits	\$ 2,551,388.87	\$ 2,614,000.00	\$ 2,845,300.00
2.2 · Maintenance & Operations	\$ 813,492.29	\$ 604,499.00	\$ 708,090.00
2.3 · Education	\$ 32,900.83	\$ 18,500.00	\$ 37,200.00
2.4 · Travel Expense	\$ 27,427.10	\$ 15,000.00	\$ 30,300.00
2.5 · Allowance for Uncollectable	\$ -	\$ -	\$ -
3.1 · Capital Assets	\$ 306,821.76	\$ 382,500.00	\$ 401,000.00
Bank Service Charges	\$ 6,226.19	\$ 5,000.00	\$ 5,000.00
Contribution to Fund Balance	\$ -	\$ -	\$ 325,000.00
Contribution to Capital Fund	\$ -	\$ -	\$ 400,000.00
Total Expenses	\$ 3,738,257.04	\$ 3,639,499.00	\$ 4,751,890.00

Budget Scenario 3 – Sustainable Budget

2026 Sustainable Budget numbers

Total Income	\$3,584,602.00
Total Expenses	\$4,751,890.00
Income over Expenses	<u>\$(1,167,288.00)</u>

2026 Proposed Income				
	23 Actual	24 Actual	25 Amended	26 Proposed
1.1 · Charges for Services	\$ 1,442,085.24	\$ 1,632,056.62	\$ 1,706,350.65	\$ 1,725,000.00
1.2 · Sales Tax	\$ 1,321,998.55	\$ 1,379,957.32	\$ 1,465,000.00	\$ 1,576,602.00
1.3 · PILT / ML Contribution	\$ 174,372.00	\$ 178,237.00	\$ 183,361.00	\$ 183,000.00
1.4 · Grants	\$ 183,388.00	\$ 209,174.00	\$ 64,047.00	\$ 60,000.00
1.5 · Transient Room Tax	\$ -	\$ -	\$ -	\$ -
1.6 · Contribution from Fund Balance	\$ -	\$ -	\$ -	\$ -
1.7 · Contribution from Other Entities	\$ -	\$ 155,000.00	\$ 465,087.15	\$ -
Total Income	\$ 3,121,843.79	\$ 3,554,424.94	\$ 3,883,845.80	\$ 3,544,602.00