LONE PEAK PUBLIC SAFETY DISTRICT MINUTES

Wednesday, April 1, 2026
7:30 am
Approved May 13, 2026
Highland City Hall, 5400 West Civic Center Drive, Highland, Utah 84003

7:30 AM REGULAR MEETING

Call to Order: Chair Chrissy Hannemann
Invocation: Board Member Brent Rummler

The meeting was called to order by Chair Chrissy Hannemann as a regular meeting at 7:32 am. The meeting agenda was posted on the *Utah State Public Meeting Website* at least 24 hours prior to the meeting.

PRESIDING: Chrissy Hannemann, Chair

BOARD MEMBERS:
Brittney P. Bills – present
Doug Cortney (Alt.) - present
Carla Merrill – absent
Kim Rodela – absent
Brent Rummler - present

STAFF PRESENT: LPPSD Executive Director Erin Wells, LPPSD Assistant Executive Director Shane Sorensen, Fire Chief Brian Patten, Police Chief Brian Gwilliam, Recorder Stephannie Cottle, LPPSD Attorney Walter J. Bird (left at 9:00 am)

OTHERS PRESENT: Colter Christensen, Zach Burkard, Brian Hodson, Hayden Pierce, Jake Beck, Darci Brunson, Nancy Jones, Sarah Blackwell, Charlie Thurston, Taylor Lythgoe, Tayton Christiansen, Griffon Cannon

UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

There were no public comments.

1. PRESENTATIONS

a. Open and Public Meeting Act Training – Walter J. Bird, LPPSD Attorney

Walter J. Bird, LPPSD Attorney, will provide the annual Open and Public Meeting Act training for members of the Lone Peak Public Safety District Board.

LPPSD Attorney Bird used the aid of a PowerPoint presentation to provide the annual Open and Public Meeting Act (OPMA) training, emphasizing the core principle that meetings should be conducted in open where the public can observe government proceedings. He outlined the four pillars of the public meeting act: what constitutes a meeting, how meetings should be conducted, where they should be held, and consequences for

non-compliance. Mr. Bird explained various scenarios to illustrate what constitutes a public meeting, including situations where a quorum of board members might gather at a football game and discuss business, or when electronic communications between members could constitute a meeting. He noted that one-on-one meetings are permissible, and social gatherings where no business is discussed are allowed.

Mr. Bird covered the 24-hour notice requirement for meetings, the need for reasonably specific agendas, and closed session requirements. He explained that closed sessions require a two-thirds vote and can only be held for specific purposes such as personnel matters, litigation strategy, real estate purchases, or security systems. All closed sessions must be recorded except when discussing security or personnel matters.

Alternate Board Member Courtney asked about discussion during public comment, which Mr. Bird confirmed is permitted as long as no final action is taken.

Chair Hannemann asked for clarification about security personnel discussions, and Mr. Bird explained that personnel issues broadly, including hirings, terminations, and disciplinary actions, do not require recording.

The training concluded with discussion of consequences for violations, including potential voiding of illegal actions and possible Class B misdemeanor charges for intentional violations.

2. CONSENT AGENDA

a. Approval of Meeting Minutes – March 11, 2026

Board Member Doug Cortney MOVED to adopt the consent agenda.

Board Member Brent Rummler SECONDED the motion.

The vote was recorded as follows:

Board Member Brittney P. Bills	*Yes*
Board Member Doug Cortney	*Yes*
Board Member Chrissy Hannemann	*Yes*
Board Member Brent Rummler	*Yes*

The motion passed 4:0

3. PUBLIC HEARING: LONE PEAK PUBLIC SAFETY DISTRICT TENTATIVE BUDGET FOR FY 2026-2027

The Board will hold a public hearing and consider the tentative budget for the Lone Peak Public Safety District for FY 2026-2027.

Executive Director Wells presented two budget options for consideration, explaining that both options included changes based on previous board feedback. A significant modification from earlier versions involved changing the fund balance refund structure so that payments would go to both Highland and Alpine cities rather than as a payment to Highland and credit to Alpine. The primary difference between the two options was the wage increase: Option 1 proposed an 8.4% increase for police and 8% for fire department staff, while Option 2 proposed a 5% increase across both departments. Ms. Wells explained that the 8% figure was based on a salary study to bring employees to market average, with the police department focused on market adjustment and the fire department including both market adjustment (5%) and step in grade increases (3%). The difference between the options represented an $81,000 budget decrease, with Alpine seeing a $67,000 increase and Highland a $117,000 decrease when comparing Option 2 to Option 1. Ms. Wells noted that due to timing

constraints and current staffing limitations, discussions about benefits, total compensation, capital funds, and fund balance policy should be postponed until after budget approval to prepare for next year's process.

Chair Chrissy Hannemann opened the public hearing at 7:57 am

There were no public comments.

Chair Chrissy Hannemann closed the public hearing at 7:57 am.

Board Member Bills expressed support for the fund balance allocation method and the proposed sergeant position, trusting the Chief's expertise. She favored the higher wage increase (closer to 8%) to ensure the district maintains market competitiveness, especially given past morale issues and the goal of implementing process changes next year. She emphasized the importance of starting from a strong position when making future changes.

Alternate Board Member Cortney agreed with the fund balance approach and appreciated staff's work in clarifying the budget structure. Regarding wages, he drew from private sector experience, noting that receiving significantly less than requested resources (below 75-80%) makes it difficult to stay motivated to achieve goals. He supported increasing from 5% to approximately 6-6.5% to avoid demotivating staff. He strongly supported the sergeant position, citing data showing need and concerns about having officers, especially newer ones, operating without adequate supervision during certain periods. Additionally, he proposed adding $15,000-20,000 for AI automation tools to assist with report writing, citing potential 50% time savings and significant efficiency gains.

Board Member Rummler provided extensive background from his FBI experience, sharing federal government raise percentages over his final eight years (ranging from 0% to 2.8%) and explaining how the step and grade system works. He emphasized his support for competitive compensation while noting concerns about relying solely on market comparisons without considering total compensation packages.

Board Member Rummler explained that Alpine City Council members had been fully briefed on the budget options and expressed confidence that 5% would pass through Alpine's approval process, but uncertainty about higher percentages. He supported using fund balance to offset costs and the sergeant position over a patrol officer, appreciating the professional justification provided.

Chair Hannemann shared her accounting and school board background, explaining her focus on revenue limitations and the requirement for city council approval when expenditure increases exceed property tax revenue growth. She noted that other sectors were seeing much lower increases (0-4.2%) and appreciated having the 5% option. She supported the sergeant position, trusting staff expertise, and favored developing a step-and-grade system for police and examining total compensation in future budget processes. She suggested implementing the technology improvements as a mid-year adjustment to allow proper research and evaluation.

Board Member Bills agreed with most points raised by other members while still preferring a slightly higher increase than 5% to ensure competitive positioning.

Alternate Board Member Cortney emphasized his opposition to planning expenditures for mid-year without including them in the budget, proposing instead to allocate funds from fund balance for the technology pilot program.

Board Member Doug Cortney MOVED that the Board adopt the resolution and approve option 2 for the proposed Fiscal Year 2026-2027 Tentative Budget for Lone Peak Public Safety District with the following

changes, that we allocate $20,000 in the police section for a report assistance tool pilot program and direct that equivalent revenues be taken out of fund balance to account for that, and set a date for a public hearing on Wednesday, May 13, 2026 at 7:30 am to consider the final budget.

Board Member Brent Rummler SECONDED the motion.

Chair Hannemann noted that the approved budget includes 5% salary adjustments, the additional sergeant position, fund balance refunds to both cities, and the $20,000 technology allocation.

The board discussed postponing decisions on employee benefit cost-sharing, step-and-grade systems, and total compensation analysis until the May meeting when full board membership would be present.

The vote was recorded as follows:

Board Member Brittney P. Bills	*Yes*
Board Member Doug Cortney	*Yes*
Board Member Chrissy Hannemann	*Yes*
Board Member Brent Rummler	*Yes*

The motion passed 4:0

4. DEPARTMENT REPORTS

a. Administration

Executive Director Wells reported that administration had been focused primarily on budget preparation and had discovered that retirement numbers in the budget were slightly higher than actual costs, which would result in minor favorable adjustments to the final budget.

b. Police Department

Chief Gwilliam provided updates on several items. He reported ongoing radio communication issues across the Wasatch Front that Utah Communications Authority is working to resolve through radio tuning and frequency adjustments. Utah County will be adding a fourth law enforcement radio channel, requiring reprogramming of all radios, with Sergeant Thurston trained to assist multiple agencies with this process. He announced that Officer Williams, the School Resource Officer, had been added to the Utah School Resource Officers Association executive board, providing additional influence in school safety matters. The Chief mentioned a recent car wash fundraiser involving school resource officers from multiple agencies. As summer approaches, the department will focus on education regarding e-bikes and golf carts through social media campaigns. Chief Gwilliam expressed appreciation for the budget discussions and transparency throughout the process.

Alternate Board Member Cortney asked about radio channel assignments, and the Chief explained they would likely move to channel 1, working north to south with Pleasant Grove and American Fork.

Chair Hannemann commended the police department's evidence work on a recent case that resulted in a guilty verdict, specifically recognizing Detective Farney's extensive work reviewing text messages.

c. Fire Department

Chief Patten reported that open burn season had begun with proper permits required through the county and DEQ. The wildland engine academy training was planned for later in the year. He discussed water situation concerns and potential future restrictions on activities like fireworks and backyard fire pits. While the fire department cannot independently impose such restrictions, cities have authority over open burning regulations. He noted that county and state authorities control broader restrictions. Chief Patten provided an update on House Bill 41, which addresses new wildland-urban interface mapping and codes. The bill awaits final implementation details from the state. Adoption of these codes maintains the district's partnership with the state for wildland fire response, which provides crucial financial protection against potentially bankrupting fire suppression costs. The Chief announced the retirement of Greg Gardner, an original firefighter and paramedic who had served over 30 years since Lone Peak's inception. He praised Mr. Gardner's significant contributions and influence on the department.

Board Member Rummler requested fire safety information for Alpine's communication channels, and Chief Patten agreed to provide resources for public education. Discussion included potentially combining fire safety with water conservation messaging in a joint mailer. Chief Patten confirmed he would investigate AI reporting tools for the fire department, noting their system has specific requirements due to HIPAA and billing considerations.

The board discussed preparing summer safety communications covering fire safety, e-bike regulations, and water conservation, potentially through a joint public safety district mailer rather than individual city communications.

5. CLOSED SESSION

The Board may recess to convene in a closed session for the purpose of discussing items as provided by Utah Code Annotated §52-4-205.

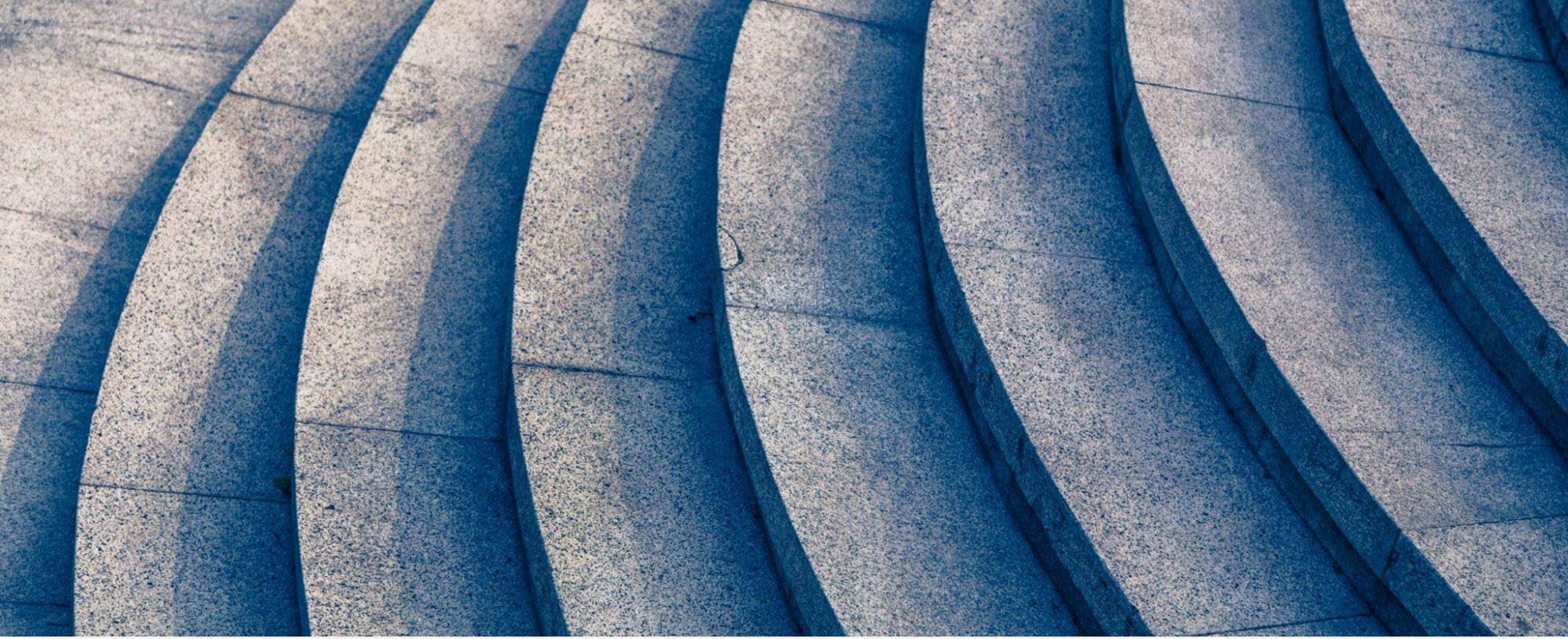
ADJOURNMENT

Board Member Brittney P. Bills MOVED to adjourn the regular meeting and Board Member Brent Rummler SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 9:17 am.

I, Stephannie B. Cottle, LPPSD Recorder, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 1, 2026. This document constitutes the official minutes for the Lone Peak Public Safety District Board Meeting.

Stephannie B. Cottle, CMC, UCC
LPPSD Recorder



2026 LPPSD Annual Open Meeting Legal Compliance

Presented by Walter Bird

Open Meeting Act:
Authority - Utah Code 52-4-101

- **Core Principal**: The Public's business must be done in public
- **Four Pillars of UOMA:** What, How, Where, Aftermath

The “What" - Defining a Meeting

The “Social” Sighting?

The “Reply All” Chain?

The “Two-by-two” Tactic?

The “Chance Encounter”?

The “On-site” Inspection?

The “Staff One-on-one”?

Quick Rule for "Meeting"?

- Is there a Quorum?
- Did you Convene? (physical or electronically)
- Are you Discussing District business?

If you can answer **"YES"** to these three questions, you are in a meeting

“How” Public Notice and Agenda

“24-Hour” Rule
- Notice for every meeting
- Post at the principal office and Utah Public Notice Website

Specificity of Agenda
- Must be reasonably specific
- Vague?
- Omission?

Public Comment

The “Where” (Closed Sessions)

The Law

To go into a closed session, you must first be in an open meeting, state the reason for closing it, and get a **2/3 vote** of the members present.

The Only Legal Reasons (§ 52-4-205)

- Personnel
- Strategy – pending or “imminent” litigation
- Real Estate – purchase, exchange, or lease of real property
- Security – systems or personnel

All sessions must be recorded. When not?

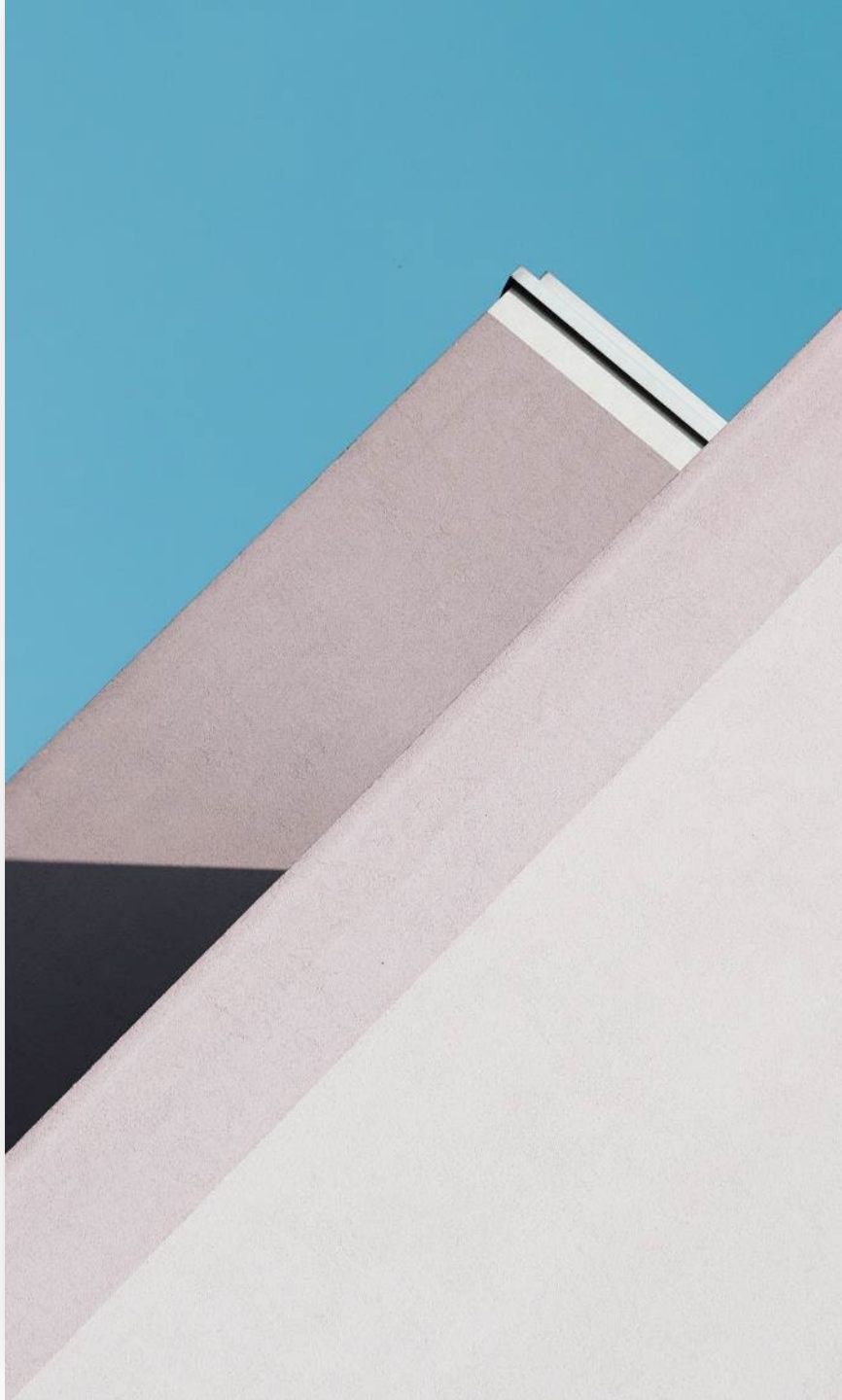
The “Aftermath”

The “3-Day/30-day Clock”

The Law:

- **3 Days:** A recording of the open meeting must be available to the public.
- **30 Days:** "Pending" written minutes (drafts) must be available.

The Content: Minutes must include the date, time, place, members present/absent, and the substance of all matters proposed, discussed, or decided.



The "Enforcement" Reality Check

If the board violates OPMA, any action taken (like a land-use approval or a contract) can be voided by a judge within 90 days.

Additionally, the Attorney General or County Attorney can sue to enforce compliance, and "intentional" violations are a Class B Misdemeanor.

When in doubt?

Questions?

Lone Peak Public Safety District

Fiscal Year 2026-2027 Draft Budget (Option 2, 5%)

March 30, 2026

GENERAL FUND SUMMARY 2027

	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
BEGINNING FUND BALANCE:				**$ 3,567,383**	**$ 3,567,383**
REVENUES:					
Administration	$ 314,914	$ 528,754	$ 517,961	$ 454,473	$ 908,919
Police	4,320,833	4,685,988	4,957,471	4,821,462	5,403,095
Fire & EMS	4,445,262	4,149,233	4,488,374	4,950,143	5,294,671
Wildland Deployment	-	401,828	650,339	35,000	35,000
TOTAL REVENUE	**$ 9,081,009**	**$ 9,765,804**	**$ 10,614,146**	**$ 10,261,078**	**$ 11,641,685**
GENERAL FUND EXPENDITURES:					
Administration	$ 190,345	$ 360,511	$ 389,038	$ 454,473	$ 908,919
Police	3,822,532	4,411,589	4,575,431	4,821,462	5,403,095
Fire & EMS	4,064,578	4,040,840	4,201,768	4,950,143	5,294,671
Wildland Deployment	-	321,352	519,756	35,000	35,000
TOTAL EXPENDITURES	**$ 8,077,456**	**$ 9,134,292**	**$ 9,685,991**	**$ 10,261,078**	**$ 11,641,685**
OPERATING SURPLUS(DEFICIT)	**$ 1,003,553**	**$ 631,512**	**$ 928,154**	**$ 0**	**$ 0**

FUND 10
GENERAL FUND
ADMINISTRATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-33-01	Alpine	93,759	134,604	125,328	60,528	121,057	**139,716**	18,659	
10-33-02	Highland	192,180	282,564	248,844	122,958	245,916	**282,375**	36,459	
10-33-15	Interest Earnings	28,731	108,451	129,110	47,706	87,500	**87,500**	-	
10-33-18	Miscellaneous Income	244	3,112	13,224	-	-	**-**	-	
10-33-20	FICA Refunds	-	23	1,456	-	-	**-**	-	
10-33-30	Budgeted Surplus	-	-	-	-	-	**399,328**	399,328	Transition to new fire formula
	TOTAL REVENUES	**314,914**	**528,754**	**517,961**	**231,193**	**454,473**	**908,919**	**454,446**	
	EXPENDITURES								
10-43-10	Wages - Permanent Employees	36,632	165,230	170,634	90,258	171,800	**191,100**	19,300	Budget for 4% raise and 9% medical premium increase
10-43-33	Public Information	41	41	812	-	500	**600**	100	
10-43-40	Postage - Misc Supplies	694	195	-	443	500	**500**	-	
10-43-50	FICA Refund	-	-	-	-	-	**-**	-	
10-43-61	Legal Fees	3,263	750	1,913	40	4,000	**21,000**	17,000	New contract attorney. Budgeted for 10 hours per month.
10-43-62	Audit Fees	7,000	8,750	7,500	-	8,000	**8,000**	-	
10-43-79	Insurance	106	211	127	52	200	**200**	-	
10-43-80	Alpine Dispatch	42,795	57,182	67,845	34,423	88,079	**95,030**	6,951	Estimate increase from Dispatch
10-43-81	Highland Dispatch	89,775	125,066	132,941	67,855	177,144	**188,911**	11,767	Estimate increase from Dispatch
10-43-88	Board Expenses	33	22	33	175	2,250	**2,250**	-	
10-43-89	Employee Relations	2,875	-	-	-	-	**-**	-	
10-43-90	Miscellaneous Expense	7,132	3,064	7,234	2,353	2,000	**2,000**	-	
10-43-XX	Payout of Fund Balance to Cities	-	-	-	-	-	**399,328**	399,328	Payout to Highland and Alpine for fire formula transition
	TOTAL EXPENDITURES	**190,345**	**360,511**	**389,038**	**195,600**	**454,473**	**908,919**	**454,446**	
	Surplus (Deficit)	**124,569**	**168,244**	**128,923**	**35,593**	**(0)**	**-**		

FUND 10
GENERAL FUND
POLICE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-35-01	**Alpine**	1,392,648	1,451,362	1,497,972	761,575	1,523,150	**1,597,937**	74,787	
10-35-02	**Highland**	2,689,059	2,857,308	3,080,145	1,588,156	3,176,312	**3,342,158**	165,846	
10-35-04	**Alpine School District**	93,400	98,890	101,305	9,785	85,000	**95,000**	10,000	Historical trend
10-35-09	**Court Revenue**	111	74	130	93			-	
10-35-10	**Police Report Charges**	4,721	4,819	11,356	6,142	4,500	**10,000**	5,500	Historical trend
10-35-11	**Finger Printing**	1,363	1,307	1,335	627	1,000	**1,000**	-	
10-35-12	**Dog License Revenue**	64	44	52	73			-	
10-35-13	**Security Services**	2,411	18,786	9,143	9,671	2,500	**10,000**	7,500	Historical trend
10-35-17	**Credit Card Cash Back**	1,446	1,342	1,487	305	1,000	**1,000**	-	
10-35-18	**Miscellaneous Income**	8,525	16,842	18,607	5,237	6,000	**6,000**	-	
10-35-19	**K-9 Donations**	-	-	-	2,655			-	
10-35-20	**Grants**	74,213	21,048	26,124	1,676	8,000	**8,000**	-	
10-35-25	**Proceeds From Lease**	-	211,403	190,792	-			-	
10-35-30	**Budgeted Surplus**	-	-	-	-		**318,000**	318,000	Use of fund balance to purchase 4 vehicles and two motorcycles
10-35-40	**Proceeds from Sale of Asset**	52,874	2,765	19,024	3,563	14,000	**14,000**	-	
	TOTAL REVENUES	**4,320,833**	**4,685,988**	**4,957,471**	**2,389,556**	**4,821,462**	**5,403,095**	**581,633**	
	EXPENDITURES								
10-45-10	**Wages - Permanent Employees**	1,824,960	1,970,901	1,979,089	1,032,679	2,165,206	**2,280,332**	115,126	5% market increase, 1 new supervisor position
10-45-11	**Holiday Pay**	11,191	8,369	10,906	1,585	-	**-**	-	
10-45-12	**Overtime**	119,787	118,318	102,619	85,583	103,750	**108,938**	5,188	Wage increase
10-45-13	**Wages - Crossing Guards**	66,877	31,303	53,361	29,321	85,000	**85,000**	-	
10-45-14	**Wages - Part Time**	(291)	4,930	32,153	20,446	39,600	**41,580**	1,980	Wage increase
10-45-16	**Call Pay - Police**	27,665	29,061	32,039	13,711	29,150	**30,608**	1,458	Wage increase
10-45-18	**Specialty Pay**	-	1,893	6,018	4,750	6,000	**12,000**	6,000	Addition of Therapy Dog
10-45-20	**Medical Benefits**	443,765	498,309	571,373	317,930	601,356	**700,841**	99,485	9% medical increase, 1 new supervisor FTE
10-45-21	**Retirement**	549,347	625,949	658,025	332,724	674,064	**704,369**	30,305	Wage increase, 1 new supervisor FTE
10-45-22	**FICA/Medicare**	30,733	30,444	34,733	17,014	34,208	**36,936**	2,728	Wage increase, 1 new supervisor FTE
10-45-23	**401K**	44,968	51,399	49,733	27,155	121,090	**130,531**	9,441	Wage increase, 1 new supervisor FTE

FUND 10
GENERAL FUND
POLICE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-45-25	Uniform Expense	47,833	39,026	37,186	22,293	43,590	**44,910**	1,320	1 new supervisor FTE
10-45-31	Dues, Subscriptions, Ref Matls	4,353	1,412	2,857	1,348	1,750	**1,750**	-	
10-45-33	Public Education	10,656	1,938	3,795	504	4,000	**4,000**	-	
10-45-34	NOVA & School Lunch	1,953	1,267	2,127	980	2,200	**2,200**	-	
10-45-35	Grant Expense	6,827	19,655	16,253	11,929	8,000	**8,000**	-	
10-45-38	Travel Expense	9,789	9,433	9,239	5,530	9,500	**9,500**	-	
10-45-40	Postage, Printing, Misc Suppl	11,256	12,699	11,213	3,561	10,300	**10,300**	-	
10-45-50	K-9 Expenses	-	1,968	2,390	501	3,000	**4,000**	1,000	Addition of Therapy Dog
10-45-52	Utilities Expense	40,769	26,731	41,188	21,230	44,186	**48,066**	3,880	Increase in Google Suite, Mobile Phones/Data
10-45-57	Drug Screens	2,825	2,185	1,230	400	2,000	**2,000**	-	
10-45-58	Professional Services/Contract	131,575	107,942	122,930	118,668	139,612	**144,974**	5,362	Increase in PACE, Lexipol, Mental Health
10-45-59	Building Maintenance	7,159	23,261	28,925	1,145	22,000	**24,936**	2,936	New Service New Contract
10-45-61	Chief's Admin	8,756	11,416	9,786	4,082	9,000	**9,000**	-	
10-45-68	Training	20,445	14,982	19,709	6,913	19,000	**19,825**	825	1 new supervisor FTE
10-45-69	Rent	132,110	98,983	132,110	66,055	132,100	**132,100**	-	
10-45-71	Fuel	67,491	64,214	70,059	27,601	65,000	**70,000**	5,000	1 new supervisor FTE
10-45-72	Vehicle Repairs	-	500	-	-	-	**-**	-	
10-45-73	Vehicle Supplies/Maintenance	28,884	42,590	34,032	23,138	40,900	**41,500**	600	1 new supervisor FTE
10-45-74	Vehicle Lease	759	161,753	157,631	56,938	223,975	**170,575**	(53,400)	No lease in FY21 or FY26 (fund balance use)
10-45-76	Vehicle Replacement	-	220,960	173,461	168,598	-	**318,000**	318,000	4 vehicles (3 replacement, 1 new), 2 motorcycles
10-45-77	Equipment Replacement	66,549	56,575	57,244	40,365	64,975	**82,375**	17,400	1 new supervisor FTE
10-45-78	Capital	10,132	11,880	20,086	-	9,200	**9,200**	-	
10-45-79	Insurance	80,980	86,819	83,334	72,746	93,000	**100,000**	7,000	Increasing trend
10-45-80	Bankcard Fees	793	626	632	341	1,200	**1,200**	-	
10-45-89	Animal Control	1,857	3,958	1,415	-	4,000	**4,000**	-	
10-45-90	Police Supplies	9,780	17,940	6,550	3,059	9,550	**9,550**	-	
	TOTAL EXPENDITURES	**3,822,532**	**4,411,589**	**4,575,431**	**2,540,822**	**4,821,462**	**5,403,095**	**581,633**	
	Surplus (Deficit)	**498,300**	**274,400**	**382,041**	**(151,266)**	**-**	**-**		

FUND 10
GENERAL FUND
FIRE & EMS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-37-01	Alpine	1,193,680	1,240,752	1,339,129	764,647	1,529,294	**1,891,256**	361,962	
10-37-02	Highland	2,058,415	2,173,752	2,405,818	1,408,524	2,817,049	**2,689,615**	(127,434)	
10-37-05	Utah County	23,409	26,436	78,001	45,714	75,000	**85,000**	10,000	
10-37-11	Charges for Services	504,815	510,642	588,679	345,185	500,000	**600,000**	100,000	
10-37-15	Burn Permits	-	-	-	-	-	**-**	-	
10-37-17	Credit Card Cash Back	1,728	2,181	2,087	870	1,000	**1,000**	-	
10-37-18	Miscellaneous Income	153	-	-	-	-	**-**	-	
10-37-20	Grants	132,421	195,394	74,359	-	4,800	**4,800**	-	
10-37-25	Proceeds From Lease	-	-	-	-	-	**-**	-	
10-37-30	Budgeted Surplus	-	-	-	-	23,000	**23,000**	-	Mental Health Grant Continuation
10-37-40	Proceeds from Sale of Asset	34,000	-	301	349,250	-	**-**	-	
10-37-41	Aid Provided to Other Agencies	496,641	77	-	1,154	-	**-**	-	
	TOTAL REVENUES	**4,445,262**	**4,149,233**	**4,488,374**	**2,915,344**	**4,950,143**	**5,294,671**	**344,528**	
	EXPENDITURES								
10-47-10	Wages - Permanent Employees	1,552,642	1,599,683	1,854,100	1,048,842	2,228,863	**2,278,349**	49,486	3% merit, 5% market
10-47-11	Overtime Wages/Standby	144,046	181,281	244,535	148,873	182,347	**202,350**	20,003	Wage increase
10-47-14	Part Time Employees	339,451	317,429	306,671	181,903	363,504	**444,740**	81,236	Due to increased time off and effort to not use OT
10-47-13	Holiday Pay	32,059	45,417	46,806	65,700	88,295	**68,985**	(19,310)	Updated projections based on historical usage
10-47-18	Special Payouts	-	-	-	-	-	**-**	-	
10-47-20	Medical Benefits	409,401	424,685	493,986	290,253	533,266	**621,651**	88,385	9% medical premium increase
10-47-21	Retirement	343,444	377,414	444,137	230,429	571,713	**594,730**	23,017	Wage increase
10-47-22	FICA/Medicare	33,081	29,368	39,300	20,557	41,514	**43,831**	2,317	Wage increase
10-47-23	Wildland Deployment Wages	165,239	-	-	-	-	**-**	-	
10-47-25	Uniform Expense	19,866	23,033	18,618	9,039	21,566	**21,566**	-	
10-47-29	State Medicaid Fund	10,566	14,615	22,320	5,948	18,000	**23,000**	5,000	
10-47-31	Dues, Subscriptions, Ref Matls	1,088	1,218	1,882	971	3,332	**3,332**	-	
10-47-32	Equipment Repairs	-	665	21	1,422	5,500	**5,500**	-	
10-47-33	Public Education	663	2,171	2,408	376	2,500	**2,500**	-	

FUND 10
GENERAL FUND
FIRE & EMS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-47-34	Equipment Maintenance	8,223	12,030	5,049	1,790	13,000	**13,000**	-	
10-47-35	Station Supplies-Consumable	2,095	6,286	3,843	5,051	4,000	**7,500**	3,500	
10-47-37	Cell Phones & Devices	14,030	12,718	11,553	5,690	14,030	**12,030**	(2,000)	
10-47-39	IT Services & Computers	18,334	14,805	8,817	3,481	16,148	**16,148**	-	
10-47-40	Postage, Printing, Misc Suppl	4,020	4,913	3,991	2,322	4,500	**5,000**	500	
10-47-41	Employee Recognition	4,323	2,023	9,751	1,170	5,000	**5,000**	-	
10-47-42	Professional & Technical Serv	24,347	28,912	44,041	39,159	55,000	**55,000**	-	
10-47-43	Medical Equipment	7,869	317	3,519	-	6,500	**6,500**	-	
10-47-44	Protective Clothing	49,703	39,150	19,426	10,856	29,000	**32,000**	3,000	increased cost of turnouts
10-47-45	Food & Beverage	5,305	4,804	3,873	3,525	5,000	**6,000**	1,000	
10-47-46	Grants	-	-	-	-	-	**-**	-	
10-47-48	Physicals	-	-	56	263	-	**-**	-	
10-47-49	Medical Supplies	30,479	39,428	47,111	26,411	42,000	**52,000**	10,000	Increased call volume and supply costs
10-47-50	Capital Projects	136,720	230,145	58,696	9,650	60,000	**60,000**	-	
10-47-52	Utilities	31,720	31,292	28,214	13,478	32,000	**32,000**	-	
10-47-58	Exp Aid Provided Oth. Agencies	54,386	-	-	-	-	**-**	-	
10-47-59	Building Maintenance	15,055	8,929	24,536	22,822	16,000	**16,000**	-	
10-47-60	Radio Service	1,200	620	(125)	-	-	**-**	-	
10-47-63	Billing and Collection	27,966	31,258	30,004	17,265	27,000	**27,000**	-	
10-47-68	Training	17,317	24,273	50,979	17,702	50,000	**50,000**	-	
10-47-69	Rent	126,860	104,886	126,860	53,801	126,860	**126,860**	-	
10-47-71	Fuel	37,893	37,157	29,038	17,145	38,000	**38,000**	-	
10-47-73	Vehicle Supplies/Maintenance	83,874	79,382	53,963	59,180	47,000	**40,000**	(7,000)	Decrease due to the new apparatus
10-47-74	Vehicle Lease	210,299	189,013	67,537	51,153	176,205	**261,599**	85,394	New Fire truck and Fire engine
10-47-76	Capital Expense	-	16	-	688,270	-	**-**	-	
10-47-78	Equipment	8,400	23,324	14,293	43,804	20,000	**20,000**	-	
10-47-79	Insurance	88,861	96,028	77,836	72,438	97,500	**97,500**	-	
10-47-90	Miscellaneous Expense	3,756	2,152	4,122	1,295	5,000	**5,000**	-	
10-47-91	Equipment Lease	-	-	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**4,064,578**	**4,040,840**	**4,201,768**	**3,172,034**	**4,950,143**	**5,294,671**	**344,528**	
	Surplus (Deficit)	**380,684**	**108,392**	**286,607**	**(256,690)**	**-**	**-**		

FUND 10
GENERAL FUND
WILDLAND DEPLOYMENT

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-38-41	Aid Provided to Other Agencies	-	401,828	650,339	185,364	35,000	**35,000**	-	
	TOTAL REVENUES	**-**	**401,828**	**650,339**	**185,364**	**35,000**	**35,000**	**-**	
	EXPENDITURES								
10-48-10	Wildland Deployment Wages	-	188,121	325,699	118,096	35,000	**35,000**	-	
10-48-14	Wildland Deployment PT Wages	-	-	9,988	7,532	-	**-**	-	
10-48-20	Medical Benefits to Wildland	-	8,412	14,416	1,782	-	**-**	-	
10-48-21	Retirement to Wildland	-	5,016	8,203	3,451	-	**-**	-	
10-48-22	FICA/Medicare to Wildland	-	2,513	4,818	1,804	-	**-**	-	
10-48-58	Exp Aid Provided Oth. Agencies	-	117,290	156,633	21,739	-	**-**	-	
	TOTAL EXPENDITURES	**-**	**321,352**	**519,756**	**154,404**	**35,000**	**35,000**	**-**	
	Surplus (Deficit)	**-**	**80,476**	**130,583**	**30,959**	**-**	**-**		

FY2027 LPPSD City Assessments

Annual	Fire	Police	Admin	Total
Alpine	$ 1,891,256	$ 1,597,937	$ 139,716	$ 3,628,909
Highland	$ 2,689,615	$ 3,342,158	$ 282,375	$ 6,314,148
TOTAL	**$ 4,580,871**	**$ 4,940,095**	**$ 422,091**	**$ 9,943,057**

FY2026 Assessments (Prior Year)

Annual	Fire	Police	Admin	Total
Alpine	$ 1,529,294	$ 1,523,150	$ 121,057	$ 3,173,501
Highland	$ 2,817,049	$ 3,176,312	$ 245,916	$ 6,239,277
TOTAL	**$ 4,346,343**	**$ 4,699,462**	**$ 366,973**	**$ 9,412,778**

Change Over Prior Year

Annual	Fire	Police	Admin	Total
Alpine	$361,962 (23.7%)	$74,787 (4.9%)	$18,659 (15.4%)	$455,408 (14.4%)
Highland	-$127,434 (-4.5%)	$165,846 (5.2%)	$36,459 (14.8%)	$74,871 (1.2%)
TOTAL	**$234,528 (5.4%)**	**$240,633 (5.1%)**	**$55,118 (15%)**	**$530,279 (5.6%)**

Changes from 3/10/26 Tentative Version to 3/30/26 Tentative Version

General Fund:

General Fund Revenues	Previous Amount	Change	New Amount
Alpine Administration Assessment - Credit of assessment switch to payout, slight change in wages	-	139,716	139,716
Highland Assessment: Slight changes in admin wages	282,172	203	282,375
Use of surplus: slight changes in budget, decreased wage increase	408,848	(9,520)	399,328
Alpine Police Assessment: decrease in budget	1,634,364	(36,427)	1,597,937
Highland Police Assessment: decrease in budget	3,418,346	(76,188)	3,342,158
Police Report Charges - increased budgeted revenue	5,000	5,000	10,000
Police Security Services - increased budgeted revenue	5,000	5,000	10,000
Alpine Fire Assessment: decrease in budget	1,936,350	(45,094)	1,891,256
Highland Fire Assessment: decrease in budget	2,753,745	(64,130)	2,689,615
Total Revenues		**(81,440)**	

Changes from 3/10/26 Tentative Version to 3/30/26 Tentative Version

General Fund Expenditures	Previous Amount	Change	New Amount
Admin wages: slight changes	190,800	300	191,100
Payout of Fund Balance to Cities - Credit of assessments switch to payout, decreased employee increase	269,229	130,099	399,328
Police wages - wage increase decreased to 5%	2,350,630	(70,298)	2,280,332
Overtime - wage increased decreased to 5%	112,050	(3,112)	108,938
Part-time - wage increase decreased to 5%	42,768	(1,188)	41,580
Call pay - wage increase decreased to 5%	31,482	(874)	30,608
Police benefits - lower than expected medical premium increase	710,620	(9,779)	700,841
Retirement - wage increase decreased to 5%	723,890	(19,521)	704,369
Police FICA - wage increase decreased to 5%	38,018	(1,082)	36,936
Police 401K Match - wage increase decreased to 5%	134,291	(3,760)	130,531
Police insurance - increasing costs	93,000	7,000	100,000
Fire wages - wage increase decreased to 5%	2,343,445	(65,096)	2,278,349
Fire holiday pay: updated projections	92,710	(23,725)	68,985
Fire benefits - lower than expected medical premium increase	630,499	(8,848)	621,651
Fire Retirement - wage increase decreased to 5%	610,341	(15,611)	594,730
Fire FICA - wage increase decreased to 5%	44,775	(944)	43,831
Fire - State Medicaid Fund: updated projections	18,000	5,000	23,000
Total Expenditures		**(81,439)**	
Total General Fund		**(1)**	

Lone Peak Public Safety District

Fiscal Year 2026-2027 Draft Budget (Option 1, 8%)

March 30, 2026

GENERAL FUND SUMMARY 2027

	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
BEGINNING FUND BALANCE:				**$ 3,567,383**	**$ 3,567,383**
REVENUES:					
Administration	$ 314,914	$ 528,754	$ 517,961	$ 454,473	$ 916,229
Police	4,320,833	4,685,988	4,957,471	4,821,462	5,503,205
Fire & EMS	4,445,262	4,149,233	4,488,374	4,950,143	5,378,547
Wildland Deployment	-	401,828	650,339	35,000	35,000
TOTAL REVENUE	**$ 9,081,009**	**$ 9,765,804**	**$ 10,614,146**	**$ 10,261,078**	**$ 11,832,981**
GENERAL FUND EXPENDITURES:					
Administration	$ 190,345	$ 360,511	$ 389,038	$ 454,473	$ 916,229
Police	3,822,532	4,411,589	4,575,431	4,821,462	5,503,205
Fire & EMS	4,064,578	4,040,840	4,201,768	4,950,143	5,378,547
Wildland Deployment	-	321,352	519,756	35,000	35,000
TOTAL EXPENDITURES	**$ 8,077,456**	**$ 9,134,292**	**$ 9,685,991**	**$ 10,261,078**	**$ 11,832,981**
OPERATING SURPLUS(DEFICIT)	**$ 1,003,553**	**$ 631,512**	**$ 928,154**	**$ 0**	**$ 0**

FUND 10
GENERAL FUND
ADMINISTRATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-33-01	Alpine	93,759	134,604	125,328	60,528	121,057	**139,716**	18,659	
10-33-02	Highland	192,180	282,564	248,844	122,958	245,916	**282,375**	36,459	
10-33-15	Interest Earnings	28,731	108,451	129,110	47,706	87,500	**87,500**	-	
10-33-18	Miscellaneous Income	244	3,112	13,224	-	-	**-**	-	
10-33-20	FICA Refunds	-	23	1,456	-	-	**-**	-	
10-33-30	Budgeted Surplus	-	-	-	-	-	**406,638**	406,638	Transition to new fire formula
	TOTAL REVENUES	**314,914**	**528,754**	**517,961**	**231,193**	**454,473**	**916,229**	**461,756**	
	EXPENDITURES								
10-43-10	Wages - Permanent Employees	36,632	165,230	170,634	90,258	171,800	**191,100**	19,300	Budget for 4% raise and 9% medical premium increase
10-43-33	Public Information	41	41	812	-	500	**600**	100	
10-43-40	Postage - Misc Supplies	694	195	-	443	500	**500**	-	
10-43-50	FICA Refund	-	-	-	-	-	**-**	-	
10-43-61	Legal Fees	3,263	750	1,913	40	4,000	**21,000**	17,000	New contract attorney. Budgeted for 10 hours per month.
10-43-62	Audit Fees	7,000	8,750	7,500	-	8,000	**8,000**	-	
10-43-79	Insurance	106	211	127	52	200	**200**	-	
10-43-80	Alpine Dispatch	42,795	57,182	67,845	34,423	88,079	**95,030**	6,951	Estimate increase from Dispatch
10-43-81	Highland Dispatch	89,775	125,066	132,941	67,855	177,144	**188,911**	11,767	Estimate increase from Dispatch
10-43-88	Board Expenses	33	22	33	175	2,250	**2,250**	-	
10-43-89	Employee Relations	2,875	-	-	-	-	**-**	-	
10-43-90	Miscellaneous Expense	7,132	3,064	7,234	2,353	2,000	**2,000**	-	
10-43-XX	Payout of Fund Balance to Cities	-	-	-	-	-	**406,638**	406,638	Payout to Highland and Alpine for fire formula transition
	TOTAL EXPENDITURES	**190,345**	**360,511**	**389,038**	**195,600**	**454,473**	**916,229**	**461,756**	
	Surplus (Deficit)	**124,569**	**168,244**	**128,923**	**35,593**	**(0)**	**-**		

FUND 10
GENERAL FUND
POLICE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-35-01	**Alpine**	1,392,648	1,451,362	1,497,972	761,575	1,523,150	**1,630,319**	107,169	
10-35-02	**Highland**	2,689,059	2,857,308	3,080,145	1,588,156	3,176,312	**3,409,886**	233,574	
10-35-04	**Alpine School District**	93,400	98,890	101,305	9,785	85,000	**95,000**	10,000	Historical trend
10-35-09	**Court Revenue**	111	74	130	93			-	
10-35-10	**Police Report Charges**	4,721	4,819	11,356	6,142	4,500	**10,000**	5,500	Historical trend
10-35-11	**Finger Printing**	1,363	1,307	1,335	627	1,000	**1,000**	-	
10-35-12	**Dog License Revenue**	64	44	52	73			-	
10-35-13	**Security Services**	2,411	18,786	9,143	9,671	2,500	**10,000**	7,500	Historical trend
10-35-17	**Credit Card Cash Back**	1,446	1,342	1,487	305	1,000	**1,000**	-	
10-35-18	**Miscellaneous Income**	8,525	16,842	18,607	5,237	6,000	**6,000**	-	
10-35-19	**K-9 Donations**	-	-	-	2,655			-	
10-35-20	**Grants**	74,213	21,048	26,124	1,676	8,000	**8,000**	-	
10-35-25	**Proceeds From Lease**	-	211,403	190,792	-			-	
10-35-30	**Budgeted Surplus**	-	-	-	-		**318,000**	318,000	Use of fund balance to purchase 4 vehicles and two motorcycles
10-35-40	**Proceeds from Sale of Asset**	52,874	2,765	19,024	3,563	14,000	**14,000**	-	
	TOTAL REVENUES	**4,320,833**	**4,685,988**	**4,957,471**	**2,389,556**	**4,821,462**	**5,503,205**	**681,743**	
	EXPENDITURES								
10-45-10	**Wages - Permanent Employees**	1,824,960	1,970,901	1,979,089	1,032,679	2,165,206	**2,350,630**	185,424	8.4% market increase, 1 new supervisor position
10-45-11	**Holiday Pay**	11,191	8,369	10,906	1,585	-	**-**	-	
10-45-12	**Overtime**	119,787	118,318	102,619	85,583	103,750	**112,050**	8,300	Wage increase
10-45-13	**Wages - Crossing Guards**	66,877	31,303	53,361	29,321	85,000	**85,000**	-	
10-45-14	**Wages - Part Time**	(291)	4,930	32,153	20,446	39,600	**42,768**	3,168	Wage increase
10-45-16	**Call Pay - Police**	27,665	29,061	32,039	13,711	29,150	**31,482**	2,332	Wage increase
10-45-18	**Specialty Pay**	-	1,893	6,018	4,750	6,000	**12,000**	6,000	Addition of Therapy Dog
10-45-20	**Medical Benefits**	443,765	498,309	571,373	317,930	601,356	**701,115**	99,759	9% medical increase, 1 new supervisor FTE
10-45-21	**Retirement**	549,347	625,949	658,025	332,724	674,064	**723,890**	49,826	Wage increase, 1 new supervisor FTE
10-45-22	**FICA/Medicare**	30,733	30,444	34,733	17,014	34,208	**38,018**	3,810	Wage increase, 1 new supervisor FTE
10-45-23	**401K**	44,968	51,399	49,733	27,155	121,090	**134,291**	13,201	Wage increase, 1 new supervisor FTE

FUND 10
GENERAL FUND
POLICE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-45-25	Uniform Expense	47,833	39,026	37,186	22,293	43,590	**44,910**	1,320	1 new supervisor FTE
10-45-31	Dues, Subscriptions, Ref Matls	4,353	1,412	2,857	1,348	1,750	**1,750**	-	
10-45-33	Public Education	10,656	1,938	3,795	504	4,000	**4,000**	-	
10-45-34	NOVA & School Lunch	1,953	1,267	2,127	980	2,200	**2,200**	-	
10-45-35	Grant Expense	6,827	19,655	16,253	11,929	8,000	**8,000**	-	
10-45-38	Travel Expense	9,789	9,433	9,239	5,530	9,500	**9,500**	-	
10-45-40	Postage, Printing, Misc Suppl	11,256	12,699	11,213	3,561	10,300	**10,300**	-	
10-45-50	K-9 Expenses	-	1,968	2,390	501	3,000	**4,000**	1,000	Addition of Therapy Dog
10-45-52	Utilities Expense	40,769	26,731	41,188	21,230	44,186	**48,066**	3,880	Increase in Google Suite, Mobile Phones/Data
10-45-57	Drug Screens	2,825	2,185	1,230	400	2,000	**2,000**	-	
10-45-58	Professional Services/Contract	131,575	107,942	122,930	118,668	139,612	**144,974**	5,362	Increase in PACE, Lexipol, Mental Health
10-45-59	Building Maintenance	7,159	23,261	28,925	1,145	22,000	**24,936**	2,936	New Service New Contract
10-45-61	Chief's Admin	8,756	11,416	9,786	4,082	9,000	**9,000**	-	
10-45-68	Training	20,445	14,982	19,709	6,913	19,000	**19,825**	825	1 new supervisor FTE
10-45-69	Rent	132,110	98,983	132,110	66,055	132,100	**132,100**	-	
10-45-71	Fuel	67,491	64,214	70,059	27,601	65,000	**70,000**	5,000	1 new supervisor FTE
10-45-72	Vehicle Repairs	-	500	-	-	-	**-**	-	
10-45-73	Vehicle Supplies/Maintenance	28,884	42,590	34,032	23,138	40,900	**41,500**	600	1 new supervisor FTE
10-45-74	Vehicle Lease	759	161,753	157,631	56,938	223,975	**170,575**	(53,400)	No lease in FY21 or FY26 (fund balance use)
10-45-76	Vehicle Replacement	-	220,960	173,461	168,598	-	**318,000**	318,000	4 vehicles (3 replacement, 1 new), 2 motorcycles
10-45-77	Equipment Replacement	66,549	56,575	57,244	40,365	64,975	**82,375**	17,400	1 new supervisor FTE
10-45-78	Capital	10,132	11,880	20,086	-	9,200	**9,200**	-	
10-45-79	Insurance	80,980	86,819	83,334	72,746	93,000	**100,000**	7,000	Increasing trend
10-45-80	Bankcard Fees	793	626	632	341	1,200	**1,200**	-	
10-45-89	Animal Control	1,857	3,958	1,415	-	4,000	**4,000**	-	
10-45-90	Police Supplies	9,780	17,940	6,550	3,059	9,550	**9,550**	-	
	TOTAL EXPENDITURES	**3,822,532**	**4,411,589**	**4,575,431**	**2,540,822**	**4,821,462**	**5,503,205**	**681,743**	
	Surplus (Deficit)	**498,300**	**274,400**	**382,041**	**(151,266)**	**-**	**-**		

FUND 10
GENERAL FUND
FIRE & EMS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-37-01	Alpine	1,193,680	1,240,752	1,339,129	764,647	1,529,294	**1,925,885**	396,591	
10-37-02	Highland	2,058,415	2,173,752	2,405,818	1,408,524	2,817,049	**2,738,862**	(78,187)	
10-37-05	Utah County	23,409	26,436	78,001	45,714	75,000	**85,000**	10,000	
10-37-11	Charges for Services	504,815	510,642	588,679	345,185	500,000	**600,000**	100,000	
10-37-15	Burn Permits	-	-	-	-	-	**-**	-	
10-37-17	Credit Card Cash Back	1,728	2,181	2,087	870	1,000	**1,000**	-	
10-37-18	Miscellaneous Income	153	-	-	-	-	**-**	-	
10-37-20	Grants	132,421	195,394	74,359	-	4,800	**4,800**	-	
10-37-25	Proceeds From Lease	-	-	-	-	-	**-**	-	
10-37-30	Budgeted Surplus	-	-	-	-	23,000	**23,000**	-	Mental Health Grant Continuation
10-37-40	Proceeds from Sale of Asset	34,000	-	301	349,250	-	**-**	-	
10-37-41	Aid Provided to Other Agencies	496,641	77	-	1,154	-	**-**	-	
	TOTAL REVENUES	**4,445,262**	**4,149,233**	**4,488,374**	**2,915,344**	**4,950,143**	**5,378,547**	**428,404**	
	EXPENDITURES								
10-47-10	Wages - Permanent Employees	1,552,642	1,599,683	1,854,100	1,048,842	2,228,863	**2,343,445**	114,582	3% merit, 5% market
10-47-11	Overtime Wages/Standby	144,046	181,281	244,535	148,873	182,347	**202,350**	20,003	Wage increase
10-47-14	Part Time Employees	339,451	317,429	306,671	181,903	363,504	**444,740**	81,236	Due to increased time off and effort to not use OT
10-47-13	Holiday Pay	32,059	45,417	46,806	65,700	88,295	**70,956**	(17,339)	Updated projections based on historical usage
10-47-18	Special Payouts	-	-	-	-	-	**-**	-	
10-47-20	Medical Benefits	409,401	424,685	493,986	290,253	533,266	**621,905**	88,639	9% medical premium increase
10-47-21	Retirement	343,444	377,414	444,137	230,429	571,713	**610,341**	38,628	Wage increase
10-47-22	FICA/Medicare	33,081	29,368	39,300	20,557	41,514	**44,775**	3,261	Wage increase
10-47-23	Wildland Deployment Wages	165,239	-	-	-	-	**-**	-	
10-47-25	Uniform Expense	19,866	23,033	18,618	9,039	21,566	**21,566**	-	
10-47-29	State Medicaid Fund	10,566	14,615	22,320	5,948	18,000	**23,000**	5,000	
10-47-31	Dues, Subscriptions, Ref Matls	1,088	1,218	1,882	971	3,332	**3,332**	-	
10-47-32	Equipment Repairs	-	665	21	1,422	5,500	**5,500**	-	
10-47-33	Public Education	663	2,171	2,408	376	2,500	**2,500**	-	

FUND 10
GENERAL FUND
FIRE & EMS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-47-34	Equipment Maintenance	8,223	12,030	5,049	1,790	13,000	**13,000**	-	
10-47-35	Station Supplies-Consumable	2,095	6,286	3,843	5,051	4,000	**7,500**	3,500	
10-47-37	Cell Phones & Devices	14,030	12,718	11,553	5,690	14,030	**12,030**	(2,000)	
10-47-39	IT Services & Computers	18,334	14,805	8,817	3,481	16,148	**16,148**	-	
10-47-40	Postage, Printing, Misc Suppl	4,020	4,913	3,991	2,322	4,500	**5,000**	500	
10-47-41	Employee Recognition	4,323	2,023	9,751	1,170	5,000	**5,000**	-	
10-47-42	Professional & Technical Serv	24,347	28,912	44,041	39,159	55,000	**55,000**	-	
10-47-43	Medical Equipment	7,869	317	3,519	-	6,500	**6,500**	-	
10-47-44	Protective Clothing	49,703	39,150	19,426	10,856	29,000	**32,000**	3,000	increased cost of turnouts
10-47-45	Food & Beverage	5,305	4,804	3,873	3,525	5,000	**6,000**	1,000	
10-47-46	Grants	-	-	-	-	-	**-**	-	
10-47-48	Physicals	-	-	56	263	-	**-**	-	
10-47-49	Medical Supplies	30,479	39,428	47,111	26,411	42,000	**52,000**	10,000	Increased call volume and supply costs
10-47-50	Capital Projects	136,720	230,145	58,696	9,650	60,000	**60,000**	-	
10-47-52	Utilities	31,720	31,292	28,214	13,478	32,000	**32,000**	-	
10-47-58	Exp Aid Provided Oth. Agencies	54,386	-	-	-	-	**-**	-	
10-47-59	Building Maintenance	15,055	8,929	24,536	22,822	16,000	**16,000**	-	
10-47-60	Radio Service	1,200	620	(125)	-	-	**-**	-	
10-47-63	Billing and Collection	27,966	31,258	30,004	17,265	27,000	**27,000**	-	
10-47-68	Training	17,317	24,273	50,979	17,702	50,000	**50,000**	-	
10-47-69	Rent	126,860	104,886	126,860	53,801	126,860	**126,860**	-	
10-47-71	Fuel	37,893	37,157	29,038	17,145	38,000	**38,000**	-	
10-47-73	Vehicle Supplies/Maintenance	83,874	79,382	53,963	59,180	47,000	**40,000**	(7,000)	Decrease due to the new apparatus
10-47-74	Vehicle Lease	210,299	189,013	67,537	51,153	176,205	**261,599**	85,394	New Fire truck and Fire engine
10-47-76	Capital Expense	-	16	-	688,270	-	**-**	-	
10-47-78	Equipment	8,400	23,324	14,293	43,804	20,000	**20,000**	-	
10-47-79	Insurance	88,861	96,028	77,836	72,438	97,500	**97,500**	-	
10-47-90	Miscellaneous Expense	3,756	2,152	4,122	1,295	5,000	**5,000**	-	
10-47-91	Equipment Lease	-	-	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**4,064,578**	**4,040,840**	**4,201,768**	**3,172,034**	**4,950,143**	**5,378,547**	**428,404**	
	Surplus (Deficit)	**380,684**	**108,392**	**286,607**	**(256,690)**	**-**	**-**		

FUND 10
GENERAL FUND
WILDLAND DEPLOYMENT

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	REVENUES								
10-38-41	Aid Provided to Other Agencies	-	401,828	650,339	185,364	35,000	**35,000**	-	
	TOTAL REVENUES	**-**	**401,828**	**650,339**	**185,364**	**35,000**	**35,000**	**-**	
	EXPENDITURES								
10-48-10	Wildland Deployment Wages	-	188,121	325,699	118,096	35,000	**35,000**	-	
10-48-14	Wildland Deployment PT Wages	-	-	9,988	7,532	-	**-**	-	
10-48-20	Medical Benefits to Wildland	-	8,412	14,416	1,782	-	**-**	-	
10-48-21	Retirement to Wildland	-	5,016	8,203	3,451	-	**-**	-	
10-48-22	FICA/Medicare to Wildland	-	2,513	4,818	1,804	-	**-**	-	
10-48-58	Exp Aid Provided Oth. Agencies	-	117,290	156,633	21,739	-	**-**	-	
	TOTAL EXPENDITURES	**-**	**321,352**	**519,756**	**154,404**	**35,000**	**35,000**	**-**	
	Surplus (Deficit)	**-**	**80,476**	**130,583**	**30,959**	**-**	**-**		

FY2027 LPPSD City Assessments

Annual	Fire	Police	Admin	Total
Alpine	$ 1,925,885	$ 1,630,319	$ 139,716	$ 3,695,920
Highland	$ 2,738,862	$ 3,409,886	$ 282,375	$ 6,431,123
TOTAL	**$ 4,664,747**	**$ 5,040,205**	**$ 422,091**	**$ 10,127,043**

FY2026 Assessments (Prior Year)

Annual	Fire	Police	Admin	Total
Alpine	$ 1,529,294	$ 1,523,150	$ 121,057	$ 3,173,501
Highland	$ 2,817,049	$ 3,176,312	$ 245,916	$ 6,239,277
TOTAL	**$ 4,346,343**	**$ 4,699,462**	**$ 366,973**	**$ 9,412,778**

Change Over Prior Year

Annual	Fire	Police	Admin	Total
Alpine	$396,591 (25.9%)	$107,169 (7%)	$18,659 (15.4%)	$522,419 (16.5%)
Highland	-$78,187 (-2.8%)	$233,574 (7.4%)	$36,459 (14.8%)	$191,846 (3.1%)
TOTAL	**$318,404 (7.3%)**	**$340,743 (7.3%)**	**$55,118 (15%)**	**$714,265 (7.6%)**

Changes from 3/10/26 Tentative Version to 3/30/26 Tentative Version

General Fund:

General Fund Revenues	**Previous Amount**	**Change**	**New Amount**
Alpine Administration Assessment - Credit of assessment switch to payout, slight change in wages	-	139,716	139,716
Highland Assessment: Slight changes in admin wages	282,172	203	282,375
Use of surplus: slight changes in budget	408,848	(2,210)	406,638
Alpine Police Assessment: decrease in budget	1,634,364	(4,045)	1,630,319
Highland Police Assessment: decrease in budget	3,418,346	(8,460)	3,409,886
Police Report Charges - increased budgeted revenue	5,000	5,000	10,000
Police Security Services - increased budgeted revenue	5,000	5,000	10,000
Alpine Fire Assessment: decrease in budget	1,936,350	(10,465)	1,925,885
Highland Fire Assessment: decrease in budget	2,753,745	(14,883)	2,738,862
Total Revenues		**109,856**	

General Fund Expenditures	**Previous Amount**	**Change**	**New Amount**
Admin wages: slight changes	190,800	300	191,100
Payout of Fund Balance to Cities - Credit of assessments switch to payout	269,229	137,409	406,638
Police benefits - lower than expected medical premium increase	710,620	(9,505)	701,115
Police insurance - increasing costs	93,000	7,000	100,000
Fire holiday pay: updated projections	92,710	(21,754)	70,956
Fire benefits - lower than expected medical premium increase	630,499	(8,594)	621,905
Fire - State Medicaid Fund: updated projections	18,000	5,000	23,000
Total Expenditures		**109,856**	
Total General Fund		**-**	