Special District
Adopted Budget

Form: SD-BUD-1-2010

Basic Form Instructions

Local and Special Districts

1. The law requires that governmental fund (general, special revenue, debt service, capital projects, and permanent) budgets be balanced. This means that "Total Revenues" must equal the "Total Expenses."
   The law further requires that the columns labeled "Prior Year" and "Current Year" be filled in as well as the "Budget" column. The actual expenses shown in the first two columns are meant to help you in determining more accurate budget amounts.
2. For the governmental funds:
   If all, or part, of the prior year's fund balance needs to be used to balance the budget, place the balancing amount on the line called "Contribution From Fund Balance" in the Revenues section.
   If part of the budget year's revenues are meant to increase the fund balance, place the balancing amount on the line called "Contribution to Fund Balance" in the Expenses section.
3. This budget is a public document and must be kept by the district. It must be available for inspection by the public during business hours.
4. A copy of this budget must be sent to the Office of the State Auditor within 30 days after its adoption. Forms must be uploaded to reporting.auditor.utah.gov. If you have general questions about the form, contact Seth Oveson at soveson@utah.gov or (435) 572-0440. If you have any questions related to the uploading of your document, please contact our main office at 801-538-1025 or stateauditor@utah.gov.

2026 BUDGET (REVISED 10/20/2026)

Name Flaming Gorge Fire and EMS District

Fiscal Year 2026

Form: SD-BUD-1-2012

Part I General and Enterprise Fund

		General Fund			Enterprise Fund		
		Actual Expenses			Actual Expenses		
	(a)	Prior Year (2024) (b)	Current Year (2025) (c)	Budget (d)	Prior Year (e)	Current Year (f)	Budget (g)
	Revenues						
101	Taxes: Property Tax	$287,864.22	$42,541.98	$280,000.00			
102	Other:						
103	PILT (from Daggett County)	$43,685.00	$44,930.00	$44,930.00			
104	Daggett County Interlocal Agreement Payment	$25,000.00		$50,000.00			
105	Charges for Fire Services	$2,250.00	$150.00	$500.00			
106	Charges for EMS Services	$1,479.66	$47,763.58	$50,000.00			
107	Interest Revenue	$20,403.70	$18,804.59	$20,000.00			
108	Donations	$208,000.00	$856.00	$1,750.00			
109	Other Revenue	$500.00	$5,417.85				
	Other Financing Sources:						
110	Transfers from Other Funds						
111	Contribution from Fund Balance			$55,000.00			
112	CIB Grant		$159,049.87	$40,950.13			
113	EMS Grants	$74,105.00	$54,908.00	$60,000.00			
	Total Revenues	$663,287.58	$374,421.87	$603,130.13		0	0
	Expenses						
	District Administration						
	Salaries and Benefits (retired)	$102,324.42					
	Other Operating Expenses (retired)	$2,990.84					
201	Board Member Stipends		$2,310.00	$5,250.00			
202	Administration Wages		$7,108.50	$12,000.00			
203	Travel/Conferences	$1,448.18	$2,338.97	$5,000.00			
204	Manila Fire Station Utilities	$14,157.51	$12,059.10	$15,000.00			
205	District Phone/Data Service		$1,274.80	$2,000.00			
206	Manila Fire Station Building and Grounds Maintenance	$1,858.21	$707.81	$1,000.00			
207	Manila Fire Station Improvements		$12,323.53	$15,000.00			
208	First Responder Mental Health Resources						
209	Professional Services	$29,601.57	$5,349.00	$7,500.00			
210	Insurance	$7,259.81	$12,922.08	$15,000.00			
211	Business/Domain Services		$2,429.90	$3,000.00			
212	Office Supplies	$182.35	$324.75	$1,000.00			
213	Fire Warden Contract	$19,917.71	$10,453.52	$11,000.00			
	Town of Manila Service Agreement (retired)	$4,375.00					
214	Town of Dutch John Service Agreement	$7,500.00	$7,500.00	$7,500.00			
215	Employee Incentives and Recognition (non-wage)			$4,630.00			
216	Employee Appreciation (Holiday Party and Gifts)		$1,500.00	$3,000.00			
	Fire Operations						
301	Manila Fire Command Staff Wages		$9,207.50	$15,000.00			
302	Manila Fire Training Wages		$8,595.00	$15,000.00			
303	Manila Fire Response Wages		$393.75	$2,500.00			
304	Manila Fire Training Expenses/Fees	$220.80	$279.97	$2,000.00			
305	Manila Fire Equipment/Supplies	$3,390.37	$10,188.93	$10,000.00			
306	Manila Fire PPE/Uniforms	$6,811.70	$2,510.60	$60,000.00			
307	Manila Fire Fleet Routine Maintenance/Repairs	$1,754.66	$998.09	$18,500.00			
308	Manila Fire Fleet Fuel	$2,816.48	$336.86	$3,000.00			
309	*Manila Fire Fleet Repairs (retired)*	$60,663.33					
310	Manila Fire Other Operating Expenses		$918.29	$0.00			
311	Community Engagement/Fire Prevention		$648.50	$1,500.00			
	EMS Operations						
401	EMS Director Salary/Wages		$58,486.40	$70,000.00			
402	Employee SS/MC		$11,606.24	$15,000.00			
403	EMS Director Health Insurance	$8.40	$34,145.02	$28,000.00			
404	EMS Director Retirement		$24,694.28	$20,000.00			
405	EMS On-Call Wages		$56,597.50	$104,800.00			
406	EMS Response/Standby Costs		$7,976.50	$10,000.00			
407	*EMS Training Wages (retired)*						
408	EMS Medical Director Contract		$12,085.00	$13,000.00			
409	EMS Billing Service	$709.00	$3,548.37	$3,500.00			
410	EMS Subscriptions/Memberships/Publications	$5,293.41	$4,213.89	$5,000.00			
411	*EMS Publications (retired)*		$188.05				
412	EMS Community Education/Outreach		$231.48	$1,500.00			
413	EMS Training Expenses/Fees	$1,999.43	$2,993.95	$4,500.00			
414	EMS Equipment (Non-consumable)	$723.62	$4,242.55	$3,000.00			
415	EMS Medical Supplies/Medications (Consumable)	$5,854.22	$2,052.37	$5,000.00			
	EMS Medications (retired)	$153.29					
416	EMS Fleet Maintenance	$951.50	$3,154.48	$4,000.00			
417	EMS Fleet Fuel	$2,551.59	$5,432.85	$6,000.00			
418	*EMS Data Plan (retired)*	$195.78					
419	EMS Uniforms	$1,053.30	$1,112.58	$1,500.00			
420	EMS Other Operating Expenses		$402.10	$0.00			
421	EMS Fleet Purchase		$158,399.87	$40,950.13			
	Other Operating Expenses						
	Depreciation						
	Capital Outlay						
	Debt Service						
	Other Financing Uses:						
501	Contribution to Capital Project Fund	$100,000.00	$100,000.00				
502	Contribution to EMS Fleet Replacement Fund		$10,000.00	$10,000.00			
503	Contribution to Manila Fire Fleet Replacement Fund		$10,000.00	$10,000.00			
504	Contribution to Fund Balance						
505	Contribution to Debt Service Balance	$12,000.00		$12,000.00			
510	Capital Outlay	$208,000.00					
	Total Expenditures / Expenses	$606,766.48	$624,242.93	$603,130.13	0	0	0
	Net Income / (Loss)				0	0	0

CONTINUE ON PAGE 2 WITH PART II

Part II **Capital Projects and Debt Service Fund**

		General Capital Project Fund			Manila Fire Fleet Replacement Fund			EMS Fleet Replacement Fund			Debt Service		
		Actual			Actual			Actual			Actual		
		Prior Year (2024) (b)	Current Year (2025) (c)	Budget (d)	Prior Year (2024) (e)	Current Year (2025) (f)	Budget (g)	Prior Year (2024) (e)	Current Year (2025) (f)	Budget (g)	Prior Year (2024) (e)	Current Year (2025) (f)	Budget (g)
	Revenues												
1.1	Bond Issues												
1.2	Property Taxes												
1.3	Fee-in-Lieu of Taxes												
1.4	Investment/Interest Income												
	Transfers From:												
1.5	General Fund	$100,000.00	$100,000.00			$10,000.00	$10,000.00		$10,000.00	$10,000.00	$12,000.00	$12,000.00	$12,000.00
1.6													
1.7	Other:												
1.8	Other:												
	Total Revenues	$100,000.00	$100,000.00	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	$10,000.00	$10,000.00	$12,000.00	$12,000.00	$12,000.00
1.9	Beginning Fund Balance	$100,000.00	$200,000.00	$300,000.00			$10,000.00			$10,000.00			
1.10	Available for Use	$200,000.00	$300,000.00	$300,000.00	$0.00	$10,000.00	$20,000.00	$0.00	$10,000.00	$20,000.00	$12,000.00	$12,000.00	$12,000.00
	Expenses												
2.1	Debt Service										$12,000.00	$12,000.00	$12,000.00
2.2	Retirement of Bonds												
2.3	Interest on Bonds												
2.4	Accumulated Capital	$200,000.00	$300,000.00	$300,000.00		$10,000.00	$20,000.00		$10,000.00	$20,000.00			
	Transfers From:												
2.5													
2.6													
2.7	Other:												
2.8	Other:												
	Total Expenses	$200,000.00	$300,000.00	$300,000.00	$0.00	$10,000.00	$20,000.00	$0.00	$10,000.00	$20,000.00	$12,000.00	$12,000.00	$12,000.00
	Ending Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00