

Liberty Fire District - FY 2026/2027 Budget (Exhibit A)

Category	Description	Amount	Notes
Revenues			
Restricted Revenue	Special Assessments	\$244,006.00	Property Appraiser estimate
	Walton County BCC Funding	\$175,000.00	\$50,000 designated for radios
	Donations	\$5,000.00	Conservative estimate
	Impact Fees	\$5,000.00	Restricted for eligible growth-related capital
	Interest Income	\$7,500.00	Conservative estimate
Total Revenues		\$436,506.00	
Operating Expenditures			
	Bond	(\$100.00)	
	Building Maintenance / Parking Lot	(\$50,000.00)	Includes normal repairs and parking-lot work
	Contracted Services / Administration	(\$20,000.00)	Administrative contract position
	Vehicle and Equipment Maintenance	(\$40,000.00)	Includes normal truck repairs
	Expendable Equipment	(\$16,000.00)	
	Fees	(\$3,406.00)	
	Volunteer Stipends	(\$20,000.00)	Normal annual amount
	Fuel	(\$18,000.00)	
	Fundraiser	(\$1,000.00)	
	Insurance	(\$40,000.00)	Planning allowance
	Medical Supplies	(\$5,000.00)	
	Office Supplies and Postage	(\$5,000.00)	
	Professional Fees - Recurring	(\$30,000.00)	Audit, accounting, legal and routine services
	Station Supplies	(\$13,000.00)	
	Training	(\$10,000.00)	
	Utilities	(\$15,000.00)	
	Website and Technology	(\$10,000.00)	
Operating Expenditures		(\$296,506.00)	
Special Project			
	Impact Fee Study	(\$40,000.00)	One-time project
Capital Outlay			
	Radio Equipment	(\$50,000.00)	Required use of designated County funding
Reserves			
	Capital Reserve Contribution	(\$45,000.00)	Unrestricted
	Restricted Impact Fee Reserve Contribution	(\$5,000.00)	Restricted for eligible growth-related capital
Total Expenditures		(\$436,506.00)	
Balance (Revenues - Expenditures)		\$ -	

Impact-fee funds and the related reserve contribution are restricted. Existing bank balances are disclosed separately and are not included as current-year revenue.