

# Lookingglass Rural Fire District

## BUDGET FOR FISCAL YEAR 2026-27

\*Throughout the Budget, the Personnel Services, Materials & Services, and Capital Outlay are considered allocated to the Fire and EMS organizational unit.

GENERAL FUND							
2023-24 Actual	2024-25 Actual	2025-26 Budget	Acct #	GENERAL FUND RESOURCES	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
45,664	54,780	43,453		<b>Beginning Fund Balance</b>	42,000	42,000	0
1,679	2,500	2,500	4010	Prior Years Property Taxes	2,500	2,500	0
82,036	84,784	88,590	4020	Current Year Property Taxes	91,837	91,837	0
<b>83,715</b>	<b>87,284</b>	<b>91,090</b>		<b>Total Tax Resources</b>	<b>94,337</b>	<b>94,337</b>	<b>0</b>
<b>OTHER REVENUE</b>							
65	160	160	4031	Tax Interest Earned	220	220	0
1,842	900	900	4032	Non-Tax Funds/Out of Dist.Billing	900	900	0
10	250	250	4034	Donations (cash)	250	250	0
0	0	0	4035	Transfer from Other Funds	0	0	0
0	0	7,500	4036	Sale of Assets	0	0	0
0	3,250	3,500	4037	Grants	2,500	2,500	0
<b>1,917</b>	<b>4,560</b>	<b>12,310</b>		<b>Total Other Revenue</b>	<b>3,870</b>	<b>3,870</b>	<b>0</b>
<b>131,296</b>	<b>146,624</b>	<b>146,853</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>140,207</b>	<b>140,207</b>	<b>0</b>
GENERAL FUND EXPENDITURES							
2023-24 Actual	2024-25 Actual	2025-26 Budget			2026-27 Proposed	2026-27 Approved	2026-27 Adopted
<b>PERSONNEL SERVICES</b>							
0	0	0	5000	Personnel Services	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS &amp; SERVICES</b>							
4,258	3,501	3,751	6000	Communications	3,270	3,270	0
433	795	1,365	6001	Publications/Legal Notices	1,070	1,070	0
6,294	13,878	14,458	6002	Professional Services	14,458	14,458	0
20,863	16,752	26,942	6003	Insurance	30,815	30,815	0
1,903	1,750	1,550	6004	Office Supplies/Printing/Equipment	1,650	1,650	0
1,284	970	930	6005	Dues/Memberships	661	661	0
17,957	18,700	18,700	6006	Vehicle Operations	19,700	19,700	0
2,178	1,965	1,820	6007	Facility Maintenance/Repair	2,170	2,170	0
6,815	8,087	8,325	6008	Utilities	8,196	8,196	0
6,250	3,935	4,005	6009	Training & Education	4,005	4,005	0
3,065	3,153	3,018	6010	Personal Protective Equipment (PPE)	3,004	3,004	0
1,380	1,535	1,465	6011	Fire Equipment & Supplies	1,415	1,415	0
3,215	2,440	2,040	6012	Medical Equipment & Supplies	2,840	2,840	0
4,598	6,500	6,553	6013	Equipment Testing & Certification	5,483	5,483	0
2,334	2,070	2,010	6014	Uniforms	2,010	2,010	0
1,450	775	775	6015	Community Safety & Education	1,025	1,025	0
354	300	300	6020	Miscellaneous/Goodwill	300	300	0
<b>84,631</b>	<b>87,106</b>	<b>98,007</b>		<b>Total Materials and Services</b>	<b>102,072</b>	<b>102,072</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
222	400	3,000	7010	Equipment Purchase	0	0	0
0	8,250	5,000	7011	Building Improvements	2,500	2,500	0
<b>222</b>	<b>8,650</b>	<b>8,000</b>		<b>Total Capital Outlay</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>OTHER EXPENDITURES</b>							
0	0	0	8000	Transfer to Equipment Fund	0	0	0
0	0	15,000	9000	Contingency	15,000	15,000	0
<b>0</b>	<b>15,000</b>	<b>15,000</b>		<b>Total Other Expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>84,853</b>	<b>110,756</b>	<b>121,007</b>		<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>119,572</b>	<b>119,572</b>	<b>0</b>
46,443	35,868	25,846		<b>Unappropriated End Balance</b>	20,635	20,635	0
<b>131,296</b>	<b>146,624</b>	<b>146,853</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>140,207</b>	<b>140,207</b>	<b>0</b>
<b>131,296</b>	<b>146,624</b>	<b>146,853</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>140,207</b>	<b>140,207</b>	<b>0</b>
0	0	0		<b>GENERAL FUND BALANCE</b>	0	0	0

This fund is authorized and established by resolution number 88-02 on January 4, 1988 for purpose of purchase or replacement of fire-fighting or emergency medical equipment. \* Last Reviewed 2024.

The next year the equipment fund must be reviewed and continued or abolished will be 2034.

### EQUIPMENT FUND

2023-24 Actual	2024-25 Actual	2025-26 Budget	EQUIPMENT FUND RESOURCES			2026-27 Proposed	2026-27 Approved	2026-27 Adopted
147,579	164,485	134,579	Beginning Fund Balance			124,485	124,485	0
118	360	250	E-4031	Interest from Savings	250	250	0	
0	0	7,500	E-4032	Sale of Capital Assets/Equipment	0	0	0	
0	0	0	E-4035	Transfer From General Fund	0	0	0	
<b>147,697</b>	<b>164,845</b>	<b>142,329</b>	<b>TOTAL RESOURCES</b>			<b>124,735</b>	<b>124,735</b>	<b>0</b>
<b>FIRE AND EMS ORG UNIT CAPITAL OUTLAY</b>								
6,026	3,500	2,300	E-7050	Fire Equipment Purchase	0	0	0	
0	0	50,000	E-7051	Fire Apparatus Purchase	0	0	0	
7,706	9,607	8,832	E-7052	FEMA Fire Vehicle AFG Grant - Match 5%	36,990	36,990	0	
9,728	9,420	5,120	E-7053	VFA Fire Equipment Grant Match (part of 50%)	15,000	15,000	0	
0	0	0	E-8000	Transfer to General Fund	0	0	0	
0	0	0	E-8500	Capital Expenses-Lexipol Grant Writing - SAFER	2,500	2,500	0	
2,706	7,000	5,000	E-8600	OSFM Staffing Grant Match	3,500	3,500	0	
0	0	10,000	E-9000	Contingency	10,000	10,000	0	
<b>26,166</b>	<b>29,527</b>	<b>81,252</b>	<b>TOTAL EQUIPMENT FUND APPROPRIATIONS</b>			<b>67,990</b>	<b>67,990</b>	<b>0</b>
121,531	135,318	61,077	E-9100	Reserved for future use	56,745	56,745	0	
<b>147,697</b>	<b>164,845</b>	<b>142,329</b>	<b>TOTAL EQUIPMENT FUND REQUIREMENTS</b>			<b>124,735</b>	<b>124,735</b>	<b>0</b>
<b>147,697</b>	<b>164,845</b>	<b>142,329</b>	<b>TOTAL EQUIPMENT FUND RESOURCES</b>			<b>124,735</b>	<b>124,735</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>EQUIPMENT FUND BALANCE</b>			<b>0</b>	<b>0</b>	<b>0</b>

### GRANT FUND

Established FY 2014-15

2023-24 Actual	2024-25 Actual	2025-26 Budget	GRANT FUND RESOURCES			2026-27 Proposed	2026-27 Approved	2026-27 Adopted
0	0	0	Beginning Fund Balance			0	0	0
0	86,461	79,483	G-4030	FEMA Fire Vehicle AFG Total \$739,800 5%LRFD	702,810	702,810	0	
9728	9,420	9420	G-4031	VFA Fire Equipment Grant (30000) total	15,000	15,000	0	
70,987	140,000	278,277	G-4033	Other Grants - FEMA/SAFER Year 4 of 4	140,000	140,000	0	
282,500	2,180,000	0	G-4034	Seismic Retrofit Grant	0	0	0	
35,000	35,000	33,941	G-4035	OSFM Staffing Grant	35,000	35,000	0	
<b>398,215</b>	<b>2,450,881</b>	<b>401,121</b>	<b>TOTAL GRANT FUND RESOURCES</b>			<b>892,810</b>	<b>892,810</b>	<b>0</b>
<b>FIRE AND EMS ORG UNIT CAPITAL OUTLAY</b>								
0	86,461	79,483	G-7001	FEMA Fire Vehicle AFG	702,810	702,810	0	
9,728	9,420	9,420	G-7002	VFA Fire Equipment Grant	15,000	15,000	0	
70,987	140,000	278,277	G-7004	Other Grants - FEMA/SAFER	140,000	140,000	0	
282,500	2,180,000	0	G-7010	Seismic Retrofit Grant	0	0	0	
35,000	35,000	33,941	G-7011	OSFM Staffing Grant	35,000	35,000	0	
<b>398,215</b>	<b>2,450,881</b>	<b>401,121</b>	<b>TOTAL GRANT FUND APPROPRIATIONS</b>			<b>892,810</b>	<b>892,810</b>	<b>0</b>
<b>398,215</b>	<b>2,450,881</b>	<b>401,121</b>	<b>TOTAL GRANT FUND RESOURCES</b>			<b>892,810</b>	<b>892,810</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>GRANT FUND BALANCE</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>509,234</b>	<b>2,591,164</b>	<b>603,380</b>	<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>			<b>1,080,372</b>	<b>1,080,372</b>	<b>0</b>
<b>167,974</b>	<b>171,186</b>	<b>86,923</b>	<b>TOTAL RESERVE/UNAPPROPRIATED</b>			<b>77,380</b>	<b>77,380</b>	<b>0</b>
<b>677,208</b>	<b>2,762,350</b>	<b>690,303</b>	<b>TOTAL ADOPTED BUDGET</b>			<b>1,157,752</b>	<b>1,157,752</b>	<b>0</b>