

# Lookingglass Rural Fire District

## BUDGET FOR FISCAL YEAR 2024-25

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

				GENERAL FUND					
2021-22 Actual	2022-23 Actual	2023-24 Budget	Acct #	GENERAL FUND RESOURCES	2024-25 Proposed	2024-25 Approved	2024-25 Adopted		
57,883	64,919	45,400		<b>Beginning Fund Balance</b>	54,780	0	0		
3,424	1,405	2,500	4010	Prior Years Property Taxes	2,500	0	0		
75,917	78,681	82,169	4020	Current Year Property Taxes	84,784	0	0		
<b>79,341</b>	<b>80,086</b>	<b>84,669</b>		<b>Total Tax Resources</b>	<b>87,284</b>	<b>0</b>	<b>0</b>		
<b>OTHER REVENUE</b>									
35	161	65	4031	Tax Interest Earned	160	0	0		
1,464	2,762	900	4032	Non-Tax Funds/Out of Dist.Billing	900	0	0		
200	100	250	4034	Donations (cash)	250	0	0		
0	0	0	4035	Transfer from Other Funds	0	0	0		
0	0	0	4036	Sale of Assets	0	0	0		
1,760	0	3,250	4037	Grants	3,250	0	0		
<b>3,459</b>	<b>3,023</b>	<b>4,465</b>		<b>Total Other Revenue</b>	<b>4,560</b>	<b>0</b>	<b>0</b>		
<b>140,683</b>	<b>148,028</b>	<b>134,534</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>146,624</b>	<b>0</b>	<b>0</b>		
				<b>GENERAL FUND EXPENDITURES</b>					
2021-22 Actual	2022-23 Actual	2023-24 Budget			2024-25 Proposed	2024-25 Approved	2024-25 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>									
2,255	3,542	2,975	6000	Communications	3,501	0	0		
825	1,476	1,295	6001	Publications/Legal Notices	795	0	0		
2,718	4,712	18,033	6002	Professional Services	13,878	0	0		
13,523	14,264	15,316	6003	Insurance	16,752	0	0		
2,118	3,479	2,380	6004	Office Supplies/Printing/Equipment	1,750	0	0		
375	903	1,345	6005	Dues/Memberships	970	0	0		
10,983	11,870	17,850	6006	Vehicle Operations	18,700	0	0		
2,950	2,135	2,175	6007	Facility Maintenance/Repair	1,965	0	0		
4,822	6,828	7,787	6008	Utilities	8,087	0	0		
3,198	4,854	4,070	6009	Training & Education	3,935	0	0		
4,970	3,583	2,948	6010	Personal Protective Equipment (PPE)	3,158	0	0		
630	2,858	1,620	6011	Fire Equipment & Supplies	1,535	0	0		
2,055	1,467	2,115	6012	Medical Equipment & Supplies	2,440	0	0		
2,062	1,189	6,180	6013	Equipment Testing & Certification	6,500	0	0		
882	1,091	1,110	6014	Uniforms	2,070	0	0		
160	288	775	6015	Community Safety & Education	775	0	0		
184	224	200	6020	Miscellaneous/Goodwill	300	0	0		
<b>54,710</b>	<b>64,763</b>	<b>88,174</b>		<b>Total Materials and Services</b>	<b>87,111</b>	<b>0</b>	<b>0</b>		
<b>CAPITAL OUTLAY</b>									
130	0	400	7010	Equipment Purchase	400	0	0		
5,200	2,135	8,250	7011	Building Improvements	8,250	0	0		
<b>5,330</b>	<b>2,135</b>	<b>8,650</b>		<b>Total Capital Outlay</b>	<b>8,650</b>	<b>0</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	15,000		
<b>0</b>	<b>0</b>	<b>15,000</b>		<b>Total Other Expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>		
<b>60,040</b>	<b>66,898</b>	<b>111,824</b>		<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>110,761</b>	<b>15,000</b>	<b>15,000</b>		
78,483	81,130	22,710		<b>Unappropriated End Balance</b>	35,863	0	0		
<b>138,523</b>	<b>148,028</b>	<b>134,534</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>146,624</b>	<b>15,000</b>	<b>15,000</b>		
<b>138,523</b>	<b>148,028</b>	<b>134,534</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>146,624</b>	<b>0</b>	<b>0</b>		
<b>0</b>	<b>0</b>	<b>0</b>		<b>GENERAL FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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 2014.

The next year the equipment fund must be reviewed and continued or abolished will be 2024.

### EQUIPMENT FUND

2021-22 Actual	2022-23 Actual	2023-24 Budget	EQUIPMENT FUND RESOURCES			2024-25 Proposed	2024-25 Approved	2024-25 Adopted
164,485	163,545	179,485	Beginning Fund Balance			164,485	0	0
66	447	382	E-4031	Interest from Investment		360	0	0
0	0	0	E-4032	Sale of Capital Assets/Equipment		10,000	0	0
0	0	0	E-4035	Transfer From General Fund		0	0	0
<b>164,551</b>	<b>163,992</b>	<b>179,867</b>	<b>TOTAL RESOURCES</b>			<b>174,845</b>	<b>0</b>	<b>0</b>
<b>FIRE AND EMS ORG UNIT CAPITAL OUTLAY</b>								
1,699	686	5,595	E-7050	Fire Equipment Purchase		3,500	0	0
0	0	0	E-7051	Fire Apparatus Purchase		50,000	0	0
0	4,500	33,488	E-7052	FEMA Fire Vehicle and Communication Grants -10% M		9,607	0	0
9,532	9,877	9,728	E-7053	VFA Fire Equipment Grant Match (part of 50%)		9,420	0	0
0	0	0	E-8000	Transfer to General Fund		0	0	0
0	0	0	E-8500	Capital Expenses-SCBA Grant Match		0	0	0
0	1,350	7,000	E-8600	OSFM Staffing Grant Match		7,000	0	0
0	0	10,000	E-9000	Contingency		10,000	0	0
<b>11,231</b>	<b>16,413</b>	<b>65,811</b>	<b>TOTAL EQUIPMENT FUND APPROPRIATIONS</b>			<b>89,527</b>	<b>0</b>	<b>0</b>
153,320	147,579	114,056	E-9100	Reserved for future use		85,318	0	0
<b>164,551</b>	<b>163,992</b>	<b>179,867</b>	<b>TOTAL EQUIPMENT FUND REQUIREMENTS</b>			<b>174,845</b>	<b>0</b>	<b>0</b>
<b>164,551</b>	<b>163,992</b>	<b>179,867</b>	<b>TOTAL EQUIPMENT FUND RESOURCES</b>			<b>174,845</b>	<b>0</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

2021-22 Actual	2022-23 Actual	2023-24 Budget	GRANT FUND RESOURCES			2024-25 Proposed	2024-25 Approved	2024-25 Adopted
<b>0</b>	<b>0</b>	<b>0</b>	Beginning Fund Balance			<b>0</b>	<b>0</b>	<b>0</b>
0	0	573,687	G-4030	FEMA Fire Vehicle and Communication Grants		86,461	0	0
9532	9875	9728	G-4031	VFA Fire Equipment Grant (18840 total)		9,420	0	0
0	0	447,131	G-4033	Other Grants - FEMA/SAFER		140,000	0	0
0	182,547	2,420,000	G-4034	Seismic Retrofit Grant		2,180,000	0	0
0	34,388	35,000	G-4035	OSFM Staffing Grant		35,000	0	0
<b>9,532</b>	<b>226,810</b>	<b>3,485,546</b>	<b>TOTAL GRANT FUND RESOURCES</b>			<b>2,450,881</b>	<b>0</b>	<b>0</b>
<b>FIRE AND EMS ORG UNIT CAPITAL OUTLAY</b>								
0	0	573,687	G-7001	FEMA Fire Vehicle and Communication Grants		86,461	0	0
9,532	9,875	9,728	G-7002	VFA Fire Equipment Grant		9,420	0	0
0	0	447,131	G-7004	Other Grants - FEMA/SAFER		140,000	0	0
0	182,547	2,420,000	G-7010	Seismic Retrofit Grant		2,180,000	0	0
0	34,388	35,000	G-7011	OSFM Staffing Grant		35,000	0	0
<b>9,532</b>	<b>226,810</b>	<b>3,485,546</b>	<b>TOTAL GRANT FUND APPROPRIATIONS</b>			<b>2,450,881</b>	<b>0</b>	<b>0</b>
<b>9,532</b>	<b>226,810</b>	<b>3,485,546</b>	<b>TOTAL GRANT FUND RESOURCES</b>			<b>2,450,881</b>	<b>0</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>80,803</b>	<b>310,121</b>	<b>3,663,181</b>	<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>			<b>2,651,169</b>	<b>15,000</b>	<b>15,000</b>
<b>231,803</b>	<b>228,709</b>	<b>136,766</b>	<b>TOTAL RESERVE/UNAPPROPRIATED</b>			<b>121,181</b>	<b>0</b>	<b>0</b>
<b>312,606</b>	<b>538,830</b>	<b>3,799,947</b>	<b>TOTAL ADOPTED BUDGET</b>			<b>2,772,350</b>	<b>15,000</b>	<b>15,000</b>