

| Log Hill Mesa Fire Protection District | | | | | | | | |
|---|--|--|--|------------------------|------------------------|--------------------------|-------------|-------------|
| General Fund Budget | | | | | | | | |
| Modified Accrual Basis - DOLA Format | | | | | | | | |
| For Budget Year 2025 | | | | | | | | |
| | | | | Unaudited | Unaudited | | | |
| | | | | Act Thru 12/31/2022 | Act Thru 12/31/2023 | Actual Thru 9/30/2024 | 2024 Budget | 2025 Budget |
| ESTIMATED RESOURCES: | | | | | | | | |
| Beginning Balance: | | | | 1,213,609 | 1,172,500 | 1,232,763 | 1,207,585 | 1,242,334 |
| Ordinary Income | | | | | | | | |
| 431000 · Program Service Revenue [5] | | | | 202,103 | 200,045 | 312,932 | 306,652 | 295,195 |
| 433000 · Contributions, Gifts, Grants | | | | 10,788 | 23,203 | 4,878 | 7,000 | 5,500 |
| 436100 · Investment & Other Income | | | | 15,660 | 27,226 | 24,136 | 20,250 | 10,250 |
| 436500 · Fundraising | | | | | | | | |
| Total Income | | | | 228,551 | 250,474 | 341,946 | 333,902 | 310,945 |
| Gross Profit | | | | 228,551 | 250,474 | 341,946 | 333,902 | 310,945 |
| Expense | | | | | | | | |
| 610000 · Fire Mgmt. & Gen. Expenses | | | | 35,965 | 49,171 | 38,497 | 64,746 | 75,918 |
| 620000 · Program Service Expenses | | | | | | | | |
| 620100 · Fundraising Costs | | | | | | | | |
| 621000 · Fire Fighting | | | | | | | | |
| 621100 · Other Salaries Wages Allocated | | | | 40,600 | 45,973 | 30,300 | 40,800 | 40,800 |
| 621200 · Other Benefits Fire Fighters | | | | 7,936 | 10,051 | 7,132 | 11,657 | 13,660 |
| 624010 · Office Exp - Payroll Proc. Fees | | | | 1,403 | 855 | 705 | 1,700 | 1,700 |
| 625010 · Information Technology Services | | | | | | | 1,000 | 1,000 |
| 630000 · Occupancy -Fire Stations & Bldg | | | | 14,026 | 19,691 | 10,591 | 25,350 | 28,350 |
| 640000 · Insurance Non-Mgmt & Admin | | | | 9,226 | 9,294 | 9,793 | 11,250 | 10,296 |
| 700000 · Other Expenses - Fire Fighting [1] | | | | 86,792 | 84,274 | 24,279 | 112,650 | 113,150 |
| Total 621000 · Fire Fighting | | | | 159,983 | 170,138 | 82,800 | 204,407 | 208,956 |
| Total 620000 · Program Service Expenses | | | | 159,983 | 170,138 | 82,800 | 204,407 | 208,956 |
| Total Expense | | | | 195,948 | 219,309 | 121,297 | 269,153 | 284,874 |
| Net Ordinary Income [2] | | | | 32,603 | 31,165 | 220,649 | 64,749 | 26,071 |
| Other Income 810100 · Gain/Loss on Investment (606) | | | | | | | | |
| Other Income [3] | | | | | | | | |
| 820001 · Pension Fund Realized Gains | | | | 8,793 | 10,578 | 12,037 | | |
| 820002 · Pension Fund Unrealized Gains | | | | (59,927) | 43,085 | 18,555 | | |
| 831200 · Pension Fund State Contrib. [4] | | | | 19,802 | 22,901 | | | |
| 831300 · Pension Net Investment Return | | | | 6,649 | 7,701 | 3,538 | | |
| Total Other Income | | | | (25,289) | 84,265 | 34,130 | - | |
| Total Other Income | | | | (25,895) | 84,265 | 34,130 | - | |
| 839300 · Other Uses of Funds | | | | | | | | |
| 839302 · Pension Fund Admin/Mgmt Fees Pd | | | | 16,377 | 20,528 | 9,293 | | |
| 839304 · Contributions to Pension Fund [4] | | | | 25,475 | 25,177 | | 30,000 | 30,000 |
| 839308 · Pension Fund Benefits Paid | | | | 32,418 | 34,640 | 18,210 | | |
| 839310 · Capital Expense - Vehicle Purchase | | | | | | 36,625 | | |
| Total 839300 · Other Uses of Funds | | | | 74,270 | 80,345 | 64,128 | 30,000 | 30,000 |
| Total Other | | | | (100,165) | 3,920 | (29,998) | (30,000) | (30,000) |
| Net Other Income/Expense | | | | (67,562) | 35,085 | 190,650 | 34,749 | (3,929) |
| Net Income | | | | | | | | |
| Excess Revenue and Other Financial Resources | | | | | | | | |
| Over (Under) expenditures | | | | | | | | |
| and other financial uses | | | | (67,562) | 35,085 | 190,650 | 34,749 | |
| Ending Fund Balance | | | | 1,146,047 | 1,207,585 | 1,423,414 | 1,242,334 | 1,242,334 |
| Ending Fund Balance excludes: | | | | | | | | |
| Reserve for Debt | | | | 6,000 | | | | |
| Investment in Fixed Assets of: | | | | 996,065 | 947,528 | 984,153 | 987,153 | |
| Total Equity: | | | | 2,148,112 | 2,155,113 | 2,407,566 | 2,229,487 | 1,242,334 |
| Ending Fund Balance includes: | | | | | | | | |
| Emergency Reserve (Tabor) of: | | | | 6,533 | 6,808 | 6,839 | 6,808 | 10,310 |
| Pension Fund Reserve of: | | | | 579,204 | 633,478 | 640,105 | 640,105 | |
| [1] Other includes: Fire Eq. Rep. & Maint., Fire Prevention, Fire Training, Fire Communications and Fire Related Expenses. | | | | | | | | |
| [2] The (28,673) is based solely on the 2023 revenue & expenses, however funds have been accruing over previous years for these upcoming expenses | | | | | | | | |
| [3] Pension Fund Values are per FPPA Report ending 6/30/2024 | | | | | | | | |
| [4] 2024 Pension payment of \$30,000 will be made October 2024. | | | | | | | | |
| [5] 2024 Revenue includes backfill amounts from SB22-238 and SB23B-001 | | | | | | | | |