The Southern Park County Fire Protection District
PROPOSED Budget
GENERAL FUND, CAPITAL RESERVE FUND and CAPITAL IMPROVEMENT FUND
For Public Review

GENERAL FUND	Actual Prior Year 2024	Forecast* Current Year 2025	Proposed Budget 2026
Beginning GENERAL FUND balance at Jan 1:	$ 131,590	$ 178,218	$ 328,835
Income / Revenue			
District Income			
District Taxes Collected (revised in accordance with SB23B-01)	$ 735,648	$ 645,917	$ 666,490
Interest Income	$ 41,591	$ 40,824	$ 24,102
Program and Service Income	$ 119,139	$ 43,027	$ 16,500
`	$ (5,712)	$ 1,500	$ -
Total District Income	$ 890,666	$ 731,268	$ 707,092
Total Income	$ 890,666	$ 731,268	$ 707,092
Total Available Funds	$ 1,022,256	$ 909,486	$ 1,035,927
Expenditures / Expenses			
Payroll Expenses	$ 170,159	$ 208,302	$ 237,469
Total Payroll Expenses	$ 170,159	$ 208,302	$ 237,469
Depreciation and interest expense	$ 94,820	$ 121,451	$ 112,982
Services, Supplies & Equipment			
Materials, Supplies & Equipment	$ 38,093	$ 60,253	$ 67,200
Contract Services	$ 9,275	$ 28,539	$ 32,900
Training and Education	$ 9,020	$ 6,743	$ 19,400
Administrative Expenses	$ 44,802	$ 45,380	$ 55,156
Dues, Memberships & Licenses	$ 3,166	$ 1,297	$ 7,000
Total Services, Supplies & Equipment	$ 104,357	$ 142,213	$ 181,656
Building & Fleet Services			
Property Maintenance	$ 2,132	$ 11,397	$ 16,000
Utilities	$ 12,818	$ 13,143	$ 19,185
Fleet Maintenance	$ 44,881	$ 42,444	$ 69,000
Total Building Serv & Fleet Maint	$ 59,831	$ 66,984	$ 104,185
Net other income/expense	$ -	$ -	$ -
Capital purchases (vehicle, bldg, equipment)	$ 198,570	$ 190,490	$ 466,000
Total Expense	$ 429,167	$ 417,499	$ 989,310
Net Income	**$ 461,499**	**$ 123,279**	**$ (282,218)**
TABOR Restricted	$ 12,875	$ 12,525	$ 29,679
Total increase (decrease) to GENERAL FUND	$ 55,189	$ 313,769	$ (282,218)
Moved (to) or fromTABOR/Emergency Reserve Fund	$ -	$ -	$ -
Moved (to) or from Capital Improvement Fund	$ (153,734)		$ (100,000)
Moved (to) or from Allocated Project Savings Fund		$ (150,000)	$ 282,218
Ending GENERAL FUND Balance at Dec. 31	$ 178,218	$ 232,588	$ 228,835
	Actual	*Projected*	

The Southern Park County Fire Protection District

PROPOSED Budget

GENERAL FUND, CAPITAL RESERVE FUND and CAPITAL IMPROVEMENT FUND

For Public Review

TABOR/Emergency Reserve Fund	Actual Prior Year 2024	*Projected* Current Year 2025	Proposed Budget 2026
TABOR/Emergency Fund balance on Jan. 1	$ 102,171	$ 113,402	$ 118,382
Moved (to) or from GENERAL FUND	$ -		$ -
Moved (to) or from TABOR/Emergency Fund		$ -	$ -
Increases: Transfers, Donations, Interest	$ 5,392	*$ 4,980*	$ 4,800
Decreases: Capital outlays (includes grants/donations)	$ -	$ -	$ -
Total increase (decrease) to TABOR/Emergency Fund	$ 5,392	*$ 4,980*	$ 4,800
Ending TABOR/Emergency Fund balance at Dec. 31	$ 107,564	*$ 118,382*	$ 123,182

CAPITAL IMPROVEMENT FUND	Actual Prior Year 2024	Projected Current Year 2025	Proposed Budget 2026
CAPITAL IMPROVEMENT FUND balance on Jan. 1	$ 330,423	$ 328,502	$ 431,502
Moved (to) or from GENERAL FUND	$ -	$ 160,000	$ 100,000
Moved (to) or from Capital Improvement Fund			
Increases: Capital grants and Apparatus Donations, interest	$ 14,450	$ 18,000	$ -
Decreases: Transfers or outlays (includes grants/donations)	$ (124,895)	$ (75,000)	$ (282,218)
Total increase (decrease) to CAPITAL IMPROVEMENT FUND	$ (110,445)	$ 103,000	$ (182,218)
Ending CAPITAL IMPROVEMENT FUND balance at Dec. 31	**$ 219,979**	**$ 431,502**	**$ 249,284**

Allocated Project Savings Fund	Actual Prior Year 2024	Projected Current Year 2025	Proposed Budget 2026
Allocated Project Savings Fund balance on Jan. 1	$ -	$ 85,058	**$ 55,729**
Moved (to) or from GENERAL FUND	**$ 121,550**	$ (32,029)	
Moved (to) or from CAPITAL IMPROVEMENT FUND	**$ 75,000**	$ -	**$ 282,218**
Moved (to) or from Allocated Project Savings Fund			**$ (282,218)**
Increases: Capital grants, interest	$ 4,213	$ 2,700	$ 3,000
Decreases: Transfers or outlays (includes grants/donations)		$ -	$ -
Total increase (decrease) toAllocated Project Savings Fund	$ 200,763	$ (29,329)	$ 3,000
Ending Allocated Project Savings Fund balance at Dec. 31	**$ 200,763**	**$ 55,729**	**$ 58,729**
TOTAL ALL FUNDS:	**$ 706,523**	**$ 838,200**	**$ 660,030**

(Totals may not sum exactly due to rounding)

Notes:

*Data available through September, Oct-Dec is forecast

2026 district tax income is forecast based on Aug 2025 property assessments. This value may change based on final certification of tax levies, sufficient funds exist in the Capital and Allocated funds to make up for any income change with regard to these items.