

**SUNSHINE FIRE PROTECTION DISTRICT  
BUDGET MESSAGE  
Amendments to the 2025 Annual Budget**

The significant need to amend the 2025 Budget are as follows:

Dispatch revenue (our fire fighters being paid to fight State and out-of-state fires, and the district reimbursed for equipment dispatched) is impossible to forecast. We anticipate receiving \$209,465 in revenue, versus a place-holder of \$5,000 budgeted. This may change slightly, as some of the reimbursement requested remain under review. Cost will be approximately \$40,000 less than submitted expenses (primarily due to payment to the district for assigned equipment). Costs are reflected in 6080-Contract Services, and in the Payroll Expense lines (\$16,000 of the payroll lines, with associate taxes, are for the chief's stipend).

Many of our equipment costs in 2025 are less than the threshold for capital outlay, so \$9000 was moved from Capital Outlay to Operating Expense.

The CWPP and Cistern Funds reflect minor changes, but were included to provide a comprehensive picture of the district budget.

	<b>Original Budget</b>	<b>Amended Budget</b>
<b>Section 1. That estimated revenues are as follows:</b>		
From General Property Tax Levy	\$147,280	\$150,538
From Wildland Mitigation Tax Levy	\$61,830	\$62,930
From Fire Fighting Income	\$5,000	\$209,465
From Grants	\$165,160	\$170,316
From Donations	\$15,000	\$28,617
From Appropriation from Capital Reserves	\$0	\$0
From Appropriation from CWPP Reserves	\$51,210	\$0
From Appropriation from Cistern Fund	\$9,179	\$0
Interest Income	\$15,000	\$30,914
Misc Income	\$1,000	\$650
From Water Supply Improvements	\$0	\$10,000
<b>Total Revenues</b>	<b>\$470,659</b>	<b>\$663,430</b>
<b>Section 2. That estimated expenditures are as follows:</b>		
General & Administrative	\$54,900	\$54,100
Operating	\$65,200	\$90,114
Capital Outlay	\$25,000	\$15,150
Payroll Expense	\$0	\$158,219
CWPP Projects	\$220,370	\$181,574
Cistern Fund Projects	\$67,000	\$0
<b>Total Expenditures</b>	<b>\$432,470</b>	<b>\$499,157</b>
<b>Net Income:</b>	<b>\$38,189</b>	<b>\$164,273</b>

Sunshine Fire Protection District	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual 11-30-2025	Amended 2025 Budget
<b>GENERAL FUND</b>							
<b>General Fund Income</b>							
4025 · General Property Tax Income	118,726	121,290	147,000	159,296	147,282	150,538	150,538
4001 · Contract Fire Protection Svc	5,000	180,666	5,000	245,810	5,000	40,370	209,465
4020 · Interest Income	5,000	12,157	15,000	27,398	15,000	23,759	30,914
4040 · Event Income	0	0	0		0		0
4076 · Grants SFPD	5,000	0	0	112,983	0	5,202	5,202
4090 · Contributions and Donations	15,000	16,314	15,000	317,278	15,000	13,542	13,542
4091 · Transfer from FFFund				31,107		15,075	15,075
4095 · Insurance Income	0	0	0	0	0		0
4100 · Proceeds from Capital Leases	0	0	0	0	0		0
4201 · Appropriation from Capital Reserves	0	0	0	0	0		0
4500 · Gain/Loss on Sale of Equipment	0	0	0	0	0	650	650
4530 · CPR Class Tuition & Fees	0	1,505	1,000	335	1,000		0
<b>Total General Fund Income:</b>	<b>\$148,726</b>	<b>\$331,931</b>	<b>\$183,000</b>	<b>\$894,207</b>	<b>\$183,282</b>	<b>\$249,136</b>	<b>\$425,385</b>
<b>General Fund Expense</b>							
<b>6000 · General &amp; Administrative</b>							
6050 · Bank Charges	120	70	100	15	100	143	143
6100 · Dues and Subscriptions	2,500	4,558	4,500	4,323	4,500	4,155	4,500
6110 · Externally Supported Events				2,601			
6120 · Election Expense	0	0	0	0	0		0
6350 · Grounds and Building Maint.	4,300	1,148	4,000	1,286	4,000	1,895	3,000
6410 · Insurance	20,000	22,204	24,000	23,505	24,000	24,180	24,200
6430 · Legal & Accounting	10,000	11,685	6,000	9,321	12,000	12,741	13,500
6440 · Grant Writing		1,399		0			
6500 · Office Supplies	300	679	500	241	500	214	400
6520 · Printing & Reproduction	300	354	800	0	800	110	357
6700 · Utilities	8,220	8,032	9,000	7,305	9,000	6,259	8,000
6742 · Transfer to Cistern Fund							
<b>Total 6000 · General &amp; Administrative</b>	<b>\$45,740</b>	<b>\$50,128</b>	<b>\$48,900</b>	<b>\$48,597</b>	<b>\$54,900</b>	<b>\$49,697</b>	<b>\$54,100</b>
<b>6101 · Operating Expense</b>							
6060 · Penalties				1,772	0	1,516	1,516
6080 · Contract Services	3,000	37,897	3,000	32,318	3,000	15,452	19,641
6105 · Miscellaneous Service Charges						271	300
6150 · Equipment - Non-Capital	10,000	20,489	18,000	22,336	18,000	18,252	25,000
6152 · Equipment - New Engine/Non-Cap.	0	530	0	3,520	0		0
6155 · Fire Fighting Expense	4,500	4,927	5,000	4,437	5,000	3,779	5,000
6460 · Machine Hire	200	200	200	200	200	205	205
6466 · Medical Director Services	1,000	0	1,000	0	0		0
6550 · Stipend	0	0	6,000	0	6,000		0
6560 · Payroll Expenses	2,000	14,016	2,000	39	2,000	223	223
6600 · Repairs and Maintenance	12,000	20,592	12,000	63,419	18,000	18,493	20,000
6620 · Special Event Expense	4,500	3,094	4,000	2,919	4,000	2,337	4,000
6630 · CPR Class Expenses	0	1,048	1,000	266	1,000		1,000
6640 · Medical Supplies						5,230	5,230
6650 · Training and Education	6,000	9,207	8,000	7,726	8,000	5,992	8,000
<b>Total 6101 · Operating Expense</b>	<b>\$43,200</b>	<b>\$112,001</b>	<b>\$60,200</b>	<b>\$138,952</b>	<b>\$65,200</b>	<b>\$71,750</b>	<b>\$90,114</b>
<b>6200 · Capital Outlay</b>							
6070 · Capital Lease Expense	0	0	0	0	0		0
6201 · Equipment	10,000	8,290	10,000	-35	10,000	1,888	2,000
6202 · Engine Purchase	0	0	0	0	0		0
6204 · Buildings	0	21	6,500	1,183	6,500	6,667	6,800
6206 · Equipment-PPE	10,000	1,565	6,000	0	6,000	1,554	6,350
6207 · Capital CSDP (Safety) Radios	1,800		2,500	558	2,500		0
6208 · Equipment - New Engine	2,500	1,040	0	24,574	0		0
6400 · Interest Expense	0		0	0	0		0
<b>Total 6200 · Capital Outlay</b>	<b>\$24,300</b>	<b>\$10,916</b>	<b>\$25,000</b>	<b>\$26,280</b>	<b>\$25,000</b>	<b>\$10,109</b>	<b>\$15,150</b>

Sunshine Fire Protection District		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual 11-30-2025	Amended 2025 Budget
<b>Payroll Expenses</b>								
	Taxes		7,489		9,195		10,334	10,503
	Wages		94,805		114,990		129,890	131,890
	Reimbursements		1,684		12,485		14,658	15,826
<b>Total Payroll Expenses</b>		<b>\$0</b>	<b>\$103,977</b>	<b>\$0</b>	<b>\$136,670</b>	<b>\$0</b>	<b>\$154,882</b>	<b>\$158,219</b>
<b>Total General Fund Expense</b>		<b>\$113,240</b>	<b>\$277,021</b>	<b>\$134,100</b>	<b>\$350,499</b>	<b>\$145,100</b>	<b>\$286,437</b>	<b>\$317,583</b>
<b>Net General Fund Ordinary Income:</b>		<b>\$35,486</b>	<b>\$54,910</b>	<b>\$48,900</b>	<b>\$543,708</b>	<b>\$38,182</b>	<b>(\$37,301)</b>	<b>\$107,802</b>
<b>6740 · Transfer to Capital Reserve</b>		<b>\$35,486</b>	<b>\$54,910</b>	<b>\$48,900</b>	<b>\$543,708</b>	<b>\$38,182</b>	<b>-\$37,301</b>	<b>\$107,802</b>
<b>CWPP FUND</b>								
<b>CWPP Fund Income</b>								
	4035 · CWPP Tax Income	49,843	50,714	61,800	70,131	61,831	63,168	62,930
	4070 · Wildland Mitigation	0	0	0	0	0		
	4077 · Grants CWPP	0	0	198,900	129,365	165,155	165,114	165,114
	4092 · CWPP Donations	0	0	0	0	0		
	4202 · Appropriation from CWPP Reserves	6,878	0	71,321	0	51,209		
<b>Total CWPP Fund Income:</b>		<b>\$56,721</b>	<b>\$50,714</b>	<b>\$332,021</b>	<b>\$199,496</b>	<b>\$278,195</b>	<b>\$228,283</b>	<b>\$228,045</b>
<b>CWPP Fund Expense</b>								
	6710 · CWPP General Expense		1,706	1,300	100	0		
	6720 · Wildland Mitigation Expense	25,900	12,910	286,900	232,606	220,374	181,574	181,574
<b>Total CWPP Fund Expense:</b>		<b>\$25,900</b>	<b>\$14,616</b>	<b>\$288,200</b>	<b>\$232,706</b>	<b>\$220,374</b>	<b>\$181,574</b>	<b>\$181,574</b>
<b>Net CWPP Fund Ordinary Income:</b>		<b>\$30,821</b>	<b>\$36,098</b>	<b>\$43,821</b>	<b>-\$33,210</b>	<b>\$57,821</b>	<b>\$46,709</b>	<b>\$46,471</b>
<b>6741 · Transfer to CWPP Reserve</b>		<b>\$30,821</b>	<b>\$36,098</b>	<b>\$43,821</b>	<b>-\$33,210</b>	<b>\$57,821</b>	<b>\$46,709</b>	<b>\$46,471</b>
<b>CISTERN FUND</b>								
<b>Cistern Fund Income</b>								
	4028 · Cistern Fund Tax Income							
	4010 · Water Supply Improv. Donations	0	0	0	0	0	10,000	10,000
	4203 · Appropriation from Cistern Fund	9,179	0	9,179	0	9,179		0
<b>Total Cistern Fund Income:</b>		<b>\$9,179</b>	<b>\$0</b>	<b>\$9,179</b>	<b>\$0</b>	<b>\$9,179</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Cistern Fund Expense</b>								
	6730 · Water Supply Improv. Expense	40,000	0	53,000	0	67,000		0
<b>Total Cistern Fund Expense:</b>		<b>\$40,000</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cistern Fund Ordinary Income:</b>		<b>-\$30,821</b>	<b>\$0</b>	<b>-\$43,821</b>	<b>\$0</b>	<b>-\$57,821</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>6742 - Transfer to Cistern Fund</b>		<b>-30,821</b>	<b>0</b>	<b>-43,821</b>	<b>0</b>	<b>-57,821</b>	<b>10,000</b>	<b>10,000</b>
<b>Net CWPP &amp; Cistern Fund Ordinary Income:</b>		<b>\$0</b>	<b>\$36,098</b>	<b>\$0</b>	<b>-\$33,210</b>	<b>\$0</b>	<b>\$56,709</b>	<b>\$56,471</b>
<b>All Funds</b>								
	<b>Total Revenue:</b>	<b>\$214,626</b>	<b>\$382,645</b>	<b>\$524,200</b>	<b>\$1,093,703</b>	<b>\$470,656</b>	<b>\$487,418</b>	<b>\$663,430</b>
	<b>Total Expense:</b>	<b>\$179,140</b>	<b>\$291,637</b>	<b>\$475,300</b>	<b>\$583,205</b>	<b>\$432,474</b>	<b>\$468,011</b>	<b>\$499,157</b>
	<b>Total net income:</b>	<b>\$35,486</b>	<b>\$91,008</b>	<b>\$48,900</b>	<b>\$510,498</b>	<b>\$38,182</b>	<b>\$19,408</b>	<b>\$164,273</b>