



RESOLUTION 2022-05

DE BEQUE FIRE PROTECTION DISTRICT (DFPD)

A RESOLUTION TO ADOPT THE 2023 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE DE BEQUE FIRE PROTECTION DISTRICT, GARFIELD AND MESA COUNTIES, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the DFPD of Mesa and Garfield Counties, De Beque, Colorado has appointed Fire Chief Forest Matis and District Secretary Kim Latham to prepare and submit a budget to said governing body at the proper time; and

WHEREAS, Board of Directors, the Fire Chief, and the District Secretary submitted a proper budget to this governing body on November 8, 2022; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 8, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by the law.

NOW, THEREFORE, be it resolved by the Board of Directors of the De Beque Fire Protection District of Garfield and Mesa Counties, Colorado:

1. The budget as submitted and summarized by fund hereby is approved and adopted as the budget of the De Beque Fire Protection District for the year 2023.
2. That the budget hereby approved and adopted shall be signed by the President of the Board of Directors of said District and made a part of the public records of the District.

APPROVED AND ADOPTED this 20th day of December, 2022 by the De Beque Fire Protection District Board of Directors



DE BEQUE FIRE PROTECTION DISTRICT

By Annette Tanner
Annette Tanner, District Board President

ATTEST:

By Melanie Hansen
Melanie Hansen, District Board Secretary





**De Beque Fire Protection District
DFPD
Budget 2023**

Budget Passed November 8, 2022

	<u>Budget 2021</u>	<u>Actual Audited 2021</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	Voted
ESTIMATED RESOURCES					
Beginning Fund Balance	\$ 852,269	\$ 943,172	\$ 1,092,572	\$ 1,351,000	
Less Tabor Reserve	\$ (45,300)	\$ (45,300)	\$ (38,355)	\$ (65,000)	
Adjusted Fund Balance	<u>\$ 806,969</u>	<u>\$ 897,872</u>	<u>\$ 1,054,217</u>	<u>\$ 1,286,000</u>	
REVENUES					
EMS Service Revenue	\$ 80,500	\$ 89,509	\$ 74,892	\$ 90,000	
Grant Revenue	\$ 750	\$ 27,736	\$ -	\$ -	
Tax Revenues					
Property Tax Revenues - Garfield County - 5.5 Mills	\$ 1,012,673	\$ 1,008,307	\$ 720,143	\$ 1,490,000	
Temporary Tax Credit - Garfield County					
Property Tax Revenues - Mesa County - 5.5 Mills	\$ 138,459	\$ 138,873	\$ 136,562	\$ 230,000	
Temporary Tax Credit - Mesa County					
Sales Tax Initiative	\$ 7,400	\$ 9,007	\$ 8,832	\$ 9,000	
Senior/Veteran Exempt Tax	\$ 21,000	\$ -	\$ 2,000	\$ 1,200	
Specific Ownership Tax-Garfield County	\$ 66,000	\$ 75,058	\$ 76,608	\$ 54,000	
Specific Ownership Tax-Mesa County	\$ 19,500	\$ 19,532	\$ 19,464	\$ 17,000	
Nonmedical Income	\$ -	\$ -	\$ -	\$ -	
Burn Permits					
Deployment Revenue	\$ -	\$ 239,174	\$ 240,000	\$ 260,000	
Donations	\$ -	\$ 6,564	\$ -	\$ -	
Education Classes				\$ -	
Insurance Proceeds Received		\$ 24,667	\$ -	\$ -	
Interest Income (Interest & Dividend Income)	\$ -	\$ 3,721	\$ -	\$ 6,720	
Total Revenues	<u>\$ 1,346,282</u>	<u>\$ 1,642,147</u>	<u>\$ 1,278,501</u>	<u>\$ 2,157,920</u>	
EXPENDITURES					
Administrative Expenditures					
Advertising and Promotion	\$ -	\$ 129	\$ -	\$ -	
Bad Debt Expense	\$ 47,500	\$ 2,294	\$ 44,186	\$ 44,000	
Bank Service Charges	\$ -	\$ -	\$ -	\$ -	
Contingency Fund	\$ -	\$ -	\$ -	\$ 20,000	
Donations	\$ 500	\$ -	\$ 500	\$ 1,000	
Dues and Subscriptions	\$ 3,200	\$ 2,727	\$ 3,500	\$ 4,000	
Election Expense	\$ -	\$ -	\$ 10,000	\$ 5,000	
Employee Incentives	\$ 3,000	\$ 2,115	\$ 3,000	\$ 5,000	
Fuel Expense	\$ 11,000	\$ 9,148	\$ 8,000	\$ 20,000	
Furniture/Equipment - Crew Quarters	\$ -	\$ 5,930	\$ -	\$ 3,000	
Furniture/Equipment - Office	\$ -	\$ 968	\$ 200	\$ 5,000	
HR Expense	\$ 2,500	\$ 80	\$ -	\$ 200	
Health Reimbursement Account (HRA)		\$ -	\$ 12,000	\$ 16,500	
Insurance Expense - General Liability	\$ 35,500	\$ 68,894	\$ 18,429	\$ 21,000	
Insurance Expense - Health	\$ 145,628	\$ 120,151	\$ 134,638	\$ 216,000	
Insurance Expense - Worker's Comp	\$ -	\$ -	\$ 16,731	\$ 32,000	
IT Expense	\$ 14,750	\$ 8,342	\$ 15,000	\$ 35,000	
Janitorial Expense	\$ 1,500	\$ 475	\$ 1,000	\$ 2,000	
Meals	\$ 1,500	\$ 88	\$ 1,500	\$ 2,000	
Payroll Expenses	\$ 710,000	\$ 687,248	\$ 811,259	\$ 1,229,000	
Postage	\$ 725	\$ 137	\$ 500	\$ 1,000	



**De Beque Fire Protection District
DFPD
Budget 2023**

	<u>Budget 2021</u>	<u>Actual Audited 2021</u>	<u>Budget 2022</u>	<u>Budget 2023</u>
Printing and Reproduction	\$ 2,200	\$ 2,467	\$ 2,616	\$ 3,000
Professional Fees - Accounting	\$ 37,500	\$ 16,885	\$ 1,500	\$ 3,000
Professional Fees - Audit		\$ 6,100	\$ 6,200	\$ 7,000
Professional Fees - Billing	\$ 4,500	\$ 2,637	\$ 1,356	\$ 2,000
Professional Fees - Legal Fees	\$ 3,000	\$ 3,636	\$ 7,000	\$ 10,000
Professional Fees - Mediation		\$ 6,225	\$ -	\$ -
Public Relations	\$ 1,000	\$ 48	\$ 1,000	\$ 5,000
Repairs and Maintenance	\$ 15,000	\$ 12,727	\$ 15,000	\$ 30,000
Retirement Expense		\$ 421	\$ -	\$ -
Supplies and Equipment - Crew Qtrs	\$ 1,000	\$ 734	\$ 1,000	\$ 2,000
Supplies Office	\$ 2,500	\$ 3,605	\$ 1,200	\$ 4,000
Telephone Expense	\$ 4,000	\$ 6,107	\$ 5,916	\$ 6,000
Travel Expense	\$ 900	\$ 378	\$ 2,000	\$ 5,000
Treasurer's Fees	\$ 20,728	\$ 22,946	\$ 23,500	\$ 35,000
Utilities	\$ 31,500	\$ 30,446	\$ 35,000	\$ 41,000
Total Administrative Expenditures	\$ 1,101,131	\$ 1,024,089	\$ 1,183,731	\$ 1,814,700
Capital Expense*	\$ 5,000	\$ 52,984	\$ -	\$ 1,543,000
Grant Funds Passed Through	\$ -	\$ -	\$ -	\$ -
EMS/Fire Operations				
Ambulance/Truck License & Fees	\$ 950	\$ (230)	\$ 1,000	\$ 1,000
Communication Expense		\$ 696	\$ -	\$ -
Dispatch Fee	\$ 7,000	\$ 7,759	\$ 8,000	\$ 12,000
Education/Training & Travel	\$ 8,000	\$ 20,124	\$ 12,000	\$ 30,000
Medical Supplies	\$ 6,000	\$ 5,337	\$ 7,100	\$ 12,000
PPE	\$ 2,000	\$ 1,755	\$ 10,000	\$ 20,000
Repairs & Maintenance	\$ 12,000	\$ 49,914	\$ 20,000	\$ 50,000
Small Fire Equipment/Supplies	\$ 10,000	\$ 6,546	\$ 8,724	\$ 10,000
Small Medical Equipment	\$ 3,000	\$ 337	\$ 3,000	\$ 5,000
Uniform Expense	\$ 4,500	\$ 5,816	\$ 2,000	\$ 5,000
Vaccines/Medical - EMTs	\$ 5,000	\$ -	\$ 1,000	\$ 6,000
Total EMS/Fire Operations	\$ 58,450	\$ 98,053	\$ 72,824	\$ 151,000
Total Expenditures	\$ 1,164,581	\$ 1,175,126	\$ 1,256,555	\$ 3,508,700
Increase (Decrease) in Reserves	\$ 181,701	\$ 467,022	\$ 21,946	\$ 192,220
Fund Balance	\$ 988,670	\$ 1,364,894	\$ 1,076,163	\$ (65,000)
Plus Tabot Reserve	\$ 45,300	\$ 45,300	\$ 38,355	\$ 65,000
Ending Fund Balance	\$ 1,033,970	\$ 1,410,194	\$ 1,114,518	\$ -

Per auditor request, this moves the Reserve Funds (Ending Fund Balance) to a Capital Expense Fund.
This will balance the budget.