



De Beque Fire Protection District

DFPD

Budget 2026

Voted December 8, 2025

Summary

	Budget 2024	Ending Est Budget Amt 2024	Actual Audited Budget 2024	Budget 2025	Ending Est Budget Amt 2025	Budget 2026
ESTIMATED RESOURCES						
Beginning Fund Balance	\$ 1,495,336	\$ 1,294,034	\$ 1,294,034	\$ 1,705,023	\$ 2,206,132	\$ 2,463,451
Less Tabor Reserve	\$ (97,000)	\$ (92,000)	\$ (80,000)	\$ (85,000)	\$ (98,000)	\$ (87,000)
Adjusted Fund Balance	\$ 1,398,336	\$ 1,202,034	\$ 1,214,034	\$ 1,620,023	\$ 2,108,132	\$ 2,376,451
Total Income	\$ 3,555,560	\$ 3,450,486	\$ 3,590,249	\$ 2,827,638	\$ 3,276,842	\$ 2,788,289
Administrative Expenditures	\$ 2,201,900	\$ 2,164,968	\$ 2,227,681	\$ 2,249,416	\$ 2,492,208	\$ 2,542,898
EMS Operations	\$ 69,500	\$ 15,520	\$ 15,519	\$ 25,500	\$ 24,714	\$ 25,000
Fire Fighting Operations	\$ 105,000	\$ 20,500	\$ 16,553	\$ 25,000	\$ 68,200	\$ 18,000
Capital Expense Allocations Actual	\$ 952,000	\$ 856,417	\$ 418,398	\$ 527,722	\$ 684,401	\$ 305,992
Total Expenses	\$ 3,328,400	\$ 3,057,405	\$ 2,678,151	\$ 2,827,638	\$ 3,269,523	\$ 2,891,890
Net Ordinary Income	\$ 227,160	\$ 393,081	\$ 912,098	\$ -	\$ 7,319	\$ (103,600)
Other Income: Proceeds Sale of Assets	\$ -	\$ 17,908	\$ -	\$ -	\$ 250,000	\$ -
Increase (Decrease) in Reserves	\$ 227,160	\$ 410,989	\$ 912,098	\$ -	\$ 257,319	\$ (103,600)
Revenues						
Total Income	\$ 3,555,560	\$ 3,450,486	\$ 3,590,249	\$ 2,827,638	\$ 3,276,842	\$ 2,788,289
EMS Service Revenue	\$ 45,500	\$ 40,000	\$ 44,938	\$ 42,000	\$ 75,000	\$ 78,000
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Revenues	\$ 3,075,060	\$ 3,136,406	\$ 3,137,269	\$ 2,300,638	\$ 2,228,442	\$ 1,727,289
Nonmedical Income	\$ 375,000	\$ 183,080	\$ 317,201	\$ 400,000	\$ 902,150	\$ 908,000
Interest Income	\$ 60,000	\$ 91,000	\$ 90,841	\$ 85,000	\$ 71,250	\$ 75,000
Expenditures						
Administrative Expenditures	\$ 2,201,900	\$ 2,164,968	\$ 2,227,681	\$ 2,249,416	\$ 2,492,208	\$ 2,542,898
Payroll/Employee Expenses						
Benefits						
Employee Incentives	\$ 10,000	\$ 8,000	\$ 10,277	\$ 5,000	\$ 8,000	\$ 5,000
Ins/Health Benefits (Ins/HRA/Vaccines/Med)	\$ 2,000	\$ 257,000	\$ 252,975	\$ 296,000	\$ 296,000	\$ 331,000
Retirement Benefits	\$ -	\$ 160,000	\$ 144,465	\$ 169,131	\$ 158,000	\$ 160,000
Wages/PR Taxes	\$ 1,524,200	\$ 1,212,200	\$ 1,201,427	\$ 1,275,860	\$ 1,600,000	\$ 1,300,000
Wages/Deployment	\$ -	\$ -	\$ 137,229	\$ -	\$ -	\$ 300,000
BOD Stipends	\$ 6,800	\$ 6,800	\$ 6,800	\$ 8,000	\$ 5,000	\$ 7,000
Bad Debt Write Off	\$ 22,100	\$ -	\$ 7,245	\$ 20,400	\$ -	\$ 51,200
Contingency Fund	\$ 30,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ -	\$ -
Crew Quarters Expense	\$ 5,000	\$ 7,000	\$ 6,869	\$ 2,000	\$ 3,500	\$ 2,000
Deployment Exp	\$ -	\$ 161,500	\$ 24,173	\$ 140,000	\$ 120,000	\$ 115,000
Dues/Fees/Subscriptions	\$ 3,000	\$ 2,500	\$ 2,059	\$ 1,000	\$ 2,500	\$ 2,500
Insurance Expense (GL/Bldg/Vehicle/WC)	\$ 318,000	\$ 63,800	\$ 64,182	\$ 75,325	\$ 58,000	\$ 65,000
Office Expenses	\$ 144,300	\$ 111,468	\$ 100,132	\$ 114,200	\$ 116,208	\$ 108,000
Professional Fees	\$ 27,000	\$ 36,000	\$ 31,361	\$ 25,000	\$ 13,000	\$ 20,000
R&M Equipment & Apparatus	\$ 50,000	\$ 60,000	\$ 59,606	\$ 50,000	\$ 50,000	\$ 30,000
R&M Bldgs & Grounds	\$ -	\$ 15,000	\$ 15,168	\$ 15,000	\$ 20,000	\$ 15,000
Treasurer's Fees	\$ 59,500	\$ 58,700	\$ 58,579	\$ 42,500	\$ 42,000	\$ 31,198
EMS Operations	\$ 69,500	\$ 15,520	\$ 15,519	\$ 25,500	\$ 24,714	\$ 25,000
Fire Fighter Operations	\$ 105,000	\$ 20,500	\$ 16,553	\$ 25,000	\$ 68,200	\$ 18,000
Capital Expenditures - Actual Budgeted	\$ 1,858,300	\$ 862,517	\$ 718,398	\$ 527,722	\$ 690,501	\$ 305,992
Allocated, but payable in future years:	\$ -	\$ 1,687,115	\$ 1,033,177	\$ 1,705,023	\$ 2,213,451	\$ 2,463,451
Cap Exp - Apparatus Replacement	\$ -	\$ 1,100,000	\$ 900,000	\$ 1,000,000	\$ 900,000	\$ 900,000
Cap Exp - Ambulance 82 Replacement	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Cap Exp - Copier Allocation	\$ -	\$ 3,883	\$ 2,417	\$ 992	\$ 992	\$ -
Cap Exp - LTML	\$ -	\$ 109,000	\$ 126,260	\$ 135,000	\$ 135,000	\$ 135,000
Cap Exp - Kitchenette	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ -	\$ -
Cap Exp - Training Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Exp - Sewer Upgrade Requirement	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Reserves to Use as Needed	\$ -	\$ 377,732	\$ -	\$ 84,031	\$ 1,079,459	\$ 1,341,451
Tabor Reserves	\$ -	\$ 92,000	\$ -	\$ 85,000	\$ 98,000	\$ 87,000