



De Beque Fire Protection District
4580 I-70 Frontage Road
De Beque, Colorado 81630
970-283-8632
firechief@debeqefire.org
secretary@debeqefire.org

DE BEQUE FIRE PROTECTION DISTRICT

General Fund Budget

2024



De Beque Fire Protection District
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A LETTER OF BUDGET TRANSMITTAL

January 8, 2024

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 81630

Attached is the 2024 budget for De Beque Fire Protection District in Garfield and Mesa Counties, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on January 8, 2024. If there are any questions regarding the budget, please contact Forest Matis, Fire Chief, or Kim Latham, District Secretary at 970-283-8632, 4580 I-70 Frontage Road, De Beque, Colorado 81630.

The mill levy certified to the **Garfield County Commissioners** is 8 mills for all general operating purposes. Based on an assessed valuation of \$317,267,740, the property tax revenues subject to statutory limitation is \$2,538,142 for general operating purposes. A copy of the certifications of mill levies sent to the County Commissioners is attached.

The mill levy certified to the **Mesa County Commissioners** is 8 mills for all general operating purposes. Based on an assessed valuation of \$45,326,490, the property tax revenues subject to statutory limitation is \$362,612 for general operating purposes. A copy of the certifications of mill levies sent to the County Commissioners is attached.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners.

Signatures of Officers & Titles


Annette Tanner, DFPD Board President


Rebecca Ramthun, DFPD Board Vice President


Melanie Hansen, DFPD Board Secretary


Cindy Farris, Board Member


Dustin Koehler, Board Member



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Message - Budget 2024

The attached 2024 Budget for De Beque Fire Protection District includes these important features:

1. The budgetary basis of accounting used in the budget is the modified accrual basis. Revenues are recognized when they become available and measurable. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.
2. Estimated Fund Revenues include property taxes collected by the Treasurer in Garfield and Mesa Counties. Ambulance fees are charges for emergency medical services. Interest Income is earned revenue on cash investments. Non Medical Income includes, but is not limited to, income received for fire deployment crew/apparatus requests outside our district; burn permits; training classes; donations, and other income not categorized on this budget.
3. Estimated Expenditures consist of general, administrative, and operating expenditures anticipated for the next calendar year. There are no significant changes that are expected to arise in this budget year.
4. The major Capital Expenditures completed during the 2023 year included a kitchenette upgrade for our meeting room. The kitchenette upgrade was largely financed by donations received in prior years specifically designated for the upgrade. Major anticipated Capital Expenditures in this budget include a major repair on the heating/ac unit in the station, the replacement of Ambulance 81, five year funding for the alternative FAMILI account, and an allocation in the amount of \$1,200,000 for the purchase of a new fire rescue truck with an anticipated delivery in 2028.
5. Reserves consist of funds set aside for the future needs of the District, including funds for capital improvements and apparatus replacement. These reserve funds were moved to line-item Capital Expense in the 2023 Budget.

The budgetary basis of accounting is:

- Cash Basis
- Modified Accrual Basis
- Encumbrance Basis
- Accrual Basis

The District's major operation is to provide protection and emergency medical services to the De Beque area. The District does not exercise oversight control over any other known entities.



De Beque Fire Protection District

DFPD

Budget 2024

Voted January 8, 2024

Summary

	Budget 2022	Amended Budget 2022	Actual Audited 2022	Budget 2023	Ending Budget Est 2024	Budget 2024
ESTIMATED RESOURCES						
Beginning Fund Balance	\$ 1,092,572	\$ 1,410,194	\$ 1,410,194	\$ 1,351,000	\$ 1,609,463	\$ 1,825,204
Less Tabor Reserve	\$ (37,000)	\$ (42,000)	\$ (49,000)	\$ (65,000)	\$ (56,000)	\$ (97,000)
Adjusted Fund Balance	\$ 1,055,572	\$ 1,368,194	\$ 1,361,194	\$ 1,286,000	\$ 1,553,463	\$ 1,728,204
Total Income	\$ 1,278,501	\$ 1,491,015	\$ 1,832,739	\$ 2,157,920	\$ 2,089,447	\$ 3,282,960
Administrative Expenditures	\$ 1,153,731	\$ 1,244,373	\$ 1,207,737	\$ 1,814,700	\$ 1,716,732	\$ 2,120,300
EMS/Fire Operations	\$ 95,824	\$ 147,035	\$ 425,733	\$ 151,000	\$ 99,874	\$ 171,000
Capital Expense Allocations Actual	\$ -	\$ -	\$ -	\$ -	\$ 57,100	\$ 952,000
Total Expenses	\$ 1,249,555	\$ 1,391,408	\$ 1,633,470	\$ 1,965,700	\$ 1,873,706	\$ 3,243,300
Net Ordinary Income	\$ 28,946	\$ 99,607	\$ 199,269	\$ 192,220	\$ 215,741	\$ 39,660
Other Income: Proceeds Sale of Assets	\$ -	\$ 178,967	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) in Reserves	\$ 28,946	\$ 278,574	\$ 199,269	\$ 192,220	\$ 215,741	\$ 39,660
Fund Balance	\$ 1,113,464	\$ 1,647,000	\$ 1,560,463	\$ 1,478,000	\$ 1,769,204	\$ 1,767,864
Plus Tabor Reserve	\$ 37,000	\$ 42,000	\$ 49,000	\$ 65,000	\$ 56,000	\$ 97,000
Ending Fund Balance	\$ 1,076,464	\$ 1,689,000	\$ 1,609,463	\$ 1,543,000	\$ 1,825,204	\$ 1,864,864

Revenues

Total Income	\$ 1,278,501	\$ 1,491,015	\$ 1,832,739	\$ 2,157,920	\$ 2,089,447	\$ 3,282,960
EMS Service Revenue	\$ 74,892	\$ 70,000	\$ 69,223	\$ 90,000	\$ 13,600	\$ 19,900
Grant Revenue	\$ -	\$ -	\$ 33,905	\$ -	\$ -	\$ -
Tax Revenues	\$ 963,609	\$ 939,248	\$ 940,057	\$ 1,801,200	\$ 1,847,552	\$ 3,015,560
Nonmedical Income	\$ 240,000	\$ 477,067	\$ 784,847	\$ 260,000	\$ 200,295	\$ 187,500
Interest Income	\$ -	\$ 4,700	\$ 4,707	\$ 6,720	\$ 28,000	\$ 60,000

Expenditures

Administrative Expenditures - Total Amt	\$ 1,153,731	\$ 1,244,373	\$ 1,207,737	\$ 1,814,700	\$ 1,716,732	\$ 2,120,300
Administrative Expenditure Sections						
Payroll/Employee Expenses	\$ 953,897	\$ 1,029,900	\$ 1,032,458	\$ 1,234,200	\$ 1,238,000	\$ 1,543,000
Admin Expenses	\$ 163,834	\$ 175,423	\$ 135,778	\$ 550,500	\$ 453,420	\$ 527,300
R&M Admin	\$ 36,000	\$ 39,050	\$ 39,501	\$ 30,000	\$ 25,312	\$ 50,000
EMS/Fire Operations	\$ 95,824	\$ 147,035	\$ 161,269	\$ 151,000	\$ 99,874	\$ 171,000
Capital Expense Allocations	\$ -	\$ -	\$ -	\$ 1,543,000	\$ 57,100	\$ 1,864,864