



## 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

				Voted
	<u>Budget 2021</u>	<u>Actual Audited 2021</u>	<u>Budget 2022</u>	<u>Budget 2023</u>
<b>ESTIMATED RESOURCES</b>				
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>
<b>REVENUES</b>				
EMS Service Revenue	\$ 80,500	\$ 89,509	\$ 74,892	\$ 90,000
Grant Revenue	\$ 750	\$ 27,736	\$ -	\$ -
<b>Tax Revenues</b>				
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
<b>Nonmedical Income</b>				
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
<b>Total Revenues</b>	<u>\$ 1,346,282</u>	<u>\$ 1,642,147</u>	<u>\$ 1,278,501</u>	<u>\$ 2,157,920</u>
<b>EXPENDITURES</b>				
<b>Administrative Expenditures</b>				
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
<b>Total Administrative Expenditures</b>	<b>\$ 1,101,131</b>	<b>\$ 1,024,089</b>	<b>\$ 1,183,731</b>	<b>\$ 1,814,700</b>
Capital Expense*	\$ 5,000	\$ 52,984	\$ -	\$ 1,543,000
Grant Funds Passed Through	\$ -	\$ -	\$ -	\$ -
<b>EMS/Fire Operations</b>				
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
<b>Total EMS/Fire Operations</b>	<b>\$ 58,450</b>	<b>\$ 98,053</b>	<b>\$ 72,824</b>	<b>\$ 151,000</b>
<b>Total Expenditures</b>	<b>\$ 1,164,581</b>	<b>\$ 1,175,126</b>	<b>\$ 1,256,555</b>	<b>\$ 3,508,700</b>
<b>Increase (Decrease) in Reserves</b>	<b>\$ 181,701</b>	<b>\$ 467,022</b>	<b>\$ 21,946</b>	<b>\$ 192,220</b>
<b>Fund Balance</b>	<b>\$ 988,670</b>	<b>\$ 1,364,894</b>	<b>\$ 1,076,163</b>	<b>\$ (65,000)</b>
<b>Plus Tabot Reserve</b>	<b>\$ 45,300</b>	<b>\$ 45,300</b>	<b>\$ 38,355</b>	<b>\$ 65,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,033,970</b>	<b>\$ 1,410,194</b>	<b>\$ 1,114,518</b>	<b>\$ -</b>

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