



Budget Notes for Proposed Budget 2023

This is the draft budget that will be presented at the Public Hearing on November 8, 2022 for public comments and input.

The auditor recommended a few things to consider for our budget process. One was his advice to move the ending account balance funds to a capital expense account. This will accomplish presenting a balanced budget each year, but it will give the budget a different look than previous budgets. We have implemented this change to the 2022 budget that will need an amendment in December, and then will carry forward to future budgets. The fund amounts have not gone away, they have just been recategorized from the bottom line of the budget to an expense line more toward the middle of the budget form.

We encourage you to come to the Public Hearing at 6:00 p.m. on November 8, 2022. A finalized budget will be voted on after the hearing.

DEBEQUE FIRE PROTECTION DISTRICT
DRAFT BUDGET 2023
 Budget Workshop October 11, 2023

	Budget <u>2021</u>	Actual Audited <u>2021</u>	Budget <u>2022</u>	ESTIMATED Budget <u>2022</u>	Budget <u>2023</u>
ESTIMATED RESOURCES					
Beginning Fund Balance	\$ 852,269	\$ 943,172	\$ 1,092,572	\$ 1,365,019	\$ 1,133,000
Less Tabor Reserve	\$ (45,300)	\$ (45,300)	\$ (38,355)	\$ (38,000)	\$ (64,000)
Adjusted Fund Balance	<u>\$ 806,969</u>	<u>\$ 897,872</u>	<u>\$ 1,054,217</u>	<u>\$ 1,327,019</u>	<u>\$ 1,069,000</u>
REVENUES					
EMS Service Revenue	\$ 80,500	\$ 89,509	\$ 74,892	\$ 90,000	\$ 75,000
Grant Revenue	\$ 750	\$ 27,736	\$ -	\$ 3,930	\$ -
Tax Revenues					
Property Tax Revenues - Garfield County - 4 Mills	\$ 1,012,673	\$ 1,008,307	\$ 720,143	\$ 720,000	\$ 1,440,000
Temporary Tax Credit - Garfield County					
Property Tax Revenues - Mesa County - 4 Mills	\$ 138,459	\$ 138,873	\$ 136,562	\$ 135,000	\$ 280,000
Temporary Tax Credit - Mesa County					
Sales Tax Initiative	\$ 7,400	\$ 9,007	\$ 8,832	\$ 8,000	\$ 9,000
Senior/Veteran Exempt Tax	\$ 21,000	\$ -	\$ 2,000	\$ 1,075	\$ 1,200
Specific Ownership Tax-Garfield County	\$ 66,000	\$ 75,058	\$ 76,608	\$ 40,000	\$ 54,000
Specific Ownership Tax-Mesa County	\$ 19,500	\$ 19,532	\$ 19,464	\$ 13,000	\$ 17,000
Nonmedical Income					
Burn Permits				\$ 75	
Deployment Revenue	\$ -	\$ 239,174	\$ 240,000	\$ 250,000	\$ 260,000
Donations	\$ -	\$ 6,564	\$ -	\$ 6,000	\$ -
Education Classes				\$ 375	\$ -
Insurance Proceeds Received		\$ 24,667	\$ -	\$ -	\$ -
Interest Income (Interest & Dividend Income)	\$ -	\$ 3,721	\$ -	\$ 3,000	\$ 4,300
Total Revenues	<u>\$ 1,346,282</u>	<u>\$ 1,642,147</u>	<u>\$ 1,278,501</u>	<u>\$ 1,270,455</u>	<u>\$ 2,140,500</u>
EXPENDITURES					
Administrative Expenditures					
Advertising and Promotion	\$ -	\$ 129	\$ -	\$ -	\$ -
Bad Debt Expense	\$ 47,500	\$ 2,294	\$ 44,186	\$ 5,000	\$ 44,000
Contingency Fund		\$ -	\$ -	\$ -	\$ 20,000
Donations	\$ 500	\$ -	\$ 500	\$ 500	\$ 1,000
Dues and Subscriptions	\$ 3,200	\$ 2,727	\$ 3,500	\$ 2,500	\$ 4,000
Election Expense	\$ -	\$ -	\$ 10,000	\$ 15,200	\$ 10,000
Employee Incentives	\$ 3,000	\$ 2,115	\$ 3,000	\$ 3,000	\$ 5,000
Fuel Expense	\$ 11,000	\$ 9,148	\$ 8,000	\$ 15,000	\$ 20,000
Furniture/Equipment - Crew Quarters	\$ -	\$ 5,930	\$ -	\$ 1,500	\$ 3,000
Furniture/Equipment - Office	\$ -	\$ 968	\$ 200	\$ 500	\$ 5,000
HR Expense	\$ 2,500	\$ 80	\$ -	\$ 100	\$ 1,000
Health Reimbursement Account (HRA)		\$ -	\$ 12,000	\$ 15,000	\$ 16,500
Insurance Expense - General Liability	\$ 35,500	\$ 68,894	\$ 18,429	\$ 16,700	\$ 21,000
Insurance Expense - Health	\$ 145,628	\$ 120,151	\$ 134,638	\$ 196,466	\$ 216,000
Insurance Expense - Worker's Comp	\$ -	\$ -	\$ 16,731	\$ 22,300	\$ 18,000
IT Expense	\$ 14,750	\$ 8,342	\$ 15,000	\$ 24,000	\$ 35,000
Janitorial Expense	\$ 1,500	\$ 475	\$ 1,000	\$ 1,000	\$ 2,000
Meals	\$ 1,500	\$ 88	\$ 1,500	\$ 1,800	\$ 2,000
Payroll Expenses	\$ 710,000	\$ 687,248	\$ 811,259	\$ 970,000	\$ 1,229,000
Postage	\$ 725	\$ 137	\$ 500	\$ 400	\$ 1,000
Printing and Reproduction	\$ 2,200	\$ 2,467	\$ 2,616	\$ 2,500	\$ 3,000
Professional Fees - Accounting	\$ 37,500	\$ 16,885	\$ 1,500	\$ -	\$ 3,000
Professional Fees - Audit		\$ 6,100	\$ 6,200	\$ 6,200	\$ 7,000
Professional Fees - Billing	\$ 4,500	\$ 2,637	\$ 1,356	\$ 2,000	\$ 2,000
Professional Fees - Legal Fees	\$ 3,000	\$ 3,636	\$ 7,000	\$ 5,000	\$ 10,000
Professional Fees - Mediation		\$ 6,225	\$ -	\$ -	\$ -

	Budget	Actual Audited	Budget	ESTIMATED Budget	Budget
	2021	2021	2022	2022	2023
Public Relations	\$ 1,000	\$ 48	\$ 1,000	\$ 500	\$ 5,000
Repairs and Maintenance	\$ 15,000	\$ 12,727	\$ 15,000	\$ 30,000	\$ 30,000
Retirement Expense		\$ 421	\$ -	\$ -	\$ -
Supplies and Equipment - Crew Qtrs	\$ 1,000	\$ 734	\$ 1,000	\$ 1,000	\$ 2,000
Supplies Office	\$ 2,500	\$ 3,605	\$ 1,200	\$ 1,200	\$ 4,000
Telephone Expense	\$ 4,000	\$ 6,107	\$ 5,916	\$ 4,600	\$ 6,000
Travel Expense	\$ 900	\$ 378	\$ 2,000	\$ 1,000	\$ 5,000
Treasurer's Fees	\$ 20,728	\$ 22,946	\$ 23,500	\$ 17,122	\$ 35,000
Utilities	\$ 31,500	\$ 30,446	\$ 35,000	\$ 30,000	\$ 41,000
Total Administrative Expenditures	\$ 1,101,131	\$ 1,024,089	\$ 1,183,731	\$ 1,392,089	\$ 1,806,500
Capital Expense*	\$ 5,000	\$ 52,984	\$ -	\$ 1,133,000	\$ 1,321,000
Grant Funds Passed Through	\$ -	\$ -	\$ -	\$ -	\$ -
EMS/Fire Operations					
Ambulance/Truck License & Fees	\$ 950	\$ (230)	\$ 1,000	\$ 1,000	\$ 1,000
Communication Expense		\$ 696	\$ -	\$ -	\$ -
Dispatch Fee	\$ 7,000	\$ 7,759	\$ 8,000	\$ 10,800	\$ 12,000
Education/Training & Travel	\$ 8,000	\$ 20,124	\$ 12,000	\$ 6,000	\$ 30,000
Medical Supplies	\$ 6,000	\$ 5,337	\$ 7,100	\$ 7,100	\$ 12,000
PPE	\$ 2,000	\$ 1,755	\$ 10,000	\$ 10,000	\$ 20,000
Repairs & Maintenance	\$ 12,000	\$ 49,914	\$ 20,000	\$ 75,000	\$ 50,000
Small Fire Equipment/Supplies	\$ 10,000	\$ 6,546	\$ 8,724	\$ 250	\$ 10,000
Small Medical Equipment	\$ 3,000	\$ 337	\$ 3,000	\$ 100	\$ 5,000
Uniform Expense	\$ 4,500	\$ 5,816	\$ 2,000	\$ 500	\$ 5,000
Vaccines/Medical - EMTs	\$ 5,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Total EMS/Fire Operations	\$ 58,450	\$ 98,053	\$ 72,824	\$ 110,750	\$ 146,000
Total Expenditures	\$ 1,164,581	\$ 1,175,126	\$ 1,256,555	\$ 2,635,839	\$ 3,273,500
Over/Under Expenditures From Budget				\$ (246,284)	
Increase (Decrease) in Reserves	\$ 181,701	\$ 467,022	\$ 21,946	\$ (1,365,384)	\$ (1,133,000)
Fund Balance	\$ 988,670	\$ 1,364,894	\$ 1,076,163	\$ (38,000)	\$ (64,000)
Plus Tabot Reserve	\$ 45,300	\$ 45,300	\$ 38,355	\$ 38,000	\$ 64,000
Ending Fund Balance	\$ 1,033,970	\$ 1,410,194	\$ 1,114,518	\$ -	\$ -

This moves the Reserve Funds (Ending Fund Balance) to a Capital Expense Fund. This will balance the budget.