



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

## **RESOLUTION #2024-02**

### **DE BEQUE FIRE PROTECTION DISTRICT (DFPD) GARFIELD AND MESA COUNTIES De BEQUE, COLORADO**

#### **A RESOLUTION TO ADOPT AND SUBMIT THE 2024 BUDGET FOR DFPD**

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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

**WHEREAS**, on January 8, 2024 the Fire Chief and District Secretary submitted a proper budget to this governing body; and

**WHEREAS**, on January 8, 2024, 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 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 2024 .
2. That the budget hereby approved and adopted shall be signed by the President of the DFPD Board of Directors and made a part of the public records of the District.



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APPROVED AND ADOPTED this 8th day of January, 2024, 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





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# **DE BEQUE FIRE PROTECTION DISTRICT**

## **General Fund Budget**

**2024**





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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 1/8/2024 .  
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 Commerssioners 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 Commerssioners 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  
Annette Tanner, DFPD Board President

Rebecca Ramthun  
Rebecca Ramthun, DFPD Board Vice President

Melanie Hansen  
Melanie Hansen, DFPD Board Secretary

Cindy Farris  
Cindy Farris, Board Member

Dustin Koehler  
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 FAMLI account, and a sizeable down payment toward a new rescue engine, with anticipated delivery in 2027. Funds will be allocated each year toward the rescue engine purchase. Estimated total cost of the engine is \$1,600,000; the down payment will lock in the price, eliminating a future rise in purchase price.
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
<b>ESTIMATED RESOURCES</b>						
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
<b>Total Income</b>	<b>\$ 1,278,501</b>	<b>\$ 1,491,015</b>	<b>\$ 1,832,739</b>	<b>\$ 2,157,920</b>	<b>\$ 2,089,447</b>	<b>\$ 3,282,960</b>
<b>Administrative Expenditures</b>	<b>\$ 1,153,731</b>	<b>\$ 1,244,373</b>	<b>\$ 1,207,737</b>	<b>\$ 1,814,700</b>	<b>\$ 1,716,732</b>	<b>\$ 2,120,300</b>
<b>EMS/Fire Operations</b>	<b>\$ 95,824</b>	<b>\$ 147,035</b>	<b>\$ 425,733</b>	<b>\$ 151,000</b>	<b>\$ 99,874</b>	<b>\$ 171,000</b>
<b>Capital Expense Allocations Actual</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,100</b>	<b>\$ 952,000</b>
<b>Total Expenses</b>	<b>\$ 1,249,555</b>	<b>\$ 1,391,408</b>	<b>\$ 1,633,470</b>	<b>\$ 1,965,700</b>	<b>\$ 1,873,706</b>	<b>\$ 3,243,300</b>
<b>Net Ordinary Income</b>	<b>\$ 28,946</b>	<b>\$ 99,607</b>	<b>\$ 199,269</b>	<b>\$ 192,220</b>	<b>\$ 215,741</b>	<b>\$ 39,660</b>
<b>Other Income: Proceeds Sale of Assets</b>	<b>\$ -</b>	<b>\$ 178,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Increase (Decrease) in Reserves</b>	<b>\$ 28,946</b>	<b>\$ 278,574</b>	<b>\$ 199,269</b>	<b>\$ 192,220</b>	<b>\$ 215,741</b>	<b>\$ 39,660</b>
<b>Fund Balance</b>	<b>\$ 1,113,464</b>	<b>\$ 1,647,000</b>	<b>\$ 1,560,463</b>	<b>\$ 1,478,000</b>	<b>\$ 1,769,204</b>	<b>\$ 1,767,864</b>
<b>Plus Tabor Reserve</b>	<b>\$ 37,000</b>	<b>\$ 42,000</b>	<b>\$ 49,000</b>	<b>\$ 65,000</b>	<b>\$ 56,000</b>	<b>\$ 97,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,076,464</b>	<b>\$ 1,689,000</b>	<b>\$ 1,609,463</b>	<b>\$ 1,543,000</b>	<b>\$ 1,825,204</b>	<b>\$ 1,864,864</b>
<b>Revenues</b>						
<b>Total Income</b>	<b>\$ 1,278,501</b>	<b>\$ 1,491,015</b>	<b>\$ 1,832,739</b>	<b>\$ 2,157,920</b>	<b>\$ 2,089,447</b>	<b>\$ 3,282,960</b>
<b>EMS Service Revenue</b>	<b>\$ 74,892</b>	<b>\$ 70,000</b>	<b>\$ 69,223</b>	<b>\$ 90,000</b>	<b>\$ 13,600</b>	<b>\$ 19,900</b>
<b>Grant Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Revenues</b>	<b>\$ 963,609</b>	<b>\$ 939,248</b>	<b>\$ 940,057</b>	<b>\$ 1,801,200</b>	<b>\$ 1,847,552</b>	<b>\$ 3,015,560</b>
<b>Nonmedical Income</b>	<b>\$ 240,000</b>	<b>\$ 477,067</b>	<b>\$ 784,847</b>	<b>\$ 260,000</b>	<b>\$ 200,295</b>	<b>\$ 187,500</b>
<b>Interest Income</b>	<b>\$ -</b>	<b>\$ 4,700</b>	<b>\$ 4,707</b>	<b>\$ 6,720</b>	<b>\$ 28,000</b>	<b>\$ 60,000</b>
<b>Expenditures</b>						
<b>Administrative Expenditures - Total Amt</b>	<b>\$ 1,153,731</b>	<b>\$ 1,244,373</b>	<b>\$ 1,207,737</b>	<b>\$ 1,814,700</b>	<b>\$ 1,716,732</b>	<b>\$ 2,120,300</b>
<b>Administrative Expenditure Sections</b>						
Payroll/Employee Expenses	\$ 953,897	\$ 1,029,900	\$ 1,032,458	\$ 1,234,200	\$ 1,238,000	\$ 1,543,000
Office 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
<b>EMS/Fire Operations</b>	<b>\$ 95,824</b>	<b>\$ 147,035</b>	<b>\$ 161,269</b>	<b>\$ 151,000</b>	<b>\$ 99,874</b>	<b>\$ 171,000</b>
<b>Capital Expense Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,543,000</b>	<b>\$ 57,100</b>	<b>\$ 1,864,864</b>