



## **RESOLUTION # 2025-03**

### **ADOPT 2025 BUDGET**

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

**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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.**

**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 November 12, 2024 the Fire Chief and District Secretary submitted a proper budget to this governing body; and

**WHEREAS**, on November 12, 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 law.

**NOW, THEREFORE**, be it resolved that 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 2025.
- 2) 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.

APPROVED AND ADOPTED this 12<sup>th</sup> day of November, 2024 by the De Beque Fire Protection District Board of Directors



DE BEQUE FIRE PROTECTION DISTRICT

By: \_\_\_\_\_  
Annette Tanner, District Board President

ATTEST:

By: \_\_\_\_\_  
Melanie Hansen, District Board Secretary





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**BUDGET 2025**

**BUDGET SUMMARY**

Budgetary Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Beginning Fund Balance	\$1,351,000	\$1,609,463	\$1,495,336	\$1,825,204	\$1,673,649	\$2,142,436
Less Tabor Reserve	\$(65,000)	\$(56,000)	\$(64,000)	\$(97,000)	\$(91,000)	\$(78,000)
Adjusted Fund Balance	\$1,286,000	\$1,553,463	\$1,431,336	\$1,728,204	\$1,582,649	\$2,064,436
Total Income	\$2,157,920	\$2,089,447	\$2,295,746	\$3,282,960	\$3,475,839	\$2,585,700
Administration Expenditures	\$1,875,700	\$1,768,266	\$1,968,394	\$2,120,300	\$1,909,866	\$2,041,516
EMS Operations	\$34,000	\$12,940	\$57,277	\$66,000	\$12,620	\$22,000
Fire Fighting Operations	\$56,000	\$35,400	\$57,452	\$105,000	\$23,000	\$25,000
Actual Cap Exp Allocations	\$-	\$57,100	\$34,310	\$952,000	\$1,079,474	\$505,721
Total Expenses	\$1,965,700	\$1,873,706	\$2,117,433	\$3,243,300	\$3,024,960	\$2,594,237
Net Ordinary Income	\$192,220	\$215,741	\$178,313	\$39,660	\$450,879	\$(8,537)
Other Income: Proceeds						
Sale of Assets	\$-	\$-	\$-	\$-	\$17,908	\$-
Increase (Decrease) in Reserves	\$192,220	\$215,741	\$178,313	\$39,660	\$468,787	\$(8,537)



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**INCOME**

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
<b>Total Income</b>	<b>\$2,157,920</b>	<b>\$2,089,447</b>	<b>\$2,295,746</b>	<b>\$3,282,960</b>	<b>\$3,475,839</b>	<b>\$2,585,700</b>

**INCOME - SUBCATEGORIES**

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
EMS Service Revenue	\$90,000	\$13,600	\$23,320	\$19,900	\$52,250	\$18,100
Tax Revenues	\$1,801,200	\$1,847,552	\$1,849,216	\$3,015,560	\$3,060,634	\$2,222,600
Nonmedical Income	\$260,000	\$200,295	\$393,990	\$187,500	\$267,955	\$260,000
Interest Income	\$6,720	\$28,000	\$29,220	\$60,000	\$95,000	\$85,000



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<b>ADMINISTRATIVE EXPENDITURES</b>						
Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
<b>Admin Expenditure Totals</b>	<b>\$1,875,700</b>	<b>\$1,768,266</b>	<b>\$1,968,394</b>	<b>\$2,120,300</b>	<b>\$1,909,866</b>	<b>\$2,041,516</b>
<b>ADMINISTRATIVE EXPENDITURES – SUBCATEGORIES</b>						
Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Employee Incentives	\$5,000	\$7,300	\$7,300	\$10,000	\$10,000	\$5,000
Ins/Health Benefits (Ins/HRA/Vaccines/Med)	\$238,700	\$234,000	\$290,677	\$2,000	\$257,400	\$296,000
Retirement Benefits	\$-	\$-	\$93,605	\$-	\$144,450	\$169,131
Wages/PR Taxes	\$1,229,000	\$1,230,000	\$1,075,906	\$1,531,000	\$1,219,000	\$1,283,860
Bad Debt (COSP EMS Income)	\$44,000	\$-	\$65,226	\$-	\$-	\$-
Crew Quarters Expense	\$2,000	\$4,128	\$9,564	\$5,000	\$4,000	\$2,000
Deployment Exp (Inc as COSP Dep Income)	\$-	\$-	\$183,027	\$-	\$-	\$-
Dues/Fees/Subscriptions	\$4,000	\$1,742	\$1,742	\$3,000	\$16	\$1,000
Insurance Expense (GL/Bldg/Vehicle/WC)	\$53,000	\$60,400	\$57,482	\$318,000	\$63,800	\$75,325
Office Expenses	\$163,000	\$111,150	\$51,862	\$174,300	\$115,200	\$119,200
Professional Fees	\$22,000	\$15,300	\$19,822	\$27,000	\$36,000	\$25,000
R&M Equipment & Apparatus	\$80,000	\$48,696	\$25,243	\$50,000	\$45,000	\$50,000
R&M Bldgs & Grounds	\$-	\$19,950	\$51,825	\$-	\$15,000	\$15,000
Treasurer's Fees	\$35,000	\$35,600	\$35,113	\$-	\$-	\$-



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**EMS AND FIRE FIGHTING OPERATION EXPENDITURES**

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
<b>EMS Operation Exp</b>	<b>\$34,000</b>	<b>\$12,940</b>	<b>\$57,277</b>	<b>\$66,000</b>	<b>\$12,620</b>	<b>\$22,000</b>
<b>Fire Fighter Operation Exp</b>	<b>\$56,000</b>	<b>\$35,400</b>	<b>\$57,452</b>	<b>\$105,000</b>	<b>\$23,000</b>	<b>\$25,000</b>

**CAPITAL EXPENDITURES – ACTUAL BUDGETED**

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
<b>Capital Expenditures - Actual Budgeted</b>	<b>\$517,500</b>	<b>\$757,100</b>	<b>\$34,310</b>	<b>\$1,858,300</b>	<b>\$1,085,574</b>	<b>\$505,721</b>

**CAPITAL EXPENDITURES – ACTUAL BUDGETED - SUBCATEGORIES**

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Cap Exp - Apparatus Replacement	\$200,000	\$400,000	\$-	\$900,000	\$200,000	\$200,000
Ambulance 81 Replacement	\$300,000	\$300,000	\$-	\$300,000	\$300,000	\$-
Ambulance 82 Replacement	\$-	\$-	\$-	\$-	\$-	\$-
Rescue Fire Engine	\$-	\$-	\$-	\$300,000	\$300,000	\$300,000
Squad Replacements	\$-	\$-	\$-	\$-	\$73,000	\$-
Cap Exp - Copier Allocation	\$-	\$-	\$-	\$6,300	\$2,417	\$2,721
Cap Exp - FAMLI Alternative Acct	\$17,500	\$-	\$-	\$70,000	\$56,000	\$3,000
Cap Exp - Kitchenette	\$-	\$22,100	\$-	\$4,500	\$-	\$-
Cap Exp - Sewer Upgrade	\$-	\$-	\$-	\$-	\$100,000	\$-
Cap Exp - Training Equipment	\$-	\$5,000	\$-	\$2,500	\$-	\$-
Cap Exp - Unexpected Expenditures	\$-	\$30,000	\$-	\$275,000	\$54,157	\$-



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<b>CAPITAL EXPENDITURES – ALLOCATED FOR FUTURE YEARS AND RESERVES TO BE USED AS NEEDED</b>						
Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
<b>Allocated, but payable in future years:</b>	<b>\$1,443,000</b>	<b>\$22,100</b>	<b>\$-</b>	<b>\$983,300</b>	<b>\$1,673,649</b>	<b>\$2,142,436</b>
<b>CAPITAL EXPENDITURES – ALLOCATED FOR FUTURE YEARS AND RESERVES TO BE USED AS NEEDED - SUBCATEGORIES</b>						
Cap Exp - Apparatus Replacement	\$400,000	\$-	\$-	\$900,000	\$1,100,000	\$700,000
Cap Exp - Ambulance 82 Replacement	\$-	\$-	\$-	\$-	\$-	\$300,000
Cap Exp - Copier Allocation	\$-	\$-	\$-	\$6,300	\$3,883	\$992
Cap Exp - FAMLI Alternative Acct	\$-	\$-	\$-	\$70,000	\$126,000	\$135,000
Cap Exp - Kitchenette	\$17,500	\$22,100	\$-	\$4,500	\$4,500	\$4,500
Cap Exp - Training Equipment	\$-	\$-	\$-	\$2,500	\$-	\$2,500
Cap Exp - Sewer Upgrade Requirement	\$-	\$-	\$-	\$-	\$-	\$100,000
Reserves to Use as Needed	\$1,025,500	\$-	\$-	\$-	\$348,266	\$821,444
Tabor Reserves	\$-	\$-	\$-	\$-	\$91,000	\$78,000