



De Beque Fire Protection District
DFPD
Budget 2025
Voted December 9, 2024

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	\$2,246,138
Less Tabor Reserve	\$(65,000)	\$(56,000)	\$(64,000)	\$(97,000)	\$(85,000)	\$(79,000)
Adjusted Fund Balance	\$1,286,000	\$1,553,463	\$1,431,336	\$1,728,204	\$1,588,649	\$2,167,138
Total Income	\$2,157,920	\$2,089,447	\$2,295,746	\$3,282,960	\$3,390,286	\$2,621,238
Administration Expenditures	\$1,875,700	\$1,768,266	\$1,968,394	\$2,120,300	\$1,944,768	\$2,046,516
EMS Operations	\$34,000	\$12,940	\$57,277	\$66,000	\$14,020	\$22,000
Fire Fighting Operations	\$56,000	\$35,400	\$57,452	\$105,000	\$20,500	\$25,000
Actual Cap Exp Allocations	\$-	\$57,100	\$34,310	\$952,000	\$856,417	\$527,772
Total Expenses	\$1,965,700	\$1,873,706	\$2,117,433	\$3,243,300	\$2,835,705	\$2,621,238
Net Ordinary Income	\$192,220	\$215,741	\$178,313	\$39,660	\$554,581	\$-
Other Income: Proceeds Sale of Assets	\$-	\$-	\$-	\$-	\$17,908	\$-
Increase (Decrease) in Reserves	\$192,220	\$215,741	\$178,313	\$39,660	\$572,489	\$-



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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
Total Income	\$2,157,920	\$2,089,447	\$2,295,746	\$3,282,960	\$3,390,286	\$2,621,238

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	\$38,500	\$18,100
Tax Revenues	\$1,801,200	\$1,847,552	\$1,849,216	\$3,015,560	\$3,077,706	\$2,258,138
Nonmedical Income	\$260,000	\$200,295	\$393,990	\$187,500	\$183,080	\$260,000
Interest Income	\$6,720	\$28,000	\$29,220	\$60,000	\$91,000	\$85,000



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ADMINISTRATIVE EXPENDITURES						
Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Admin Expenditure Totals	\$1,875,700	\$1,768,266	\$1,968,394	\$2,120,300	\$1,944,768	\$2,046,516
ADMINISTRATIVE EXPENDITURES – SUBCATEGORIES						
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	\$8,000	\$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	\$-	\$160,000	\$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	\$-	\$-	\$-
Contingency Fund	\$20,000	\$-	\$-	\$30,000	\$5,000	\$10,000
Crew Quarters Expense	\$2,000	\$4,128	\$9,564	\$5,000	\$7,000	\$2,000
Deployment Exp (Inc as COSP Dep Income)	\$-	\$-	\$183,027	\$-	\$-	\$-
Dues/Fees/Subscriptions	\$4,000	\$1,742	\$1,742	\$3,000	\$2,500	\$1,000
Insurance Expense (GL/Bldg/Vehicle/WC)	\$53,000	\$60,400	\$57,482	\$318,000	\$63,800	\$75,325
Office Expenses	\$143,000	\$111,150	\$51,862	144,300	\$111,468	\$114,200
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	\$60,000	\$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
EMS Operation Exp	\$34,000	\$12,940	\$57,277	\$66,000	\$14,020	\$22,000
Fire Fighter Operation Exp	\$56,000	\$35,400	\$57,452	\$105,000	\$20,500	\$25,000

CAPITAL EXPENDITURES – ACTUAL BUDGETED

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Capital Expenditures - Actual Budgeted	\$517,500	\$757,100	\$34,310	\$1,858,300	\$862,517	\$527,722

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	\$286,100	\$-
Ambulance 82 Replacement	\$-	\$-	\$-	\$-	\$-	\$-
Rescue Fire Engine	\$-	\$-	\$-	\$300,000	\$300,000	\$300,000
Squad Replacements	\$-	\$-	\$-	\$-	\$74,000	\$-
Cap Exp - Copier Allocation	\$-	\$-	\$-	\$6,300	\$2,417	\$2,721
Cap Exp - FAMLI Alternative Acct	\$17,500	\$-	\$-	\$70,000	\$-	\$3,000
Cap Exp - Kitchenette	\$-	\$22,100	\$-	\$4,500	\$-	\$-
Cap Exp - Sewer Upgrade	\$-	\$-	\$-	\$-	\$-	\$-
Cap Exp - Training Equipment	\$-	\$5,000	\$-	\$2,500	\$-	\$10,000
Cap Exp - Unexpected Expenditures	\$-	\$30,000	\$-	\$275,000	\$-	\$12,001



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CAPITAL EXPENDITURES – ALLOCATED FOR FUTURE YEARS AND RESERVES TO BE USED AS NEEDED

Budgetary Expenditures Names	Budget 2023	Ending Budget Amts 2023	Actual Audited 2023	Budget 2024	Ending Budget Est. 2024	Budget 2025
Allocated, but payable in future years:	\$1,443,000	\$22,100	\$-	\$983,300	\$2,228,230	\$2,246,138

CAPITAL EXPENDITURES – ALLOCATED FOR FUTURE YEARS AND RESERVES TO BE USED AS NEEDED - SUBCATEGORIES

Cap Exp - Apparatus Replacement	\$400,000	\$-	\$-	\$-	\$1,100,000	\$1,000,000
Cap Exp - Ambulance 82 Replacement	\$-	\$-	\$-	\$-	\$-	\$300,000
Cap Exp - Copier Allocation	\$-	\$-	\$-	\$-	\$3,883	\$992
Cap Exp - FAMLI Alternative Acct	\$-	\$-	\$-	\$-	\$109,000	\$135,000
Cap Exp - Kitchenette	\$17,500	\$22,100	\$-	\$-	\$4,500	\$-
Cap Exp - Training Equipment	\$-	\$-	\$-	\$-	\$-	\$-
Cap Exp - Sewer Upgrade Requirement	\$-	\$-	\$-	\$-	\$-	\$100,000
Reserves to Use as Needed	\$1,025,500	\$-	\$-	\$-	\$925,847	\$631,146
Tabor Reserves	\$-	\$-	\$-	\$-	\$85,000	\$79,000