

# 2024 BUDGET SUMMARY



*Frederick-Firestone Fire Protection District*

**GENERAL FUND**

Account Number	Actual 2021	Actual 2022	Budgeted 2023	1st 9 Months 2023	% of 2023 Budget	Anticipated 2023	Proposed Budget 2024
<b>REVENUE</b>							
<b>01-3000</b>	<b><u>Tax Revenue</u></b>						
3000	9,288,705	9,182,902	12,989,326	12,932,922	99.6%	12,960,000	15,933,752
3020	660,991	555,004	699,000	1,249,199	179%	1,255,000	1,705,442
3030	321,914	309,881	1,396,119	1,385,655	99%	1,380,000	1,396,209
3100	<u>531,914</u>	<u>633,889</u>	<u>445,000</u>	<u>504,888</u>	<u>113%</u>	<u>661,000</u>	<u>625,000</u>
	<b>Total Tax Revenue</b>	<b>10,803,524</b>	<b>10,681,676</b>	<b>16,072,664</b>	<b>103%</b>	<b>16,256,000</b>	<b>19,660,403</b>
<b>02-3000</b>	<b><u>Charges for Services</u></b>						
3200	666,426	734,184	610,000	537,449	88%	647,529	675,000
3210	91,482	106,661	120,000	366,238	305%	400,000	273,000
3220	100	1,664	450	4,380	973%	5,280	500
	<b>Total Charges for Services</b>	<b>758,008</b>	<b>842,509</b>	<b>908,067</b>	<b>124%</b>	<b>1,052,809</b>	<b>948,500</b>
<b>03-3000</b>	<b><u>Intergovernmental</u></b>						
3300	0	6,938	0	93,190	-	93,190	0
3315	8,225	0	7,525	10,730	143%	10,730	10,500
3320	505,993	562,124	465,000	680,857	-	680,857	675,000
-	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>520,067</u>
	<b>Total Intergovernmental</b>	<b>514,218</b>	<b>569,062</b>	<b>784,777</b>	<b>166%</b>	<b>784,777</b>	<b>1,205,567</b>
<b>04-3000</b>	<b><u>Earnings on Investments</u></b>						
3400	3,955	510,450	550,000	1,318,552	240%	1,833,552	1,085,424
3410	<u>23,379</u>	<u>11,699</u>	<u>4,000</u>	<u>8,191</u>	<u>205%</u>	<u>10,000</u>	<u>4,345</u>
	<b>Total Earnings on Investments</b>	<b>27,334</b>	<b>522,149</b>	<b>1,326,743</b>	<b>239%</b>	<b>1,843,552</b>	<b>1,089,769</b>
<b>05-3000</b>	<b><u>Other Revenue</u></b>						
3340	0	19,463,580	0	0	-	0	0
3350	4,048	15,747	300	48,688	16229%	49,000	500
3510	0	0	0	0	-	0	0
3520	0	0	0	0	-	0	0
3530	109,688	98,396	98,395	103,388	105%	103,388	112,600
3535	10,223	93,949	20,000	682	3%	67,000	20,000
3536	11,980	9,731	0	0	-	0	0
3537	18,626	5,300	2,000	2,934	147%	3,600	2,000
3538	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,376</u>	<u>-</u>	<u>43,230</u>	<u>0</u>
	<b>Total Other Sources/Revenue</b>	<b>154,565</b>	<b>19,686,703</b>	<b>120,695</b>	<b>161%</b>	<b>266,218</b>	<b>135,100</b>
<b>Total Current Revenue</b>	<b>12,257,648</b>	<b>32,302,099</b>	<b>17,407,115</b>	<b>19,286,319</b>	<b>111%</b>	<b>20,099,436</b>	<b>23,039,339</b>
<b>Beginning Fund Balance</b>	<b><u>10,149,335</u></b>	<b><u>11,936,561</u></b>	<b><u>31,321,876</u></b>	<b><u>31,626,175</u></b>	<b><u>101%</u></b>	<b><u>31,626,175</u></b>	<b><u>33,330,559</u></b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>22,406,983</b>	<b>44,238,660</b>	<b>48,728,991</b>	<b>50,912,494</b>	<b>104%</b>	<b>51,725,611</b>	<b>56,369,898</b>
<b>TOTAL EXPENDITURES</b>	<b><u>10,470,422</u></b>	<b><u>12,612,485</u></b>	<b><u>26,868,924</u></b>	<b><u>12,702,777</u></b>	<b><u>47%</u></b>	<b><u>18,395,052</u></b>	<b><u>35,270,278</u></b>
Accounting Adjustments							
<b>Year End Fund Balance</b>	<b>11,936,561</b>	<b>31,626,175</b>	<b>21,860,067</b>	<b>38,209,717</b>	<b>175%</b>	<b>33,330,559</b>	<b>21,099,620</b>

**Frederick-Firestone Fire Protection District**

**GENERAL FUND**

Account Number		Actual 2021	Actual 2022	Budgeted 2023	1st 9 Months 2023	% of 2023 Budget	Anticipated 2023	Proposed Budget 2024
<b>10-4000</b>	<b>PERSONNEL</b>							
	<b>Wages &amp; Salaries</b>							
4000	Salaries	4,551,086	4,718,401	5,996,996	4,340,208	72%	5,739,173	7,099,740
4001	Scheduled OT - Premium	478,641	498,063	639,961	443,287	69%	590,120	734,426
4020	Unscheduled Overtime	460,684	353,770	540,194	462,425	86%	601,176	589,095
4025	Acting Officer Pay	59	4,267	12,945	4,529	35%	6,137	27,500
4030	Vacation Pay	285,556	342,506	391,941	299,147	76%	388,907	464,204
4040	Sick Leave Pay	147,314	167,816	208,744	142,508	68%	185,268	246,490
4041	Bereavement Leave	8,720	16,519	20,874	3,978	19%	5,172	24,649
4042	Parental Leave	26,576	24,944	24,602	33,086	134%	43,014	29,051
4043	Personal Time	14,896	9,341	19,209	13,406	70%	17,429	20,171
4044	Military Time	0	5,805	0	8,397	-	10,917	10,000
4046	Jury Duty	622	642	0	175	-	228	0
4050	Holiday Stipends	129,167	124,885	152,833	0	0%	152,833	174,500
4055	Officer Paramedic Stipends	6,000	6,000	0	0	0%	0	0
4060	Director Stipends	4,794	4,984	5,500	3404	62%	4,425	5,500
4065	Reserve Stipends	176	0	0	0	0%	0	0
4070	Employee Wellness Stipends	2,750	1,375	4,200	0	0%	4,200	4,200
4075	Personnel Cost Share	30,000	30,000	0	0	0%	0	0
4078	Misc Pay	0	690	0	402	-	402	0
	<b>Wages &amp; Salaries Subtotal</b>	<b>6,147,042</b>	<b>6,310,008</b>	<b>8,017,999</b>	<b>5,754,952</b>	<b>72%</b>	<b>7,749,401</b>	<b>9,429,526</b>
<b>11-4000</b>	<b>Benefits</b>							
4200	Employee Life Insurance	10,722	8,876	10,032	5,422	54%	9,192	11,517
4201	Colo Heart & Circulatory Trust	8,350	8,949	11,375	10,863	95%	10,863	10,850
4202	Colo Firefighter Cancer Trust	15,892	16,670	18,761	20,091	107%	20,091	19,627
4210	FPPA Long Term Disability Insurance	130,487	142,748	212,954	151,372	71%	209,446	277,319
4211	Short Term Disability Insurance	14,289	15,600	17,784	11,344	64%	17,108	20,417
4212	Employee Assistance Programs	11,529	12,736	49,556	24,831	50%	32,282	77,968
4220	Employee Health & Dental Insurance	591,920	552,717	990,543	547,156	55%	742,570	908,865
4222	HSA Contributions	109,921	131,776	179,931	124,798	69%	160,402	187,200
4225	FPPA Employee Pension	487,184	541,785	701,653	501,092	71%	661,868	873,187
4227	NPPFA Ret. Healthcare Plan - 115 Trust	0	0	0	0	0%	0	88,032
4229	AirMed Care Employee Plan	0	0	0	0	0%	0	6,400
4235	FICA	94,258	92,451	115,933	84,491	73%	114,389	136,189
4240	Worker's Compensation	116,699	127,074	143,437	173,073	121%	180,000	208,510
4245	Unemployment Insurance Tax	19,528	12,579	23,986	11,509	48%	15,573	18,785
	<b>Benefits Subtotal</b>	<b>1,610,780</b>	<b>1,663,961</b>	<b>2,475,945</b>	<b>1,666,042</b>	<b>67%</b>	<b>2,173,784</b>	<b>2,844,866</b>
	<b>Personnel Total</b>	<b>7,757,822</b>	<b>7,973,969</b>	<b>10,493,944</b>	<b>7,420,994</b>	<b>71%</b>	<b>9,923,185</b>	<b>12,274,392</b>
	<b>Professional Services</b>							
<b>14-5000</b>	<b>Utilities &amp; Telecoms</b>							
5000	Electricity	34,147	32,632	42,694	22,060	52%	34,000	38,700
5010	Water & Sewer / Wastewater	15,205	16,040	21,295	11,263	53%	16,513	23,995
5020	Gas	15,144	24,151	19,588	15,683	80%	27,750	32,500
5030	Trash	11,854	13,768	14,568	10,573	73%	14,323	17,150
5040	Telecom Service	41,051	35,973	52,890	49,072	93%	54,622	57,940
5041	Cellular & Data Services	18,751	18,148	23,300	13,004	56%	17,954	34,720
5050	Cable & Satellite	1,704	3,127	1,714	1,438	84%	1,933	1,800
	<b>14-5000</b>	<b>137,856</b>	<b>143,839</b>	<b>176,049</b>	<b>123,093</b>	<b>70%</b>	<b>167,095</b>	<b>206,805</b>
5110	Membership & Dues	8,133	9,302	12,795	8398	66%	9,400	14,405
5111	Subscriptions	468	219	375	151	40%	225	400
5130	Fees & Tolls	10,184	9,091	12,770	8051	63%	10,735	11,365
	<b>16-5000</b>	<b>18,785</b>	<b>18,612</b>	<b>25,940</b>	<b>16,600</b>	<b>64%</b>	<b>20,360</b>	<b>26,170</b>
5150	Facilities & Grounds - Admin	12,933	5,082	12,330	11,139	90%	11,500	7,335
5151	Facilities & Grounds - Station 1	6,731	10,932	14,145	13,108	93%	13,500	16,410
5152	Facilities & Grounds - Station 2	9,555	8,032	13,845	7,606	55%	9,000	12,880
5153	Facilities & Grounds - Station 3	7,233	10,683	15,865	10,970	69%	12,500	12,905
5154	Facilities & Grounds - Station 4	9,818	7,139	17,860	11,817	66%	12,500	15,397
5155	Facilities & Grounds - Station 5	0	0	0	0	0%	0	3,600
5157	WCR 11	0	0	7,525	130	2%	2,500	6,500
5163	Insurance Expenditures - Facilities	0	0	0	9,211	0%	12,336	0
	<b>17-5000</b>	<b>46,270</b>	<b>41,868</b>	<b>81,570</b>	<b>63,981</b>	<b>78%</b>	<b>73,836</b>	<b>75,027</b>
5160	Elections	61,290	78,012	83,150	3,926	5%	4,000	0
5170	Public Notifications	125	292	1,125	41	4%	750	1,200
5180	Printing Services	3,398	4,476	19,850	7,112	36%	12,500	22,795
	<b>18-5000</b>	<b>64,813</b>	<b>82,780</b>	<b>104,125</b>	<b>11,079</b>	<b>11%</b>	<b>17,250</b>	<b>23,995</b>
5300	Leases & Service Contracts	173,705	147,766	157,905	141,630	90%	153,500	182,299
5311	Property & Liability Insurance	67,064	79,990	91,563	79,061	86%	80,250	144,696
5330	Legal Council	6,569	25,561	13,750	9,790	71%	12,000	14,425
5331	Retainer	11,786	12,069	13,000	9,059	70%	12,000	16,000
5332	Property	5,405	52,094	32,000	9,873	31%	13,000	45,500
5333	Employment	9,596	10,333	27,500	2,858	10%	6,500	31,750
5340	Fire Engineering Services	1,845	820	15,000	820	5%	2,250	15,000
5350	Ambulance Billing Services	35,340	40,096	43,600	18,683	43%	40,000	45,500
5355	Accreditation Services	1,299	600	4,200	1,054	25%	2,000	15,700
5360	Weld County Treasurer's Fees	144,556	143,083	219,352	214,151	98%	219,350	278,577
5365	Volunteer Pension Fund Contribution	10,003	10,003	10,003	10,003	100%	10,003	10,003
5370	Audit	13,941	13,982	14,800	14,662	99%	14,662	15,050
5390	Employee Recruitment & Retention Services	41,587	55,020	71,325	38,462	54%	69,000	81,050
	<b>Professional Services Total</b>	<b>790,420</b>	<b>878,516</b>	<b>1,101,682</b>	<b>764,859</b>	<b>69%</b>	<b>913,056</b>	<b>1,227,547</b>

**Frederick-Firestone Fire Protection District**

**GENERAL FUND**

Account Number	EXPENDITURE	Actual 2021	Actual 2022	Budgeted 2023	1st 9 Months 2023	% of 2023 Budget	Anticipated 2023	Proposed Budget 2024
<b>20-5000</b>	<b><u>Supplies &amp; Materials</u></b>							
5510	IT Incidentals	2,646	5,193	6,425	4,903	76%	6,400	8,925
5511	Software Programs & Support	45,274	54,774	102,529	62,801	61%	87,500	122,341
5512	Cyber Security	0	7,962	33,033	12,746	39%	16,995	61,415
5520	Communications Equipment Maintenance	3,118	5,875	8,200	6,444	79%	8,200	12,500
5540	Uniforms	39,961	43,848	54,650	64,624	118%	65,000	123,074
5542	Protective Equipment	93,521	80,097	107,990	93,446	87%	107,000	207,870
5550	Specialized Equipment	30,046	30,152	52,400	37,049	71%	52,000	61,100
5600	Office Supplies	5,097	6,181	9,535	3,288	34%	7,000	9,850
5610	Postage & Shipping	287	160	575	743	129%	800	1,875
5700	Station Expendables	19,841	15,726	20,155	13,108	65%	18,477	34,120
5730	Medical Supplies	61,680	62,437	67,200	50,467	75%	67,289	74,950
5740	Food / Meeting Supplies	5,917	9,470	13,375	6,801	51%	10,500	13,235
	<b>Supplies &amp; Materials Total</b>	<b>307,389</b>	<b>321,875</b>	<b>476,067</b>	<b>356,420</b>	<b>75%</b>	<b>447,161</b>	<b>731,255</b>
<b>25-5000</b>	<b><u>Education &amp; Travel</u></b>							
5800	Training & Certifications	27,446	35,242	97,678	65,155	67%	86,873	95,238
5801	Training Center & Props	2,674	4,970	9,900	2,152	22%	2,869	12,600
5802	Books & Publications	1,495	2,102	2,640	974	37%	1,750	4,426
5803	Education Reimbursement	26,763	13,951	71,500	28,455	40%	37,940	111,500
5810	Public Education	3,833	6,500	11,800	12,502	106%	16,669	17,625
5811	Fire Prevention Books / Materials	2,280	1,765	4,800	0	0%	2,000	2,890
5830	Travel & Subsistence	11,125	15,949	48,778	32,279	66%	43,039	54,835
5840	Board of Directors Donations	0	0	2,000	200	10%	200	1,000
	<b>Education &amp; Travel Total</b>	<b>75,616</b>	<b>80,479</b>	<b>249,096</b>	<b>141,717</b>	<b>57%</b>	<b>191,341</b>	<b>300,114</b>
<b>30-5000</b>	<b><u>Equipment Maintenance</u></b>							
5900	Heavy Vehicle Maintenance	103,061	83,801	66,475	51,021	77%	68,028	31,150
5901	Ladder Service / Testing	2,900	3,973	5,150	400	8%	4,500	13,450
5902	Pump Testing	2,489	2,100	2,750	0	0%	2,500	1,600
5905	Heavy Vehicle Repair	0	0	0	0	0%	0	41,100
5910	Light Vehicle Maintenance	2,023	5,083	15,325	4,155	27%	9,000	13,425
5910	Fleet Maintenance Incidentals	0	0	0	0	0%	0	9,500
5917	Insurance Expenditures - Vehicles/Equipment	0	0	0	22,233	0%	22,233	0
5920	Machinery / Equipment Maintenance	6,908	11,832	22,945	8,556	37%	11,408	30,360
5930	Vehicle Modifications / Installations	6,701	2,294	14,300	752	5%	12,000	12,300
5940	Tires	13,810	3,781	29,675	3,943	13%	20,000	32,900
5950	Fuel	66,489	81,232	101,223	48,027	47%	73,888	105,223
5960	Lubricants / Fluids / Chemicals	1,346	690	7,500	356	5%	1,500	7,725
	<b>Equipment Maintenance Total</b>	<b>205,726</b>	<b>194,786</b>	<b>265,343</b>	<b>139,443</b>	<b>53%</b>	<b>225,057</b>	<b>298,733</b>
<b>70-4000</b>	<b><u>Non Depreciable Capital Outlay</u></b>							
	<b><u>Equipment</u></b>							
4541	Fire Equipment	20,689	46,968	144,800	136,541	94%	140,000	15,400
4542	EMS Equipment	0	19,780	5,000	4,229	85%	4,229	6,675
4543	Radio Equipment	33,797	2,073	4,000	0	0%	0	0
4544	Rescue Equipment	0	6,945	57,470	56,896	0%	57,000	2,200
4545	Admin / Station Furnishings	1,540	27,947	96,100	13,779	14%	15,000	713,100
4546	IT Hardware / Equipment / Software	39,527	32,155	86,620	75,213	87%	82,500	113,500
4547	Staff Vehicles	0	136	17,500	17,704	101%	17,704	9,500
	<b><u>Facilities</u></b>							
4643	Admin / Station Remodels	0	15,184	0	0	0%	0	27,550
	<b>Non Depreciable Capital Outlay Total</b>	<b>95,552</b>	<b>151,188</b>	<b>411,490</b>	<b>304,362</b>	<b>74%</b>	<b>316,433</b>	<b>887,925</b>
<b>80-4000</b>	<b><u>Depreciable Capital Outlay</u></b>							
	<b><u>Equipment</u></b>							
4541	Fire Equipment	615,778	13,572	0	0	0%	0	0
4542	EMS Equipment	0	48,985	121,912	121,912	100%	121,912	41,500
4543	Radio Equipment	0	173,823	30,300	41,456	137%	41,456	34,955
4544	Rescue Equipment	0	50,584	30,800	28,766	93%	28,766	35,900
4545	Admin / Station Furnishings	0	0	0	0	0%	0	112,000
4546	IT Hardware / Equipment / Software	9,945	0	32,000	31,926	100%	31,926	13,500
4547	Staff Vehicles	79,335	102,695	200,000	129,456	65%	129,456	50,500
4548	Ambulance	0	0	0	241,710	0%	241,710	280,905
4550	Apparatus Purchases	0	964,764	1,850,000	0	0%	578,000	2,525,745
	<b><u>Facilities</u></b>							
4641	Facility Grnds/Drain./Landscape	16,846	21,628	40,000	39,754	0%	39,754	336,500
4643	Admin / Station Re-Models	39,699	28,849	79,500	194,584	245%	250,000	2,396,250
4645	Station/Facility Construction (Station 6)	3,448	0	0	1,498	0%	2,000	50,000
4645	Station/Facility Construction (WCR 11)	0	1,058,298	0	0	0%	30,000	5,008,640
4645	Station/Facility Construction (Station 5)	152,397	237,774	10,090,000	1,912,985	19%	4,587,985	7,266,777
	<b>Depreciable Capital Outlay Total</b>	<b>917,447</b>	<b>2,700,972</b>	<b>12,474,512</b>	<b>2,744,047</b>	<b>22%</b>	<b>6,082,965</b>	<b>18,153,172</b>

*Frederick-Firestone Fire Protection District*

**GENERAL FUND**

Account Number		Actual 2021	Actual 2022	Budgeted 2023	1st 9 Months 2023	% of 2023 Budget	Antici- pated 2023	Proposed Budget 2024
<b>DEBT SERVICE</b>								
<b>80-6000</b>	<b>Debt Service</b>							
6600	Bond Payment - Principal	300,000	300,000	0	0	0%	0	0
6601	Bond Payment - Interest	20,450	10,700	0	0	0%	0	0
6605	2022 Loan - Principal	0	0	535,000	270,000	50%	265,000	810,000
6606	2022 Loan - Interest	0	0	861,790	560,935	65%	30,855	587,140
	<b>Debt Service Total</b>	<b>320,450</b>	<b>310,700</b>	<b>1,396,790</b>	<b>830,935</b>	<b>59%</b>	<b>295,855</b>	<b>1,397,140</b>
<b>2024 BUDGETED EXPENDITURES</b>		<b>10,470,422</b>	<b>12,612,485</b>	<b>26,868,924</b>	<b>12,702,777</b>	<b>47%</b>	<b>18,395,052</b>	<b>35,270,278</b>