

2025 BUDGET SUMMARY



FREDERICK-FIRESTONE



FIRE DISTRICT

PARAMEDIC AMBU

Frederick-Firestone Fire Protection District

GENERAL FUND		Actual	Actual	Budgeted	1st 6	% of	Antici-	Proposed
Account		2022	2023	2024	Months	2024	pated	Budget
Number					2024	Budget	2024	2025
REVENUE								
01-3000	<u>Tax Revenue</u>							
3000	Property Tax	9,182,902	12,942,901	15,933,752	12,446,618	78.1%	15,933,752	11,881,955
3020	Property Tax - TIF Pass Through	555,004	1,162,221	1,705,442	760,462	45%	1,466,722	1,464,275
3030	Property Tax - GO Loan	309,881	1,490,553	1,396,209	2,616,197	187%	2,804,521	1,396,771
3100	Specific Ownership Tax	633,889	675,288	625,000	331,550	53%	700,000	700,000
	Total Tax Revenue	10,681,676	16,270,963	19,660,403	16,154,828	82%	20,904,995	15,443,001
02-3000	<u>Charges for Services</u>							
3200	Ambulance Fees	734,184	781,143	675,000	391,432	58%	782,865	750,000
3210	Inspection Fees	106,661	387,158	273,000	149,365	55%	298,731	300,000
3220	Administrative Fees	1,664	5,166	500	3,800	760%	7,600	4,500
	Total Charges for Services	842,509	1,173,467	948,500	544,598	57%	1,089,195	1,054,500
03-3000	<u>Intergovernmental</u>							
3300	Grants	6,938	93,190	0	0	-	0	0
3315	DOLA Heart Trust	0	10,730	10,500	0	0%	11,590	10,500
3320	CO EMS Medicaid Supplemental	562,124	680,857	675,000	0	0%	367,378	675,000
3325	SB 23-001 Property Tax Backfill	0	0	520,067	0	0%	0	0
	Total Intergovernmental	569,062	784,777	1,205,567	0	0%	378,968	685,500
04-3000	<u>Earnings on Investments</u>							
3400	Earnings - ColoTrust & Bank	510,450	1,805,827	1,085,424	827,698	76%	1,379,496	800,000
3410	Property Tax Interest	11,699	12,072	4,345	5,755	132%	10,000	5,000
	Total Earnings on Investments	522,149	1,817,898	1,089,769	833,452	76%	1,389,496	805,000
05-3000	<u>Other Revenue</u>							
3340	Other Sources - GO Loan Proceeds	19,680,000	0	0	0	-	0	0
3350	Miscellaneous Revenue	15,747	62,038	500	13,581	2716%	32,677	500
3510	Donations	0	0	0	5,000	-	5,000	0
3520	Sales of Assets	0	0	0	0	-	0	25,000
3530	Cost Sharing Contributions (EMC)	98,396	103,388	112,600	112,606	100%	112,606	118,600
3535	Deployment Recompence	93,949	75,363	20,000	0	0%	202,700	25,000
3536	Rental Revenue	9,731	0	0	0	-	0	0
3537	Oil & Gas Royalties / Dividends	5,300	3,514	2,000	1,156	58%	2,000	1,500
3538	Insurance Proceeds	0	40,737	0	0	-	13,951	0
	Total Other Sources/Revenue	19,903,123	285,041	135,100	132,343	98%	368,934	170,600
	Total Current Revenue	32,302,099	20,332,146	23,039,339	17,665,221	77%	24,131,589	18,158,601
	<i>Beginning Fund Balance</i>	<u>11,936,561</u>	<u>31,633,071</u>	<u>33,330,559</u>	<u>30,941,323</u>	<u>93%</u>	<u>30,941,323</u>	<u>29,081,041</u>
	TOTAL FUNDS AVAILABLE	44,238,660	51,965,217	56,369,898	48,606,544	86%	55,072,912	47,239,642
	TOTAL EXPENDITURES	12,612,485	21,023,894	35,270,278	15,245,735	43%	25,991,871	26,362,652
	Accounting Adjustments							
	<i>Year End Fund Balance</i>	<u>31,626,175</u>	<u>30,941,323</u>	<u>21,099,620</u>	<u>33,360,809</u>	<u>158%</u>	<u>29,081,041</u>	<u>20,876,990</u>
10-4000	PERSONNEL							
	Wages & Salaries							
4000	Salaries	4,718,401	5,830,389	7,099,740	3,240,802	46%	6,822,741	8,419,053
4001	Scheduled OT - Premium	498,063	602,017	734,426	329,825	45%	694,368	867,987
4020	Unscheduled Overtime	353,770	560,623	589,095	320,441	54%	674,613	654,023
4025	Acting Officer Pay	4,267	7,321	27,500	8,088	29%	17,027	24,000
4030	Vacation Pay	342,506	411,826	464,204	198,604	43%	418,113	547,037
4040	Sick Leave Pay	167,816	201,557	246,490	185,108	75%	389,701	290,425
4041	Bereavement Leave	16,519	8,286	24,649	5,003	20%	18,500	29,042
4042	Parental Leave	24,944	47,809	29,051	8,914	31%	18,766	34,229
4043	Personal Time	9,341	17,891	20,171	9,849	49%	20,736	24,201
4044	Military Time	5,805	9,236	10,000	5,372	54%	11,310	12,000
4046	Jury Duty	642	175	0	0	-	882	500
4050	Holiday Stipends	124,885	143,167	174,500	0	0%	174,500	183,333
4055	Officer Paramedic Stipends	6,000	0	0	0	0%	0	0
4060	Director Stipends	4,984	4,466	5,500	2,738	50%	4,750	5,500
4070	Employee Wellness Stipends	1,375	1,800	4,200	0	0%	4,200	4,200
4075	Personnel Cost Share	30,000	0	0	0	0%	0	0
4078	Misc Pay	690	846	0	486	-	1,000	1,000
	Wages & Salaries Subtotal	6,310,008	7,847,408	9,429,526	4,315,231	46%	9,271,207	11,096,530

Frederick-Firestone Fire Protection District

GENERAL FUND		Actual	Actual	Budgeted	1st 6	% of	Antici-	Proposed
Account	EXPENDITURE	2022	2023	2024	Months	2024	pated	Budget
Number					2024	Budget	2024	2025
11-4000	Benefits							
4200	Employee Life Insurance	8,876	8,017	11,517	5,232	45%	11,016	18,666
4201	Colo Heart & Circulatory Trust	8,949	10,863	10,850	11,727	108%	11,727	12,398
4202	Colo Firefighter Cancer Trust	16,670	20,091	19,627	20,700	105%	20,700	21,923
4210	FPPA Long Term Disability Insurance	142,748	209,470	277,319	120,713	44%	268,251	335,962
4211	Short Term Disability Insurance	15,600	15,111	20,417	7,845	38%	17,434	21,411
4212	Employee Assistance Programs	12,736	32,803	77,968	32,996	42%	73,324	0
4220	Employee Health & Dental Insurance	552,717	687,915	908,865	404,336	44%	898,524	1,376,612
4222	HSA Contributions	131,776	169,211	187,200	93,488	50%	207,751	216,912
4223	NPPFA Ret. Healthcare Plan - 115 Trust	0	5,385	88,032	43,009	0%	90,545	103,780
4225	FPPA Employee Pension	541,785	690,511	873,187	395,630	5%	879,178	1,089,697
4229	AirMed Care Employee Plan	0	0	6,400	6,525	0%	6,525	7,284
4235	FICA	92,451	113,860	136,189	61,058	45%	135,685	159,119
4240	Worker's Compensation	127,074	174,749	208,510	135,901	65%	209,078	239,228
4245	Unemployment Insurance Tax	12,579	15,283	18,785	8,631	46%	18,170	21,948
4247	Cell Phone Reimbursement	0	0	0	53	0%	600	750
	Benefits Subtotal	1,663,961	2,153,268	2,844,866	1,347,844	47%	2,848,508	3,625,690
	Personnel Total	7,973,969	10,000,676	12,274,392	5,663,074	46%	12,119,715	14,722,220
	Professional Services							
14-5000	Utilities & Telecoms							
5000	Electricity	32,632	32,260	38,700	13,747	36%	34,368	44,000
5010	Water & Sewer / Wastewater	16,040	16,190	23,995	5,575	23%	18,583	23,350
5020	Gas	24,151	21,897	32,500	10,021	31%	25,053	23,150
5030	Trash	13,768	14,566	17,150	8,774	51%	17,549	20,750
5040	Telecom Service	35,973	65,734	57,940	24,622	42%	65,658	57,840
5041	Cellular & Data Services	18,148	16,114	34,720	11,961	34%	29,902	29,600
5050	Cable & Satellite	3,127	1,876	1,800	941	52%	1,933	1,900
15-5000		143,839	168,637	206,805	75,642	37%	193,046	200,590
5110	Membership & Dues	9,302	8,726	14,405	7,973	55%	15,945	17,725
5111	Subscriptions	219	426	400	456	114%	913	0
5130	Fees & Tolls	9,091	10,698	11,365	6,233	55%	12,465	7,350
16-5000		18,612	19,850	26,170	14,662	56%	29,323	25,075
5150	Facilities & Grounds - Admin	5,082	11,670	7,335	5,487	75%	10,973	10,995
5151	Facilities & Grounds - Station 1	10,932	13,263	16,410	4,783	29%	16,000	23,715
5152	Facilities & Grounds - Station 2	8,032	8,477	12,880	2,254	17%	12,500	9,815
5153	Facilities & Grounds - Station 3	10,683	14,089	12,905	8,303	64%	16,606	13,115
5154	Facilities & Grounds - Station 4	7,139	16,001	15,397	2,110	14%	15,250	14,082
5155	Facilities & Grounds - Station 5	0	0	3,600	0	0%	3,600	16,517
5157	WCR 11	0	9,726	6,500	1,789	28%	6,250	2,525
5163	Insurance Expenditures - Facilities	0	9,211	0	0	0%	0	0
17-5000		41,868	82,438	75,027	24,725	33%	81,179	90,764
5160	Elections	78,012	3,926	0	0	0%	6,848	267,558
5170	Public Notifications	292	302	1,200	102	8%	325	1,350
5175	Public Relations	0	0	0	0	0%	0	6,200
5180	Printing Services	4,476	10,746	22,795	2,938	13%	12,500	13,495
18-5000		82,780	14,975	23,995	3,040	13%	19,673	288,603
5300	Leases & Service Contracts	147,766	167,034	182,299	130,684	72%	183,000	161,575
5311	Property & Liability Insurance	79,990	79,122	144,696	111,514	77%	144,696	174,488
5330	Legal Council	25,561	12,488	14,425	6,673	46%	20,000	23,750
5331	Retainer	12,069	13,628	16,000	5,929	37%	14,822	16,000
5332	Property	52,094	11,399	45,500	9,683	21%	44,000	87,000
5333	Employment	10,333	4,713	31,750	391	1%	31,000	33,000
5340	Fire Engineering Services	820	820	15,000	0	0%	2,250	10,000
5350	Ambulance Billing Services	40,096	22,106	45,500	21,925	48%	40,000	45,500
5355	Accreditation Services	600	1,774	15,700	775	5%	10,000	28,675
5360	Weld County Treasurer's Fees	143,083	214,901	278,577	224,961	81%	278,500	188,644
5365	Volunteer Pension Fund Contribution	10,003	10,003	10,003	0	0%	10,003	19,006
5370	Audit	13,982	14,662	15,050	15,192	101%	15,192	17,850
5390	Employee Recruitment & Retention Services	55,020	56,968	81,050	10,325	13%	69,000	96,450
	Professional Services Total	878,516	895,517	1,227,547	656,119	53%	1,185,685	1,506,970

Frederick-Firestone Fire Protection District

GENERAL FUND		Actual	Actual	Budgeted	1st 6	% of	Antici-	Proposed
Account	EXPENDITURE	2022	2023	2024	Months	2024	pated	Budget
Number					2024	Budget	2024	2025
20-5000	Supplies & Materials							
5510	IT Incidentals	5,193	5,664	8,925	4,040	45%	11,000	8,925
5511	Software Programs & Support	54,774	75,294	122,341	83,180	68%	95,000	127,282
5512	Cyber Security	7,962	12,746	61,415	49,402	80%	65,869	30,840
5520	Communications Equipment Maintenance	5,875	6,685	12,500	2,886	23%	12,500	8,630
5540	Uniforms	43,848	66,915	123,074	55,427	45%	85,000	83,060
5542	Protective Equipment	80,097	115,818	207,870	117,697	57%	190,000	116,135
5550	Specialized Equipment	30,152	40,780	61,100	12,497	20%	62,000	56,110
5600	Office Supplies	6,181	5,311	9,850	2,065	21%	7,000	8,150
5610	Postage & Shipping	160	980	1,875	827	44%	1,200	1,575
5700	Station Expendables	15,726	20,434	34,120	11,541	34%	27,000	32,730
5730	Medical Supplies	62,437	65,809	74,950	41,377	55%	72,000	68,000
5740	Food / Meeting Supplies	9,470	9,449	13,235	2,460	19%	10,500	12,260
	Supplies & Materials Total	321,875	425,884	731,255	383,399	52%	639,069	553,697
25-5000	Education & Travel							
5800	Training & Certifications	35,242	71,549	95,238	39,397	41%	70,000	91,098
5801	Training Center & Props	4,970	5,872	12,600	8,454	67%	11,272	12,600
5802	Books & Publications	2,102	1,372	4,426	927	21%	1,750	3,451
5803	Education Reimbursement	13,951	55,166	111,500	27,835	25%	60,000	81,000
5810	Public Education	6,500	14,207	17,625	5,876	33%	12,500	16,100
5811	Fire Prevention Books / Materials	1,765	539	2,890	0	0%	2,000	2,820
5830	Travel & Subsistence	15,949	35,879	54,835	15,275	28%	35,000	56,605
5840	Board of Directors Donations	0	200	1,000	200	20%	200	500
	Education & Travel Total	80,479	184,784	300,114	97,964	33%	192,722	264,174
30-5000	Equipment Maintenance							
5900	Heavy Vehicle Maintenance	83,801	97,778	31,150	28,967	93%	38,623	33,200
5901	Ladder Service / Testing	3,973	3,214	13,450	1,142	8%	8,500	11,974
5902	Pump Testing	2,100	0	1,600	0	0%	2,500	1,600
5905	Heavy Vehicle Repair	0	0	41,100	16,745	0%	55,000	46,600
5910	Light Vehicle Maintenance	5,083	8,784	13,425	6,943	52%	12,500	12,325
5910	Fleet Maintenance Incidentals	0	0	9,500	1,082	0%	4,500	8,000
5917	Insurance Expenditures - Vehicles/Equipment	0	24,857	0	3,134	0%	22,233	0
5920	Machinery / Equipment Maintenance	11,832	8,556	30,360	6,973	23%	25,000	34,390
5930	Vehicle Modifications / Installations	2,294	752	12,300	105	1%	12,000	43,650
5940	Tires	3,781	6,086	32,900	4,924	15%	35,000	17,600
5950	Fuel	81,232	72,335	105,223	29,226	28%	65,000	92,377
5960	Lubricants / Fluids / Chemicals	690	356	7,725	80	1%	3,500	5,000
	Equipment Maintenance Total	194,786	222,719	298,733	99,323	33%	284,356	306,716
70-4000	Non Depreciable Capital Outlay							
	Equipment							
4530	Notable Misc. Expenditures	0	0	0	26,300	0%	26,300	0
4541	Fire Equipment	46,968	132,011	15,400	7,072	46%	10,635	14,000
4542	EMS Equipment	19,780	5,368	6,675	2,122	32%	4,229	0
4543	Radio Equipment	2,073	2,815	0	0	0%	0	0
4544	Rescue Equipment	6,945	56,896	2,200	0	0%	57,000	0
4545	Admin / Station Furnishings	27,947	167,468	713,100	277,872	39%	500,000	6,500
4546	IT Hardware / Equipment / Software	32,155	84,932	113,500	48,893	43%	113,500	33,000
4547	Staff Vehicles	136	17,704	9,500	3,649	38%	17,704	0
4554	Mechanical Equipment	0	4,923	0	0	0%	0	0
	Facilities							
4643	Admin / Station Remodels	15,184	0	27,550	21,943	0%	25,000	0
	Non Depreciable Capital Outlay Total	151,188	472,117	887,925	387,850	44%	754,368	53,500

Frederick-Firestone Fire Protection District

GENERAL FUND					1st 6	% of	Antici-	Proposed
Account		Actual	Actual	Budgeted	Months	2024	pated	Budget
Number	DEBT SERVICE	2022	2023	2024	2024	Budget	2024	2025
80-4000	Depreciable Capital Outlay							
	Equipment							
4541	Fire Equipment	13,572	14,072	0	0	0%	0	0
4542	EMS Equipment	48,985	113,141	41,500	39,974	96%	40,305	46,500
4543	Radio Equipment	173,823	41,456	34,955	0	0%	34,955	128,000
4544	Rescue Equipment	50,584	28,766	35,900	0	0%	35,900	0
4545	Admin / Station Furnishings	0	0	112,000	13,087	0%	112,345	0
4546	IT Hardware / Equipment / Software	0	31,926	13,500	26,060	193%	26,060	0
4547	Staff Vehicles	102,695	105,158	50,500	43,003	85%	43,003	0
4548	Ambulance	0	241,710	280,905	4,944	0%	4,944	0
4550	Apparatus Purchases	964,764	261,485	2,525,745	1,136,905	0%	1,136,905	1,989,000
4551	Apparatus Rebuild/Refurbish	0	0	0	0	0%	0	460,000
4554	Mechanical Equipment	0	22,498	0	0	0%	0	0
	Facilities							
4641	Facility Grnds/Drain./Landscape	21,628	39,754	336,500	0	0%	39,754	0
4643	Admin / Station Re-Models	28,849	844,277	2,396,250	1,630,653	68%	1,870,895	0
4645	Station/Facility Construction (Station 6)	0	0	50,000	6,635	0%	7,500	4,935,000
4645	Station/Facility Construction (WCR 11)	1,058,298		5,008,640	19,547	0%	20,500	
4645	Station/Facility Construction (Station 5)	237,774	5,681,164	7,266,777	4,330,450	60%	6,045,750	0
	Depreciable Capital Outlay Total	2,700,972	7,425,407	18,153,172	7,251,259	40%	9,418,816	7,558,500
80-6000	Debt Service							
6600	Bond Payment - Principal	300,000	0	0	0	0%	0	0
6601	Bond Payment - Interest	10,700	0	0	0	0%	0	0
6605	2022 Loan - Principal	0	535,000	810,000	410,000	51%	810,000	835,000
6606	2022 Loan - Interest	0	861,790	587,140	296,748	51%	587,140	561,875
	Debt Service Total	310,700	1,396,790	1,397,140	706,748	51%	1,397,140	1,396,875
	TOTAL EXPENDITURES	12,612,485	21,023,894	35,270,278	15,245,735	43%	25,991,871	26,362,652