

**2024 Lower Valley Fire Protection District Budget- Adoption 1/9/2024**

<b>GENERAL FUND INCOMES</b>		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>Budget 2023</b>	<b>2023 Actual</b>	<b>2023 Difference</b>	<b>Budget 2024</b>
Starting Fund Balance				\$2,233,464			\$ 2,535,625
Tabor Reserve				(\$120,538)			\$ (121,830)
Available Fund Balance				\$2,112,926			\$ 2,413,795
<b>REVENUES</b>							
40000	Mesa Co General Tax	\$ 2,065,633	\$ 2,285,112	\$ 2,101,954	\$ 2,294,439	\$ (192,485)	\$ 2,625,840
40200	Mesa Co Deliquent Tax	\$ 9,136	\$ 1,349	\$ 7,879	\$ 152	\$ 7,727	\$ 1,000
40400	Mesa Co. Deliquent Tax Int	\$ 1,571	\$ 185	\$ 1,536	\$ 77	\$ 1,459	\$ 100
40600	Mesa Co Gen Tax Interest	\$ 3,147	\$ 3,328	\$ 4,262	\$ 3,489	\$ 773	\$ 1,500
40700	Public Safety Tax	\$ 93,448	\$ 104,129	\$ 95,723	\$ 105,644	\$ (9,921)	\$ 95,000
40800	Mesa Co Treasurer Misc	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -
41000	Mesa Co Ownership Tax	\$ 301,497	\$ 302,071	\$ 316,182	\$ 303,796	\$ 12,386	\$ 200,000
41500	Senior/Veterans	\$ 64,523	\$ 67,365	\$ 65,975	\$ 66,996	\$ (1,021)	\$ 65,000
<b>Total Tax Revenues</b>		<b>\$ 2,538,955</b>	<b>\$ 2,763,538</b>	<b>\$ 2,594,111</b>	<b>\$ 2,774,593</b>	<b>\$ (180,482)</b>	<b>\$ 2,988,440</b>
<b>PENSION</b>							
49010	Pension	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>OTHER INCOMES</b>							
41600	Grant Funds Received	\$ 34,021	\$ 182,482	\$ 76,250	\$ 56,482	\$ 19,768	\$ 158,716
42000	Interest: ColoTrust	\$ 355	\$ 18,721	\$ 523	\$ 72,609	\$ (72,086)	\$ 60,000
42100	Transfer: Colo Trust- Capital Purchases		\$ -	\$ -	\$ -	\$ -	
42200	Interest: Grand Valley Bank		\$ -	\$ -	\$ 10,657	\$ (10,657)	
42800	Plan Review Fees	\$ 17,493	\$ 14,052	\$ 15,000	\$ 36,742	\$ (21,742)	\$ 30,000
43400	Out Of District Response Calls	\$ 3,776	\$ 652	\$ 3,500	\$ 62,593	\$ (59,093)	\$ 15,000
45400	Copy Fees/Permits	\$ 5,237	\$ 6,666	\$ 6,283	\$ 6,600	\$ (317)	\$ 6,500
45500	Memorial/Donations	\$ 3,568	\$ 70,907	\$ 4,000	\$ 47,015	\$ (43,015)	\$ 1,000
46000	Fire Service Contracts	\$ 49,430	\$ 35,597	\$ 35,597	\$ 36,335	\$ (738)	\$ 36,827
48000	Ambulance Charges	\$ 2,030,389	\$ 2,019,729	\$ 2,000,000	\$ 2,102,307	\$ (102,307)	\$ 2,000,000
63000	Insurance Contractual Adjustments (Contra Revenue)	1,148,011	\$ (1,432,115)	\$ (1,240,000)	\$ (1,282,777)	\$ 42,777	\$ (1,240,000)
48010	Other Medical Income	\$ 3,076	\$ 23,399	\$ 18,500	\$ 75,652	\$ (57,152)	\$ 75,000
48020	Fund Raisers	\$ 9,752	\$ 1,500	\$ 8,000	\$ 1,600	\$ 6,400	\$ 3,000
48030	Other Types Income	\$ 95,633	\$ 22,869	\$ 67,436	\$ 60,589	\$ 6,847	\$ 77,500
<b>Total Other Incomes</b>		<b>\$ 3,400,742</b>	<b>\$964,459</b>	<b>\$995,089</b>	<b>\$1,286,403</b>	<b>\$ (291,315)</b>	<b>\$ 1,223,543</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,939,697</b>	<b>\$3,727,998</b>	<b>\$3,589,200</b>	<b>\$4,060,996</b>	<b>\$ (471,796)</b>	<b>\$ 4,211,983</b>

GENERAL FUND EXPENSES		2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024
<b>ADMINISTRATION</b>							
40900	Abatement	\$ 791	\$ 2,549	\$ 2,500	\$ 2,148	\$ 352	\$ 2,500
40950	Abatement Interest	\$ 84	\$ 150	\$ 258	\$ 141	\$ 117	\$ 250
41400	Mesa Co Tres. Commission	42,776	\$ 46,950	\$ 50,000	\$ 45,549	\$ 4,451	\$ 50,000
60000	Bank / Credit Card Fees	2,668	\$ 4,214	\$ 3,285	\$ 1,418	\$ 1,867	\$ 3,000
60100	Administration Fees/All	33,453	\$ 10,902	\$ 17,997	\$ 15,058	\$ 2,939	\$ 18,200
60200	Legal/Audit/Notices: ALL	25,077	\$ 33,530	\$ 25,000	\$ 15,236	\$ 9,764	\$ 29,000
60500	Election Expense	-	\$ -	\$ 15,000	\$ 78	\$ 14,922	\$ -
60910	Fire Prevention	-	\$ 205	\$ 3,500	\$ 3,259	\$ 241	\$ 10,000
62500	Dues/Subscriptions	16,947	\$ 10,599	\$ 17,921	\$ 17,828	\$ 93	\$ 21,640
72300	Colorado Unemployment Insurance		\$ 367	\$ 2,100	\$ -	\$ 2,100	\$ -
72500	CRA/Employer Match	15,181	\$ 12,976	\$ 11,730	\$ 11,002	\$ 728	\$ 13,049
76500	FPPA/Employer Match	85,676	\$ 109,998	\$ 140,209	\$ 130,335	\$ 9,874	\$ 148,136
76550	FPPA/Employer D & D	33,655	\$ 43,350	\$ 51,684	\$ 51,135	\$ 549	\$ 58,248
77000	SS/Employer Match	9,572	\$ 6,826	\$ 16,307	\$ 16,505	\$ (198)	\$ 20,713
77200	Medicare/Employer Match	23,364	\$ 24,650	\$ 25,286	\$ 28,781	\$ (3,495)	\$ 29,477
77500	Wages Expense	1,566,466	\$ 1,726,095	\$ 2,034,210	\$ 1,984,886	\$ 49,324	\$ 2,202,902
<b>Total Administration</b>		<b>\$ 1,855,710</b>	<b>\$ 2,033,360</b>	<b>\$ 2,416,987</b>	<b>\$ 2,323,358</b>	<b>\$ 93,628</b>	<b>\$ 2,607,115</b>
70100	Travel Expense	242	\$ 1,959	\$ 2,500	\$ 2,169	\$ 331	\$ 2,500
70500	Mileage Allowance / Personnel	87	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
71000	Meal Allowance	562	\$ 3,247	\$ 3,500	\$ 2,297	\$ 1,203	\$ 3,500
89500	Lodging Allowance	2,386	\$ 5,759	\$ 3,500	\$ 6,684	\$ (3,184)	\$ 5,000
89600	Supplies/Tests/CBI/Medical	2,121	\$ 2,705	\$ 3,025	\$ 2,140	\$ 885	\$ 14,875
89700	Education - Materials	12,113	\$ 11,307	\$ 38,100	\$ 23,184	\$ 14,916	\$ 43,000
89840	Clothing Allowance	7,270	\$ 11,174	\$ 5,165	\$ 4,619	\$ 546	\$ 16,000
<b>Total Personnel Reimburse/Expense</b>		<b>\$ 24,781</b>	<b>\$ 36,152</b>	<b>\$ 56,790</b>	<b>\$ 41,091</b>	<b>\$ 15,698</b>	<b>\$ 85,875</b>
<b>INSURANCE</b>							
89000	Dist.Liability/Bonds/Insurance	28,057	\$ 28,260	\$ 35,000	\$ 41,110	\$ (6,110)	\$ 45,000
89100	State Comp/Insurance	47,992	\$ 40,070	\$ 65,000	\$ 65,002	\$ (2)	\$ 65,000
89200	H&A/Insurance	333,709	\$ 354,375	\$ 421,643	\$ 402,734	\$ 18,909	\$ 446,643
89250	Dental/Vision Insurance	7,473	\$ -	\$ 8,500	\$ -	\$ 8,500	\$ -
89300	Claims/Expenses/Insurance	-	\$ 3,968	\$ 10,200	\$ 6,892	\$ 3,308	\$ 8,500
89400	Triad/Insurance	1,073	\$ 1,361	\$ 1,500	\$ 1,387	\$ 113	\$ 2,500
<b>Total Insurance</b>		<b>\$ 418,304</b>	<b>\$ 428,034</b>	<b>\$ 541,843</b>	<b>\$ 517,126</b>	<b>\$ 24,717</b>	<b>\$ 567,643</b>
<b>SUPPLIES</b>							
61000	Office/Small Equipment	1,708	\$ 1,475	\$ 2,750	\$ 2,550	\$ 200	\$ 500
61500	Office/Mailing Expense	1,470	\$ 2,489	\$ 2,000	\$ 2,253	\$ (253)	\$ 2,000
61800	Office/Supplies	4,912	\$ 5,402	\$ 4,000	\$ 2,650	\$ 1,350	\$ 2,000
89800	Supplies/Medical	53,635	\$ 57,313	\$ 115,000	\$ 142,732	\$ (27,732)	\$ 73,000
89810	Supplies/Fire	36,179	\$ 17,340	\$ 44,555	\$ 28,714	\$ 15,841	\$ 43,200
<b>Total Supplies Expense</b>		<b>\$ 97,904</b>	<b>\$ 84,019</b>	<b>\$ 168,305</b>	<b>\$ 178,899</b>	<b>\$ (10,594)</b>	<b>\$ 120,700</b>

GENERAL FUND EXPENSES		2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024
<b>STATION OPERATION/MAINTENANCE</b>							
63500	Utility - Misc Expense	617	\$ 386	\$ 600	\$ 91	\$ 509	\$ 500
65000	Utility - Phone	7,577	\$ 10,762	\$ 8,000	\$ 8,740	\$ (740)	\$ 9,000
65200	Utility - Sewer	606	\$ 758	\$ 1,200	\$ 738	\$ 462	\$ 1,200
65500	Utility - Trash	2,358	\$ 2,034	\$ 2,780	\$ 2,430	\$ 350	\$ 2,800
66000	Utility - Electric/Gas	22,122	\$ 26,139	\$ 25,000	\$ 24,523	\$ 477	\$ 30,000
66500	Utility - 911 Dispatch	70,781	\$ 72,141	\$ 81,711	\$ 81,711	\$ -	\$ 94,470
67000	Utility - Water	3,144	\$ 2,892	\$ 3,500	\$ 2,467	\$ 1,033	\$ 3,000
67500	Computer Expense	12,769	\$ 7,180	\$ 4,000	\$ 3,923	\$ 77	\$ 2,000
68000	EMS Reimb/MC Emergency Manage	7,600	\$ 15,430	\$ 16,000	\$ 7,680	\$ 8,320	\$ 16,000
68500	Maintenance/Radio	1,190	\$ 197	\$ 1,200	\$ 2,303	\$ (1,103)	\$ 12,000
69000	Maintenance Contracts	58,212	\$ 63,854	\$ 81,432	\$ 91,577	\$ (10,145)	\$ 113,149
89820	Janitorial	1,767	\$ 2,962	\$ 3,000	\$ 2,947	\$ 53	\$ 3,000
89830	Supplies - Food	1,927	\$ 1,308	\$ 2,000	\$ 1,980	\$ 20	\$ 3,500
90600	Building Maintenance	15,089	\$ 21,114	\$ 14,500	\$ 9,318	\$ 5,182	\$ 12,000
90601	Miscellaneous	6,434	\$ 192	\$ 1,000	\$ -	\$ 1,000	\$ 500
<b>Total Station Operation/Maintenance</b>		<b>\$ 212,192</b>	<b>\$ 227,349</b>	<b>\$ 245,923</b>	<b>\$ 240,428</b>	<b>\$ 5,495</b>	<b>\$ 303,119</b>
<b>EQUIPMENT REPAIR/MAINTENANCE</b>							
90000	Vehicle - Parts & Supplies	36,695	\$ 31,292	\$ 30,000	\$ 42,027	\$ (12,027)	\$ 45,000
90010	Misc - Repairs/Maintenance/Tow	840	\$ 602	\$ 875	\$ 564	\$ 311	\$ 850
90030	Fire Equipment Repair/Maint		\$ 19,740				
90100	Vehicle - Small Tools	7	\$ 65	\$ 200	\$ 842	\$ (642)	\$ 1,500
90200	Vehicle - Tires & Tubes	1,476	\$ 9,235	\$ 11,600	\$ 15,802	\$ (4,202)	\$ 7,000
90300	Vehicle - Misc. Items	581	\$ 1,230	\$ 1,000	\$ 349	\$ 651	\$ 1,000
71500	Fuel Costs	22,577	\$ 35,923	\$ 38,000	\$ 34,631	\$ 3,369	\$ 40,000
71600	Oil & Fluids	79	\$ 165	\$ 4,000	\$ 1,197	\$ 2,803	\$ 4,000
<b>Total Equipment Repair/Maintenance</b>		<b>\$ 62,256</b>	<b>\$ 98,253</b>	<b>\$ 85,675</b>	<b>\$ 95,411</b>	<b>\$ (9,736)</b>	<b>\$ 99,350</b>
<b>CAPITAL PROJECTS</b>							
90400	Capital Building Expense	87,937	\$ 16,986	\$ 25,000	\$ 16,333	\$ 8,667	\$ 5,000
90500	New Equipment/Future Capital Items	13,830	\$ 1,093,775	\$ 451,000	\$ 225,651	\$ 225,349	\$ 867,000
90800	Pension Contribution	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>		<b>\$ 101,767</b>	<b>\$ 1,110,761</b>	<b>\$ 476,000</b>	<b>\$ 241,984</b>	<b>\$ 234,016</b>	<b>\$ 872,000</b>
<b>Total Expenditures:</b>		<b>\$ 2,772,914</b>	<b>\$ 4,017,928</b>	<b>\$ 3,991,523</b>	<b>\$ 3,638,298</b>	<b>\$ 353,225</b>	<b>\$ 4,655,802</b>
Increase/ Decrease in Reserves				\$ (402,323)	\$ 422,698		\$ (443,818)
Ending Fund Balance				\$ 1,710,603	\$ 2,535,625		\$ 1,969,977
Other Fund Balance				\$ (312,798)	\$ (368,748)		\$ (346,662)
Tabor Reserve				\$ 120,538	\$ 120,538		\$ (121,830)
Total Fund Balance				\$ 1,710,603	\$ 2,535,625		\$ 1,969,977