

CORTEZ FIRE PROTECTION DISTRICT
GENERAL FUND BUDGET
January 1, 2023 to December 31, 2023

Description	Actual 2021	Estimated 2022	Adopted Budget 2023
Revenue			
Property Taxes-County	1,719,974	1,813,914	1,761,972
Investment/MMA Income	-	7,603	-
Grant Income	6,489	-	80,000
Interest - Bank	143	129	150
Community Risk Donations	15,091	7,436	9,150
Control Burn Donations	2,800	1,886	1,500
Community Awareness Support	3,140	10	-
Fireworks Donations	3,000	27,822	-
CIP Revenue	-	103,458	144,804
Misc Income	-	8,980	-
Mitigation - Service Reimb	596	10	5,000
Pension Income	-	-	-
Wildland Income/Reimb	552,551	615,295	673,000
Gain on disposal of assets	177,750	-	-
Total Revenue - Annual	2,481,533	2,586,544	2,675,576
Expenditures			
510 · Wages Expense	1,322,610	1,504,511	1,763,800
Payroll Expenses	280,283	378,665	437,595
Company Insurance	67,718	85,479	81,151
Utilities Expense	39,675	47,805	44,975
Operating Expense	131,694	120,072	169,550
Wildland Expense	46,805	63,982	77,000
Fireworks	-	21,110	500
Administration Expense	28,022	32,785	56,800
Director Expense	10,419	12,447	16,075
Station - Rep & Maint.	16,598	17,217	20,000
Community Risk Red	11,906	12,824	14,700
Station Supplies	5,775	6,385	5,600
Equip/Vehicle R & M	34,848	57,653	49,100
Equip/Vehicle Supplies	45,133	62,552	76,500
Training Expense	32,362	22,139	26,500
Professional Expense	31,098	63,688	115,000
Pension Expenses	47,000	35,250	18,500
GASB 68 Pension Exp Adj - Vol	52,638	-	-
GASB 68 Pension Exp Adj - FPPA	(870)	-	-
Grant Expense	-	500	35,000
Treasurer Fees	32,174	33,734	35,500
Lease Purchase - Interest (2021/2022)	45,249	44,216	142,704
Depreciation Expense (2021/2022)	221,621	218,465	-
Capital - General Funds	-	-	130,000
Capital - Wildland Funds	-	-	15,000
Other Expenses	66,842	(353)	-
Total Expenditures - Annual	2,569,599	2,841,127	3,331,550
Net Revenues - Annual - Over/(Under)	(88,065)	(254,584)	(655,974)

Reconciliation:

Net Position - Beginning	5,022,522	4,934,457	4,679,873
Total Revenue	2,481,533	2,586,544	2,675,576
Total Resources	7,504,055	7,521,000	7,355,449
Total Expenditures	(2,569,599)	(2,841,127)	(3,331,550)
Net Position - Ending	4,934,457	4,679,873	4,023,899

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Capital Accounts:

Capitalized Assets	79,706	97,555	
Capital Assets - Budgeted - General			130,000
Capital Assets - Budgeted - Wildland			15,000
Capital Leases - Interest Paid (above)	45,249	44,216	
Capital Leases - Principal Paid	89,075	91,541	
Capital Leases - P&I Budgeted (above)			142,704

Liquidity:

	Actual 2021	Estimated 2022	Estimated 2023
Current Assets	3,135,702	1,329,351	2,600,000
Deferred Outflows - Pension	(500,782)	(500,782)	(500,000)
Current Liabilities	2,238,578	660,956	2,200,000
Deferred Inflows - Pension	(253,494)	(253,494)	(250,000)
Net Working Capital - End of Year	649,836	421,107	150,000

CORTEZ FIRE PROTECTION DISTRICT
SCHEDULE OF GENERAL FUND BUDGET EXPENDITURES - SUPPLEMENTAL INFORMATION
January 1, 2023 to December 31, 2023

Description	Actual 2021	Estimated 2022	Adopted Budget 2023
ADMINISTRATION			
Company Insurance	67,718	85,479	81,151
Administration Expense	15,216	18,134	21,800
IT Services	12,806	14,612	35,000
Director Expense	10,419	12,447	16,075
Community Risk Red	11,906	12,824	14,700
Legal Fees	18,598	14,010	20,000
Accounting Fees	12,500	31,678	41,000
Auditor expense	-	18,000	18,000
Other			36,000
Pension Expenses	47,000	35,250	18,500
Grant Expense	-	-	35,000
Treasurer Fees	32,174	33,734	35,500
Lease Purchase - Interest	45,249	44,216	-
Lease Purchase - Principal & Interest	-	-	142,704
Depreciation Expense	221,621	218,465	-
Total Administration	495,207	538,849	515,430

SALARIES AND BENEFITS

Salaries

Administration	237,701	296,620	218,075
CIP	-	-	122,493
FT Firefighter	394,701	462,447	744,500
Reserve	87,694	108,477	70,000
Overtime	162,208	208,299	218,700
Volunteer Stipend	5,621	1,307	10,000
On call Chief	7,400	12,227	10,000
Vacation/ Sick/ Acting/Holiday ay	140,636	106,971	-
Wildland Wages	242,185	287,841	365,000
Retro/ Comp Time	5,211	4,942	-
Fleet Maintenance		1,651	5,000
Accrued payroll	39,253	13,729	
Total Salaries	1,322,610	1,504,511	1,763,768

Benefits

FICA	40,944	50,223	56,335
Health insurance	147,255	182,103	231,410
FPPA Contribution	63,320	92,632	110,000
Admin Retirement	3,216	693	5,000
Physicals/ Employee Testing	828	17,965	19,000
Boot Reimbursement	1,759	1,888	2,200
Misc	203	499	-
Direct deposit fees	1,433	450	2,300

Cell phone stipend	8,325	9,897	11,350
Employee bonus	13,000	20,000	-
Other	-	2,316	-
Total Benefits	280,283	378,666	437,595
Total Salaries and Benefits	1,602,893	1,883,177	2,201,363

FIRE SUPPRESSION

Dispatch fee	38,041	47,964	57,000
MDT/ I-pads	-	259	1,200
First Due Alerting	5,460	5,733	5,500
Emergency Reporting/ image net	3,798	3,165	20,000
First Net Phones	3,370	3,422	3,150
E Force	1,205	120	8,000
Radios	2,639	132	-
Hosted email	2,960	2,175	-
Clothing allowance	13,448	15,889	16,000
PPE Fire	12,409	7,690	20,000
PPE Ems	82	-	800
Fire operating supplies	42,596	17,501	26,300
EMS operating supplies	5,685	11,785	11,600
Misc	-	4,235	-
Wildland Travel	25,817	44,682	47,000
Wildland operating expense	11,042	10,683	20,000
Wildland PPE	7,006	3,126	5,000
Wildland MISC	2,940	5,490	5,000
Training Expense	32,362	22,139	26,500
Capital - General Fund	-	-	130,000
Capital - Wildland	-	-	15,000
Total Fire Suppression	210,860	206,190	418,050

CORTEZ FIRE PROTECTION DISTRICT
 SCHEDULE OF GENERAL FUND BUDGET EXPENDITURES - SUPPLEMENTAL INFORMATION
 January 1, 2023 to December 31, 2023

Description	Actual 2021	Estimated 2022	Adopted Budget 2023
EQUIPMENT REPAIR & MAINTENANCE			
Vehicle Repair	34,848	57,653	49,100
Fuel & Oil	33,096	50,247	59,500
Equip. - Tools / Appliances	912	61	1,000
Equipment Testing	11,125	12,244	16,000
Total R&M Equipment	79,981	120,205	125,600
 FACILITIES AND UTILITIES			
Utilities	39,675	47,805	44,975
Station Repair & Maint.	16,598	17,217	20,000
Station Supplies & Equip.	5,775	6,385	5,600
Total Facilities and Utilities	62,048	71,407	70,575
 OTHER			
GASB 68 Pension exp	52,638	-	-
GASB 68 exp adj	(870)	-	-
Fireworks	-	21,110	500
Suspense	-	(426)	-
Penalties, fines, interest	-	73	-
Other	66,842	542	32
Total Other	118,610	21,299	532
 Total Expenditures	2,569,599	2,841,127	3,331,550

CORTEZ FIRE PROTECTION DISTRICT
PENSION BUDGET
January 1, 2023 to December 31, 2023

Description	Actual 2021	Estimated 2022	Adopted Budget 2023
RESOURCES			
Beginning Fund Balance/Equity	2,349,833	2,323,713	1,913,530
Fund Revenue			
Transfer from General Fund	47,000	35,250	18,500
State Contribution	41,791	41,791	16,650
Investment Income & Market G/L	79,951	(287,026)	80,000
Total Revenue	168,742	(209,985)	115,150
EXPENDITURES			
Pension payments	185,525	185,699	192,296
Payroll expense	-	223	306
Administration	4,637	2,376	7,293
Director wages	200	1,400	800
Actuarial valuation	4,500	10,500	10,500
Total Expenditures	194,862	200,198	211,195
Net Revenues - Annual - Over/(Under)	(26,120)	(410,183)	(96,045)
Ending Fund Balance/Equity	2,323,713	1,913,530	1,817,485
Reconciliation:			
Beginning Fund Balance/Equity	2,349,833	2,323,713	1,913,530
Total Revenue	168,742	(209,985)	115,150
Total Resources	2,518,575	2,113,728	2,028,680
Total Expenditures	(194,862)	(200,198)	(211,195)
Ending Fund Balance/Equity	2,323,713	1,913,530	1,817,485