

## 2023 BUDGET MESSAGE

**DISTRICT SERVICES:** Primary services the Clifton Fire Protection District (“District”) provides are fire protection, fire prevention, fire inspections and emergency medical response and ambulance transport services to the people within the District, and neighboring fire protection districts and municipalities with whom the District has a signed, mutual aid agreement.

**BASIS OF ACCOUNTING:** The District's governmental funds are accounted for by using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income is considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred. An exception to this rule is principal and interest on general long-term debt, which is recognized when due.

The District’s paid and volunteer Firefighters Pension Funds are accounted for using the accrual basis of accounting. The revenues are recognized when they are earned and their expenses are recognized when they are incurred. The District records its investments at market value which follows the Colorado Fire and Police Pension Association (FPPA) Funds reporting policies and is in accordance with GASB Statement No. 68.

### IMPORTANT FEATURES OF THE BUDGET:

1. **Capital Improvement Plan:** in 2023 the District will be purchasing a new Pierce Enforcer Engine, Braun Ambulance, Squad, and Swift Water Rescue Boat. These new purchases will allow the District to replace outdated and unsafe equipment. The District will spending \$826,000 on these purchases.
2. **Ambulance Billing Company:** The District will be changing ambulance billing providers in an effort to decrease expenditures. This change will increase revenue by an estimated \$32,000.00.
3. **Property Tax Revenue:** The District will be losing an estimated \$400,000.00 in property tax revenue due government write-offs.

Questions regarding the 2023 budget should be directed to Interim Fire Chief Chris Angermuller (970-270-4517; cangermuller@cliftonfire.com).



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Chris Angermuller, Interim Fire Chief

		2021 Actual	2022 Adopted	2023 Adopted
<b>ASSESSED EVALUATION</b>		\$ 190,957,850.00	\$ 216,546,192.00	\$ 214,625,860.00
<b>BEGINNING BALANCE</b>		\$	\$ 350,000.00	\$ 350,000.00
<b>INCOME</b>				
4010	General Property Tax	\$ 2,090,607.23	\$ 2,501,541.61	\$ 2,479,356.00
4020	Specific Ownership Tax	\$ 312,352.70	\$ 275,000.00	\$ 250,000.00
4035	Delinquent Tax & Penalty	\$ 1,798.26	\$ -	\$ -
4040	Tax Abatements/Refunds	\$ (3,453.71.)	\$ -	\$ -
4060	Vet/Senior Homestead Ex	\$ 110,914.96	\$ 110,000.00	\$ 110,000.00
4100	Ambulance Income	\$ 2,981,536.61	\$ 2,700,000.00	\$ 2,800,000.00
4110	Interest Income	\$ 9,011.40	\$ 18,000.00	\$ 18,000.00
4130	Donation	\$ 1,719.50	\$ 1,000.00	\$ 1,000.00
4135	Impact Assistance	\$ 170.37	\$ -	\$ -
4140	Grant Income	\$ 5,040.50	\$ 363,000.00	\$ 363,000.00
4200	Other Income			
4200.1	Other Misc. Income	\$ 9,315.83	\$ 40,000.00	\$ 40,000.00
4200.3	Fees/Permits	\$ 8,725.05	\$ 7,000.00	\$ 7,000.00
	School District 51			
4200.4	Reimbursement	\$ 9,127.22	\$ 8,500.00	\$ -
4200.5	Palisade MOU Payments	\$ 50,000.00	\$ 60,000.00	\$ -
	Public Safety			
4205	Reimbursement	\$ 159,874.07	\$ 130,000.00	\$ 130,000.00
	Deployment			
4210	Reimbursement	\$ 64,008.21	\$ -	\$ -
4215	State Pension Contribution	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
	Supplemental			
4220	Reimbursement	\$ 30,185.28	\$ 25,000.00	\$ 25,000.00
		\$ 5,857,942.48	\$ 6,256,041.61	\$ 6,240,356.00
<b>TOTAL REVENUES</b>		\$ -	\$ 6,606,041.61	\$ 6,590,356.00
<b>EXPENSE</b>				
<b>5000</b>	<b>Administration</b>			\$ 2,551,840.00
5010	Wages			
5010.1	Administration	\$ 220,407.00	\$ 227,500.00	\$ 173,300.00
5010.2	Board of Directors	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
5010.3	Officers	\$ 442,990.00	\$ 493,000.00	\$ 263,800.00
5010.4	Fulltime Firefighters	\$ 766,161.00	\$ 772,000.00	\$ 995,790.00
5010.5	Part-time Firefighters	\$ 250,888.00	\$ 333,000.00	\$ 300,000.00
5010.6	Volunteer Reimbursement	\$ 1,500.00	\$ -	\$ -
5010.7	Overtime	\$ 24,708.00	\$ 40,000.00	\$ 50,000.00
5010.9	Deployment Wages	\$ 31,718.00	\$ -	\$ -
5010.10	Palisade MOU	\$ 12,000.00	\$ -	\$ -
		\$ 1,756,308.75	\$ 1,870,000.00	\$ 1,787,390.00
5020	Benefits			
5020.1	Health Insurance	\$ 236,195.00	\$ 296,000.00	\$ 315,000.00
5020.2	Retirement Full-time	\$ 157,038.00	\$ 184,211.07	\$ 175,000.00
5020.3	Retirement Volunteer	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
5020.6	EAP	\$ 1,114.00	\$ 1,600.00	\$ -
5020.7	State Pension Contribution	\$ -	\$ 17,000.00	\$ 17,000.00
		\$ 411,347.00	\$ 515,811.07	\$ 524,000.00
5030	Payroll Expenses			
5030.1	PR Taxes - CO SUTA	\$ 5,138.75	\$ 5,500.00	\$ 4,600.00
5030.2	FICA	\$ 42,428.85	\$ 25,000.00	\$ 20,500.00
5030.3	Payroll Contract	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00

5030.4	Misc. Payroll Expense	\$ -	\$ -	\$ -
		\$ 58,067.00	\$ 41,000.00	\$ 35,600.00
5040	Office Expenses			
5040.1	Dues & Subscriptions	\$ 1,533.28	\$ 8,500.00	\$ 8,500.00
5040.2	Legal	\$ 14,484.33	\$ 15,000.00	\$ 30,000.00
5040.25	Accounting & Auditing	\$ 5,900.00	\$ 6,500.00	\$ 6,500.00
5040.3	District Insurance	\$ 127,289.12	\$ 75,000.00	\$ 80,000.00
5040.4	Postage	\$ 770.00	\$ 1,000.00	\$ -
5040.5	Computers/Software	\$ 42.56	\$ -	\$ -
5040.6	Printing/Advertising	\$ 1,239.77	\$ 1,800.00	\$ 1,500.00
5040.7	Service Agreements	\$ 33,872.53	\$ 50,000.00	\$ 45,850.00
5040.8	Equipment/Maintenance Office Supplies/Misc.	\$ 9,514.17	\$ 18,500.00	\$ 15,000.00
5040.9	Supplies	\$ 3,313.29	\$ 2,500.00	\$ 2,500.00
5040.10	Election Expenses	\$ -	\$ 14,000.00	\$ 15,000.00
		\$ 197,959.05	\$ 192,800.00	\$ 204,850.00
<b>5100</b>	<b>Operations</b>			<b>\$ 282,550.00</b>
5110	Clothing Allowance			
5110.1	Administration	\$ 45.98	\$ 500.00	\$ 1,200.00
5110.2	Full-time Firefighters	\$ 9,253.69	\$ 9,575.00	\$ 26,000.00
5110.3	Part-time/Volunteer	\$ 2,201.10	\$ 9,435.00	\$ -
5110.4	Academy	\$ -	\$ 6,700.00	\$ -
		\$ 11,500.77	\$ 26,210.00	\$ 27,200.00
5120	Personal Protective Equipment			
5120.1	Firefighting	\$ 21,968.50	\$ 27,875.00	\$ 30,600.00
5120.2	Emergency Medical	\$ 8,355.39	\$ 9,285.00	\$ 11,000.00
		\$ 30,323.89	\$ 37,160.00	\$ 41,600.00
5130	Fire Operating Supplies			
5130.1	Hose/Nozzles/Adaptors/Etc. Firefighting Tools & Equipment	\$ 6,969.90	\$ 5,630.00	\$ 3,000.00
5130.2	Equipment	\$ 29,090.88	\$ 24,410.00	\$ 17,000.00
5130.3	Technical Rescue	\$ -	\$ -	\$ -
5130.4	Wildland Urban Interface	\$ -	\$ -	\$ -
5130.5	Wildland Equip/Supplies	\$ -	\$ -	\$ -
5130.7	Special Ops Equip/Supplies	\$ 5,686.78	\$ 16,063.00	\$ 1,500.00
5130.8	Supplies Other	\$ -	\$ -	\$ -
		\$ 41,747.56	\$ 46,103.00	\$ 21,500.00
5140	Operating Supplies EMS Medications/Oxygen			
5140.1	Supplies	\$ 10,680.12	\$ 15,300.00	\$ 17,000.00
5140.2	Disposable Supplies	\$ 47,498.52	\$ 65,000.00	\$ 40,000.00
5140.3	Non-Disposable Supplies	\$ 16,611.28	\$ 7,200.00	\$ 8,000.00
5140.4	Misc. Supplies	\$ -	\$ -	\$ -
		\$ 74,789.92	\$ 87,500.00	\$ 65,000.00
5150	Travel/Training			
5150.1	Fire Conferences/Courses Fire Training	\$ 7,221.93	\$ 8,500.00	\$ 8,000.00
5150.2	Supplies/Materials Fire Travel/Lodging	\$ 632.00	\$ 3,500.00	\$ 3,000.00
5150.3	Expenses	\$ 3,023.38	\$ 5,500.00	\$ 5,300.00
5150.4	EMS Conference/Courses EMS Training	\$ 5,247.60	\$ 17,412.00	\$ 3,000.00
5150.5	Supplies/Materials EMS Travel/Lodging	\$ 154.81	\$ 5,000.00	\$ 4,500.00
5150.6	Expenses	\$ 38.35	\$ 1,500.00	\$ 1,500.00

	5150.11	Administration Classes	\$ 1,125.00	\$ 2,500.00	\$ 2,500.00
		Admin Travel/Lodging			
	5150.12	Expenses	\$ 2,383.58	\$ 2,000.00	\$ 1,800.00
			\$ 19,826.65	\$ 45,912.00	\$ 29,600.00
5160	Station Operation				
	5161	Utilities			
	5161.1	Gas & Electric	\$ 11,606.16	\$ 12,900.00	\$ 17,000.00
	5161.2	Water/Trash/Sanitation	\$ 3,308.27	\$ 4,200.00	\$ 3,500.00
	5161.3	Telephone/Cable	\$ 6,891.06	\$ 9,000.00	\$ 8,000.00
			\$ 21,805.49	\$ 26,100.00	\$ 28,500.00
	5165	Cleaning Supplies			
		Station Cleaning Supplies	\$ 3,143.89	\$ 3,800.00	\$ -
			\$ 3,143.89	\$ 3,800.00	\$ -
	5170	Station Maintenance			
	5170.1	Chairs/Tables/Etc.	\$ 312.39	\$ 4,500.00	\$ 30,000.00
	5170.2	Appliances/Etc.	\$ 313.18	\$ 8,650.00	\$ 6,000.00
			\$ 625.57	\$ 13,150.00	\$ 36,000.00
	5180	Public Education/Prevention			
	5180.1	Prevention/Education Supplies & Materials-	\$ 2,2298.01	\$ 1,800.00	\$ 500.00
	5180.2	Prevent	\$ -	\$ -	\$ -
	5180.3	Supplies & Materials-Invest	\$ -	\$ -	\$ -
	5180.5	Public Events	\$ 631.45	\$ 250.00	\$ 300.00
	5180.6	Fire Investigation	\$ -	\$ 225.00	\$ 250.00
	5180.7	Fire Inspection	\$ 35.95	\$ 150.00	\$ 100.00
			\$ 2,965.41	\$ 2,425.00	\$ 1,150.00
	5190	Recruitment & Retention			
		Medical			
	5190.1	Physicals/Vaccinations	\$ 22,882.06	\$ 27,070.00	\$ 26,000.00
		Member			
	5190.2	Recognition/Awards	\$ 3,111.25	\$ 3,500.00	\$ 5,000.00
		Health & Wellness			
	5190.3	Equip/Supp	\$ 77.81	\$ 540.00	\$ 1,000.00
			\$ 26,071.22	\$ 31,110.00	\$ 32,000.00
<b>5300</b>	<b>Fuel/Oil/Repairs &amp; Maintenance</b>				<b>\$ 135,000.00</b>
	5310	Small Tools & Equipment			
	5310.1	Fuel	\$ 51.97	\$ 180.00	\$ 500.00
	5310.2	Maintenance & Repair	\$ 7,809.34	\$ 4,800.00	\$ 5,000.00
	5310.3	Equipment Testing	\$ 1,852.79	\$ 3,825.00	\$ 5,000.00
			\$ 9,860.00	\$ 8,805.00	\$ 10,500.00
	5320	Apparatus			
	5320.1	Fuel - Fire Apparatus	\$ 4,113.59	\$ 5,000.00	\$ 10,000.00
	5320.2	Fuel - Ambulance	\$ 18,470.52	\$ 18,500.00	\$ 26,000.00
	5320.3	Maintenance/Repair - Fire	\$ 11,300.20	\$ 16,800.00	\$ 50,000.00
		Maintenance/Repair-			
	5320.4	Ambulance	\$ 3,733.54	\$ 10,800.00	\$ 15,000.00
	5320.5	Apparatus Testing	\$ -	\$ 3,250.00	\$ -
	5320.6	Fuel - Support Vehicle	\$ 7,058.98	\$ 7,800.00	\$ 9,000.00
		Maintenance/Repair-			
	5320.7	Support	\$ 7,979.03	\$ 9,000.00	\$ 7,000.00
			\$ 52,655.86	\$ 71,150.00	\$ 117,000.00

5330	Station/Grounds Repair Machine				
5330.1	Maintenance/Repair Grounds	\$ 1,150.69	\$ 1,600.00	\$ 2,000.00	
5330.2	Maintenance/Repair	\$ 424.96	\$ 600.00	\$ 500.00	
5330.3	Station Tools & Equipment	\$ -	\$ -	\$ 5,000.00	
5330.4	Furniture/Etc.	\$ -	\$ -	\$ -	
5330.4b	Chairs/Tables/Etc.	\$ -	\$ -	\$ -	
5330.4c	Misc. Items	\$ -	\$ -	\$ -	
5330.5	Station Maintenance/Repair	\$ 5,857.35	\$ 1,200.00	\$ -	
		\$ 7,433.00	\$ 3,400.00	\$ 7,500.00	

<b>5500</b>	<b>Communications</b>			<b>\$ 161,000.00</b>
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5510	Dispatch Fees	\$ 114,771.94	\$ 125,722.00	\$ 145,000.00
		\$ 114,771.94	\$ 125,722.00	\$ 145,000.00
5520	Radios & Equipment			
5520.1	Maintenance & Repair	\$ 2,655.95	\$ 1,500.00	\$ 1,500.00
5520.2	Replacement	\$ 17,354.89	\$ 16,060.00	\$ 14,500.00
		\$ 20,010.84	\$ 17,560.00	\$ 16,000.00

<b>5700</b>	<b>Other Fees</b>			<b>\$ 2,196,200.00</b>
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5710	Treasurer Fee	\$ 44,030.16	\$ 50,400.00	\$ 90,000.00
		\$ 44,030.16	\$ 50,400.00	\$ 90,000.00
5720	Grants Match			
5720.1	EMS System Grants	\$ -	\$ 126,000.00	\$ 126,000.00
5720.2	Fire Service Grants	\$ -	\$ 25,000.00	\$ 15,000.00
5720.5	Equipment/Facility Grants	\$ -	\$ -	\$ 25,000.00
		\$ -	\$ 151,000.00	\$ 166,000.00
5730	Ambulance Fees			
	Medicare/Medicaid			
5730.1	Disallowable	\$ 1,685,294.46	\$ 1,692,000.00	\$ 1,500,000.00
5730.2	Accounts to Collections	\$ 163,339.54	\$ 240,000.00	\$ 30,000.00
5730.4	Ambulance Billing	\$ 71,665.74	\$ 84,000.00	\$ 80,000.00
5730.5	Accounts Uncollectible	\$ 153,282.99	\$ 117,600.00	\$ 300,000.00
5730.6	Mesa County Transport Fee	\$ 11,650.00	\$ 18,000.00	\$ 30,200.00
		\$ 2,085,232.73	\$ 2,151,600.00	\$ 1,940,200.00

<b>6000</b>	<b>Capital Projects</b>			<b>\$ 826,000.00</b>
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6010	Lease Purchase			
6010.1	Ladder Truck	\$ 55,781.84	\$ 56,000.00	\$ -
		\$ 55,781.84	\$ 56,000.00	\$ -
6020	Grant Projects			
6020.4	Misc. Grant Projects Medical	\$ -	\$ -	\$ -
6020.5	Equipment/Apparatus	\$ -	\$ 126,000.00	\$ 160,000.00
6020.6	Fire Equipment/Apparatus	\$ -	\$ -	\$ 237,000.00
		\$ -	\$ 126,000.00	\$ 397,000.00
6040	Capital Equipment			
6040.1	Vehicles/Equipment	\$ -	\$ -	\$ 429,000.00
6040.2	Facilities/Grounds/Other	\$ 7,884.03	\$ 25,000.00	\$ -
		\$ 7,884.03	\$ 25,000.00	\$ 429,000.00

<b>7000</b>	<b>Additional Expenses</b>			<b>\$ 462,677.70</b>
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7010	Operational Contingency	\$ 120,000.00	\$ 50,000.00	\$ 120,000.00
7011	Facility Improvements/Construction	\$ 70,000.00	\$ 20,000.00	\$ 50,000.00
7015	Apparatus & Equipment	\$ 95,000.00	\$ 260,000.00	\$ 85,000.00
7040	Capital Projects	\$ 15,000.00	\$ 10,000.00	\$ 15,000.00
		\$ 300,000.00	\$ 340,000.00	\$ 270,000.00
7050	Mandatory TABOR 3%	\$ 158,151.60	\$ 156,951.60	\$ 192,677.70
		\$ 158,151.60	\$ 156,951.60	\$ 192,677.70
<b><u>TOTAL REVENUES</u></b>		\$ 6,132,044.06	\$ 6,606,041.61	\$ 6,590,356.00
<b><u>Projected Carry Over</u></b>		\$ 766,309.39	\$ 82,344.00	\$ 120,088.30
<b><u>TOTAL EXPENDITURES</u></b>		\$ 5,365,734.67	\$ 6,523,697.61	\$ 6,470,267.70

#### CAPITAL FUNDS ACCOUNT

	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2023 Adopted</u>
<b><u>BEGINNING BALANCE</u></b>	\$ 934,320.00	\$ 1,209,320.00	\$ 1,337,893.49
<b><u>CONTRIBUTION AMOUNT</u></b>	\$ 300,000.00	\$ 340,000.00	\$ 270,000.00
<b><u>EXPENDITURE</u></b>	\$ 25,000.00	\$ 440,000.00	\$ 826,000.00
<b><u>FUND TOTAL</u></b>	\$ 1,209,320.00	\$ 1,109,320.00	\$ 814,893.49