

TALLAHASSEE FIRE PROTECTION DISTRICT 2023 BUDGET MESSAGE

Introduction

It is my pleasure to provide the proposed 2023 budget for the Tallahassee Fire Protection District (TFPD or the District). The TFPD provides fire suppression, emergency medical, and other emergency services, pursuant to provisions of the Colorado Special District Act.

Budget Features

The budget is a financial master plan for the TFPD, and is prepared in accordance with the modified accrual basis of accounting. The 2023 budget contains appropriated funds established by the TFPD Board of Directors for the General Fund, which accounts for all financial resources of the District.

The TFPD takes a conservative approach to projecting revenues and a realistic approach to projecting expenditures. The TFPD Board of Directors and Operations leadership develop the budget with overall guidance and philosophy that is outlined by the TFPD Treasurer. The budget includes the following cost categories:

- Administration – includes the administrative salary and benefits for the TFPD’s Fire Chief and operating expenses not directly related to firefighting and rescue operations, such as Board expenses and contracts for professional services for bookkeeping, accounting, and legal counsel.
- Operations – includes actual (not anticipated) deployments, shift coverage, maintenance pay and benefits; grant expenses, firefighting supplies, emergency medical services (EMS) supplies, equipment and vehicle repairs and maintenance; and building repairs and maintenance, training and recruitment, utilities, and other expenses related to firefighting and EMS operations.
- Capital Outlay – includes the cost of land, buildings and improvements, equipment, and apparatus.

By maintaining close budgetary control, the District ensures that expenses do not exceed revenues. If unexpected revenues or expenses are encountered, the District develops a supplemental budget for acceptance through citizen review and Board of Directors’ approval.

Revenue Streams

The revenue streams for 2023 compared to 2022 are shown below:

Year	Property Tax	Donations and Misc Income	Grants	Deployment Income	Response Income in-District	Fremont County Reimburse	Prior Year Carry-Over*	Total Income
2022 2nd Amend	\$ 236,872	\$ 17,944	\$ -	\$ 252,929	\$ 9,849	\$ 55,000	\$ 136,379	\$ 708,973
2023 Budget	\$ 228,982	\$ 5,000	\$ -	\$ -	\$ 7,500	\$ -	\$ 101,394	\$ 342,876
Increase/ (Decrease)	\$ (7,890)	\$ (12,944)	\$ -	\$ (252,929)	\$ (2,349)	\$ (55,000)	\$ (34,985)	\$ (366,097)

*Estimated for end-of-year 2022 carry-over

The Out-of-District Deployment Income stream is highly volatile and depends on the severity of the wildfire season and State requests for deployments. It is difficult to predict with accuracy how many deployments or how much income might be forthcoming in any fiscal year. The District, therefore, tends to estimate conservatively and then record any subsequent changes through the State-approved budget amendment process.

The District, as a quasi-governmental organization, is permitted by law to charge for its services. Through an agreement with Fire Recovery USA, Inc., the District will continue to charge persons not living in the District for its emergency response services. This is considered Response Income In-District. With its location in a popular tourist area, the District responds to more calls in the summer months. This revenue source helps defer expenses for firefighting and EMS supplies used in these response actions.

Expenses

General Fund expenditures for 2023 compared to 2022 by cost categories are as follows:

Year	Administration	Operations	Capital Outlay	Emergency Reserve (TABOR)	Total Expense
2022 2nd Amend	\$ 90,000	\$ 442,579	\$ 75,000	\$ 18,227	\$ 625,806
2023 Budget	\$ 98,085	\$ 171,215	\$ -	\$ 8,079	\$ 277,379
Increase/ (Decrease)	\$ 8,085	\$ (271,364)	\$ (75,000)	\$ (10,148)	\$ (348,427)

Closing Comments

The District has developed a budget for fiscal year 2023 that is realistic and manageable. Our desire is to meet the needs of our District's citizens and utilize available resources while maintaining stability and providing adequate funding for the District's overall capital and service needs. The District continues to look for innovative ways to improve our efficiency and effectiveness, while maintaining the necessary services to meet the needs of the citizens we serve.

The TFPD thanks the citizens of the District, Finance staff, Operations staff, and Board of Directors for their support in accomplishing these goals to help ensure the safety of the District and the firefighters that respond to emergencies throughout the year.

Sincerely,

 11/16/2022

Christopher Parker

TFPD Treasurer