



# Nederland Fire Protection District 2023 Budget

Nederland Fire Protection District, 650 Lower W 4<sup>th</sup> Street, PO Box 155, Nederland, CO 80466  
Ph: 303-258-9161. In an emergency call 911.

The budget preparation team consisting of

- Chief Michael Scott
- Director Jessica McElvain
- Chair Iain Irwin-Powell

present to the board of the district the proposed 2023 budget for board and public comment.

Enclosed in this proposed budget are 2 possible budgets. As the district has ballot issue 6A on the November coordinated election the team has proposed budgets for the issue failing or passing.

There are a number of challenges with the 2023 budget. This is the second year of property tax assessments, and it is usual for our income to drop slightly year-on-year and also for inflation to have an effect on the operation of the department.

The other possible effect is that the residential assessment rate (RAR) for the 2022 tax year (collected in 2023) dropped from 7.15% to 6.95%. The district taxpayers, in 2018, passed ballot issue 5B that allows the department to make up the difference between the actual RAR and 7.2% (2.05% for 2022). This allows the district to create a reasonably stable and predictable budget despite drops in the RAR by various state mechanisms.

The 2023 budget still has a significant entry for vehicle maintenance as the district continues to fund repairs on aging vehicles. The passing of issue 6A would potentially free up some of this line item for other operational purposes.

In 2022 the district worked to reduce the fleet size by removing older vehicles from service and changing the types of vehicles that it uses in responses. The disposal of these vehicles resulted in \$27,000 of income that will be carried forward into the 2023 tax year vehicle replacement budget. It is anticipated that this will assist in reducing the vehicle repair overhead. The district purchased, using a 5-year financing lease compliant with 24-30-202 (12) C.R.S, a new utility vehicle to the value of \$61,007.76 incurring annual payment liabilities of \$13073.79 annually and a total liability of \$65,368.95.

In 2021 & 2022 the budget concentrated on firefighter safety and PPE and the district spent \$50,000 replacing PPE that was about to reach the end of its intended life. In 2022 the district secured grants to the value of \$35,000 to replace more of the PPE and we are now in a position where we can plan for the future replacements in a more organized way. This is shown as a reduced allocation for PPE in the 2023 financial year.

In the 2023 budget, we are looking at the education of our staff and have allocated funds towards these goals. The district has also teamed with Estes Park Medical Center to provide EMT level training to the mountain areas. The budget sets aside funding for this purpose that

would generally match what we expect to pay each year for EMT training. It is anticipated that over time this will become a net-positive program and generate income for the department.

The district continues to struggle with volunteer retention. In 2018, the district taxpayers, passed issue 5C that allows the district to use funding collected for the volunteer pension contributions (.5 mil, approximately \$39,000) and use it for volunteer incentive schemes to assist with coverage and retention. 2023 is the first year that we are in a position to use the modified funding and we hope to provide stipends for shift coverage to better staff calls, particularly night staffing, which has always posed problems for the district. Some of those funds show in the budget as reserve funds as, at this time, no decision has been made on how to allocate them. Some funding from 2022 is also likely to be bought forward in the reserve fund once the 2022 volunteer pension payment is made.

In 2021 the board altered the remuneration scales for the paid staff. That allowed us to be competitive finding and retaining staff. This remains a work in progress and does have the effect of increasing our overall staffing and operational costs, but with the advantage that it provides our staff with a career and education path that was not available previously. Other effects on our operational budget are the increasing costs of providing healthcare and benefits.

In the November election the county has Issue 1B on the ballot for emergency response. At this time, we have no real idea of how this will affect us in the long term. The short-term goal of the issue is to fund a building for Rocky Mountain Rescue and then allocate funds to other named items in the ballot language. Also, the county has Issue 1A on the ballot for fire mitigation purposes. Again, it is unclear how this may affect our funding.

Both proposed budgets for 2023 balance as defined in 29-1-103(2) C.R.S and may require slight alteration when the county provides final property tax income figures in December. The budgetary basis of accounting is the modified accrual basis as defined in 29-1-102(2)(a) C.R.S.

Public comment on the budget is proposed for the November board meeting on November 16<sup>th</sup> at 7PM. This meeting will be available on Microsoft Team and using the details published on the department website at <https://nfpd.org>.

## **Notice of Budget**

Pursuant to (29-1-106, C.R.S)

NOTICE is hereby given that a proposed budget has been submitted to the Nederland Fire Protection District for the ensuing year of 2023; a copy of such proposed budget has been filed in the office of the Nederland Fire Protection District and on the website of the same , [https://nfpd.org/2023 -proposed-budget](https://nfpd.org/2023-proposed-budget), where the same is open for public inspection; such proposed budget will be considered at the regular meeting of the Nederland Fire Protection District to be held on Microsoft Teams (details can be found at <https://nfpd.org/meetings>) on 16<sup>th</sup> November 2022 at 7PM.

Any interested elector of Nederland Fire Protection District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

# Nederland Fire Protection District

## General Fund 2023 Income & Expense Budget

January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
DDA-Share	25,000.00	26688.50
Fire Inspection Billing		2000.00
Donations	500.00	500.00
Interest Income	150.00	150.00
<b>Tax Rev</b>		
RAR Impact Reduction	5,164.00	25741.00
Real Estate Tax	1,065,857.00	1063427.01
Real Estate Tax-Pension %	37,302.00	37216.60
SOT	53,293.00	53171.35
SOT-Pension %	1,865.00	1860.83
Prior Year Abatement Rfnd	5,164.00	971.00
<b>Total Tax Rev</b>	1,168,645.00	1182387.79
<b>Total Income</b>	1,194,295.00	1211726.29
<b>Gross Profit</b>	1,194,295.00	1211726.29
<b>Expense</b>		
<b>ADMINISTRATION</b>		
Advertising/Public Notice	500.00	500.00
<b>Bank Fees</b>		
Pension Treasurer Bank Fees	501.00	0.00
Treasurer & Bank Fees	18,565.12	17529.68
<b>Total Bank Fees</b>	19,066.12	17529.68
<b>Dues and Subscriptions</b>		
Software	1,800.00	3200.00
Website	1,800.00	1800.00
ESO Contract	15,000.00	
ImageTrend		5000.00
First Due Software		4500.00
Software Support Contract	1,500.00	0.00
Internet expense	500.00	0.00
Dues and Subscriptions - Other	1,500.00	4400.00
<b>Total Dues and Subscriptions</b>	22,100.00	18900.00
Election	1,500.00	1500.00
<b>Insurance</b>		
Accident & Sickness	3,000.00	3300.00
CO Heart & Circulatory	2,250.00	2250.00
Liability Insurance	20,000.00	25000.00
Workman's Compensation	20,000.00	25000.00
<b>Total Insurance</b>	45,250.00	55550.00
Office Supplies	4,200.00	3300.00
Office Equipment	10,000.00	2500.00
<b>Payroll Expenses</b>		
Gross wages - Employees		
Chief		

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget January through December 2023

	Jan - Dec 22	Jan-Dec 23
Gross wages - chief	126,000.00	129923.25
Pension Fund Chief	11,340.00	12342.71
Disability Chief	4,032.00	4032.00
457 Match	0.00	0.00
Term Life	360.00	360.00
<b>Total Chief</b>	<b>141,732.00</b>	<b>146657.96</b>
Fire Fighters	284,133.00	292868.49
Administrator	44,910.00	41000.00
Mechanic	33,807.00	40000.00
Bookkeeping	15,120.00	24000.00
Fire Inspection	67,875.00	58250.00
HR Consultant		32000.00
<b>Total Gross wages - Employees</b>	<b>587,577.00</b>	<b>634776.44</b>
<b>Payroll Direct Costs</b>		
Backfill	44,409.00	30000.00
Certification Pay	0.00	
Health Insurance Staff	80,571.00	96938.10
Pension Fund Staff	31,680.72	37251.26
Disability Staff	11,264.28	15000.00
Staff Education	8,000.00	4000.00
Fire Inspector Education		4100.00
Vacation Contingency	0.00	
Payroll Fees	150.00	500.00
<b>Total Payroll Direct Costs</b>	<b>176,075.00</b>	<b>187789.36</b>
<b>Payroll Taxes</b>		
FICA	5,817.96	6480.00
Medicare	9,456.00	9025.29
SUI	1,944.00	2094.76
<b>Total Payroll Taxes</b>	<b>17,217.96</b>	<b>17600.05</b>
<b>Total Payroll Expenses</b>	<b>780,869.96</b>	<b>840165.85</b>
Postage and Delivery	500.00	250.00
Printing and Reproduction	600.00	600.00
<b>Professional Fees</b>		
HR Consulting	18,500.00	0.00
Accounting	2,500.00	5000.00
Legal Fees	5,000.00	2000.00
<b>Total Professional Fees</b>	<b>26,000.00</b>	<b>7000.00</b>
<b>STATIONS &amp; BULDINGS</b>		
<b>Building Maintenance</b>		
Station #1	12,000.00	12000.00
Station #2-Ridge	1,200.00	1500.00
Station #3-Eldora	1,200.00	1500.00
Building Maintenance - Other	1,500.00	1500.00
<b>Total Building Maintenance</b>	<b>15,900.00</b>	<b>16500.00</b>
Telephone		

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget January through December 2023

	Jan - Dec 22	Jan-Dec 23
Mobile	720.00	1200.00
Cellular Data	2,000.00	1500.00
Station 1 9161	5,100.00	4200.00
Station 2-Ridge 0310	900.00	900.00
Station 3-Eldora 9555	900.00	900.00
<b>Total Telephone</b>	<b>9,620.00</b>	<b>8700.00</b>
<b>Utilities</b>		
DirectTV	1,560.00	1560.00
<b>Gas and Electric</b>		
Station #1 utilities	12,016.00	14000.00
Station #2 Utilities	2,400.00	3000.00
Station #3 Utilities	2,400.00	3000.00
<b>Total Gas and Electric</b>	<b>16,816.00</b>	<b>20000.00</b>
Water	1,560.00	1700.00
<b>Total Utilities</b>	<b>19,936.00</b>	<b>23260.00</b>
Waste Disposal	1,000.00	1000.00
<b>Total STATIONS &amp; BULDINGS</b>	<b>46,456.00</b>	<b>49460.00</b>
<b>Total ADMINISTRATION</b>	<b>957,042.08</b>	<b>997255.53</b>
<b>COMMUNICATIONS</b>		
Communications Equipment	5,000.00	5000.00
Repair	1,000.00	1000.00
<b>Total COMMUNICATIONS</b>	<b>6,000.00</b>	<b>6000.00</b>
<b>EMERGENCY MEDICAL SERVICES</b>		
EMS MD Advisor	6,000.00	7200.00
Medical Equipment	2,000.00	2000.00
Medical Supplies	6,000.00	7500.00
Oxygen	1,800.00	1500.00
Physio Maintenance Contract	4,751.60	5430.00
<b>Total EMERGENCY MEDICAL SERVICES</b>	<b>20,551.60</b>	<b>23630.00</b>
<b>FIRE FIGHTING</b>		
<b>Fire Equipment</b>		
ISO Testing	5,000.00	8000.00
PPE Wildland	10,000.00	5000.00
PPE Structure	25,000.00	13000.00
Hose Replacement	3,000.00	1500.00
Equipment Maintenance	2,400.00	1000.00
Uniform	7,200.00	3600.00
Clothing	5,000.00	3000.00
Fire Equipment - Other	6,000.00	6000.00
<b>Total Fire Equipment</b>	<b>63,600.00</b>	<b>41100.00</b>
Fire Fighting Consumables	2,400.00	1000.00
Vehicle Fuel	5,400.00	8000.00
Vehicle Maintenance	40,000.00	28423.76
Vehicle lease payment		13100.00
<b>Total FIRE FIGHTING</b>	<b>111,400.00</b>	<b>91623.76</b>

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Fire Inspection Program</b>		
Public Education	1,000.00	1500.00
<b>Total Fire Inspection Program</b>	1,000.00	1500.00
<b>MEMBERSHIP</b>		
Awards	3,000.00	2100.00
Immunizations	0.00	
Incentives		
VIP-Membership Calls	0.00	6000.00
Clinical Experience Incentive		1100.00
Incentives - Conference		5000.00
Incentives - Other	6,000.00	6000.00
<b>Total Incentives</b>	6,000.00	20200.00
Membership Applicant Screening	1,500.00	0.00
Pension Fund Contribution	39,166.70	0.00
Travel		
Meals	3,000.00	1500.00
<b>Total Travel</b>	3,000.00	1500.00
<b>Total MEMBERSHIP</b>	52,666.70	25300.00
<b>Training</b>		
<b>Fire Training</b>		
Training Center Usage Fees	550.00	550.00
Fire Training - Other	15,000.00	10500.00
Professional Development		5650.00
Training Equipment		5700.00
FDIC		2500.00
<b>Total Fire Training</b>	15,550.00	11050.00
Medical Training	10,000.00	11500.00
<b>Total Training</b>	25,550.00	47450.00
<b>Total Expense</b>	1,174,210.38	1192759.29
<b>Net Ordinary Income</b>	20,084.62	18967.00
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
Reserve		
Contingency to Reserve	4,084.62	0.00
Incentives/Pension Fund		18967.00
PPE Wildland Replacement Fund	0.00	
PPE Structure Replacement Fund	0.00	
PPE Structure Fund	0.00	
PPE Wildland Fund	0.00	
PPE EMS Fund	0.00	
<b>Total Reserve</b>	4,084.62	18967.00
Capital Reserve/Grant Match	16,000.00	0.00
<b>Total Other Expense</b>	20,084.62	18967.00
<b>Net Other Income</b>	-20,084.62	-18967.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>



## Nederland Fire Protection District General Fund 2023 Income & Expense Budget (6A version) January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
DDA-Share	25,000.00	26688.50
Fire Inspection Billing		2000.00
Donations	500.00	500.00
Interest Income	150.00	150.00
<b>Tax Rev</b>		
RAR Impact Reduction	5,164.00	25741.00
Real Estate Tax	1,065,857.00	1063427.01
Real Estate Tax-Pension %	37,302.00	37216.60
Real Estate Tax - Vehicle/Building Fund %	0.00	74433.00
SOT	53,293.00	53171.35
SOT-Pension %	1,865.00	1860.83
Prior Year Abatement Rfnd	5,164.00	971.00
<b>Total Tax Rev</b>	1,168,645.00	1256820.79
<b>Total Income</b>	1,194,295.00	1286159.29
<b>Gross Profit</b>	1,194,295.00	1286159.29
<b>Expense</b>		
<b>ADMINISTRATION</b>		
Advertising/Public Notice	500.00	500.00
<b>Bank Fees</b>		
Pension Treasurer Bank Fees	501.00	0.00
Treasurer & Bank Fees	18,565.12	17529.68
<b>Total Bank Fees</b>	19,066.12	17529.68
<b>Dues and Subscriptions</b>		
Software	1,800.00	3200.00
Website	1,800.00	1800.00
ESO Contract	15,000.00	
ImageTrend		5000.00
First Due Software		4500.00
Software Support Contract	1,500.00	0.00
Internet expense	500.00	0.00
Dues and Subscriptions - Other	1,500.00	4400.00
<b>Total Dues and Subscriptions</b>	22,100.00	18900.00
Election	1,500.00	1500.00
<b>Insurance</b>		
Accident & Sickness	3,000.00	3300.00
CO Heart & Circulatory	2,250.00	2250.00
Liability Insurance	20,000.00	25000.00
Workman's Compensation	20,000.00	25000.00
<b>Total Insurance</b>	45,250.00	55550.00
Office Supplies	4,200.00	3300.00
Office Equipment	10,000.00	2500.00
<b>Payroll Expenses</b>		
Gross wages - Employees		

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget (6A version) January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Chief</b>		
Gross wages - chief	126,000.00	129923.25
Pension Fund Chief	11,340.00	12342.71
Disability Chief	4,032.00	4032.00
457 Match	0.00	0.00
Term Life	360.00	360.00
<b>Total Chief</b>	<b>141,732.00</b>	<b>146657.96</b>
Fire Fighters	284,133.00	292868.4857
Administrator	44,910.00	41000.00
Mechanic	33,807.00	40000.00
Bookkeeping	15,120.00	24000.00
Fire Inspection	67,875.00	58250.00
HR Consultant		32000.00
<b>Total Gross wages - Employees</b>	<b>587,577.00</b>	<b>634776.44</b>
<b>Payroll Direct Costs</b>		
Backfill	44,409.00	30000.00
Certification Pay	0.00	
Health Insurance Staff	80,571.00	96938.10
Pension Fund Staff	31,680.72	37251.26
Disability Staff	11,264.28	15000.00
Staff Education	8,000.00	4000.00
Fire Inspector Education		4100.00
Vacation Contingency	0.00	
Payroll Fees	150.00	500.00
<b>Total Payroll Direct Costs</b>	<b>176,075.00</b>	<b>187789.36</b>
<b>Payroll Taxes</b>		
FICA	5,817.96	6480.00
Medicare	9,456.00	9025.29
SUI	1,944.00	2094.76
<b>Total Payroll Taxes</b>	<b>17,217.96</b>	<b>17600.05</b>
<b>Total Payroll Expenses</b>	<b>780,869.96</b>	<b>840165.85</b>
Postage and Delivery	500.00	250.00
Printing and Reproduction	600.00	600.00
<b>Professional Fees</b>		
HR Consulting	18,500.00	0.00
Accounting	2,500.00	5000.00
Legal Fees	5,000.00	2000.00
<b>Total Professional Fees</b>	<b>26,000.00</b>	<b>7000.00</b>
<b>STATIONS &amp; BULDINGS</b>		
<b>Building Maintenance</b>		
Station #1	12,000.00	12000.00
Station #2-Ridge	1,200.00	1500.00
Station #3-Eldora	1,200.00	1500.00
Building Maintenance - Other	1,500.00	1500.00
<b>Total Building Maintenance</b>	<b>15,900.00</b>	<b>16500.00</b>

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget (6A version) January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Telephone</b>		
Mobile	720.00	1200.00
Cellular Data	2,000.00	1500.00
Station 1 9161	5,100.00	4200.00
Station 2-Ridge 0310	900.00	900.00
Station 3-Eldora 9555	900.00	900.00
<b>Total Telephone</b>	<b>9,620.00</b>	<b>8700.00</b>
<b>Utilities</b>		
DirectTV	1,560.00	1560.00
<b>Gas and Electric</b>		
Station #1 utilities	12,016.00	14000.00
Station #2 Utilities	2,400.00	3000.00
Station #3 Utilities	2,400.00	3000.00
<b>Total Gas and Electric</b>	<b>16,816.00</b>	<b>20000.00</b>
Water	1,560.00	1700.00
<b>Total Utilities</b>	<b>19,936.00</b>	<b>23260.00</b>
Waste Disposal	1,000.00	1000.00
<b>Total STATIONS &amp; BULDINGS</b>	<b>46,456.00</b>	<b>49460.00</b>
<b>Total ADMINISTRATION</b>	<b>957,042.08</b>	<b>997255.52</b>
<b>COMMUNICATIONS</b>		
Communications Equipment	5,000.00	5000.00
Repair	1,000.00	1000.00
<b>Total COMMUNICATIONS</b>	<b>6,000.00</b>	<b>6000.00</b>
<b>EMERGENCY MEDICAL SERVICES</b>		
EMS MD Advisor	6,000.00	7200.00
Medical Equipment	2,000.00	2000.00
Medical Supplies	6,000.00	7500.00
Oxygen	1,800.00	1500.00
Physio Maintenance Contract	4,751.60	5430.00
<b>Total EMERGENCY MEDICAL SERVICES</b>	<b>20,551.60</b>	<b>23630.00</b>
<b>FIRE FIGHTING</b>		
<b>Fire Equipment</b>		
ISO Testing	5,000.00	8000.00
PPE Wildland	10,000.00	5000.00
PPE Structure	25,000.00	15000.00
Hose Replacement	3,000.00	1500.00
Equipment Maintenance	2,400.00	1000.00
Uniform	7,200.00	3600.00
Clothing	5,000.00	3000.00
Fire Equipment - Other	6,000.00	6000.00
<b>Total Fire Equipment</b>	<b>63,600.00</b>	<b>43100.00</b>
Fire Fighting Consumables	2,400.00	1000.00
Vehicle Fuel	5,400.00	8000.00
Vehicle Maintenance	40,000.00	35000.00
Vehicle lease payment		0.00

## Nederland Fire Protection District General Fund 2023 Income & Expense Budget (6A version) January through December 2023

	Jan - Dec 22	Jan-Dec 23
<b>Total FIRE FIGHTING</b>	111,400.00	87100.00
<b>Fire Inspection Program</b>		
Public Education	1,000.00	1500.00
<b>Total Fire Inspection Program</b>	1,000.00	1500.00
<b>MEMBERSHIP</b>		
Awards	3,000.00	2100.00
Immunizations	0.00	
Incentives		
VIP-Membership Calls	0.00	6000.00
Clinical Experience Incentive		1100.00
Incentives - Conference		5000.00
Incentives - Other	6,000.00	6000.00
<b>Total Incentives</b>	6,000.00	20200.00
Membership Applicant Screening	1,500.00	0.00
Pension Fund Contribution	39,166.70	0.00
Travel		
Meals	3,000.00	1500.00
<b>Total Travel</b>	3,000.00	1500.00
<b>Total MEMBERSHIP</b>	52,666.70	25300.00
<b>VEHICLE/BUILDING expenses</b>		
Chief vehicle	0.00	13100.00
Building Maintenance		20000.00
<b>Total VEHICLE/BUILDING expenses</b>	0.00	33100.00
<b>Training</b>		
Fire Training		
Training Center Usage Fees	550.00	550.00
Fire Training - Other	15,000.00	10500.00
Professional Development		5650.00
Training Equipment		5700.00
FDIC		2500.00
<b>Total Fire Training</b>	15,550.00	11050.00
Medical Training	10,000.00	11500.00
<b>Total Training</b>	25,550.00	47450.00
<b>Total Expense</b>	1,174,210.38	1221335.52
<b>Net Ordinary Income</b>	20,084.62	64823.77
<b>Other Income/Expense</b>		
Other Expense		
Reserve		
Contingency to Reserve	4,084.62	0.00
Vehicle/Building Fund	0.00	41333.00
Incentives/Pension Fund		18967.00
PPE Wildland Replacement Fund	0.00	
PPE Structure Replacement Fund	0.00	
PPE Structure Fund	0.00	
PPE Wildland Fund	0.00	

**Nederland Fire Protection District**  
**General Fund 2023 Income & Expense Budget (6A version)**  
 January through December 2023

	<b>Jan - Dec 22</b>	<b>Jan-Dec 23</b>
PPE EMS Fund	0.00	
Total Reserve	4,084.62	60300.00
Capital Reserve/Grant Match	16,000.00	4523.77
Total Other Expense	20,084.62	64823.77
Net Other Income	-20,084.62	-64823.77
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>