



The Budget Finalization
Meeting for Friday
January 5th 6:00 pm MST

**FLORISSANT FIRE PROTECTION
DISTRICT**

Meeting of the Board of Directors of the
Florissant Fire Protection District

6 pm – January 5th,
2023

Station 1 Florissant Fire
2606 W. Hwy. 24, Florissant CO 80816
In person or via Zoom

Zoom Meeting

<https://zoom.us/j/95678648822?pwd=cS9OS0dxM05OdUhJdzViMm1Qbmx4Zz09>

AGENDA

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Budget Finalization Discussion
5. Public Discussion
6. Approve 2024 Budget
7. Resolution to Appropriate Expenditures
8. Certify the Mill Levy
9. Adjourn

Special Meeting of the Board of Directors of the

FLORISSANT FIRE PROTECTION DISTRICT

6p January 5, 2024

Station 1 Florissant Fire

2606 W. Hwy. 24, Florissant CO 80816

In person or ZOOM MEETING

<https://zoom.us/j/93412037067?pwd=V0x4cm9ZdUk4SkswZXdqVnc3Vsc2Zz09>

Meeting ID: 934 1203 7067

Passcode: 171159

1. Paul called the meeting to order at 6:00p.
2. Pledge of Allegiance
3. Roll Call - Present: Paul del Toro, Judy Dunn (ZOOM), Allen Schultz, Dave Groat, & LeAnne Spicer.
4. Budget Finalization Discussion - LeAnne led the discussion, providing charts and spreadsheets (attached. A hard copy is also posted in the Admn. Office for any members of the public who may wish to view it.) Her chart is color-coded for easier reading: **REVENUE OPERATIONS CAPITAL EXPENSES DISTRICT ADMN. EXPENSES (OVERHEAD)**. She presented a line graph showing income vs. outlay for the past 10 years, clearly showing how much of our reserves would have been depleted under the former regime's spending. She has reduced \$47k from the proposed October budget in order to put that amount back into the reserve. We must under-spend in order to build back the reserve account. LeAnne's figures also justify not reducing our mill levy, as we'll just be able to balance this budget using everything our District's property taxes yield. There was extensive discussion regarding paid staff. Lots of research has been done on call volume and hours logged. We cannot pay personnel at the rate suggested without a mill levy increase, so some reductions will be necessary. We are now looking at two Captains instead of 3, but we cannot duplicate the 2023 budget for 2024 as it was not sustainable. Other line items specifically addressed were: adding a line item for the "Friends" so that they can be separate, accounting wise, from the Fire Corps. Item 6451 Medical Equipment – we are paying rent on oxygen bottles we may not have. Capt. Sebring is looking into this issue. Item 6820 Vehicle Repairs - \$20k is budgeted, but these expenses are difficult to guess at. And we're hoping for a newer vehicle (or two). Without the expense of new vehicles you have to prepare for major repair expenses. Line Item 7100 thru 7120 are Station One / Training Center / Admn. Bldg. expenses. (see LeAnne's notes on budget). Items 7210 thru 7260 are budgeted expenses for Station Two; Septic Pumping will be an additional expense. Line Items 7310 – 7350 are Station Three expenses. Total Station Expenses is \$52,984; \$471,749 is total operating expense; including the Contingency Expense of \$49k. We are currently at \$396k total Operational Expenses for the year. LeAnne has added a line item: 7998 Contingency Budget it is to set aside the expected revenues that we do not plan to spend in 2024. By designating the balance of expected revenue as a Contingency Expense, it can be spent in the case of unexpected expenses without having to do a supplemental budget. It is there if we NEED it, but we do not plan to spend it. Any revenues that are not spent will help to restore our reserve balances to plan for inevitable large equipment expenses in the future. The draft budget was based on fund-raising (Line Item 4163) bringing in \$50,000. Discussion resulted in lowering this expectation to \$25k. We may need to hold off on larger expenses until we are certain the Fundraising comes through. CAPITAL OUTLAYS: there was discussion regarding more / newer radios and replacement vehicle(s). Line Item 9100 Land & Building – we want to add sleeping quarters & showers to the Training Center, so \$10k is proposed. Improving the driveway is also hoped for if monies allow. Estimates for a new generator came in too high for next year's upgrades. Income line 4111 Capital Property Tax must be spent on expenses in our Capital Outlay section. **Items 9210 thru 9280 District Administrative Expenses**, are state mandated Directors fees, Legal & Audit expenses (we **will** be performing a 2023 audit, a letter of engagement has been signed), Election Costs (none in 2024) and Penalties (including \$30k owed to IRS for failure to file payroll taxes correctly several years ago. LeAnne will be pursuing relief through the IRS). Honing these items is critical. More discussion took place regarding radio upgrades; it was settled that 7 radios will be replaced annually for 3 years, at \$2,000 per.

Extensive discussion regarding paying the Chief and Captains, specifically what other departments do, how our mill levy is the lowest in the County, who needs to be compensated other than those individuals.

5. A call was made for Public Comment and a ZOOM attendee stated he believed the District's #1 priority was Equipment, #2 Facilities, #3 Gear (including radios). Radio communications is critical. Paid employees without a mill levy increase is unsustainable.

6. **A motion was made to approve the 2024 budget as presented, with \$49,000 going into our Reserve account & based on \$25k in fund-raising.** (Fund-raising monies will not be spent before they are earned.)

If we can raise the \$25k and do not need to use the Contingency Budget we will be able to accomplish everything in our budget and still set aside funds for future large equipment purchases.

Summary: \$645,844.90 Gross Revenue (existing mill levy & \$25k fund-raising)
 - 471,749.00 Operating Expenses
 - 95,000.00 Capital Outlays
 - 79,000.00 District Administration Expenses
 (-645,749.00 total expenses)
 + \$95.90 Net Operating + / -

Motion was seconded and carried unanimously.

7. Resolution to Appropriate Expenditures – **A motion was made, seconded and carried to appropriate 2024 expenditures of \$645,749.00.**

8. Certify the mill levy – Current mill levy amount is 0.005850. This is why we're not lowering, as suggested by the County. Column I justifies leaving the mill levy as is. We cannot accomplish our budget at any lower rate; services would need to be reduced. **A motion to Not Reduce our mill levy rate – leave it at 0.005850 was made, seconded and carried unanimously.**

9. Paul adjourned the meeting at 8:37pm

Respectfully submitted,
Carolynne Forster, Volunteer Administrator