



The Regular Monthly Meeting for  
Wednesday January 17<sup>th</sup>  
6:00 pm MST

**FLORISSANT FIRE PROTECTION DISTRICT**

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

6 pm – January 17th, 2024

Zoom or in person

Station 1 Florissant Fire  
2606 W. Hwy. 24, Florissant CO 80816

Host is inviting you to a scheduled Zoom meeting.

Topic: Monthly Florissant Fire Board Meeting - Third Wednesdays of each Month

<https://zoom.us/j/98919551797?pwd=ZVZYNmROQXB3c0txTEhyY1BIVTlidz09>

**AGENDA**

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Vote on roles of the board members
5. Approve meeting minutes
6. State of the district (Paul)
7. End of Year Report - Judy
8. Treasurer's Report
  - a. 2024 Budget Update
9. Chiefs Report
10. Old Business
  - a. Audit Update
  - b. Drone Update
11. Filling Chiefs position
  - a. Establish a hiring committee for the Chief's Position
    - i. Job Description
    - ii. Salary?
12. Re-refresh Bylaws committee – call for volunteers
13. Establish Policy committee
  - a. Personal Use of Department vehicles policy
14. Volunteer Reimbursement policy
15. Adjourn

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Regular Meeting of the Board of Directors of the  
FLORISSANT FIRE PROTECTION DISTRICT  
6p January 17th, 2023 (now the 3<sup>rd</sup> Weds.)  
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. Judy called the meeting to order at 6:00p.
2. Pledge of Allegiance
3. Roll Call - Present: Paul del Toro (via ZOOM), Judy Dunn, Allen Schultz, Dave Groat, & LeAnne Spicer.
4. Switch order from agenda; hard copies of the Chief's report (see attached) were given to each board member and in his absence, Jordan presented the report and went on to do Truck Checks. Details were provided on calls, volunteer training & hours, vehicles, gear, equipment, and events. Paul said "Thanks, Jordan - Great Report".
5. Roles of Board Members: after discussion it was determined that the 5 board members shall remain in their elected (by the Board) positions. **Motions were made, seconded and approved to retain: President Paul del Toro, Vice President Judy Dunn, Treasurer LeAnn Spicer, Secretary Dave Groat, and Assistant Secretary Allen Schultz.** Paul's schedule has allowed him greater participation lately and he anticipates being able to retire from his full-time occupation in May of 2024. In the meantime, he will delegate more tasks to Judy, as she has greater ability to attend meetings.
6. A motion was made, seconded and approved to accept the Minutes from the January 5, 2024 meeting.
7. President's Report: Paul welcomed everyone to 2024 and said there have been a lot of advancements. Our District is in better shape than ever, as evidenced by the Chief's report. Paul received feedback from the January 5<sup>th</sup> Budget Meeting received feedback to his "Chief isn't a full-time Chief" comment. He clarified that a full-time Chief is not defined by hours, but rather responsibilities like budgeting (which this Board took off his plate) and is in the District on a full-time basis. Chief Quick has another job for benefits, and he's away from District 40 hours/week. Paul didn't mean to knock Chief Quick and appreciates all he's done to fulfill his commitment to us.  
Paul brought up a recent financial note: a major fraud issue on our bank account. Counterfeit checks and forged signatures, which banks caught onto quickly, and shut down the account; a new account was established. All transactions are going through Paul now, and we're being super vigilant. There was \$77,000 total and our local Sheriff office is trying to find a party to prosecute. There were 4 checks paid out (& subsequently reversed) so this makes it a higher level of felony.  
Paul will have more comments after Judy's and LeAnne's presentations.
8. Judy's End of Year Report: See attached. Judy highlighted the events of 2023 and while it was a challenging year it has been an overall success for the department and our position in the community. Judy believes we have momentum going into 2024 and she thanked the first responders, our citizens and all of our volunteer leaders and helpers. Paul thanked Judy for her report.
9. Treasurer's Report: LeAnne presented a finalized 2024 budget with charts and graphs (see attached). The fact that our mill levy has not changed in two decades is critical going forward. It will be impossible to maintain our levels of service and also compensate personnel, without additional income. Our rate is the lowest in the County, nearly half of Divide's; the 5.85 rate has been in place since 2004 under 3 different boards. The two budgets LeAnne produced have the same figures, just a different level of detail. 1% of our mill levy is required to be spent on capital improvements. The hiring process for a full-time Chief will begin soon. Paul thanked LeAnne and Vicky and the Board for their work on this arduous budget process. He asked 'what will we do in 2025 and beyond'? We need to develop a 3-year plan and a 5-year plan.



Our Community needs to define what kind of department they want. Services will be reduced, or the Reserve will not be restored if our mill levy remains static. We're essentially living paycheck to paycheck. Or we will not be prepared to endure catastrophic incidents. Will we have any sort of manned stations. Will we be able to address our aging fleet; either with major repairs or replacement of vehicles. Do we have the best life-saving equipment? Can we look into obtaining LUCAS devices for Stations 1 and 2? How will we pay for it? Our mill levy has to be voted on – in November 2024? Will it pass? We need to solicit public comments. Divide increased theirs; it passed and they're using it to pay personnel. We were lucky in 2023 will lack of wildfires. Our call volumes have increased by 100+ in the last years. Don and Toni shared their ideas of including the public in our discussions so that we move forward in the direction the community wants. They spoke of grants monies and fund-raising opportunities – the Board thanked them for their ideas.

**10. Old Business:** (a) Audit update – The on-site audit of 2023 will begin on April 1<sup>st</sup>. Vicky & LeAnne are busy getting us ready. An up-to-date vehicle inventory is nearly complete with several discrepancies being noted and reported to the insurance company, which should save us money going forward. (b) Drone update – one is on order but is backordered, we'll pick it up from Multicopter Warehouse in Denver, when it comes in.

**11. Filling Chief's Position:** Allen is forming a committee to create a job description & compensation package; he hopes to work with Dennis and make this an interactive process with on-line capabilities. Discussion ensued about skills, abilities, availability and fitting into the budget. Paul stated managerial skills being vital. Allen would also like the volunteers to have input.

**12. Refresh Bylaws Committee –** Volunteers are needed to update the District's bylaws. We need to establish a committee to work on this document and incorporate new and existing policies. Please email a board member if you are interested in helping with this task.

**13. Establish a Policy Committee -** (a) a specific policy being examined is the personal use of District vehicles as this can affect our insurance. Paul and Judy will discuss before the February meeting. (b) volunteer reimbursement policy – Judy asked to table the discussion regarding volunteer reimbursement until the Chief and Captain's input can be obtained, as they have been researching this issue. LeAnne reminded members that we need to be cautious and bear in mind the difference in reimbursements and compensation / taxed vs. not taxed. Judy hopes to have an additional meeting (or two) before the February Regular Board Meeting. Additionally, Paul stated it's the Board's responsibility to evaluate the Chief (and all employees); a standard review will be coming up in executive sessions. Judy also requested committee updates at the next meeting.

**14. Public Comments:** none

**15. Adjournment –** Judy adjourned the meeting at 8:45 p.m.

Respectfully submitted,

Carolynne Forster, Volunteer Administrator



# Chief's Report

1/17/2024



## Activities from Dec 20<sup>th</sup> – Jan 17<sup>th</sup>

### Calls for service:

Since our last meeting, we have run 37 calls with average of 7 responders per call, average response time has been 10 minutes and 57 seconds:

1 fire - contained to the oven. We donated the oven that was replaced here to the homeowner. The homeowner also donated an antique fire extinguisher to the department.

1 Carbon Monoxide

1 Power line incident

2 Traffic accidents

32 Medical calls

1 new volunteer

1 volunteer resignation

1 volunteer injury due to slipping on ice.

Received a thank you card for a call from December 4<sup>th</sup> (read card)

Call on December 29: Chief received a text message from the patient stating the EMS saved him. He is willing to make a donation for the response he received.

Call on January 9<sup>th</sup>, Husband thanked Florissant Fire Volunteers for helping his wife and stated that was the most professional experience he had had with emergency services.

Call on December 28<sup>th</sup> and January 8<sup>th</sup>: UPRAD gave responders praise for a job well done.

### Class for volunteers:

7 volunteers currently enrolled in EMR (Emergency Medical Responder)

1 volunteer currently enrolled in EMT (Emergency Medical Technician)

1 volunteer currently enrolled in AEMT (Advanced Emergency Medical Technician)

3 volunteers have completed Hazmat Operations Class waiting on JPR's (Job Performance Review) and written test.

1 volunteer completed S-131 Squad Boss. Needs to open and complete task book to complete Squad Boss requirements.

1 volunteer completed went to DFPC (Division of Fire Prevention and Control) Resources Mobilization and Coordination 2024 Refresher.

**Volunteer Hours:**

491.45 volunteer/training hours given by the volunteers

**Vehicles:**

R50 had both VHF and UHF radios installed on January 2<sup>nd</sup>

Cheif50 has a part on order (master switch) because the battery keeps dying. Scheduled to be installed on January 22<sup>nd</sup>.

U51 – working on scheduling the UHF radio installation.

E50 remains OOS waiting on parts. Parts have been on back order since July.

E52 and E53 have a small leak and are waiting for parts to be fixed. Still in service.

S51 needs about \$5,000 for repairs. Still waiting for a decision on whether the repairs are going to happen or if we are selling the vehicle. Getting a second opinion will mean bringing a mobile mechanic here or getting towed to a mechanic.

T53 talked to mechanic he is going to try to come up either later this week or the week of the 29<sup>th</sup> to give an estimate for the port-a-pond holder and plumbing for the pump.

The Chief, a Captain and one volunteer have been working on going to each vehicle and verifying VIN numbers and license plates in preparation for the audit and CRRF agreement. Which has led to:

Discovering 2 vehicles that were still on insurance that have been sold in late 2021. We are going to save about \$1,100 by removing them from the insurance. Over the last 3 years the department has spent about \$4,400 on insurance for the vehicles not in our possession.

S51 2001 Ford Excursion working on temporarily removing from insurance due to being OOS will save \$558. Will put back on if it is repaired.

1992 International Becker Engine working on removing from the insurance, will be saving \$703, plans in the works to sell that vehicle.

Working on reducing premiums on both the antique engine, use as display only, and Reggie who is only used for the holidays or events.

Engine50 2003 HME engine is OOS. Working on removing from insurance due to back order of parts to fix.

**Trainings:**

Last Monday of December was a holiday and 1<sup>st</sup> Monday of January was a holiday. We did not have training.



Monthly UC Health medical training on the 8<sup>th</sup> which was joint reductions and completing waivers for medical responders to reduce shoulder, patella, and digits.

Saturday training on the 6<sup>th</sup> of January from 9am to 2pm for structure related events.

Last Monday was the Business meeting.

This Monday training will be wildland tools, use and care of them.

Monday the 27<sup>th</sup> will be classroom time for extrication to be followed up with a field day on the 3<sup>rd</sup> of February.

**Gear:**

Winter Jackets are in, missing 1, and getting issued to responders.

Gear from the grant, most of the wildland gear is in. The bunker gear has been fitted and we are awaiting its arrival, same with the Techgen gear.

**Equipment:**

Drone is on backorder and when one arrives it will be picked up.

Handheld 800 radios: 5 from Guffy are being worked on and will be here when complete. 8 800's was donated to the OME Office from Park County and will be reprogrammed and donated to Florissant Fire.

VHF radios, there are 10 that will be in mail either today or tomorrow.

**Community Events:**

CERT (Community Emergency Response Team) will be holding a training course here on the 6<sup>th</sup>-8<sup>th</sup> of February with a field day on the 10<sup>th</sup> of February.

#### START OF PRESIDENT'S FOLLOW ON

- Although we have completed the budget process for 2024 now is the time to start thinking and planning for 2025 and beyond.
- The taxpayers in the community need to decide what kind of department they want and need and most importantly willing to pay for.
- The time to have that discussion starts today, not next September.
- You've heard our reserves have been depleted to levels almost half of what they have been in the past. Do we want to continue living "paycheck to paycheck" or position ourselves to be able to financially withstand a catastrophic hit?
- Should we continue to apply band aid fixes and high maintenance costs for our apparatus or do we start to put money aside for capital expenditures to replace some of our aging fleet?
- Do we want a manned station? 40 hours a week? Full time? Somewhere in-between?
- How about the best life saving equipment?
- What is the appetite for a mill levy increase for '25 to support any or all of these improvements?
- I don't have the answers to these questions and a myriad of others, nor do we as a board. This is for the community to decide and we need your input and thoughts.
- We need to develop minimally a 3-year plan, 5-year preferably.
- We will begin a communications plan looking for feedback so we can intelligently plan.

The following two pages are a statement made and posted on our website by the board of directors January 26th, 2024.

This announcement was in response to events which occurred after the attempted check fraud first was first disclosed to the public during our January 17th 2024 meeting.

The announcement will be included in future meetings, but the editor felt including this information now might answer any questions the reader might have.



## **STATEMENT FROM THE FFPD BOARD RE: CHECK FRAUD**

Rumors and misconceptions continue to swirl on social media platforms and community conversation. This post is to clarify the situation as it stands at the time of posting.

### **TCSO criminal report**

- On December 28<sup>th</sup> upon learning of the suspected fraud issue identified by the bank where the FFPD operating account is held, Board President Paul del Toro called Teller County Sheriff Office (TCSO) dispatch and reported the issue to the responding deputy.
- All evidence known at that time was provided to TCSO in furtherance of the investigation.
- TCSO Case # 23-02638 was opened by the deputy.
- The report appears to have been filed under Mr. del Toro's name as opposed to the FFPD.
- Mr. del Toro and Vicky Collings reached out to the deputy multiple times after the initial reporting to provide additional evidence as it came to light.
- Mr. del Toro spoke to the issue at a public meeting held January 17<sup>th</sup>. A citizen participating in the meeting filmed Mr. del Toro's statement on Zoom and sent it to various media outlets.
- When media inquiries were made to Lt. Bunting at TCSO, upon her return to the office after an absence, she performed a cursory search for reports filed by FFPD. The report was not found in that search as the initial report was filed under Mr. del Toro's name.
- As multiple inquiries were placed to Lt. Bunting and her search for a report did not net results, on January 22<sup>nd</sup> she initiated a request for a meeting with Chief Quick and members of the board.
- On January 23<sup>rd</sup> Mr. del Toro and Mr. Groat met with Sheriff Mikesell, Lt. Bunting and two TCSO investigators within the department.
- After this meeting TCSO, now with a better understanding of the reporting that occurred, subsequently did a more extensive search and found the active investigation which remains ongoing.

### **Transparency and communication to the public**

- On January 7<sup>th</sup> at the first public meeting held after the issue was discovered and reported to TCSO, Mr. del Toro announced the issue
- Additional announcements and updates were provided at the regularly scheduled monthly meeting on January 17<sup>th</sup> and then again at the Special Meeting held January 24<sup>th</sup>.

POSTED 1/26/2024

## **Fraud versus Embezzlement**

- Fox 21 news interviewed Mr. del Toro on January 24<sup>th</sup> and subsequently aired a story on their newscasts regarding the issue and clearly and correctly referred to the issue as fraud.
- On January 25<sup>th</sup> the story was posted to Fox 21's website and their Facebook page. In the transition from video to digital content someone on their team changed the original wording from fraud to embezzlement for reasons unknown.
- Upon learning of this Mr. del Toro immediately contacted Fox 21 to clarify the issue and requested the story and post be updated. Fox 21 did immediately update both stories with the correct definition as the case currently stands.
- FFPD has no indication that embezzlement occurred. That term was added to the headline by FOX 21 without justification. A case for embezzlement can only be ruled as such by the TCSO, not the media. To label the issue as embezzlement, at this time, would be without cause.

## **Source document used to perpetrate the fraud**

- While the BODs internal review of previously produced live checks have resulted in, what by all appearances, would be the source of the copied fraudulent checks, we are not forensic investigators and cannot say with certainty that check is in fact the source.
- Even if our assumptions were correct, it would be irresponsible to name the entity to whom the check was written. Especially considering the check was written to an organization and not an individual, we have no way to identify the chain of custody from the time the check was signed and mailed until it possibly was used in the fraud.
- Naming that entity at this time would potentially expose the FFPD to libel and slander charges.
- The check in question has been presented to TCSO as evidence for their further investigation.

## **Status of accounts and District funds**

- As has been reported multiple times, no District funds have been lost and are fully intact.
- The impacted account is under strict control and no transactions are posted without the express authorization of Mr. del Toro.

**TCSO is investigating and we have been advised not to discuss it any further. Therefore, no additional posts or discussions will be made by the FFPD BOD or its members until additional information is available from law enforcement.**

POSTED 1/26/2024

Speech from 1/17/2024  
Judy Dunn

As we close the door on 2023, we are anxious to move into 2024 with pride of accomplishment and a look to our future.

When I speak of "we", I am referring to all of us, the board, the chief, captains, volunteers, and our community. We are a family and like running a family budget the department has many expenses to account for: clothing, equipment, radios, gear for firefighters, electricity, propane, vehicle fuel, maintenance, and repairs.

Please know that we the board work hard to be good stewards of the funds we receive from taxpayers.

We inherited some expenses from the previous administration in 2023; \$80k in Payroll, \$13,600 in repairs for the water damage to administration building, \$104k for the purchase of Rescue 50, which is a valuable vehicle for station 2 responders at Colorado Mountain Estates. All those costs were covered. CME has a vibrant, well-trained group of people to cover medical calls, which is a huge benefit to the district. The \$74k for the life pack purchases, were purchased before receiving the grant, and, thanks to Bonnie who finished this grant that covered that expense as well.

The department was able to deposit \$31,950 from the Lifepak grant. Although the previous board authorized the Lifepak purchase under the grant, they made no attempt to obtain grant disbursement. However, Bonnie was also successful in getting us a 2023 Direct Distribution of PPE grant, in the amount of \$107,662.50.

Our Captains oversaw ordering, fitting, inventory/assigning of the gear. The gear has already been assigned out to volunteers. SCBA equipment and custom fitted bunker gear/dual purpose Techgen gear will soon be delivered. Well-equipped first responders are safe and effective first responders!

There was another \$39k for extrication equipment for Rescue 50, \$59,952 for legal fees, and \$48,588 for election costs. Another expense was the security system that was incurred under the previous Chief, but it was a good investment. We did have to assume control of the system, but that was not expensive.

Thanks to many many volunteers from the community at large, board members, volunteers, and staff we have saved quite a bit of money through maintenance duties performed by these amazing people. The lights at station 2 had the fixtures rewired to accept LED lamps. Locks on the fuel filling tanks, the fuel meters on the tanks, all the exterior light bulbs and fixtures, the nonfunctioning ranges in Station 1's kitchen were unable to be repaired, so they were replaced. Cleaning the bay garages and removing all damaged, ruined or obsolete tools. Relocating duplicate tools to station 2 and 3. The Administration Building was returned to a functioning part of the department, restoring heat, cleaning, organizing and installing the ability to answer phones from that area is just a partial list of all that has been accomplished. The Maintenance Committee is insuring there are reminders for all annual, seasonal, and reoccurring maintenance tasks. They have taken care of door locks, peep holes and other security measures. They have installed weather stripping and are staying on top of ways to reduce costs and improve efficiency.



Captain Sebring, Captain Moon, Chief Quick and Carolynne, our new administrative assistant, have reorganized the offices, tools and supplies. Inventoried all of the vehicles and their contents and spent a lot of time at the department taking care of business, greeting community members, planning, taking care of buildings, running the department, and of course, most importantly responding to calls.

One of the most difficult situations our first responders have to deal with is the injury or death of someone in our community. These are our friends and neighbors and we grieve them just like each of you. We are so glad to now have a Peer Support team, who are people specially trained to assist us in difficult times. Thank you to the 3 people who have stepped up to fill this role.

A few of our outreach activities to the community included three days of chipping for various communities, Halloween Trunk or Treat, we assisted with Thanksgiving Dinner at the Grange, helped with the Annual Toy Drive for families in need, held a Santa Cafe and participated in Woodland Park's Lighter Side of Christmas Parade.

We had one large fundraiser these past 6 months. Our Pancake Breakfast was the most successful breakfast ever and brought in over \$33,000 and next year's breakfast is already being planned. We have also been blessed by the following:

We would like to thank NoFloCo who has had a huge impact on our department since June. They gave us over \$5,500 at the pancake breakfast and set up an educational tent regarding how residents can help with Fire Mitigation. Their financial support continued with a check for almost \$3200 after they held a two day event in Palmer Village. Because NoFloCo is all about fire mitigation, they generously donated Christmas trees to us that were part of another mitigating effort, which we were able to give for free to anyone who stopped by for Santa's Cafe. We weren't expecting money from this, but we had over \$300 in donations and together we helped make Christmas a merrier time for many families in need. A huge thank you to Don, Toni and all the wonderful volunteers at NoFloCo!

Another important community group that has become a wonderful friend is the Real Estate brokers here in Florissant, the Thetford Team. This local business has gone out of their way to support the work of the department by donating money, offering assistance, ideas and encouragement. They have raised or donated nearly \$5000 to the department. They have some great ideas in the works that include a movie night, concert, and scavenger hunt. Let's give a big thank you to the Thetford team!

We also received a surprise gift of \$10,000 from a former Firefighter who was on our team for a short time, until his travels took him away. He was in a meeting with our firefighters when they discussed the need for a drone that could be used to find where fire was located and see hot spots that need attention. We now have one firefighter trained to use the drone and 3 more who are interested in learning how to use this exciting new tool. Let's also give a huge thank you to Scott!

Our training room has now reopened for community use for meetings. ICPOA and CME use the space regularly for their meetings. Former firefighter Frank C has worked with the department to create a "mini station" in the Valley High Subdivision. The mini station has first aid necessities to

immediately begin lifesaving interventions until we can arrive on scene. Lara T from Fire Adapted Colorado (FACO) in combination with NoFloCo and Florissant Fire are bringing the widely acclaimed "Fire Ignition Factors in the Wildland Urban Interface" training from the National Association of Fire Prevention to Florissant. We are also hosting Sarina W who will be holding an essential skills classes for young adults at the Station 1 Kitchen, and former FFPD Board Member Shane P is conducting a months' worth of Community Emergency Response Training (CERT) in the training room.

Captain Moon has been busy and has completed ICS 300 certification, S131/ICT5 for wildland and FFT1/Squad Boss certification, Completed State Fire I Testing Proctor certification, NFPA 1851 Establishing PPE Standards certification, NFPA 1403 Live Fire instructor certification, completed a variety of ongoing Fire Officer & Safety training courses. He also completed an AFFF buyback program, netting almost \$7k for the Dept.

We have eight volunteers who are now CPR certified and currently, six members are enrolled in EMR, one in EMT, and one in Advanced EMT classes. Additionally, three members have just finished Hazmat training and will be testing for Hazmat Ops within the next month.

Our department leaders have completed the OEM County 'Salamander' First Responder ID program and should be receiving their IDs soon. They have also organized and presented a variety of ongoing Monday and Saturday Fire one training for new volunteers, and many first aid training and demos. Dr. Chris holds monthly medical training sponsored by our medical director and UC Health. The leaders have also started having a monthly business meeting much like we are doing here today. Wow! I'm tired just reading all of this, I can't imagine how our Captains and Chief feel.

Our people have responded on average to a medical call 1 to 2 times a day and one or two fires each month. Helpful clinics for the public are in the works including a community training and distribution of fire blankets and extinguishers and a clinic on how to harden your home against wildland fires. And if there is anything you would like offered, please let us know.

Can we have any Firefighters, Fire Corp, Friends, Captains and Chief standup? Let's give them a round of applause and please make an effort to thank them for all that they do.

While 2023 was a challenging year in many ways, we have clearly survived and even thrived. With the positive momentum we have, 2024 is sure to see FFPD move into an even better position to be the example of excellence we are all striving for. Again, we thank each of the first responders, all the citizens we serve, and all volunteer leaders and helpers. We are blessed to live in such an amazing community!

# FLORISSANT FIRE PROTECTION DISTRICT



**2606 W. HIGHWAY 24 / P.O. BOX 502  
FLORISSANT, CO 80816-0502  
Phone: 719-748-3909 / FAX: 719-748-5342**

## 2024 Budget Message (Pursuant to C.R.S. 29-1-103(1)(E))

The attached 2024 Budget for Florissant Fire Protection District (**FFPD**) includes these important features:

It should be noted that The District will realize additional tax revenues for the tax year 2024 due to increased property valuations. A temporary reduction in the mill levy to reduce the increased tax payer burden, due to the significantly increased property assessments, was seriously considered. Given the deficit spending from prior years, inflationary pressures across all sectors and aging capital assets, it was determined that all possible revenues were needed to meet the goals of the District while also replenishing the reserve funds to the greatest extent possible. As well, the 2024 certified mill levy for The District represents approximately half that of any other fire district within Teller County.

The primary goal of this budget is to provide a steady level of service to the community while incorporating capital improvements to the apparatus and the stations. Additionally this budget calls for increasing our payroll expense to attract and hire a full time chief with a competitive compensation package, a critical need for the department. As well, critical training, equipment, communications and reimbursements for our growing team of volunteers have been included.

This budget does not require further depletion of our reserve funds as prior budgets have done and ultimately we will work to contribute additional funds for future capital improvements. Estimates for fund raising and donations, while conservative, are never guaranteed. We have worked to create a flexible budget should there be a shortfall in the actual versus budget revenues for these areas to reduce expenditures if need be.

The budgetary basis of accounting timing measurement method used is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual

The services to be provided/delivered during the budget year are the following:

Fire extinguishment, fire investigation, rescue services, EMS response and care, hazardous materials response, natural disaster response, public assistance response for various non-emergency related requests, fire and safety inspections, fire mitigation inspections NFPA recommended fire apparatus and equipment testing, public education, and any other emergency service response not specifically noted but requested is provided by Florissant Fire Protection District within the capabilities of our equipment, training and personnel.



## Treasurer's Report Speaking Notes

1/17/2024

I am proud to announce that this Board has timely completed and submitted a 2024 budget. We have in place a budget that was developed through a team effort with respectful discussions involving input from all members of the board along with thoughtful consideration of comments and input from the community. The 2024 budget is posted on the FFPD website for all to review at their convenience.



2024 Budget  
Message.pdf

The FFPD budget has evolved considerably over the last four years under the direction of three different Boards that endured membership changes during the tenure of each of those boards. While I am not here to not pass judgement on the decisions made by past boards, there are important fact patterns to understand how we got where we are today with the 2024 budget. Here is a brief recap of the actual revenue and spending progression over the last ten years (unaudited figures):

There are two consistencies:

1. The mill levy has not increased since 2004 when it went from 4.041 to 5.875.
2. The two largest components of the expenditure portion of the budgets are Payrolls and Capital Outlays.

**In 2020:** Mill Levy 5.851, Total Property Tax Revenue: \$367,085

Total Payroll: \$73,500 FFPD had a part-time paid Chief with part-time paid bookkeeper and maintenance staff. The officers and responders were all unpaid Volunteers.

Capital Outlays: Plans were emerging for station improvements to allow overnight shifts but there were no significant purchases of Capital Assets in 2020.

**In 2021:** Mill Levy 6.03, Total Property Tax Revenue: \$385,223

Total Payroll: \$87,600 The FFPD Board hired a full time Chief mid-year with support from part-time bookkeeping and maintenance staff. The officers and responders continued to be all unpaid Volunteers.

Capital Outlays: \$45,600 for the purchase of CH50 and a tender with automatic transmission.

**In 2022:** Mill Levy 5.854, Total Property Tax Revenue: \$418,602

Total Payroll: \$144,800 FFPD continued to employ a full time Chief with the expense duplicated for several months. The bookkeeper position was restated as a District Administrative Assistant. Much of the accounting tasks moved out of Payroll to Contract Labor for an outside CPA. Three officer (Captain) positions became part-time paid positions in the last quarter of the year.

Capital Outlays:

\$34,750 Downpayment for R50  
\$12,900 Medical bags  
\$15,200 security system  
\$36,000 SCBAs  
\$ 3,800 Computers/fixtures  
\$ 9,400 PPE  
\$112,050

**In 2023:** Mill Levy 5.883, Total Property Tax Revenue: \$402,287

Total Payroll \$143,800 Full-time Chief (reduced \$ in July), part-time District Admin (two for several months) and three part-time Captains through May,

Capital Outlays (:

\$104,250 Finalized purchase of R50  
\$ 45,500 equipment for R50 + drone  
\$ 74,400 Life packs (gross before Grant)  
\$ 16,200 security system  
\$ 12,100 heat @ station 1  
\$ 8,800 training/communications  
\$261,250

**2024 Budget:** Mill Levy 5.883, Total Property Tax Revenue: \$571,795

Total Payroll \$160,954 Full-time Chief, part-time District Admin and two part-time Captains

Capital Outlays:

\$70,000 vehicles  
\$15,000 radios (replace old radios over several years)  
\$10,000 station improvements  
\$95,000

Discuss 2024 Budget:

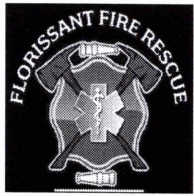
- Priority #1: balanced budget that will not eat into reserves
- Priority #2: fully operating department: well maintained and operable vehicles, leadership for properly trained volunteers, stations that we are proud to share with the community
- Priority #3: rebuild reserves that were severely tapped during 2021 and 2023
- Priority #4: plan for fleet and major equipment replacements over 3-5 years

Revenue:

- Mill levy held at 5.85
- Includes 1 of 2 backfills from the state to offset the reductions from two senate bills.
- Includes \$25,000 for fundraising.

Operating Expenses:

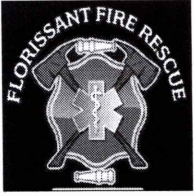
- Includes payroll for a full time Chief, part-time District Administrative Assistant, and two part-time Captains. NOTE: these contracts have not been developed or offered.
- Includes a budget line to support fundraising events



# FLORISSANT FIRE PROTECTION DISTRICT

## 01-Bank Balances

ACCOUNT TYPE	ACCOUNT	BALANCE
<b>Bank</b>		
Bank	0168 Community Banks	\$5,490.43
Bank	7340 Comm Bank Operating	\$430.25
Bank	ColoTrust	\$1,294.88
Bank	4001 Colo Prime	\$253,087.96
Bank	Comm Business Checking	\$6,812.59
<b>Total for Bank</b>		<b>\$267,116.11</b>



# FLORISSANT FIRE PROTECTION DISTRICT

## Statement of Financial Position

As of January 17, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1010 7340 Comm Bank Operating	430.25
1033 0168 Community Banks	5,490.43
1034 Comm Business Checking	6,812.59
1040 ColoTrust	<b>254,382.84</b>
<b>Total Bank Accounts</b>	<b>\$267,116.11</b>
Other Current Assets	
1200 Teller County Property Tax Rec	417,042.00
Payroll Corrections	-182.40
<b>Total Other Current Assets</b>	<b>\$416,859.60</b>
<b>Total Current Assets</b>	<b>\$683,975.71</b>
Fixed Assets	
1500 Fixed Assets	1,663,649.37
1799 Accumulated Depreciation	-1,166,016.35
<b>Total Fixed Assets</b>	<b>\$497,633.02</b>
<b>TOTAL ASSETS</b>	<b>\$1,181,608.73</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	\$ -1,978.62
Credit Cards	\$ -4,705.12
Other Current Liabilities	
2100 Payroll Liabilities	30,543.11
2110 Direct Deposit Liabilities	-2,756.17
2150 Deferred Revenue	417,042.00
<b>Total Other Current Liabilities</b>	<b>\$444,828.94</b>
<b>Total Current Liabilities</b>	<b>\$438,145.20</b>
<b>Total Liabilities</b>	<b>\$438,145.20</b>
Equity	
3000 Opening Bal Equity	875,461.10
3001 Opening Bal Equity - Volunteer	24,991.52
3010 Retained Earnings - combined	-5,739.75
3900 Retained Earnings	-148,886.19
Net Revenue	-2,363.15
<b>Total Equity</b>	<b>\$743,463.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,181,608.73</b>

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- Includes maintenance for the stations
- Includes contingency expense that retains a balanced budget with the intent to add to reserves while also providing flexibility to direct fundraising to specific purposes or to adjust other expense lines if needed.
- Capital Outlays for Radios with the intent to fully replace all old 800s over 3-year period
- Purchase of 1-2 Vehicles
- Station 1 projects

Discuss regular monthly Treasurer's reports.

- Bank Balances
- Statement of Financial Position
- Budget vs. Actual 2023
- Budget vs. Actual 2024 YTD
- Review of Transactions for the last 60 days.
  - There are no LUQs (large, unusual, or questionable items) of concern.



# FLORISSANT FIRE PROTECTION DISTRICT

Budget vs. Actuals: FY\_2023 - FY23 P&L

January - December 2023

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
<b>Revenue</b>				
4000 Property Tax Revenue				
4020 Abatements	258.01	274.51	16.50	93.99 %
4110 General Property Tax	333,061.03	332,838.39	-222.64	100.07 %
4111 Capital Property Tax	68,967.64	68,626.40	-341.24	100.50 %
<b>Total 4000 Property Tax Revenue</b>	<b>402,286.68</b>	<b>401,739.30</b>	<b>-547.38</b>	<b>100.14 %</b>
4130 Specific Ownership Tax	38,768.24	30,000.00	-8,768.24	129.23 %
4140 Grant Revenue	31,950.00	41,650.00	9,700.00	76.71 %
4150 Interest	10,522.98	0.00	-10,522.98	
4151 Interest from Taxes		0.00	0.00	
<b>Total 4150 Interest</b>	<b>10,522.98</b>	<b>0.00</b>	<b>-10,522.98</b>	
4160 Other Funding Sources	297.01	0.00	-297.01	
4163 Fund Raising	60,011.44	0.00	-60,011.44	
4164 Firefighter - Deployment Reimb	10,461.55		-10,461.55	
4165 Signs	150.00		-150.00	
4166 Merchandise sales	60.00		-60.00	
4168 Miscellaneous Revenue	6,200.00		-6,200.00	
<b>Total 4160 Other Funding Sources</b>	<b>77,180.00</b>	<b>0.00</b>	<b>-77,180.00</b>	
4161 Insurance Proceeds	14,033.55		-14,033.55	
4162 Donations	20,108.29	10,000.00	-10,108.29	201.08 %
<b>Total Revenue</b>	<b>\$594,849.74</b>	<b>\$483,389.30</b>	<b>\$ -111,460.44</b>	<b>123.06 %</b>
<b>GROSS PROFIT</b>	<b>\$594,849.74</b>	<b>\$483,389.30</b>	<b>\$ -111,460.44</b>	<b>123.06 %</b>
<b>Expenditures</b>				
5000 Operational Expenses				
5100 Payroll Costs				
5110 Fire Chief	79,273.07	89,250.00	9,976.93	88.82 %
5111 Medical Ins Reimb/ICHRA	4,257.21	9,000.00	4,742.79	47.30 %
<b>Total 5110 Fire Chief</b>	<b>83,530.28</b>	<b>98,250.00</b>	<b>14,719.72</b>	<b>85.02 %</b>
5140 Bookkeeper	12,283.50	24,000.00	11,716.50	51.18 %
5160 Part Time Captains	34,034.49	60,000.00	25,965.51	56.72 %
5200 Payroll Expense				
5210 Payroll Tax				
FPPA	5,432.89	11,375.00	5,942.11	47.76 %
FUTA Expense		0.00	0.00	
SS/MC	7,632.62	4,000.00	-3,632.62	190.82 %
SUTA Expense	259.50	500.00	240.50	51.90 %
<b>Total 5210 Payroll Tax</b>	<b>13,325.01</b>	<b>15,875.00</b>	<b>2,549.99</b>	<b>83.94 %</b>
5211 Payroll Processing fees	711.08	250.00	-461.08	284.43 %
<b>Total 5200 Payroll Expense</b>	<b>14,036.09</b>	<b>16,125.00</b>	<b>2,088.91</b>	<b>87.05 %</b>

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
<b>Total 5100 Payroll Costs</b>	<b>143,884.36</b>	<b>198,375.00</b>	<b>54,490.64</b>	<b>72.53 %</b>
5220 Interest and Late Fees	597.26		-597.26	
5230 Bank Service Fees	283.72		-283.72	
5240 Background Checks	834.00		-834.00	
5330 Membership Expenses		8,473.51	8,473.51	
Awards		1,000.00	1,000.00	
<b>Total 5330 Membership Expenses</b>		<b>9,473.51</b>	<b>9,473.51</b>	
5400 Incident Expenses	1,090.85		-1,090.85	
5420 Firefighter - Deployment	4,390.73		-4,390.73	
5430 Travel	1,566.31		-1,566.31	
5470 Fund Raising Expenses	6,871.54		-6,871.54	
5480 County Treasurer Fee	9,896.76	12,000.00	2,103.24	82.47 %
5600 Subscriptions & Dues	6,832.89		-6,832.89	
5690 Insurance	26,224.00	21,500.00	-4,724.00	121.97 %
5691 Worker Compensation	6,469.00	9,000.00	2,531.00	71.88 %
5692 Claims	13,633.55		-13,633.55	
<b>Total 5690 Insurance</b>	<b>46,326.55</b>	<b>30,500.00</b>	<b>-15,826.55</b>	<b>151.89 %</b>
5700 Mileage	223.96		-223.96	
6100 Advertising Expenses	24.45		-24.45	
6110 Training Aids	3,242.56		-3,242.56	
6120 Education				
6121 Fire Fighter	3,423.50	20,000.00	16,576.50	17.12 %
6122 District Employees	1,580.00	5,000.00	3,420.00	31.60 %
6123 Board	225.00		-225.00	
<b>Total 6120 Education</b>	<b>5,228.50</b>	<b>25,000.00</b>	<b>19,771.50</b>	<b>20.91 %</b>
6130 Training travel				
6131 Training Travel - Firefighter	355.20	2,000.00	1,644.80	17.76 %
6132 Training Travel - District Empl	65.00	3,000.00	2,935.00	2.17 %
<b>Total 6130 Training travel</b>	<b>420.20</b>	<b>5,000.00</b>	<b>4,579.80</b>	<b>8.40 %</b>
6140 Fire Corps Expenses	6,463.60	5,000.00	-1,463.60	129.27 %
6160 Training Provisions	196.25		-196.25	
6161 Fire Fighter	1,293.80		-1,293.80	
6164 Training, Conference, Incident	1,827.17	2,000.00	172.83	91.36 %
<b>Total 6160 Training Provisions</b>	<b>3,317.22</b>	<b>2,000.00</b>	<b>-1,317.22</b>	<b>165.86 %</b>
6220 Fire Maintenance		0.00	0.00	
6221 Equipment Repair	2,909.49		-2,909.49	
<b>Total 6220 Fire Maintenance</b>	<b>2,909.49</b>	<b>0.00</b>	<b>-2,909.49</b>	
6231 Communication/Radios	3,319.20	3,000.00	-319.20	110.64 %
6440 Firefighting Supplies				
6441 Firefighting Equipment	4,004.89	25,000.00	20,995.11	16.02 %
6442 PPE	2,092.10		-2,092.10	
6443 Supplies - Disposable	966.33		-966.33	
<b>Total 6440 Firefighting Supplies</b>	<b>7,063.32</b>	<b>25,000.00</b>	<b>17,936.68</b>	<b>28.25 %</b>
6450 Medical Supplies	101.37	10,000.00	9,898.63	1.01 %
6451 Medical Equipment	3,891.75		-3,891.75	
6452 Medical Supplies - Disposable	4,627.69		-4,627.69	
<b>Total 6450 Medical Supplies</b>	<b>8,620.81</b>	<b>10,000.00</b>	<b>1,379.19</b>	<b>86.21 %</b>



	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
6460 Medical Equipment Purchase		15,000.00	15,000.00	
6470 Uniforms	13,796.38	4,000.00	-9,796.38	344.91 %
6500 Office Supplies	3,597.83	2,500.00	-1,097.83	143.91 %
6502 . Postage	196.89	50.00	-146.89	393.78 %
<b>Total 6500 Office Supplies</b>	<b>3,794.72</b>	<b>2,550.00</b>	<b>-1,244.72</b>	<b>148.81 %</b>
6540 Security	386.76		-386.76	
6550 Information Technology	2,364.13	1,500.00	-864.13	157.61 %
6700 Firefighter Benefits	25,000.00	25,000.00	0.00	100.00 %
6800 Vehicles Expense	48.57		-48.57	
6810 Fuel & Oil	88.50	12,000.00	11,911.50	0.74 %
6811 Oil Filters, Oil	388.26		-388.26	
6812 Fuel	15,988.13		-15,988.13	
<b>Total 6810 Fuel &amp; Oil</b>	<b>16,464.89</b>	<b>12,000.00</b>	<b>-4,464.89</b>	<b>137.21 %</b>
6820 Vehicle Repairs	23,487.83	25,000.00	1,512.17	93.95 %
6821 Vehicle Replacement Parts	2,588.95		-2,588.95	
6822 Vehicle Repairs - Labor	5,874.19		-5,874.19	
6823 Vehicle Parts	3,452.47		-3,452.47	
6824 Vehicle Maintenance Supplies	661.52		-661.52	
<b>Total 6820 Vehicle Repairs</b>	<b>36,064.96</b>	<b>25,000.00</b>	<b>-11,064.96</b>	<b>144.26 %</b>
6830 Vehicle Licensing	12.59		-12.59	
<b>Total 6800 Vehicles Expense</b>	<b>52,591.01</b>	<b>37,000.00</b>	<b>-15,591.01</b>	<b>142.14 %</b>
7000 Station Costs				
7100 Station 1				
7110 Maintenance Station # 1	8,692.64		-8,692.64	
7111 Trash	870.24		-870.24	
7112 Pest Control	292.00	1,200.00	908.00	24.33 %
<b>Total 7110 Maintenance Station # 1</b>	<b>9,854.88</b>	<b>1,200.00</b>	<b>-8,654.88</b>	<b>821.24 %</b>
7120 Improvements Station # 1	4,186.40		-4,186.40	
7130 Telephones & Internet	6,799.70	6,820.00	20.30	99.70 %
7140 Heat Station # 1 Complex	10,860.33	5,200.00	-5,660.33	208.85 %
7150 Electric Station # 1 Complex	4,898.26	2,475.00	-2,423.26	197.91 %
7160 Water/Sewer Station #1 Complex	1,760.40	2,100.00	339.60	83.83 %
<b>Total 7100 Station 1</b>	<b>38,359.97</b>	<b>17,795.00</b>	<b>-20,564.97</b>	<b>215.57 %</b>
7200 Station 2				
7210 Maintenance Station # 2	2,640.70		-2,640.70	
7220 Improvements Station # 2	308.74		-308.74	
7230 Telephones & Internet	668.80	1,080.00	411.20	61.93 %
7240 Heat Station # 2	1,019.42	3,475.00	2,455.58	29.34 %
7250 Electric Station # 2	1,238.11	1,640.00	401.89	75.49 %
7260 Water/Sewer Station #2	180.00		-180.00	
<b>Total 7200 Station 2</b>	<b>6,055.77</b>	<b>6,195.00</b>	<b>139.23</b>	<b>97.75 %</b>
7300 Station 3				
7310 Maintenance Station #3	24.99		-24.99	
7340 Heat Station #3	2,427.04	6,000.00	3,572.96	40.45 %
7350 Electric Station #3	652.60	580.00	-72.60	112.52 %
<b>Total 7300 Station 3</b>	<b>3,104.63</b>	<b>6,580.00</b>	<b>3,475.37</b>	<b>47.18 %</b>
<b>Total 7000 Station Costs</b>	<b>47,520.37</b>	<b>30,570.00</b>	<b>-16,950.37</b>	<b>155.45 %</b>

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
7998 Contingency Budget	750.00	12,000.00	11,250.00	6.25 %
<b>Total 5000 Operational Expenses</b>	<b>409,611.65</b>	<b>452,968.51</b>	<b>43,356.86</b>	<b>90.43 %</b>
9000 Capital Outlay				
9010 Communications	3,378.28	37,000.00	33,621.72	9.13 %
9020 Training	5,513.99	10,000.00	4,486.01	55.14 %
9030 Firefighting	45,464.67	40,000.00	-5,464.67	113.66 %
9040 PPE		20,000.00	20,000.00	
9070 Large Equipment Acquisition				
9071 Major Equipment - Vehicles	104,250.00	175,000.00	70,750.00	59.57 %
<b>Total 9070 Large Equipment Acquisition</b>	<b>104,250.00</b>	<b>175,000.00</b>	<b>70,750.00</b>	<b>59.57 %</b>
9080 EMS Equipment	74,440.98	74,441.01	0.03	100.00 %
9090 Furniture & Fixtures		5,000.00	5,000.00	
9092 Security Upgrades	16,239.35	15,195.05	-1,044.30	106.87 %
9100 Land and Building	12,088.42		-12,088.42	
<b>Total 9000 Capital Outlay</b>	<b>261,375.69</b>	<b>376,636.06</b>	<b>115,260.37</b>	<b>69.40 %</b>
9200 District Admin Expenses				
9210 Directors Fee	8,700.00	6,000.00	-2,700.00	145.00 %
9220 Legal Fees	58,952.84	10,000.00	-48,952.84	589.53 %
9230 Audit and Outside Accounting	6,936.41	15,700.00	8,763.59	44.18 %
9240 Election Costs	48,588.22	7,000.00	-41,588.22	694.12 %
9280 Penalties	4,819.68		-4,819.68	
<b>Total 9200 District Admin Expenses</b>	<b>127,997.15</b>	<b>38,700.00</b>	<b>-89,297.15</b>	<b>330.74 %</b>
<b>Total Expenditures</b>	<b>\$798,984.49</b>	<b>\$868,304.57</b>	<b>\$69,320.08</b>	<b>92.02 %</b>
NET OPERATING REVENUE	\$ -204,134.75	\$ -384,915.27	\$ -180,780.52	53.03 %
NET REVENUE	\$ -204,134.75	\$ -384,915.27	\$ -180,780.52	53.03 %



# FLORISSANT FIRE PROTECTION DISTRICT

Budget vs. Actuals: Budget\_FY2024 - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
<b>Revenue</b>				
4000 Property Tax Revenue		30,000.00	30,000.00	
4020 Abatements	0.00	3,003.70	3,003.70	0.00 %
4110 General Property Tax	0.00	446,690.14	446,690.14	0.00 %
4111 Capital Property Tax	0.00	92,101.06	92,101.06	0.00 %
<b>Total 4000 Property Tax Revenue</b>	<b>0.00</b>	<b>571,794.90</b>	<b>571,794.90</b>	<b>0.00 %</b>
4130 Specific Ownership Tax	2,629.12	39,000.00	36,370.88	6.74 %
4150 Interest	0.00	8,850.00	8,850.00	0.00 %
4151 Interest from Taxes		1,200.00	1,200.00	
<b>Total 4150 Interest</b>	<b>0.00</b>	<b>10,050.00</b>	<b>10,050.00</b>	<b>0.00 %</b>
4160 Other Funding Sources				
4163 Fund Raising	15.00	25,000.00	24,985.00	0.06 %
<b>Total 4160 Other Funding Sources</b>	<b>15.00</b>	<b>25,000.00</b>	<b>24,985.00</b>	<b>0.06 %</b>
<b>Total Revenue</b>	<b>\$2,644.12</b>	<b>\$645,844.90</b>	<b>\$643,200.78</b>	<b>0.41 %</b>
<b>GROSS PROFIT</b>	<b>\$2,644.12</b>	<b>\$645,844.90</b>	<b>\$643,200.78</b>	<b>0.41 %</b>
<b>Expenditures</b>				
5000 Operational Expenses				
5100 Payroll Costs				
5110 Fire Chief	2,383.33	80,000.00	77,616.67	2.98 %
5111 Medical Ins Reimb/ICHRA		9,000.00	9,000.00	
<b>Total 5110 Fire Chief</b>	<b>2,383.33</b>	<b>89,000.00</b>	<b>86,616.67</b>	<b>2.68 %</b>
5130 District Administrator		15,000.00	15,000.00	
5160 Part Time Captains		40,000.00	40,000.00	
5200 Payroll Expense				
5210 Payroll Tax				
FPPA		4,240.00	4,240.00	
SS/MC	182.33	11,934.00	11,751.67	1.53 %
SUTA Expense		480.00	480.00	
<b>Total 5210 Payroll Tax</b>	<b>182.33</b>	<b>16,654.00</b>	<b>16,471.67</b>	<b>1.09 %</b>
5211 Payroll Processing fees	0.00	300.00	300.00	0.00 %
<b>Total 5200 Payroll Expense</b>	<b>182.33</b>	<b>16,954.00</b>	<b>16,771.67</b>	<b>1.08 %</b>
<b>Total 5100 Payroll Costs</b>	<b>2,565.66</b>	<b>160,954.00</b>	<b>158,388.34</b>	<b>1.59 %</b>
5230 Bank Service Fees	100.00	600.00	500.00	16.67 %
5240 Background Checks	12.00	480.00	468.00	2.50 %
5330 Membership Expenses				
Awards		2,500.00	2,500.00	
<b>Total 5330 Membership Expenses</b>		<b>2,500.00</b>	<b>2,500.00</b>	
5400 Incident Expenses		1,000.00	1,000.00	
5470 Fund Raising Expenses		9,000.00	9,000.00	



	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
5480 County Treasurer Fee	0.00	14,544.00	14,544.00	0.00 %
5600 Subscriptions & Dues		10,083.00	10,083.00	
5690 Insurance		37,000.00	37,000.00	
5691 Worker Compensation		8,604.00	8,604.00	
<b>Total 5690 Insurance</b>		<b>45,604.00</b>	<b>45,604.00</b>	
5700 Mileage		6,150.00	6,150.00	
6110 Training Aids		500.00	500.00	
6120 Education				
6121 Fire Fighter		10,000.00	10,000.00	
6122 District Employees		900.00	900.00	
6123 Board		300.00	300.00	
<b>Total 6120 Education</b>		<b>11,200.00</b>	<b>11,200.00</b>	
6140 Fire Corps Expenses		7,500.00	7,500.00	
6160 Training Provisions		500.00	500.00	
6164 Training, Conference, Incident		1,000.00	1,000.00	
<b>Total 6160 Training Provisions</b>		<b>1,500.00</b>	<b>1,500.00</b>	
6210 Medical Equipment Maintenance				
6211 Repair		500.00	500.00	
6212 Annual Testing		750.00	750.00	
<b>Total 6210 Medical Equipment Maintenance</b>		<b>1,250.00</b>	<b>1,250.00</b>	
6220 Fire Maintenance		1,500.00	1,500.00	
6221 Equipment Repair		2,000.00	2,000.00	
<b>Total 6220 Fire Maintenance</b>		<b>3,500.00</b>	<b>3,500.00</b>	
6440 Firefighting Supplies		1,200.00	1,200.00	
6441 Firefighting Equipment		8,000.00	8,000.00	
6442 PPE	150.00	1,000.00	850.00	15.00 %
6443 Supplies - Disposable		1,000.00	1,000.00	
<b>Total 6440 Firefighting Supplies</b>	<b>150.00</b>	<b>11,200.00</b>	<b>11,050.00</b>	<b>1.34 %</b>
6450 Medical Supplies				
6451 Medical Equipment		4,000.00	4,000.00	
6452 Medical Supplies - Disposable	56.88	8,000.00	7,943.12	0.71 %
<b>Total 6450 Medical Supplies</b>	<b>56.88</b>	<b>12,000.00</b>	<b>11,943.12</b>	<b>0.47 %</b>
6460 Medical Equipment Purchase		2,000.00	2,000.00	
6470 Uniforms	1,350.16	1,500.00	149.84	90.01 %
6500 Office Supplies		1,300.00	1,300.00	
6502 . Postage		200.00	200.00	
<b>Total 6500 Office Supplies</b>		<b>1,500.00</b>	<b>1,500.00</b>	
6550 Information Technology		5,700.00	5,700.00	
6800 Vehicles Expense		3,000.00	3,000.00	
6810 Fuel & Oil				
6811 Oil Filters, Oil		2,400.00	2,400.00	
6812 Fuel		25,000.00	25,000.00	
<b>Total 6810 Fuel &amp; Oil</b>		<b>27,400.00</b>	<b>27,400.00</b>	
6820 Vehicle Repairs	366.10	20,000.00	19,633.90	1.83 %
6821 Vehicle Replacement Parts		1,000.00	1,000.00	
6822 Vehicle Repairs - Labor		7,000.00	7,000.00	
6823 Vehicle Parts		800.00	800.00	

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
6824 Vehicle Maintenance Supplies		300.00	300.00	
<b>Total 6820 Vehicle Repairs</b>	<b>366.10</b>	<b>29,100.00</b>	<b>28,733.90</b>	<b>1.26 %</b>
<b>Total 6800 Vehicles Expense</b>	<b>366.10</b>	<b>59,500.00</b>	<b>59,133.90</b>	<b>0.62 %</b>
7000 Station Costs				
7100 Station 1				
7110 Maintenance Station # 1	45.54	6,000.00	5,954.46	0.76 %
7111 Trash		1,000.00	1,000.00	
7112 Pest Control		584.00	584.00	
<b>Total 7110 Maintenance Station # 1</b>	<b>45.54</b>	<b>7,584.00</b>	<b>7,538.46</b>	<b>0.60 %</b>
7120 Improvements Station # 1		5,000.00	5,000.00	
7130 Telephones & Internet	205.77	7,000.00	6,794.23	2.94 %
7140 Heat Station # 1 Complex	205.16	11,000.00	10,794.84	1.87 %
7150 Electric Station # 1 Complex		6,000.00	6,000.00	
7160 Water/Sewer Station #1 Complex		1,760.00	1,760.00	
<b>Total 7100 Station 1</b>	<b>456.47</b>	<b>38,344.00</b>	<b>37,887.53</b>	<b>1.19 %</b>
7200 Station 2				
7210 Maintenance Station # 2		2,500.00	2,500.00	
7220 Improvements Station # 2		500.00	500.00	
7230 Telephones & Internet		1,000.00	1,000.00	
7240 Heat Station # 2		1,800.00	1,800.00	
7250 Electric Station # 2		2,000.00	2,000.00	
7260 Water/Sewer Station #2		500.00	500.00	
<b>Total 7200 Station 2</b>		<b>8,300.00</b>	<b>8,300.00</b>	
7300 Station 3		1,500.00	1,500.00	
7310 Maintenance Station #3		1,000.00	1,000.00	
7340 Heat Station #3		3,000.00	3,000.00	
7350 Electric Station #3		840.00	840.00	
<b>Total 7300 Station 3</b>		<b>6,340.00</b>	<b>6,340.00</b>	
<b>Total 7000 Station Costs</b>	<b>456.47</b>	<b>52,984.00</b>	<b>52,527.53</b>	<b>0.86 %</b>
7998 Contingency Budget		49,000.00	49,000.00	
<b>Total 5000 Operational Expenses</b>	<b>5,057.27</b>	<b>471,749.00</b>	<b>466,691.73</b>	<b>1.07 %</b>
9000 Capital Outlay				
9010 Communications		15,000.00	15,000.00	
9070 Large Equipment Acquisition				
9071 Major Equipment - Vehicles		70,000.00	70,000.00	
<b>Total 9070 Large Equipment Acquisition</b>		<b>70,000.00</b>	<b>70,000.00</b>	
9100 Land and Building		10,000.00	10,000.00	
<b>Total 9000 Capital Outlay</b>		<b>95,000.00</b>	<b>95,000.00</b>	
9200 District Admin Expenses				
9210 Directors Fee		12,000.00	12,000.00	
9220 Legal Fees		24,000.00	24,000.00	
9230 Audit and Outside Accounting		13,000.00	13,000.00	
9280 Penalties		30,000.00	30,000.00	
<b>Total 9200 District Admin Expenses</b>		<b>79,000.00</b>	<b>79,000.00</b>	
<b>Total Expenditures</b>	<b>\$5,057.27</b>	<b>\$645,749.00</b>	<b>\$640,691.73</b>	<b>0.78 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -2,413.15</b>	<b>\$95.90</b>	<b>\$2,509.05</b>	<b>-2,516.32 %</b>

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	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
NET REVENUE	<b>\$ -2,413.15</b>	<b>\$95.90</b>	<b>\$2,509.05</b>	<b>-2,516.32 %</b>

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## FLORISSANT FIRE PROTECTION DISTRICT 2024 Budget

Budget Year	2022	2023	2024		
	Actual	Projected	Operating Budget	Capital Budget	Total Budget
<b>Revenues</b>					
4000 Property Tax Revenue			30,000		30,000
4020 Abatements	13,703	258	3,004		3,004
4110 General Property Tax	404,869	333,061	446,690		446,690
4111 Capital Property Tax	30	68,968		92,101	92,101
<b>4000 Total Property Tax Revenue</b>	<b>418,603</b>	<b>402,287</b>	<b>479,694</b>	<b>92,101</b>	<b>571,795</b>
4130 Specific Ownership Tax	41,191	38,768	39,000		39,000
4140 Grant Revenue		31,950			
<b>4150 Total Interest</b>	<b>2,542</b>	<b>9,228</b>	<b>10,050</b>		<b>10,050</b>
4160 Other Funding Sources	1,842	297			
4163 Fund Raising	625	60,011	25,000		25,000
4164 Firefighter - Deployment Reimb	59,405	10,462			
4165 Signs	382	150			
4166 Merchandise sales		60			
4168 Miscellaneous Revenue		6,200			
<b>4160 Total Other Funding Sources</b>	<b>62,254</b>	<b>77,180</b>	<b>25,000</b>		<b>25,000</b>
4161 Insurance Proceeds	5,420	14,034			
4162 Donations	8,245	20,108			
<b>Total Revenues</b>	<b>\$ 538,255</b>	<b>\$ 593,555</b>	<b>\$ 553,744</b>	<b>\$ 92,101</b>	<b>\$ 645,845</b>

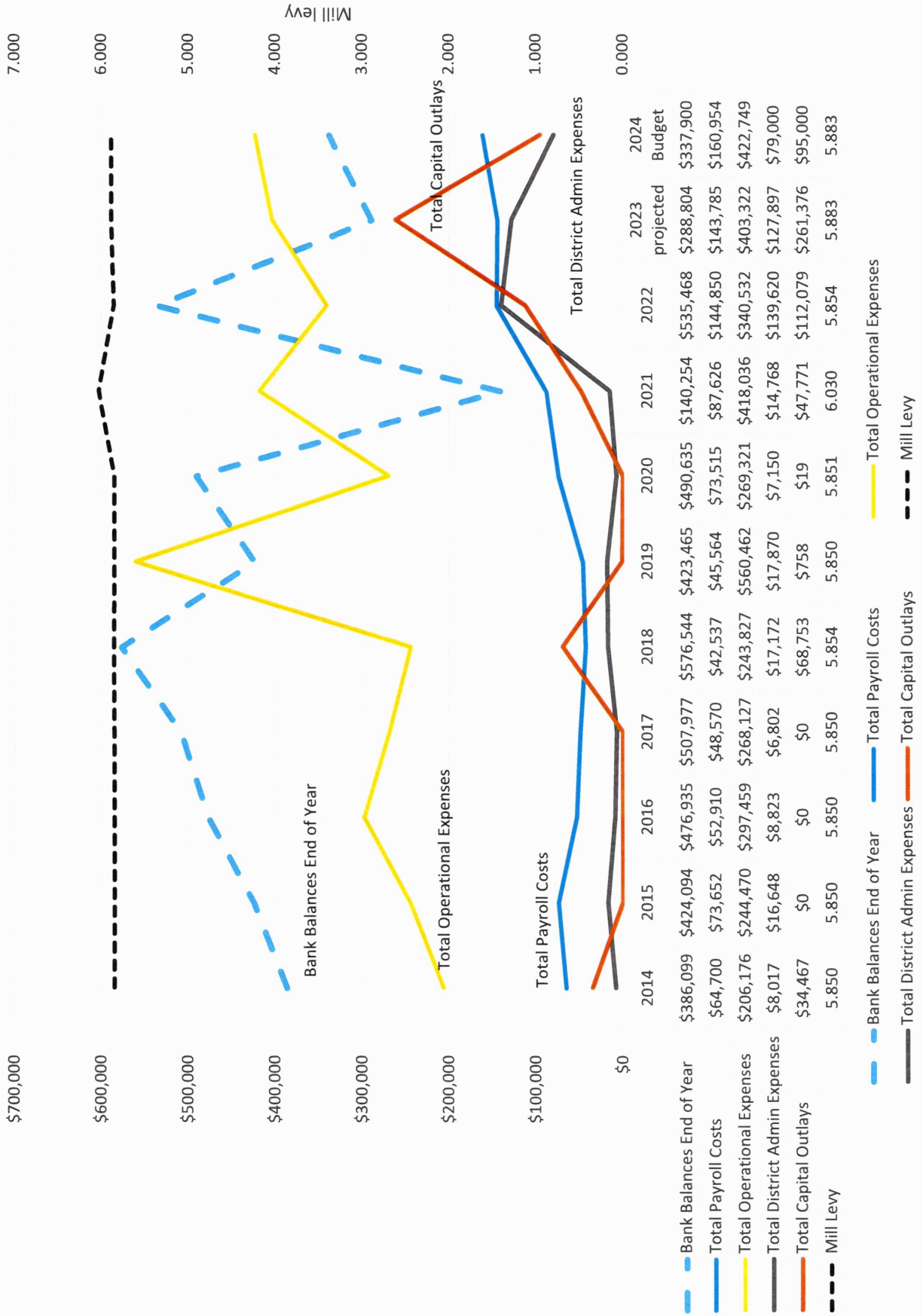
<b>Expenditures</b>					
<b>Operational Expenses</b>					
<b>Payroll Costs</b>					
5110 Total Fire Chief	96,896	83,530	89,000		89,000
5120 Maintenance	855				
5130 District Administrator/Assistant			15,000		15,000
5140 Bookkeeper	26,462	12,284			
5160 Part Time Captains	8,333	34,034	40,000		40,000
5210 Total Payroll Tax	12,168	13,325	16,654		16,654
5211 Payroll Processing fees	137	612	300		300
<b>5100 Total Payroll Costs</b>	<b>144,850</b>	<b>143,785</b>	<b>160,954</b>		<b>160,954</b>
5220 Interest and Late Fees	36	597			
5230 Bank Service Fees		284	600		600
5240 Background Checks		834	480		480
5250 Contract Labor	4,730				
5330 Membership/Awards Expenses	180		2,500		2,500
5400 Incident Expenses		1,091	1,000		1,000
5420 Firefighter - Deployment	7,568	4,391			
5430 Travel	1,020	1,436			
5470 Fund Raising Expenses	880	6,121	9,000		9,000
5480 County Treasure Fee	11,708	9,897	14,544		14,544
5600 Subscriptions & Dues	10,785	7,503	10,083		10,083

Budget Year

	2022	2023	2024		
	Actual	Projected	Operating Budget	Capital Budget	Total Budget
5690 Total Insurance	27,380	46,327	45,604		45,604
5700 Mileage	339	224	6,150		6,150
6100 Advertising Expenses	481	24			
6110 Training Aids		3,243	500		500
6120 Total Education		5,229	11,200		11,200
6130 Total Training travel	185	420			
6140 Fire Corps Expenses	4,572	5,933	7,500		7,500
6160 Total Training Provisions	1,280	3,317	1,500		1,500
6210 - Medical Equipment Maintenance	335		1,250		1,250
6220 Total Fire Maintenance	358	2,909	3,500		3,500
6231 Communication/Radios	6,888	3,319			
6440 Firefighting Supplies	105		1,200		1,200
6441 Firefighting Equipment	841	3,904	8,000		8,000
6442 PPE		2,092	1,000		1,000
6443 Supplies - Disposable	11,744	966	1,000		1,000
6440 Total Firefighting Supplies	12,690	6,962	11,200		11,200
6450 Medical Supplies	2,218				
6451 Medical Equipment	5,624	3,867	4,000		4,000
6452 Medical Supplies - Disposable	3,385	4,378	8,000		8,000
6450 Total Medical Supplies	11,227	8,245	12,000		12,000
6460 Medical Equipment Purchase			2,000		2,000
6470 Uniforms	5,364	12,295	1,500		1,500
6500 Total Office Supplies	4,873	3,727	1,500		1,500
6540 Security		387			
6550 Information Technology	969	2,370	5,700		5,700
6700 Firefighter Benefits		25,000			
6800 Vehicles Expense			3,000		3,000
6810 Total Fuel & Oil	16,168	16,465	27,400		27,400
6820 Total Vehicle Repairs	29,823	35,968	29,100		29,100
6830 Vehicle Licensing	13	13			
6800 Total Vehicles Expense	46,003	52,445	59,500		59,500
<b>Station Costs</b>					
7100 Station 1	379				
7110 Total 7110 Maintenance Station # 1	3,465	9,323	7,584		7,584
7120 Improvements Station # 1	3,733	1,455	5,000		5,000
7130 Telephones & Internet	10,231	6,800	7,000		7,000
7140 Heat Station # 1 Complex	5,887	10,860	11,000		11,000
7150 Electric Station # 1 Complex	2,462	4,898	6,000		6,000
7160 Water/Sewer Station #1 Complex	1,925	1,760	1,760		1,760
7100 Total Station 1	28,082	35,096	38,344		38,344
7200 Station 2	17				
7210 Maintenance Station # 2	398	2,641	2,500		2,500
7220 Improvements Station # 2		309	500		500
7230 Telephones & Internet	450	669	1,000		1,000
7240 Heat Station # 2	1,781	1,019	1,800		1,800

Budget Year	2022	2023	2024		
	Actual	Projected	Operating Budget	Capital Budget	Total Budget
7250 Electric Station # 2	1,082	1,238	2,000		2,000
7260 Water/Sewer Station #2		180	500		500
7200 Total Station 2	3,728	6,056	8,300		8,300
7300 Station 3			1,500		1,500
7310 Maintenance Station #3		25	1,000		1,000
7340 Heat Station #3	3,537	2,427	3,000		3,000
7350 Electric Station #3	484	653	840		840
7300 Total Station 3	4,021	3,105	6,340		6,340
7000 Total Station Costs	35,830	44,257	52,984		52,984
7998 Contingency Budget		750	49,000		49,000
<b>Total Operational Expenses</b>	<b>\$ 340,531</b>	<b>\$ 403,322</b>	<b>\$ 471,749</b>	<b>\$ 0</b>	<b>\$ 471,749</b>
<b>Reconciliation Discrepancies</b>	<b>\$ (94)</b>				
<b>District Administration Expenses</b>					
9210 Directors Fee	5,000	8,700	12,000		12,000
9220 Legal Fees	72,811	58,953	24,000		24,000
9230 Audit and Outside Accounting	32,430	6,936	13,000		13,000
9240 Election Costs		48,588			
9280 Penalties	25,173	4,820	30,000		30,000
9285 Interest late tax filings	4,207				
<b>Total District Administration Expenses</b>	<b>\$ 139,620</b>	<b>\$ 127,997</b>	<b>\$ 79,000</b>	<b>\$ 0</b>	<b>\$ 79,000</b>
<b>Capital Outlay Expenses</b>					
9010 Communications		3,378		15,000	15,000
9020 Training		5,514			
9030 Firefighting	35,964	45,465			
9040 PPE	9,414				
9071 Major Equipment - Vehicles	34,750	104,250		70,000	70,000
9080 EMS Equipment	12,870	74,441			
9090 Furniture & Fixtures	412				
9091 Computer Equipment	3,475				
9092 Security Upgrades	15,194	16,239			
9100 Land and Building		12,088		10,000	10,000
<b>Total Capital Outlay Expenses</b>	<b>\$ 112,079</b>	<b>\$ 261,376</b>	<b>\$ 0</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>
<b>Total Expenditures</b>	<b>\$ 592,136</b>	<b>\$ 792,695</b>	<b>\$ 550,749</b>	<b>\$ 95,000</b>	<b>\$ 645,749</b>
<b>Net Revenue/(Loss) (change in fund balances)</b>	<b>\$ (53,881)</b>	<b>\$ (199,140)</b>	<b>\$ 2,995</b>	<b>\$ (2,899)</b>	<b>\$ 96</b>
<b>Projected Beginning Fund Balance (1/1/2024)</b>			<b>\$ 285,905</b>	<b>\$ 2,899</b>	<b>\$ 288,804</b>
<b>Projected Ending Fund Balance (12/31/2024)</b>			<b>\$ 288,900</b>	<b>\$ 0</b>	<b>\$ 288,900</b>

# 2014 to 2023 Actual with 2024 Budget





# FLORISSANT FIRE PROTECTION DISTRICT

## Budget 2024

Budget As  
Approved

Revenue	
4000 Property Tax Revenue	30,000.00
4020 Abatements	3,003.70
4110 General Property Tax	446,690.14
4111 Capital Property Tax	92,101.06
<b>Total 4000 Property Tax Revenue</b>	<b>\$ 571,794.90</b>
4130 Specific Ownership Tax	<b>\$ 39,000.00</b>
4140 Grant Revenue	<b>\$ 0.00</b>
4150 Interest	8,850.00
4151 Interest from Taxes	1,200.00
<b>Total 4150 Interest</b>	<b>\$ 10,050.00</b>
4160 Other Funding Sources	
4163 Fund Raising	25,000.00
<b>Total 4160 Other Funding Sources</b>	<b>\$ 25,000.00</b>
<b>Total Revenue</b>	<b>\$ 645,844.90</b>
<b>Gross Revenue</b>	<b>\$ 645,844.90</b>
Expenditures	
5000 Operational Expenses	
5100 Payroll Costs	
5110 Fire Chief	80,000.00
5111 Medical Ins Reimb/ICHRA	9,000.00
<b>Total 5110 Fire Chief</b>	<b>89,000.00</b>
5140 Bookkeeper (renumber 5130 Dist Admin/Ass't)	15,000.00
5160 Part Time Captains	40,000.00
5200 Payroll Expense	
5210 Payroll Tax	
FPPA	4,240.00
FUTA Expense	0.00
SS/MC	11,934.00
SUTA Expense	480.00
<b>Total 5210 Payroll Tax</b>	<b>16,654.00</b>
5211 Payroll Processing fees	300.00
<b>Total 5200 Payroll Expense</b>	<b>16,954.00</b>
<b>Total 5100 Payroll Costs</b>	<b>\$ 160,954.00</b>
5230 Bank Service Fees	<b>\$ 600.00</b>
5240 Background Checks	<b>\$ 480.00</b>
5330 Membership Expenses	0.00
Awards	2,500.00
<b>Total 5330 Membership Expenses</b>	<b>\$ 2,500.00</b>
5400 Incident Expenses	<b>\$ 1,000.00</b>
5470 Fund Raising Expenses	<b>\$ 9,000.00</b>
5480 County Treasure Fee	<b>\$ 14,544.00</b>
5600 Subscriptions & Dues	<b>\$ 10,083.00</b>
5690 Insurance	37,000.00

5691 Worker Compensation	8,604.00
<b>Total 5690 Insurance</b>	<b>\$ 45,604.00</b>
5700 Mileage	<b>\$ 6,150.00</b>
6110 Training Aids	<b>\$ 500.00</b>
6120 Education	
6121 Fire Fighter	10,000.00
6122 District Employees	900.00
6123 Board	300.00
<b>Total 6120 Education</b>	<b>\$ 11,200.00</b>
6140 Fire Corps Expenses	<b>\$ 7,500.00</b>
6160 Training Provisions	500.00
6161 Fire Fighter	0.00
6164 Training, Conference, Incident	1,000.00
<b>Total 6160 Training Provisions</b>	<b>\$ 1,500.00</b>
6210 · Medical Equipment Maintenance	
6211 · Repair	500.00
6212 · Annual Testing	750.00
<b>6210 · Medical Equipment Maintenance</b>	<b>\$ 1,250.00</b>
6220 Fire Maintenance	1,500.00
6221 Equipment Repair	2,000.00
<b>Total 6220 Fire Maintenance</b>	<b>\$ 3,500.00</b>
6440 Firefighting Supplies	1,200.00
6441 Firefighting Equipment	8,000.00
6442 PPE	1,000.00
6443 Supplies - Disposable	1,000.00
<b>Total 6440 Firefighting Supplies</b>	<b>\$ 11,200.00</b>
6450 Medical Supplies	
6451 Medical Equipment	4,000.00
6452 Medical Supplies - Disposable	8,000.00
<b>Total 6450 Medical Supplies</b>	<b>\$ 12,000.00</b>
6460 Medical Equipment Purchase	<b>\$ 2,000.00</b>
6470 Uniforms	<b>\$ 1,500.00</b>
6500 Office Supplies	1,300.00
6502 · Postage	200.00
<b>Total 6500 Office Supplies</b>	<b>\$ 1,500.00</b>
6550 Information Technology	<b>\$ 5,700.00</b>
6800 Vehicles Expense	3,000.00
6810 Fuel & Oil	
6811 Oil Filters, Oil	2,400.00
6812 Fuel	25,000.00
<b>Total 6810 Fuel &amp; Oil</b>	<b>27,400.00</b>
6820 Vehicle Repairs	20,000.00
6821 Vehicle Replacement Parts	1,000.00
6822 Vehicle Repairs - Labor	7,000.00
6823 Vehicle Parts	800.00
6824 Vehicle Maintenance Supplies	300.00
<b>Total 6820 Vehicle Repairs</b>	<b>29,100.00</b>
<b>Total 6800 Vehicles Expense</b>	<b>\$ 59,500.00</b>



7000 Station Costs	
<b>7100 Station 1</b>	
7110 Maintenance Station # 1	6,000.00
7111 Trash	1,000.00
7112 Pest Control	584.00
<b>Total 7110 Maintenance Station # 1</b>	<b>7,584.00</b>
7120 Improvements Station # 1	5,000.00
7130 Telephones & Internet	7,000.00
7140 Heat Station # 1 Complex	11,000.00
7150 Electric Station # 1 Complex	6,000.00
7160 Water/Sewer Station #1 Complex	1,760.00
<b>Total 7100 Station 1</b>	<b>38,344.00</b>
<b>7200 Station 2</b>	
7210 Maintenance Station # 2	2,500.00
7220 Improvements Station # 2	500.00
7230 Telephones & Internet	1,000.00
7240 Heat Station # 2	1,800.00
7250 Electric Station # 2	2,000.00
7260 Water/Sewer Station #2	500.00
<b>Total 7200 Station 2</b>	<b>8,300.00</b>
<b>7300 Station 3</b>	
7310 Maintenance Station #3	1,000.00
7340 Heat Station #3	3,000.00
7350 Electric Station #3	840.00
<b>Total 7300 Station 3</b>	<b>6,340.00</b>
<b>Total 7000 Station Costs</b>	<b>\$ 52,984.00</b>
7998 Contingency Budget	\$ 49,000.00
<b>Total 5000 Operational Expenses</b>	<b>\$ 471,749.00</b>
<b>9000 Capital Outlay</b>	
9010 Communications	\$ 15,000.00
9070 Large Equipment Acquisition	
9071 Major Equipment - Vehicles	70,000.00
<b>Total 9070 Large Equipment Acquisition</b>	<b>\$ 70,000.00</b>
9100 Land and Building	\$ 10,000.00
<b>Total 9000 Capital Outlay</b>	<b>\$ 95,000.00</b>
<b>9200 District Admin Expenses</b>	
9210 Directors Fee	12,000.00
9220 Legal Fees	24,000.00
9230 Audit and Outside Accounting	13,000.00
9240 Election Costs	0.00
9280 Penalties	30,000.00
<b>Total 9200 District Admin Expenses</b>	<b>\$ 79,000.00</b>
<b>Total Expenditures</b>	<b>\$645,749.00</b>
Net Operating Revenue	<b>\$95.90</b>
Net Revenue	<b>\$95.90</b>