

KIOWA FIRE PROTECTION DISTRICT

PO BOX 321, KIOWA, CO 80117

303-621-2233

December 9, 2015

Division of Local Government
1313 Sherman Street
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2016 Budget Documents

To Whom It May Concern:

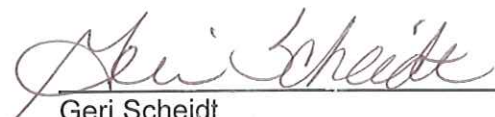
Attached is a copy of the 2016 budget for Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2016 Budget; Resolution to Certify 2016 Mill Levy; Certification of 2016 Mill Levy to the Elbert County Board of Commissioners and Resolution to Appropriate Sums of Money for 2015 Budget. This budget and associated resolutions was adopted on December 9, 2015, at a regular scheduled meeting of the Kiowa Fire Protection District Board of Directors.

If there are any questions on the budget, please contact Geri Scheidt at 303-243-0833 and PO Box 321, Kiowa, CO 80117.

Sincerely,


Geri Scheidt, Admin/Finance Officer
KIOWA FIRE PROTECTION DISTRICT

I, Geri Scheidt, Admin/Finance Officer for the Kiowa Fire Protection District, hereby certify that the enclosed is a true and accurate copy of the 2016 Adopted Budget.


Geri Scheidt

12/9/2015
Date

**BUDGET MESSAGE
KIOWA FIRE PROTECTION DISTRICT**

The Kiowa Fire Protection District submits its budget for 2016. The District services approximately 324 square miles within Elbert County. The District operates under a publicly elected board of directors and is administered by the fire chief. The board is responsible for, among other matters, policy making, adopting the budget, appointing committees, managing future planning for the district and hiring of the fire chief and administrative/finance officer. The fire chief is responsible for carrying out the policies of the board of directors and oversees the day-to-day operations of the District. The District uses the modified accrual basis of accounting for budget purposes.

In addition to regular fire suppression, EMS and fire code enforcement services, additional activities will include ongoing yearly upkeep of firefighting equipment such as personal protective equipment, communications equipment, etc., and continue training programs for paid and volunteer staff to enhance skills, safety, career/professional development and working environment. Additionally, the District plans to continue education in fire prevention to schools and community members.

The Kiowa Fire Protection District has a full-time paid Fire Chief and Captain as well as a part-time paid Administrative/Finance Officer and Maintenance Mechanic. Beginning in January 2016, the District turned the part-time paid Firefighter/EMT to a full-time position. The District is also served by 22 dedicated volunteers and continues to recruit additional volunteers to satisfy the needs of the District with an integrated shift work schedule with the volunteers for quicker, safe and efficient response times. In addition, to the paid and volunteer staff, the District has automatic/mutual aid agreements in place with surrounding agencies. All of these systems are the backbone of public safety services provided to residents of the District and are vital to meeting the service demands of the District.

The District continues to explore grant funding for critical emergencies infrastructure such as vehicle acquisition, fire suppression equipment and EMS equipment. These grant applications are made for a potential source of funding to meet the District's priorities.

The Kiowa Fire Protection District has no lease purchase agreements at this time.

The Kiowa Fire Protection District has seen an increase in assessed valuation from 2015 to 2016 by \$2,390,468 which equates to an increase of \$20,771 in property tax revenue. SOT taxes are projected to increase and growth in other District revenues to increase marginally. For a number of reasons, the cost to provide nationally recognized public safety service has increased faster than the taxes our community pays. Revenue is an issue that the District continues to address with strategic planning and management practices to enhance efficiency and help the District meet today's priorities and tomorrow's challenges.



**Jim Jerrold, Chairman
KIOWA FIRE PROTECTION DISTRICT**

RESOLUTION TO ADOPT THE 2016 BUDGET

A RESOLUTION SUMMARIZING THE EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING AND APPROPRIATING A BUDGET FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016.

WHEREAS, the Board of Directors of the Kiowa Fire Protection District has prepared and submitted a proposed budget to said governing body at the proper time; and

WHEREAS, the Board of Directors for the Kiowa Fire Protection District has reviewed and considered the proposed budget; and

WHEREAS, upon due and proper notice published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held December 9, 2015, and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Kiowa Fire Protection District, Elbert County, Colorado:

Section 1. That the budget as submitted, amended and summarized by fund, is hereby approved and adopted as the budget of the Kiowa Fire Protection District for the year 2016.

Section 2: That the budget hereby approved and adopted shall be signed by Jim Jerrold, Chairman, and made a part of the public records of the Kiowa Fire Protection District.

ADOPTED, this 9th day of December A.D. 2015.



JIM JERROLD, CHAIRMAN

ATTEST: SECRETARY

BY: 

Geri Scheidt
Administrative/Finance Officer

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2016 BUDGET YEAR

WHEREAS, the Board of Directors for the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 9, 2015; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$255,894; and

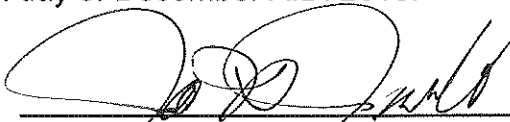
WHEREAS, the 2016 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$29,450,298.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors for the Kiowa Fire Protection District, Elbert County, State of Colorado:

Section 1. That for the purpose of meeting all general operating expenses of the Kiowa Fire Protection District during the 2016 budget year, there is hereby levied a tax of 8.689 mills upon each dollar of the total valuation for assessment of all taxable property within the Kiowa Fire Protection District for the year 2016.

Section 2. That the Chairman is hereby authorized and directed to certify to the County Commissioners of Elbert County, Colorado, the mill levy for the Kiowa Fire Protection District as hereinabove determined and set.

ADOPTED, this 9th day of December A.D. 2015.



JIM JERROLD, CHAIRMAN

ATTEST: SECRETARY

BY: 

Geri Scheidt
Administrative/Finance Assistant for the Board of Directors

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Elbert, Colorado.

On behalf of the Kiowa Fire Protection District,
(taxing entity)^A

the Board of Directors
(governing body)^B

of the Kiowa Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 29,450,298 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ _____ (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/9/2015 for budget/fiscal year 2016
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>8.689</u> mills	\$ <u>255,894</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>8.689</u> mills	\$ <u>255,894</u>

Contact person: (print) Jim Ferrell Daytime phone: (303) 621-2845
Signed: [Signature] Title: Chairman

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE KIOWA FIRE PROTECTION DISTRICT, STATE OF COLORADO, FOR THE 2016 BUDGET YEAR

WHEREAS, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 9, 2015; and

WHEREAS, the Kiowa Fire Protection District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Kiowa Fire Protection District.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the Kiowa Fire Protection District, County of Elbert, State of Colorado:


Section 1: That estimated expenditures for each fund are as follows:

General Fund.....	\$ 772,633
Pension Fund.....	\$ 56,500
Emergency Fund.....	\$ 25,000

Section 2: That estimated revenue for each fund is as follows:

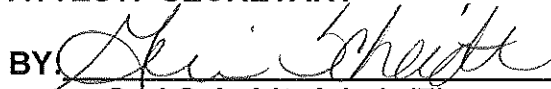
General Fund	
Sources Other Than Taxes.....	\$ 338,349
From Tax Levy.....	\$ 255,894
From Other Taxes.....	\$ 35,000
Fund Balance.....	\$ 168,390
	<u>\$ 797,633</u>
Pension Fund	
From General Fund.....	\$ 20,000
State Matching Funds.....	\$ 14,075
Investment Income.....	\$ 50,000
Fund Balance.....	\$ 792,106
	<u>\$ 876,181</u>

ADOPTED, this 9th day of December A.D. 2015



Jim Jerrold, Chairman

ATTEST: SECRETARY

BY: 

Geri Scheidt, Admin/Finance Officer

KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET			
REVENUE	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016
BEGINNING FUND BALANCE	\$ 132,700.00	\$ 136,779.00	\$ 168,390.00
PROPERTY TAXES	\$ 234,764.00	\$ 235,123.00	\$ 255,894.00
SPECIFIC OWNERSHIP TAXES	\$ 38,784.00	\$ 40,000.00	\$ 35,000.00
AMBULANCE SERVICE FEES	\$ 72,351.00	\$ 72,000.00	\$ 70,000.00
INVESTMENT INCOME	\$ 716.00	\$ 725.00	\$ 500.00
PERMIT/INCOME	\$ 274.00	\$ 1,200.00	\$ 500.00
GRANT INCOME - FIRE	\$ 1,270.00	\$ -	\$ -
GRANT INCOME - EMTS-AMBULANCE	\$ -	\$ -	\$ 150,000.00
GRANT - VFA		\$ 4,055.00	\$ 2,000.00
GRANT - FIRE HOUSE SUBS		\$ -	\$ 17,349.00
GRANT - WASTE TIRE	\$ 17,971.00	\$ -	\$ 18,000.00
GRANT - ENERGY MINERAL IMPACT-Brush Truck	\$ 31,959.00	\$ 1,089.00	\$ -
GRANT - FIREFIGHTER SAFETY & DISEASE PREVENTION (AGENCY)	\$ -	\$ -	\$ 50,000.00
FIRE DEPLOYMENT	\$ -	\$ -	\$ -
IMPACT FEES - FIRE FLOW	\$ -	\$ 19,020.00	\$ 4,000.00
IMPACT FEES - CAPITAL INFRASTRUCTURE	\$ 5,199.00	\$ 10,728.00	\$ 10,000.00
OTHER INCOME	\$ 26,033.00	\$ 8,600.00	\$ 16,000.00
TOTAL REVENUE	\$ 429,321.00	\$ 392,540.00	\$ 629,243.00
TOTAL REVENUE & FUND BALANCE	\$ 562,021.00	\$ 529,319.00	\$ 797,633.00
EXPENDITURES	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016
ADMINISTRATION	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016
TREASURER FEES	\$ 6,919.00	\$ 7,000.00	\$ 7,700.00
MEDICAL BILLING FEES	\$ 10,728.00	\$ 12,000.00	\$ 10,150.00
FIRE CHIEF SALARY	\$ 60,000.00	\$ 60,000.00	\$ 65,000.00
FF/PARAMEDIC	\$ 50,000.00	\$ 46,000.00	\$ 45,000.00
FF/EMT	\$ -	\$ 15,000.00	\$ 26,000.00
ADMIN/FINANCE SALARY	\$ 15,913.00	\$ 15,913.00	\$ 16,150.00
MECHANIC SALARY	\$ 8,460.00	\$ 11,500.00	\$ 10,000.00
PAYROLL EXPENSES	\$ 16,407.00	\$ 20,000.00	\$ 35,000.00
IT	\$ 7,836.00	\$ 2,800.00	\$ 5,500.00
OFFICE SUPPLIES	\$ 3,809.00	\$ 5,500.00	\$ 6,000.00
INSURANCE	\$ 28,343.00	\$ 28,500.00	\$ 37,000.00
HEALTH INSURANCE	\$ 12,798.00	\$ 12,500.00	\$ 23,000.00
ATTORNEY/LEGAL	\$ 8,073.00	\$ 7,200.00	\$ 7,200.00
ACCOUNTING	\$ 7,658.00	\$ 7,825.00	\$ 7,500.00
ELECTION	\$ 1,145.00	\$ -	\$ 15,000.00
TELECOMMUNICATIONS	\$ 2,717.00	\$ 2,800.00	\$ 3,000.00
DISPATCH FEES	\$ 1,824.00	\$ 1,951.00	\$ 2,000.00
UTILITIES	\$ 11,514.00	\$ 11,000.00	\$ 12,000.00
STATION SUPPLIES	\$ 2,031.00	\$ 2,500.00	\$ 2,800.00
BUILDING/LAND MAINTENANCE	\$ 4,214.00	\$ 5,700.00	\$ 4,000.00
PENSION CONTRIBUTION	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
MISCELLANEOUS	\$ 936.00	\$ 1,000.00	\$ 1,500.00
FIRE/RESCUE	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016
TRAINING	\$ 6,039.00	\$ 4,500.00	\$ 5,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 6,417.00	\$ 11,000.00	\$ 12,000.00
DUES/SUBSCRIPTIONS	\$ 175.00	\$ 625.00	\$ 1,000.00
SAFETY ITEMS	\$ 843.00	\$ 1,000.00	\$ 1,000.00
FIRE EQUIPMENT	\$ 30,963.00	\$ 5,500.00	\$ 6,000.00
BRUSH TRUCK - FIRE DEPLOYMENT EQUIPMENT-FH SUB GRANT	\$ -	\$ -	\$ 17,349.00
GRANT - VFA	\$ -	\$ 2,458.00	\$ 4,000.00
GRANT - WASTE TIRE	\$ -	\$ -	\$ 18,000.00
GRANT - ENERGY MINERAL IMPACT - BRUSH TRUCK RECHASSIS	\$ 59,615.00	\$ 4,657.00	\$ -
GRANT - FIREFIGHTER DISEASE & PREVENTION (AGENCY)	\$ -	\$ -	\$ 50,000.00
COMMUNICATIONS	\$ 2,361.00	\$ 1,000.00	\$ 4,000.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 3,599.00	\$ 2,000.00	\$ 2,500.00
UNIFORMS	\$ 712.00	\$ 1,800.00	\$ 2,000.00
FUEL	\$ 14,395.00	\$ 10,000.00	\$ 13,000.00
RETENTION PROGRAM	\$ 8,557.00	\$ 7,500.00	\$ 8,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 10,063.00	\$ 11,500.00	\$ 10,000.00
EQUIPMENT CERTIFICATION	\$ 180.00	\$ 700.00	\$ 1,000.00
CAPITAL INFRASTRUCTURE EQUIPMENT (RESTRICTED)	\$ -	\$ -	\$ 50,000.00
CONTINGENCY	\$ -	\$ -	\$ 31,284.00
FIXED ASSETS	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016
AMBULANCE GRANT	\$ -	\$ -	\$ 165,000.00
FIRE STATION PROJECT	\$ 0	\$ -	\$ 10,000.00
TOTAL EXPENDITURES	\$ 425,242.00	\$ 360,929.00	\$ 772,633.00
TABOR EMERGENCY FUND	\$ -	\$ -	\$ 25,000.00
ENDING FUND BALANCE	\$ 136,779.00	\$ 168,390.00	\$ -

KIOWA FIRE PROTECTION DISTRICT					
PENSION FUND BUDGET					
	ACTUAL 2014	ESTIMATED 2015	BUDGETED 2016		
REVENUE					
BEGINNING FUND BALANCE	\$699,421.00	\$747,365.00	\$792,106.00		
CONTRIBUTION FROM GENERAL FUND	\$20,000.00	\$20,000.00	\$20,000.00		
STATE CONTRIBUTION	\$14,075.00	\$13,521.00	\$14,075.00		
INVESTMENT INCOME	\$52,602.00	\$50,000.00	\$50,000.00		
TOTAL REVENUE	\$86,677.00	\$83,521.00	\$84,075.00		
TOTAL REVENUE & FUND BALANCE	\$786,098.00	\$830,886.00	\$876,181.00		
EXPENDITURES					
FEES & EXPENSES	\$6,153.00	\$6,200.00	\$6,500.00		
RETIREMENT BENEFITS	\$32,580.00	\$32,580.00	\$50,000.00		
TOTAL EXPENDITURES	\$38,733.00	\$38,780.00	\$56,500.00		
ENDING FUND BALANCE	\$747,365.00	\$792,106.00	\$819,681.00		