

KIOWA FIRE PROTECTION DISTRICT

PO BOX 321, KIOWA, CO 80117

Telephone: 303-621-2233 Fax: 303-621-2690

December 13, 2017

Division of Local Government
1313 Sherman Street
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2018 Budget Documents

To Whom It May Concern:

Attached is a copy of the 2018 budget for Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2018 Budget; Resolution to Certify 2018 Mill Levy; Certification of 2018 Mill Levy to the Elbert County Board of Commissioners and Resolution to Appropriate Sums of Money for 2018 Budget. This budget and associated resolutions was adopted on December 13, 2017, at a regular scheduled meeting of the Kiowa Fire Protection District Board of Directors.

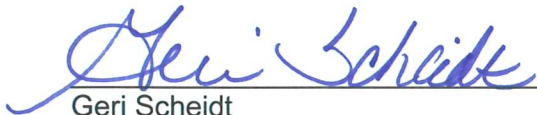
If there are any questions on the budget, please contact Geri Scheidt at 303-243-0833 or PO Box 321, Kiowa, CO 80117.

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 2018 Adopted Budget.


Geri Scheidt

12/13/2017
Date

BUDGET MESSAGE KIOWA FIRE PROTECTION DISTRICT

The Kiowa Fire Protection District submits its budget for 2018. 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, fire apparatus, buildings 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, Assistant Chief and Firefighter/EMT as well as a part-time paid Administrative/Finance Officer, Maintenance Mechanic and 4 Firefighter/Paramedics. 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. In 2017, the District was awarded an Energy Mineral Impact grant in the amount of \$200,000 for the construction of an addition to the existing fire station. This addition will provide housing for 24/7 personnel as well as administrative offices and will be completed in 2018.

Kiowa Fire Protection District entered into two lease purchases in 2017. The first lease purchase is in the amount of \$249,750 for the fire station addition grant match and the second lease purchase is in the amount of \$60,000 for the acquisition of a new Command vehicle.

The Kiowa Fire Protection District has seen an increase in assessed valuation from 2016 to 2017 by \$6,821,925 which equates to an increase of \$59,276 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.


M. Ann Alley, Vice Chair
KIOWA FIRE PROTECTION DISTRICT



RESOLUTION TO ADOPT THE 2018 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 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018.

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 13, 2017, 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 2018.

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 13th day of December A.D. 2017.


M. Ann Alley, Vice Chair

ATTEST: SECRETARY

BY: 
Geri Scheidt
Administrative/Finance Officer



A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2017 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 13, 2017; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$327,839; and

WHEREAS, the 2018 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$37,730,346.

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 2018 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 2018.

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 13th day of December A.D. 2017.


M. Ann Alley, Vice Chair

ATTEST: SECRETARY

BY: 
Geri Scheidt
Administrative/Finance Assistant for the Board of Directors



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 2018 BUDGET YEAR

WHEREAS, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 13, 2017; 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.....	\$1,232,409
Pension Fund.....	\$ 58,300
Emergency Fund.....	\$ 25,000

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

General Fund	
Sources Other Than Taxes.....	\$ 350,000
From Tax Levy.....	\$ 327,839
From Other Taxes.....	\$ 40,000
Fund Balance.....	<u>\$ 539,570</u>
	\$1,257,409
Pension Fund	
From General Fund.....	\$ 0
State Matching Funds.....	\$ 0
Investment Income.....	\$ 50,000
Fund Balance.....	<u>\$ 809,022</u>
	\$ 859,022

ADOPTED, this 13th day of December A.D. 2017


M. Ann Alley, Vice Chair

ATTEST: SECRETARY

BY: 
Geri Scheidt, Admin/Finance Officer



CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Elbert County, Colorado.On behalf of the Kiowa Fire Protection District,
(taxing entity)^Athe Board of Directors,
(governing body)^Bof the Kiowa Fire Protection District,
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 37,730,346
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: 12/13/17 for budget/fiscal year 2018.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>8.689</u> mills	\$ <u>327,839</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]8.689 mills \$ 327,839Contact person:
(print)M. Ann AlleyDaytime
phone:(303) 621-2233

Signed:

M. Ann Alley

Title:

Vice ChairInclude 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).

KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET			
REVENUE	ACTUAL 2016	ESTIMATED 2017	BUDGETED 2018
BEGINNING FUND BALANCE	\$ 163,799.00	\$ 206,814.00	\$ 539,570.00
PROPERTY TAXES	\$ 254,450.00	\$ 268,563.00	\$ 327,839.00
SPECIFIC OWNERSHIP TAXES	\$ 43,297.00	\$ 48,000.00	\$ 40,000.00
AMBULANCE SERVICE FEES	\$ 83,375.00	\$ 90,000.00	\$ 80,000.00
INVESTMENT INCOME	\$ 1,050.00	\$ 1,600.00	\$ 1,250.00
PERMIT/INCOME	\$ -	\$ 1,525.00	\$ 250.00
GRANT INCOME - EMTS	\$ 146,902.00	\$ -	\$ 50,000.00
GRANT - VFA	\$ 1,562.00	\$ 1,758.00	\$ 2,000.00
GRANT - FIRE HOUSE SUBS	\$ 17,350.00	\$ -	\$ -
GRANT - ENERGY MINERAL IMPACT-FIRE STATION ADDITION	\$ -	\$ -	\$ 200,000.00
LEASE PURCHASE - EQUIPMENT (COMMAND VEHICLE) ACQUISITION		\$ 60,000.00	\$ -
LEASE PURCHASE - FIRE STATION ADDITION	\$ -	\$ 249,750.00	\$ -
GRANT - FIREFIGHTER SAFETY & DISEASE PREVENTION (AGENCY)	\$ 11,079.00	\$ -	\$ -
IMPACT FEES	\$ -	\$ 11,412.00	\$ 15,000.00
OTHER INCOME	\$ 46,084.00	\$ 13,800.00	\$ 1,500.00
TOTAL REVENUE	\$ 605,149.00	\$ 746,408.00	\$ 717,839.00
TOTAL REVENUE & FUND BALANCE	\$ 768,948.00	\$ 953,222.00	\$ 1,257,409.00
EXPENDITURES	ACTUAL 2016	ESTIMATED 2017	BUDGETED 2018
ADMINISTRATION			
TREASURER FEES	\$ 7,475.30	\$ 8,100.00	\$ 9,900.00
MEDICAL BILLING FEES	\$ 11,878.09	\$ 13,050.00	\$ 11,600.00
FIRE CHIEF SALARY	\$ 65,000.00	\$ 65,000.00	\$ 71,500.00
ASSISTANT FIRE CHIEF SALARY	\$ -	\$ -	\$ 60,000.00
FF/PARAMEDIC - P/T	\$ 51,162.00	\$ 55,000.00	\$ 15,000.00
FF/EMT	\$ 26,458.00	\$ 31,200.00	\$ 33,072.00
ADMIN/FINANCE SALARY	\$ 16,150.00	\$ 17,500.00	\$ 19,000.00
MECHANIC SALARY	\$ 4,816.00	\$ 5,000.00	\$ 5,000.00
PAYROLL EXPENSES	\$ 21,588.00	\$ 40,000.00	\$ 50,000.00
IT	\$ 3,667.64	\$ 2,500.00	\$ 4,000.00
OFFICE SUPPLIES	\$ 5,234.61	\$ 6,200.00	\$ 6,200.00
INSURANCE	\$ 28,120.00	\$ 21,000.00	\$ 32,000.00
HEALTH INSURANCE	\$ 16,239.34	\$ 14,000.00	\$ 16,000.00
ATTORNEY/LEGAL	\$ 7,200.00	\$ 7,200.00	\$ 8,400.00
ACCOUNTING	\$ 7,772.82	\$ 7,935.00	\$ 8,000.00
ELECTION	\$ 11,883.95	\$ -	\$ 2,000.00
TELECOMMUNICATIONS	\$ 2,770.15	\$ 3,000.00	\$ 3,000.00
DISPATCH FEES	\$ 1,873.00	\$ 3,883.00	\$ 2,000.00
UTILITIES	\$ 10,277.65	\$ 11,000.00	\$ 15,000.00
STATION SUPPLIES	\$ 1,872.36	\$ 2,500.00	\$ 2,800.00
BUILDING/LAND MAINTENANCE	\$ 8,171.64	\$ 8,500.00	\$ 8,000.00
PENSION CONTRIBUTION	\$ 20,000.00	\$ -	\$ -
BANK FEES	\$ 43.60	\$ 1,100.00	\$ 1,000.00
MISCELLANEOUS	\$ 1,758.17	\$ 2,000.00	\$ 2,000.00
FIRE/RESCUE	ACTUAL 2016	ESTIMATED 2017	BUDGETED 2018
TRAINING	\$ 6,842.05	\$ 5,000.00	\$ 6,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 7,841.96	\$ 12,000.00	\$ 15,000.00
DUES/SUBSCRIPTIONS	\$ 693.00	\$ 618.00	\$ 1,000.00
SAFETY ITEMS	\$ 748.51	\$ 750.00	\$ 1,000.00
FIRE EQUIPMENT	\$ 4,832.70	\$ 5,000.00	\$ 6,000.00
BRUSH TRUCK - FIRE DEPLOYMENT EQUIPMENT-FH SUB GRANT	\$ 17,789.25	\$ -	\$ -
GRANT - VFA	\$ 3,128.00	\$ 3,611.00	\$ 4,000.00
GRANT - ENERGY MINERAL IMPACT - FIRE STATION ADDITION	\$ -	\$ -	\$ 200,000.00
GRANT - FIREFIGHTER DISEASE & PREVENTION (AGENCY)	\$ 11,079.00	\$ -	\$ -
COMMUNICATIONS	\$ 3,165.30	\$ 4,000.00	\$ 4,000.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 329.00	\$ 3,000.00	\$ 2,000.00

UNIFORMS	\$ 1,733.13	\$ 3,500.00	\$ 2,500.00
FUEL	\$ 9,729.54	\$ 11,000.00	\$ 15,000.00
RETENTION PROGRAM	\$ 6,668.97	\$ 8,000.00	\$ 8,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 7,626.00	\$ 18,000.00	\$ 15,000.00
EQUIPMENT CERTIFICATION	\$ 547.00	\$ 1,755.00	\$ 1,500.00
CAPITAL INFRASTRUCTURE-FIRE STATION ADDITION (RESTRICTED)	\$ -	\$ -	\$ 249,750.00
CAPITAL EQUIPMENT - COMMAND VEHICLE			\$ 59,750.00
CAPITAL INFRASTRUCTURE-IMPACT FEES (RESTRICTED)			\$ 85,500.00
CONTINGENCY	\$ -	\$ -	\$ 70,937.00
FIXED ASSETS	ACTUAL 2016	ESTIMATED 2017	BUDGETED 2018
EMTS AMBULANCE GRANT	\$ 164,660.27	\$ -	\$ 55,000.00
CAPITAL EQUIPMENT (COMMAND VEHICLE) - LEASE PURCHASE	\$ -	\$ 250.00	\$ 10,000.00
FIRE STATION INFRASTRUCTURE	\$ -	\$ 11,500.00	\$ -
CAPITAL INFRASTRUCTURE FIRE STATION -LEASE PURCHASE	0	\$ -	\$ 35,000.00
TOTAL EXPENDITURES	\$ 578,826.00	\$ 413,652.00	\$ 1,232,409.00
TABOR EMERGENCY FUND	\$ -	\$ -	\$ 25,000.00
ENDING FUND BALANCE	\$ 190,122.00	\$ 539,570.00	\$ -

KIOWA FIRE PROTECTION DISTRICT					
PENSION FUND BUDGET					
	ACTUAL 2016	ESTIMATED 2017	BUDGETED 2018		
REVENUE					
BEGINNING FUND BALANCE	\$753,442.00	\$799,902.00	\$809,022.00		
CONTRIBUTION FROM GENERAL FUND	\$20,000.00	\$0.00	\$0.00		
STATE CONTRIBUTION	\$13,530.00	\$0.00	\$0.00		
INVESTMENT INCOME	\$52,602.00	\$50,000.00	\$50,000.00		
TOTAL REVENUE	\$86,132.00	\$50,000.00	\$50,000.00		
TOTAL REVENUE & FUND BALANCE	\$839,574.00	\$849,902.00	\$859,022.00		
EXPENDITURES					:
FEES & EXPENSES	\$7,092.00	\$8,300.00	\$8,300.00		
RETIREMENT BENEFITS	\$32,580.00	\$32,580.00	\$50,000.00		
TOTAL EXPENDITURES	\$39,672.00	\$40,880.00	\$58,300.00		
ENDING FUND BALANCE	\$799,902.00	\$809,022.00	\$800,722.00		