

KIOWA FIRE PROTECTION DISTRICT

PO BOX 321, KIOWA, CO 80117

303-621-2233

December 12, 2018

Division of Local Government  
1313 Sherman Street  
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2019 Budget Documents

To Whom It May Concern:

Attached is a copy of the 2019 budget for Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2019 Budget; Resolution to Certify 2019 Mill Levy; Certification of 2019 Mill Levy to the Elbert County Board of Commissioners and Resolution to Appropriate Sums of Money for 2019 Budget. This budget and associated resolutions was adopted on December 12, 2018, 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

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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 2019 Adopted Budget.

  
Geri Scheidt

12/12/2018  
Date

## **BUDGET MESSAGE**

### **KIOWA FIRE PROTECTION DISTRICT**

The Kiowa Fire Protection District submits its budget for 2019. 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, Deputy Fire Chief and a Firefighter/EMT along with part-time firefighters, EMT's and paramedics as well as a part-time paid Administrative/Finance Officer. The District is also served by 19 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 two lease purchase agreements with Community Banks of Colorado. Lease purchase agreement #1 is for the fire station addition project in the amount of \$250,000. The lease purchase was entered into in 2017 for a 10 year period at an interest rate of 3.2% with an annual payment of \$29,510 that commenced May 1, 2018 with the final payment due May 1, 2027. The remaining funds for the fire station addition project is from an Energy Mineral Impact grant awarded to the District. In the amount of \$200,000. Lease Purchase #2 was acquired for the purchase of a new command vehicle. The lease purchase for the new command vehicle is in the amount of \$60,000 with an interest rate of 3.1% for a 7 year period and annual payments of \$9,808 beginning May 1, 2018 and the final payment due May 1, 2024.

The District Board is aware of possible downturns in the economy and potential lower property valuations. In November 2018, the District taxpayers passed ballot initiative 6B, allowing the Fire District to increase or decrease the ad valorem mill levy commencing in 2018 and in each year thereafter, to account for changes in law or the method by which assessed valuation is calculated, so that the actual property tax revenue generated by the mill levy, as adjusted, are neither diminished nor enhanced as a result of such changes. The property tax revenues from such adjustment will be used for the purpose of paying the District's operations, maintenance and other expenses.

The Kiowa Fire Protection District has seen an increase in property valuations resulting in a marginal property tax revenue increase. 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.

A handwritten signature in cursive script, reading "Martha Ann Alley", is written over a horizontal line.

**Martha Ann Alley, Chair**

**KIOWA FIRE PROTECTION DISTRICT**

## RESOLUTION TO ADOPT THE 2019 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 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019.**

**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 12, 2018, 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:

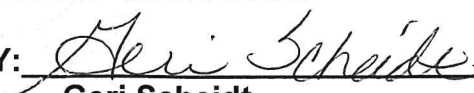
Section 1. That the budget as submitted, amended and summarized by fund, is hereby approved and adopted as the budget of the Kiowa Fire Protection District for the year 2019.

Section 2: That the budget hereby approved and adopted shall be signed by Martha Ann Alley, Chair, and made a part of the public records of the Kiowa Fire Protection District.

**ADOPTED**, this 12<sup>th</sup> day of December A.D. 2018.

  
MARTHA ANN ALLEY, CHAIR

**ATTEST: SECRETARY**

BY:   
Geri Scheidt  
Administrative/Finance Officer

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2019 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 12, 2018; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$332,535; and

**WHEREAS**, the 2019 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$38,270,858.

**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 2019 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 2019.

Section 2. That the Chair 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 12th day of December A.D. 2018.

  
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**MARTHA ANN ALLEY, CHAIR**

**ATTEST: SECRETARY**

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





## AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **KIOWA FIRE GENERAL FUND**

New District:

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2018  
In On 11/27/2018 Are:

Previous Year's Net Total Assessed Valuation:	\$37,730,345.54
Current Year's Gross Total Assessed Valuation:	\$38,270,858
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$38,270,858
New Construction*:	\$491,560
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0.00
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0.00
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$303.32

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

\*\* Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

\*\*\* Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

### USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2018  
In On 11/27/2018 Are:

Current Year's Total Actual Value of All Real Property*:	\$304,565,838
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$5,373,721
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$229,562.00
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$633,965
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements.	\$548,343
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0.00

\* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

\*\* Construction is defined as newly constructed taxable real property structures.

\*\*\* Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2018

**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 2019 BUDGET YEAR**

**WHEREAS**, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 12, 2018; 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.....	\$ 921,460
Pension Fund.....	\$ 73,500
Emergency Fund.....	\$ 25,000

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

General Fund	
Sources Other Than Taxes.....	\$ 228,477
From Tax Levy.....	\$ 332,535
From Other Taxes.....	\$ 42,000
Fund Balance.....	\$ 343,448
	<u>\$ 946,460</u>
Pension Fund	
Investment Income.....	\$ 65,000
Fund Balance.....	\$ 886,685
	<u>\$ 951,685</u>

**ADOPTED**, this 12th day of December A.D. 2018.

  
MARTHA ANN ALLEY, CHAIR

**ATTEST: SECRETARY**

BY:   
Geri Scheidt, Admin/Finance Officer



KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET			
REVENUE	ACTUAL 2017	ESTIMATED 2018	BUDGETED 2019
BEGINNING FUND BALANCE	\$ 206,814.00	\$ 533,050.00	\$ 343,448.00
PROPERTY TAXES	\$ 267,738.00	\$ 327,839.00	\$ 332,535.00
SPECIFIC OWNERSHIP TAXES	\$ 53,793.00	\$ 45,000.00	\$ 42,000.00
AMBULANCE SERVICE FEES	\$ 95,090.00	\$ 75,000.00	\$ 75,000.00
DEPLOYMENT INCOME	\$ -	\$ 13,402.00	\$ -
INVESTMENT INCOME	\$ 1,951.00	\$ 3,000.00	\$ 2,400.00
PERMIT/INCOME	\$ -	\$ -	\$ 250.00
GRANT INCOME - EMTS	\$ -	\$ 49,199.00	\$ 8,000.00
GRANT INCOME - ECCA	\$ -	\$ 1,500.00	\$ 1,500.00
GRANT - VFA	\$ 1,758.00	\$ 2,420.00	\$ 2,000.00
GRANT - ENERGY MINERAL IMPACT-FIRE STATION ADDITION	\$ -	\$ 79,673.00	\$ 120,327.00
LEASE PURCHASE - EQUIPMENT (COMMAND VEHICLE) ACQUISITION		\$ 60,000.00	\$ -
LEASE PURCHASE - FIRE STATION ADDITION	\$ 250,000.00	\$ -	\$ -
IMPACT FEES	\$ 11,412.00	\$ 38,400.00	\$ 18,000.00
INSURANCE PROCEEDS - ENGINE	\$ -	\$ 222,000.00	\$ -
INSURANCE PROCEEDS - ENGINE EQUIPMENT	\$ -	\$ 23,197.00	\$ -
OTHER INCOME	\$ 17,257.00	\$ 25,001.00	\$ 1,000.00
<b>TOTAL REVENUE</b>	<b>\$ 698,999.00</b>	<b>\$ 965,631.00</b>	<b>\$ 603,012.00</b>
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 905,813.00</b>	<b>\$ 1,498,681.00</b>	<b>\$ 946,460.00</b>
EXPENDITURES	ACTUAL 2017	ESTIMATED 2018	BUDGETED 2019
ADMINISTRATION	ACTUAL 2017	ESTIMATED 2018	BUDGETED 2019
TREASURER FEES	\$ 7,858.00	\$ 9,900.00	\$ 10,000.00
MEDICAL BILLING FEES	\$ 14,556.00	\$ 10,875.00	\$ 10,875.00
FIRE CHIEF SALARY	\$ 65,000.00	\$ 71,500.00	\$ 71,500.00
ASSISTANT FIRE CHIEF SALARY	\$ -	\$ 60,000.00	\$ 60,000.00
FF/EMS - P/T	\$ 47,534.00	\$ 15,000.00	\$ 20,000.00
FF/EMT	\$ 30,045.00	\$ 33,072.00	\$ 33,072.00
ADMIN/FINANCE SALARY	\$ 17,500.00	\$ 19,000.00	\$ 19,000.00
MECHANIC SALARY	\$ 3,325.00	\$ 1,500.00	\$ -
PAYROLL EXPENSES	\$ 18,355.00	\$ 35,000.00	\$ 35,000.00
DEPLOYMENT PAYROLL	\$ -	\$ 10,219.00	
IT	\$ 2,745.00	\$ 3,000.00	\$ 3,000.00
OFFICE SUPPLIES	\$ 5,957.00	\$ 6,200.00	\$ 6,200.00
INSURANCE	\$ 20,121.00	\$ 25,230.00	\$ 30,000.00
HEALTH INSURANCE	\$ 13,235.00	\$ 13,500.00	\$ 15,000.00
ATTORNEY/LEGAL	\$ 7,200.00	\$ 8,400.00	\$ 8,400.00
ACCOUNTING	\$ 9,726.00	\$ 6,200.00	\$ 8,000.00
ELECTION	\$ -	\$ 9,000.00	\$ -
TELECOMMUNICATIONS	\$ 2,933.00	\$ 3,000.00	\$ 3,000.00
DISPATCH FEES	\$ 3,883.00	\$ 2,075.00	\$ 2,200.00
UTILITIES	\$ 9,935.00	\$ 10,000.00	\$ 17,000.00
STATION SUPPLIES	\$ 2,562.00	\$ 3,200.00	\$ 3,500.00
BUILDING/LAND MAINTENANCE	\$ 7,917.00	\$ 10,000.00	\$ 10,000.00
BANK FEES	\$ 450.00	\$ 500.00	\$ 500.00
MISCELLANEOUS	\$ 2,520.00	\$ 2,800.00	\$ 2,500.00
FIRE/RESCUE	ACTUAL 2017	ESTIMATED 2018	BUDGETED 2019
TRAINING	\$ 4,428.00	\$ 6,100.00	\$ 6,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 11,303.00	\$ 11,000.00	\$ 15,000.00
DUES/SUBSCRIPTIONS	\$ 618.00	\$ 618.00	\$ 1,000.00
SAFETY ITEMS	\$ 534.00	\$ 605.00	\$ 1,000.00
FIRE EQUIPMENT	\$ 3,245.00	\$ 7,000.00	\$ 6,000.00
FIRE EQUIPMENT - ENGINE REPLACEMENT	\$ -	\$ 225,000.00	\$ -
FIRE EQUIPMENT - ENGINE EQUIPMENT REPLACEMENT	\$ -	\$ 23,448.00	\$ -
GRANT - VFA	\$ 3,610.00	\$ 4,894.00	\$ 4,000.00
GRANT - ENERGY MINERAL IMPACT - FIRE STATION ADDITION	\$ -	\$ 79,673.00	\$ 120,327.00
GRANT - EMTS - CPR EQUIPMENT	\$ -	\$ -	\$ 8,000.00
COMMUNICATIONS	\$ 3,730.00	\$ 6,231.00	\$ 5,500.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 2,950.00	\$ 813.00	\$ 2,000.00
UNIFORMS	\$ 2,948.00	\$ 1,750.00	\$ 2,500.00
FUEL	\$ 10,120.00	\$ 15,000.00	\$ 15,000.00
RETENTION PROGRAM	\$ 6,497.00	\$ 8,000.00	\$ 9,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 16,451.00	\$ 18,000.00	\$ 20,000.00
EQUIPMENT CERTIFICATION	\$ 1,755.00	\$ 283.00	\$ 1,500.00
CAPITAL INFRASTRUCTURE-FIRE STATION ADDITION (RESTRICTED)	\$ -	\$ 125,000.00	\$ 47,871.00
CAPITAL EQUIPMENT - COMMAND VEHICLE		\$ 59,750.00	\$ -
CAPITAL INFRASTRUCTURE-IMPACT FEES (RESTRICTED)		\$ 108,720.00	\$ 126,720.00
CONTINGENCY	\$ -	\$ -	\$ 121,784.00
FIXED ASSETS	ACTUAL 2017	ESTIMATED 2018	BUDGETED 2019
EMTS AMBULANCE GRANT	\$ -	\$ 54,666.00	\$ -
CAPITAL EQUIPMENT (COMMAND VEHICLE) - LEASE PURCHASE	\$ -	\$ -	\$ 10,000.00
FIRE STATION INFRASTRUCTURE	\$ 11,217.00	\$ -	\$ -
CAPITAL INFRASTRUCTURE FIRE STATION -LEASE PURCHASE	0	\$ 29,511.00	\$ 29,511.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 372,763.00</b>	<b>\$ 1,155,233.00</b>	<b>\$ 921,460.00</b>
<b>TABOR EMERGENCY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 533,050.00</b>	<b>\$ 343,448.00</b>	<b>\$ -</b>

<b>KIOWA FIRE PROTECTION DISTRICT</b>					
<b>PENSION FUND BUDGET</b>					
	<b>ACTUAL 2017</b>	<b>ESTIMATED 2018</b>	<b>BUDGETED 2019</b>		
<b>REVENUE</b>					
BEGINNING FUND BALANCE	\$799,903.00	\$875,325.00	\$886,685.00		
INVESTMENT INCOME	\$122,900.00	\$68,000.00	\$65,000.00		
TOTAL REVENUE	\$122,900.00	\$68,000.00	\$65,000.00		
TOTAL REVENUE & FUND BALANCE	\$922,803.00	\$943,325.00	\$951,685.00		
<b>EXPENDITURES</b>					:
FEES & EXPENSES	\$14,898.00	\$13,200.00	\$13,500.00		
RETIREMENT BENEFITS	\$32,580.00	\$43,440.00	\$60,000.00		
TOTAL EXPENDITURES	\$47,478.00	\$56,640.00	\$73,500.00		
ENDING FUND BALANCE	\$875,325.00	\$886,685.00	\$878,185.00		