



KIOWA FIRE PROTECTION DISTRICT

PO BOX 321

KIOWA CO 80117

303-621-2233

January 10, 2024

Division of Local Government
1313 Sherman Street
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2024 Budget Documents

To Whom It May Concern:

Attached is a copy of the 2024 budget for the Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2024 Budget; Resolution to Certify 2024 Mill Levy; Certification of 2024 Mill Levy to the Elbert County Board of Commissioners and Resolution to Appropriate Sums of Money for 2024 Budget. This budget and associated resolutions was adopted on January 10, 2024, 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,

Gerri 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 2024 Adopted Budget.

Gerri Scheidt

01/10/2024
Date

**BUDGET MESSAGE
KIOWA FIRE PROTECTION DISTRICT**

The Kiowa Fire Protection District submits its budget for 2024. 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 Chief, Firefighter/Paramedic and Firefighter/EMT as well as a part-time paid Administrative/Finance Officer and Paramedics & EMT's. 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 had one lease purchase agreement with Community Banks of Colorado for the fire station addition in the amount of \$250,000. The lease purchase agreement was entered into in 2017 for a 10 year period at an interest rate of 3.2% with the final payment due May 1, 2027. The Board of Directors paid the lease purchase agreement in full in September 2023.

The Kiowa Fire Protection District has seen an increase in assessed valuation resulting in 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.



Lee Montgomery, Chair
KIOWA FIRE PROTECTION DISTRICT

RESOLUTION TO ADOPT THE 2024 BUDGET

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 January 9, 2024, 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 2024.

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

ADOPTED, this 9th day of January A.D. 2024.



Lee Montgomery, Chair

ATTEST: SECRETARY

BY:



Geri Scheidt
Administrative/Finance Officer

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2024 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 January 9, 2024; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$603,007; and

WHEREAS, the 2023 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$65,332,010.


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 2024 budget year, there is hereby levied a tax of 9.214 mills upon each dollar of the total valuation for assessment of all taxable property within the Kiowa Fire Protection District for the year 2024.

Section 2. Should Kiowa Fire Protection District receive reimbursement from the State of Colorado for the reduced property tax revenue due to the passage of SB23-238 and SB23B-001, the District's mill levy will be adjusted for the 2025 budget to reflect receipt of such funds.

Section 3. 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 9th day of January A.D. 2024.



Lee Montgomery, Chair

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 \$ 65,332,010 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: 12/14/2023 for budget/fiscal year 2024

(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>9.214</u> mills	\$ <u>601,969</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	9.214 mills	\$ 601,969
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]

9.214

mills

\$ 601,969

Contact person: Karen Hart

Phone: 303-243-1233

Signed: Karen Hart

Title: Secretary/Treasurer

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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 2024 BUDGET YEAR

WHEREAS, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on January 9, 2024; 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.....	\$2,042,817
Emergency Fund.....	\$ 62,298

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

General Fund	
Sources Other Than Taxes.....	\$ 619,950
From Tax Levy.....	\$ 603,007
From Other Taxes.....	\$ 70,000
Fund Balance.....	<u>\$ 812,158</u>
	\$2,105,115

ADOPTED, this 9th day of January A.D. 2024



Lee Montgomery, Chair

ATTEST: SECRETARY

BY: 

Geri Scheidt, Admin/Finance Officer

KIOWA FIRE PROTECTION DISTRICT - 9.214 mills on \$65,332,010 assessed valuation			
GENERAL FUND BUDGET			
REVENUE	ACTUAL 2022	ESTIMATED 2023	BUDGETED 2024
BEGINNING FUND BALANCE	\$ 666,564.00	\$ 845,772.00	\$ 812,158.00
PROPERTY TAXES	\$ 456,445.00	\$ 460,277.00	\$ 601,969.00
PERSONAL PROPERTY TAX EXEMPTION STATE REIMBURSEMENT	\$ 1,093.00	\$ 999.00	\$ 1,038.00
SPECIFIC OWNERSHIP TAXES	\$ 72,771.00	\$ 80,108.00	\$ 70,000.00
AMBULANCE SERVICE FEES	\$ 155,366.00	\$ 166,237.00	\$ 150,000.00
CO EMS SUPPLEMENTAL	\$ -	\$ 23,809.00	\$ 20,000.00
DEPLOYMENT INCOME	\$ -	\$ -	\$ -
INVESTMENT INCOME	\$ 5,462.00	\$ 25,459.00	\$ 18,000.00
PERMIT/INCOME	\$ 600.00	\$ 1,088.00	\$ 500.00
TRAINING FACILITY INCOME	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
GRANT - AFG/SCBA - KIOWA FIRE	\$ -	\$ -	\$ 189,000.00
GRANT - EMTS - HEART MONITORS	\$ -	\$ 35,368.00	\$ -
GRANT - EMTS - PRAM/AUTO LOADER			\$ 29,000.00
GRANT - EMTS - AMBULANCE	\$ -	\$ -	\$ 98,450.00
GRANT - DIRECT DISTRIBUTION -PPE			\$ 32,000.00
GRANT - VFA	\$ 4,910.00	\$ -	\$ 10,000.00
GRANT - VFA - ROUND 2	\$ -	\$ 2,115.00	\$ -
GRANT - FF/SAFETY DISEASE	\$ 19,561.00	\$ -	\$ 20,000.00
GRANT - GOOGLE GRANT - MDT	\$ -	\$ 14,328.00	\$ -
FIRE HOUSE SUBS GRANT	\$ -	\$ -	\$ 20,000.00
IMPACT FEES	\$ 48,676.00	\$ 48,856.00	\$ 25,000.00
OTHER INCOME	\$ 4,938.00	\$ 22,702.00	\$ 6,000.00
TOTAL REVENUE	\$ 770,822.00	\$ 883,346.00	\$ 1,292,957.00
TOTAL REVENUE & FUND BALANCE	\$ 1,437,386.00	\$ 1,729,118.00	\$ 2,105,115.00
EXPENDITURES	ACTUAL 2022	ESTIMATED 2023	BUDGETED 2024
ADMINISTRATION	ACTUAL 2022	ESTIMATED 2023	BUDGETED 2024
TREASURER FEES	\$ 13,447.00	\$ 13,840.00	\$ 17,038.00
MEDICAL BILLING FEES	\$ 11,059.00	\$ 14,786.00	\$ 14,500.00
FIRE CHIEF SALARY	\$ 78,507.00	\$ 81,647.00	\$ 87,016.00
ASSISTANT FIRE CHIEF SALARY	\$ 65,000.00	\$ 68,119.00	\$ 72,072.00
FF/EMS - P/T	\$ 23,000.00	\$ 27,972.00	\$ 20,000.00
FF/EMT	\$ -	\$ -	\$ 48,048.00
FF/EMT/PARAMEDIC	\$ 10,000.00	\$ 43,680.00	\$ 52,853.00
FF/EMT/PARAMEDIC	\$ 42,848.00	\$ 44,562.00	\$ 57,658.00
ADMIN/FINANCE SALARY	\$ 22,279.00	\$ 23,856.00	\$ 25,788.00
MECHANIC SALARY	\$ 225.00	\$ -	\$ -
PAYROLL EXPENSES	\$ 39,600.00	\$ 57,000.00	\$ 65,000.00
TUITION REIMBURSEMENT	\$ 2,000.00	\$ 1,083.00	\$ 2,000.00
DEPLOYMENT PAYROLL	\$ -	\$ -	\$ -
DEPLOYMENT EXPENSE	\$ -	\$ -	\$ -
IT	\$ 5,440.00	\$ 5,500.00	\$ 6,000.00
OFFICE SUPPLIES	\$ 5,931.00	\$ 8,000.00	\$ 8,000.00
INSURANCE	\$ 29,771.00	\$ 35,980.00	\$ 50,000.00
HEALTH INSURANCE	\$ 28,865.00	\$ 37,318.00	\$ 45,000.00
ATTORNEY/LEGAL	\$ 10,500.00	\$ 9,000.00	\$ 9,000.00
ACCOUNTING	\$ 8,540.00	\$ 8,768.00	\$ 10,500.00
ELECTION	\$ 44.00	\$ 1,050.00	\$ -
TELECOMMUNICATIONS	\$ 3,010.00	\$ 3,550.00	\$ 5,000.00
DISPATCH FEES	\$ 846.00	\$ 750.00	\$ 1,500.00
UTILITIES	\$ 15,920.00	\$ 18,000.00	\$ 24,000.00
STATION SUPPLIES	\$ 4,446.00	\$ 5,400.00	\$ 5,000.00
BUILDING/LAND MAINTENANCE	\$ 7,783.00	\$ 24,000.00	\$ 22,000.00
BANK FEES	\$ 291.00	\$ 500.00	\$ 500.00
MISCELLANEOUS	\$ 1,999.00	\$ 2,500.00	\$ 2,500.00
FIRE/RESCUE	ACTUAL 2022	ESTIMATED 2023	BUDGETED 2024
TRAINING	\$ 6,280.00	\$ 7,000.00	\$ 7,500.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 17,220.00	\$ 15,000.00	\$ 18,000.00
DUES/SUBSCRIPTIONS	\$ 1,036.00	\$ 1,540.00	\$ 4,238.00
SAFETY ITEMS	\$ 981.00	\$ 742.00	\$ 1,000.00
FIRE EQUIPMENT	\$ 5,175.00	\$ 20,000.00	\$ 10,000.00
GRANT - VFA - ROUND 1	\$ 5,801.00	\$ -	\$ 20,000.00
GRANT - VFA - ROUND 2	\$ 4,384.00	\$ 4,320.00	\$ -
GRANT - EMTS - HEART MONITORS	\$ -	\$ 71,704.00	\$ -
GRANT - EMTS - PRAM/AUTO LOADER			\$ 58,000.00
GRANT - EMTS - AMBULANCE	\$ -	\$ -	\$ 252,000.00
GRANT - FIRE HOUSE SUBS		\$ -	\$ 20,000.00

GRANT - FIREFIGHTER SAFETY & DISEASE	\$ 19,561.00	\$ -	\$ 20,000.00
GRANT - AFG/SCBA UNIT		\$ 19,395.00	\$ 139,565.00
GRANT - DIRECT DISTRIBUTION - PPE			\$ 32,000.00
GRANT - GOOGLE	\$ -	\$ 14,327.00	\$ -
COMMUNICATIONS/MDT	\$ 239.00	\$ 4,200.00	\$ 10,775.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 3,585.00	\$ 4,500.00	\$ 2,000.00
UNIFORMS	\$ 2,695.00	\$ 4,000.00	\$ 6,000.00
FUEL	\$ 18,549.00	\$ 18,205.00	\$ 22,000.00
RETENTION PROGRAM	\$ 11,615.00	\$ 12,000.00	\$ 10,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 23,460.00	\$ 32,000.00	\$ 40,000.00
EQUIPMENT CERTIFICATION	\$ 1,623.00	\$ 1,782.00	\$ 2,000.00
CAPITAL INFRASTRUCTURE - IMPACT FEES (RESTRICTED - SCBA REPAIRS X 10)	\$ -	\$ 1,312.00	\$ -
CAPITAL INFRASTRUCTURE - IMPACT FEES (RESTRICTED-BAY DOORS)	\$ 8,549.00	\$ -	\$ -
CAPITAL INFRASTRUCTURE - IMPACT FEES (RESTRICTED - FIRE STATION LEASE PAYOFF)	\$ -	\$ 110,462.00	\$ -
FIRE FLOW IMPACT FEES - (RESTRICTED)		\$ -	\$ 98,880.00
CAPITAL INFRASTRUCTURE IMPACT FEES (RESTRICTED)	\$ -	\$ 8,100.00	\$ 52,467.00
CONTINGENCY	\$ -	\$ -	\$ 465,419.00
FIXED ASSETS	ACTUAL 2022	ESTIMATED 2023	BUDGETED 2024
CAPITAL EQUIPMENT REPLACEMENT PROGRAM (IMPACT FEES RESTRICTED)	\$ -	\$ -	\$ 100,000.00
CAPITAL INFRASTRUCTURE FIRE STATION - LEASE PURCHASE PAYMENT	\$ 24,429.00	\$ 24,429.00	\$ -
CAPITAL INFRASTRUCTURE FIRE STATION -LEASE PURCHASE INTEREST	\$ 5,081.00	\$ 5,081.00	\$ -
TOTAL EXPENDITURES	\$ 591,614.00	\$ 916,960.00	\$ 2,042,817.00
TABOR EMERGENCY FUND	\$ -	\$ -	\$ 62,298.00
ENDING FUND BALANCE	\$ 845,772.00	\$ 812,158.00	\$ -