

KIOWA FIRE PROTECTION DISTRICT

PO BOX 321, KIOWA, CO 80117

303-621-2233

December 9, 2020

Division of Local Government
1313 Sherman Street
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2021 Budget Documents

To Whom It May Concern:

Attached is a copy of the 2021 budget for Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2021 Budget, Resolution to Certify 2021 Mill Levy; Certification of 2021 Mill Levy to Elbert County Board of Commissioners and the Resolution to Appropriate Sums of Money for the 2021 Budget. This budget and associated resolutions was adopted on December 9, 2020, 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.

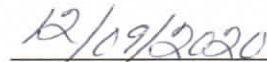
Sincerely,


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 2021 Adopted Budget.



Geri Scheidt



Date



**BUDGET MESSAGE
KIOWA FIRE PROTECTION DISTRICT**

The Kiowa Fire Protection District submits its budget for 2021. 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 and Firefighter/EMT as well as a part-time paid Administrative/Finance Officer, Maintenance Mechanic 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 has one lease purchase agreement at this time. The lease purchase is with Community Banks of Colorado for the fire station addition in the amount of \$250,000. This 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 and the final payment is due May 1, 2027.

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.



Ann Alley, Vice Chair
KIOWA FIRE PROTECTION DISTRICT



RESOLUTION TO ADOPT THE 2021 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 December 9, 2020, and interested taxpayers were given the opportunity to file or register any objections to said budget; and

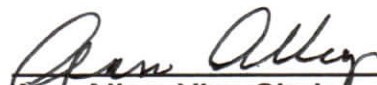
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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 2021.

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

ADOPTED, this 9th day of December A.D. 2020.


Ann Alley, Vice Chair

ATTEST: SECRETARY

BY: 
Geri Scheidt
Administrative/Finance Officer



A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 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, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$411,901; and


WHEREAS, the 2021 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$47,404,887.

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 2021 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 2021.

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. 2020.


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 2021 BUDGET YEAR

WHEREAS, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 9, 2020; 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.....	\$2,508,743
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.....	\$1,709,531
From Tax Levy.....	\$ 411,901
From Other Taxes.....	\$ 55,000
Fund Balance.....	\$ 357,311
	<u>\$2,533,743</u>
Pension Fund	
Investment Income.....	\$ 50,000
Fund Balance.....	\$ 878,185
	<u>\$ 928,125</u>

ADOPTED, this 9th day of December A.D. 2021

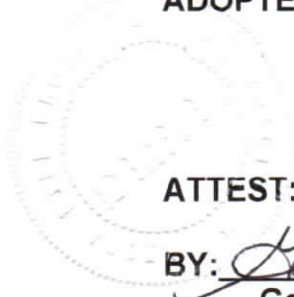


Ann Alley, Vice Chair

ATTEST: SECRETARY



Geri Scheidt, Admin/Finance Officer



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

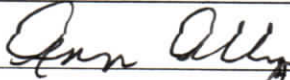
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 47,404,887 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

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: 12/10/2020 for budget/fiscal year 2021
 (no 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	8.689 mills	\$ 411,901
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	\$ 411,901

Contact person: (print) Ann Alley Daytime phone: (303) 621-2233
 Signed:  Title: Vice Chair

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).

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	2020
In	On 11/30/2020
Are:	Are:
Previous Year's Net Total Assessed Valuation:	\$45,496,989.00
Current Year's Gross Total Assessed Valuation:	\$47,404,887
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$47,404,887
New Construction*:	\$714,310
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.):	\$2,097.95

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	2020
In	On 11/30/2020
Are:	Are:
Current Year's Total Actual Value of All Real Property*:	\$390,980,692
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$8,196,927
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0.00
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):	\$426,629
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements.	(\$3,817)
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, 2020

KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET			
REVENUE	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
BEGINNING FUND BALANCE	\$ 506,881.00	\$ 393,514.00	\$ 357,311.00
PROPERTY TAXES	\$ 333,060.00	\$ 395,323.00	\$ 411,901.00
SPECIFIC OWNERSHIP TAXES	\$ 65,797.00	\$ 70,000.00	\$ 55,000.00
AMBULANCE SERVICE FEES	\$ 73,976.00	\$ 65,000.00	\$ 60,000.00
DEPLOYMENT INCOME	\$ -	\$ 159,212.00	\$ 32,281.00
INVESTMENT INCOME	\$ 5,908.00	\$ 2,700.00	\$ 2,500.00
PERMIT/INCOME	\$ 1,547.00	\$ -	\$ 250.00
TRAINING FACILITY INCOME	\$ -	\$ -	\$ 3,000.00
GRANT INCOME - EMTS	\$ 7,436.00	\$ -	\$ 80,000.00
GRANT INCOME - ECCA	\$ 9,000.00	\$ -	\$ -
GRANT INCOME - AFG/SCBA - KIOWA FIRE	\$ -	\$ -	\$ 202,500.00
GRANT INCOME - AFG/SCBA - OTHER FIRE AGENCIES	\$ -	\$ -	\$ 1,175,000.00
OTHER FIRE AGENCIES AFG GRANT MATCH	\$ -	\$ -	\$ 117,500.00
GRANT - VFA	\$ 1,600.00	\$ 2,216.00	\$ 5,000.00
GRANT - ENERGY MINERAL IMPACT-FIRE STATION ADDITION	\$ 120,327.00	\$ -	\$ -
GRANT - FF/SAFETY DISEASE	\$ 2,200.00	\$ 7,985.00	\$ 10,000.00
GRANT - FIRE HOUSE SUBS	\$ -	\$ 24,385.00	\$ -
CARES ACT FUNDING	\$ -	\$ 17,567.00	\$ -
IMPACT FEES	\$ 79,468.00	\$ 42,010.00	\$ 20,000.00
OTHER INCOME	\$ 4,398.00	\$ 4,100.00	\$ 1,500.00
TOTAL REVENUE	\$ 704,717.00	\$ 790,498.00	\$ 2,176,432.00
TOTAL REVENUE & FUND BALANCE	\$ 1,211,598.00	\$ 1,184,012.00	\$ 2,533,743.00
EXPENDITURES	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
ADMINISTRATION	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
TREASURER FEES	\$ 9,793.00	\$ 11,869.00	\$ 12,366.00
MEDICAL BILLING FEES	\$ 11,345.00	\$ 9,425.00	\$ 8,700.00
FIRE CHIEF SALARY	\$ 71,500.00	\$ 74,000.00	\$ 76,220.00
ASSISTANT FIRE CHIEF SALARY	\$ 60,000.00	\$ 65,000.00	\$ 67,000.00
FF/EMS - P/T	\$ 9,729.00	\$ 20,000.00	\$ 30,000.00
FF/EMT	\$ 33,136.00	\$ 34,725.00	\$ 36,000.00
ADMIN/FINANCE SALARY	\$ 19,000.00	\$ 21,000.00	\$ 21,630.00
MECHANIC SALARY	\$ 135.00	\$ 6,000.00	\$ 6,000.00
PAYROLL EXPENSES	\$ 31,132.00	\$ 40,000.00	\$ 50,000.00
DEPLOYMENT PAYROLL	\$ -	\$ 63,000.00	\$ 24,998.00
DEPLOYMENT EXPENSE	\$ -	\$ 10,260.00	\$ 1,281.00
IT	\$ 3,963.00	\$ 3,000.00	\$ 3,000.00
OFFICE SUPPLIES	\$ 6,199.00	\$ 7,000.00	\$ 6,500.00
INSURANCE	\$ 27,908.00	\$ 29,000.00	\$ 32,000.00
HEALTH INSURANCE	\$ 14,635.00	\$ 16,825.00	\$ 20,710.00
ATTORNEY/LEGAL	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00
ACCOUNTING	\$ 7,807.00	\$ 8,407.00	\$ 8,400.00
ELECTION	\$ -	\$ 501.00	\$ -
TELECOMMUNICATIONS	\$ 3,140.00	\$ 3,200.00	\$ 3,200.00
DISPATCH FEES	\$ 2,670.00	\$ 495.00	\$ 800.00
UTILITIES	\$ 11,352.00	\$ 13,000.00	\$ 15,000.00
STATION SUPPLIES	\$ 3,499.00	\$ 3,500.00	\$ 3,500.00
BUILDING/LAND MAINTENANCE	\$ 9,989.00	\$ 16,000.00	\$ 25,000.00
BANK FEES	\$ 281.00	\$ 250.00	\$ 500.00
MISCELLANEOUS	\$ 1,221.00	\$ 2,500.00	\$ 2,500.00
FIRE/RESCUE	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
TRAINING	\$ 7,203.00	\$ 6,500.00	\$ 6,500.00
TRAINING FACILITY MAINTENANCE	\$ -	\$ -	\$ 3,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 11,212.00	\$ 14,000.00	\$ 14,000.00
DUES/SUBSCRIPTIONS	\$ 754.00	\$ 1,150.00	\$ 1,000.00
SAFETY ITEMS	\$ 1,205.00	\$ 1,000.00	\$ 1,000.00
FIRE EQUIPMENT	\$ 5,875.00	\$ 6,000.00	\$ 6,000.00
GRANT - VFA	\$ 3,223.00	\$ 4,431.00	\$ 10,000.00
GRANT - ENERGY MINERAL IMPACT - FIRE STATION ADDITION	\$ 120,317.00	\$ -	\$ -
GRANT - EMTS - CPR EQUIPMENT	\$ 14,871.00	\$ -	\$ -
GRANT - EMTS - HEART MONITORS	\$ -	\$ -	\$ 88,000.00

GRANT - FIRE HOUSE SUBS - AIR CASCADE SYSTEM	\$ -	\$ 24,385.00	\$ -
GRANT - FIREFIGHTER SAFETY & DISEASE	\$ -	\$ 7,986.00	\$ 10,000.00
GRANT - AFG/SCBA UNIT	\$ -	\$ -	\$ 225,000.00
GRANT - AFG/SCBA UNIT-OTHER FIRE AGENCIES	\$ -	\$ -	\$ 1,292,500.00
CARES ACT FUNDING EXPENSE	\$ -	\$ 17,567.00	\$ -
COMMUNICATIONS	\$ 15,682.00	\$ 8,000.00	\$ 8,000.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 1,397.00	\$ 2,600.00	\$ 2,000.00
UNIFORMS	\$ 2,314.00	\$ 3,000.00	\$ 3,000.00
FUEL	\$ 13,438.00	\$ 12,000.00	\$ 15,000.00
RETENTION PROGRAM	\$ 9,164.00	\$ 10,000.00	\$ 12,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 17,471.00	\$ 22,500.00	\$ 20,000.00
EQUIPMENT CERTIFICATION	\$ 843.00	\$ 1,500.00	\$ 2,000.00
CAPITAL INFRASTRUCTURE-FIRE STATION ADDITION (RESTRICTED)	\$ 150,309.00	\$ -	\$ -
CAPITAL EQUIPMENT - COMMAND VEHICLE & TIRES (IMPACT FEES)	\$ -	\$ 53,236.00	\$ -
CAPITAL INFRASTRUCTURE-IMPACT FEES (RESTRICTED)	\$ -	\$ 133,978.00	\$ 132,878.00
CONTINGENCY	\$ -	\$ -	\$ 138,649.00
FIXED ASSETS	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
CAPITAL EQUIPMENT (COMMAND VEHICLE) - LEASE PURCHASE	\$ 53,678.00	\$ -	\$ -
FIRE STATION INFRASTRUCTURE	\$ 12,783.00	\$ -	\$ -
CAPITAL EQUIPMENT REPLACEMENT PROGRAM (IMPACT FEES RESTRICTED)	\$ -	\$ -	\$ 25,000.00
CAPITAL INFRASTRUCTURE FIRE STATION -LEASE PURCHASE	\$ 29,511.00	\$ 29,511.00	\$ 29,511.00
TOTAL EXPENDITURES	\$ 818,084.00	\$ 826,701.00	\$ 2,508,743.00
TABOR EMERGENCY FUND	\$ -	\$ -	\$ 25,000.00
ENDING FUND BALANCE	\$ 393,514.00	\$ 357,311.00	\$ -

KIOWA FIRE PROTECTION DISTRICT			
PENSION FUND BUDGET			
	ACTUAL 2019	ESTIMATED 2020	BUDGETED 2021
REVENUE			
BEGINNING FUND BALANCE	\$875,286.00	\$886,685.00	\$ 878,185.00
INVESTMENT INCOME	\$68,000.00	\$65,000.00	\$ 50,000.00
TOTAL REVENUE	\$68,000.00	\$65,000.00	\$ 50,000.00
TOTAL REVENUE & FUND BALANCE	\$893,450.00	\$951,685.00	\$ 928,125.00
EXPENDITURES			
FEES & EXPENSES	\$21,000.00	\$13,500.00	\$ 21,000.00
RETIREMENT BENEFITS	\$34,670.00	\$60,000.00	\$ 60,000.00
TOTAL EXPENDITURES	\$55,670.00	\$73,500.00	\$ 81,000.00
ENDING FUND BALANCE	\$886,685.00	\$878,185.00	\$ 847,125.00