

DEBEQUE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET

2020

A LETTER OF BUDGET TRANSMITTAL

DeBeque Fire Protection District
P.O. Box 180
DeBeque, CO 81630

December 10, 2019

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203


Attached is the 2020 budget for the DeBeque Fire Protection District in Garfield County and Mesa County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 2019. If there are any questions regarding the budget, please contact Shannon L. Currier, CPA at 970-487-3428 and P.O. Box 328, Collbran, Colorado 81624.

The mill levy certified to the Garfield County Commissioners is 3.606 (which is 4.000 mills less a temporary property tax credit of 0.394 mills) for all general operating purposes. Based on an assessed valuation of \$279,260,160 the property tax revenue subject to statutory limitation is \$1,007,012 for general operating purposes. A copy of the certification of mill levies sent to the County Commissioners is enclosed.

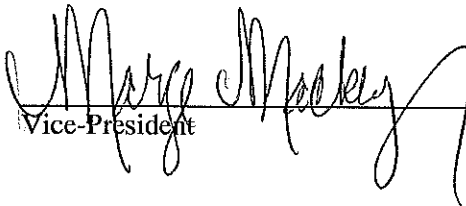
The mill levy certified to the Mesa County Commissioners is 3.606 (which is 4.000 mills less a temporary property tax credit of 0.394 mills) for all general operating purposes. Based on an assessed valuation of \$36,471,250 the property tax revenue subject to statutory limitation is \$131,515 for general operating purposes. A copy of the certification of mill levies sent to the County Commissioners is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners.

Signatures of Officers & Titles:




President

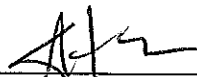


Vice-President

Secretary



Board Member



Board Member

**De Beque Fire Protection District
General Fund Budget
January 1 - December 31, 2020**

	Actual <u>2018</u>	Budget <u>2019</u>	ESTIMATED ACTUAL <u>2019</u>	Budget <u>2020</u>
ESTIMATED RESOURCES				
Beginning Fund Balance	\$ 649,914	\$ 536,242	\$ 667,878	\$ 611,228
Less Labor Reserve	\$ (39,810)	\$ (35,950)	\$ (35,420)	\$ 39,425
Adjusted Fund Balance	<u>\$ 610,104</u>	<u>\$ 500,292</u>	<u>\$ 632,458</u>	<u>\$ 650,653</u>
REVENUES				
Donations	\$ -	\$ 5,000	\$ 5,500	\$ -
EMS Service Revenue	\$ 82,849	\$ 91,500	\$ 77,425	\$ 81,300
Grants	\$ 29,515	\$ 125,200	\$ 132,200	\$ 28,000
Interest Income	\$ 210	\$ 200	\$ 203	\$ 200
Property Tax Revenues - Garfield County - 4 Mills	\$ 733,823	\$ 932,965	\$ 805,382	\$ 1,117,041
Temporary Tax Credit - Garfield County	\$ -	\$ (127,583)	\$ -	\$ (110,029)
Property Tax Revenues - Mesa County - 4 Mills	\$ 148,949	\$ 154,106	\$ 133,032	\$ 145,885
Temporary Tax Credit - Mesa County	\$ -	\$ (21,074)	\$ -	\$ (14,370)
Sales Tax Initiative	\$ 5,510	\$ 6,850	\$ 6,051	\$ 6,100
Miscellaneous Revenue	\$ 120,144	\$ 21,150	\$ 26,230	\$ 21,000
Specific Ownership Tax-Garfield County	\$ 55,981	\$ 56,000	\$ 48,863	\$ 51,300
Specific Ownership Tax-Mesa County	<u>\$ 21,626</u>	<u>\$ 22,000</u>	<u>\$ 17,083</u>	<u>\$ 17,935</u>
Total Revenues	<u>\$ 1,198,607</u>	<u>\$ 1,266,314</u>	<u>\$ 1,251,969</u>	<u>\$ 1,344,362</u>
EXPENDITURES				
Administrative Expenditures				
Advertising and Promotion	\$ 96	\$ 150	\$ -	\$ -
Audit Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Bad Debt Expense	\$ 34,204	\$ 21,500	\$ 37,850	\$ 38,000
Board Compensation	\$ 4,800	\$ -	\$ 5,600	\$ 6,500
Donations	\$ 600	\$ 600	\$ -	\$ 500
Dues and Subscriptions	\$ 3,038	\$ 3,200	\$ 3,098	\$ 3,200
Election Expense	\$ -	\$ -	\$ -	\$ 4,000
Employee Incentives	\$ 2,022	\$ 12,500	\$ 12,050	\$ 12,500
Fuel Expense	\$ 11,077	\$ 11,000	\$ 8,692	\$ 11,000
HR Expense	\$ -	\$ -	\$ 2,405	\$ 2,500
Insurance Expense - General & Workers' Comp	\$ 31,476	\$ 34,700	\$ 24,348	\$ 25,900
Insurance Expense - Health	\$ 163,594	\$ 196,650	\$ 144,674	\$ 153,000
IT Expense	\$ 20,155	\$ 20,000	\$ 11,931	\$ 12,525
Janitorial Expense	\$ 1,674	\$ 1,700	\$ 713	\$ 750
Legal Fees	\$ 4,072	\$ 4,000	\$ 3,756	\$ 4,000
Meals	\$ 817	\$ 1,500	\$ 172	\$ 1,500
Miscellaneous Expense	\$ 183	\$ 2,000	\$ -	\$ 2,000
Office Supplies	\$ 1,252	\$ 2,500	\$ 1,154	\$ 2,500
Payroll Expenses	\$ 655,102	\$ 690,000	\$ 672,421	\$ 765,000
Postage	\$ 762	\$ 1,000	\$ 689	\$ 725
Printing and Reproduction	\$ 2,723	\$ 3,500	\$ 2,520	\$ 2,650
Professional Fees - Accounting	\$ 44,241	\$ 43,500	\$ 44,415	\$ 45,000
Professional Fees - Billing	\$ 5,859	\$ 6,000	\$ 9,837	\$ 10,325
Public Relations	\$ 2,045	\$ 2,200	\$ 1,038	\$ 1,100
Repairs and Maintenance	\$ 15,926	\$ 20,250	\$ 13,136	\$ 18,500
Supplies and Equipment - Crew Qtrs	\$ 702	\$ 1,150	\$ 1,253	\$ 1,315
Telephone Expense	\$ 3,032	\$ 4,000	\$ 2,828	\$ 2,975
Travel Expense	\$ 110	\$ 300	\$ 870	\$ 915
Treasurer's Fees	\$ 17,656	\$ 18,768	\$ 18,768	\$ 22,946
Utilities	<u>\$ 23,676</u>	<u>\$ 23,300</u>	<u>\$ 29,466</u>	<u>\$ 31,000</u>
Total Administrative Expenditures	<u>\$ 1,056,894</u>	<u>\$ 1,131,968</u>	<u>\$ 1,059,684</u>	<u>\$ 1,188,826</u>

**De Beque Fire Protection District
General Fund Budget
January 1 - December 31, 2020**

	Actual	Budget	ESTIMATED	Budget
	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
Capital Expense	\$ 55,320	\$ 178,000	\$ 174,000	\$ 92,000
EMS/Fire Operations				
Ambulance/Truck License & Fees	\$ 1,030	\$ 750	\$ 750	\$ 775
Dispatch Fee	\$ 5,875	\$ 6,000	\$ 6,060	\$ 6,375
Education/Training & Travel	\$ 13,554	\$ 14,300	\$ 14,919	\$ 15,665
Medical Supplies	\$ 5,691	\$ 7,000	\$ 7,118	\$ 7,475
PPE	\$ 1,573	\$ 2,500	\$ 2,465	\$ 2,590
Repairs & Maintenance	\$ 15,653	\$ 15,000	\$ 18,508	\$ 19,435
Small Fire Equipment/Supplies	\$ 10,148	\$ 17,570	\$ 5,379	\$ 15,970
Small Medical Equipment	\$ 1,185	\$ 10,700	\$ 3,446	\$ 8,300
Uniform Expense	\$ 5,503	\$ 7,500	\$ 8,821	\$ 9,265
Vaccines/Medical - EMTs	\$ 8,217	\$ 11,000	\$ 7,469	\$ 7,875
Total EMS/Fire Operations	<u>\$ 68,429</u>	<u>\$ 92,320</u>	<u>\$ 74,935</u>	<u>\$ 93,725</u>
Total Expenditures	<u>\$ 1,180,643</u>	<u>\$ 1,402,288</u>	<u>\$ 1,308,619</u>	<u>\$ 1,374,551</u>
Increase (Decrease) in Reserves	<u>\$ 17,964</u>	<u>\$ (135,974)</u>	<u>\$ (56,650)</u>	<u>\$ (30,189)</u>
Fund Balance	\$ 628,068	\$ 364,318	\$ 575,808	\$ 620,464
Plus Tabor Reserve	\$ 39,810	\$ 35,950	\$ 35,420	\$ 39,425
Ending Fund Balance	<u>\$ 667,878</u>	<u>\$ 400,268</u>	<u>\$ 611,228</u>	<u>\$ 659,889</u>

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY AND GARFIELD COUNTY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020.

WHEREAS, the Board of Directors of the DeBeque Fire Protection District has appointed Shannon L. Currier, CPA to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Shannon L. Currier, CPA has submitted a proper budget to this governing body on October 8, 2019 for its consideration; 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 on November 12, 2019 and interested taxpayers were given the opportunity to file or register any objections to said proposed 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.

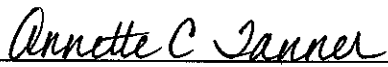
NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the DeBeque Fire Protection District, Mesa County and Garfield County, Colorado:

Section 1: That the budget as submitted and summarized by fund, hereby is approved and adopted as the budget of the DeBeque Fire Protection District for the year 2020.

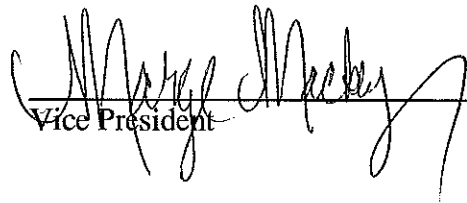
Section 2: That the budget hereby approved and adopted shall be signed by the President of the Board of Directors of said District and made a part of the public records of the District.

ADOPTED this Tenth day of December 2019.

ATTEST:



President



Vice President

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Garfield County, Colorado.

On behalf of the DeBeque Fire Protection District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the DeBeque Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 279,260,160 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: \$ 279,260,160 (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: 12/10/2019 for budget/fiscal year 2020
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	4.000 mills	\$ 1,117,041
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 0.394 > mills	\$ < 110,029 >
SUBTOTAL FOR GENERAL OPERATING:	3.606 mills	\$ 1,007,012
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]	3.606 mills	\$ 1,007,012

Contact person: (print) Shannon L. Currier, CPA Daytime phone: (970) 487-3428
 Signed: _____ Title: Certified Public Accountant

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).

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE DEBEQUE FIRE PROTECTION DISTRICT, GARFIELD COUNTY, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the DeBeque Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2019; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$1,007,012 which includes \$1,117,041 from property tax revenues less \$110,029 temporary property tax credit; and

WHEREAS, the 2019 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$279,260,160;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DEBEQUE FIRE PROTECTION DISTRICT, GARFIELD COUNTY, COLORADO:


Section 1. That for the purposes of meeting all general operating expenses for the DeBeque Fire Protection District during the 2020 budget year, there is hereby levied a tax of 4.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2020, there is hereby levied a temporary tax credit/mill levy reduction of 0.394 mills.

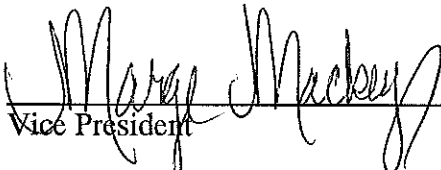
Section 3. That Shannon L. Currier, CPA for the DeBeque Fire Protection District, is hereby authorized and directed to immediately certify to the County Commissioners of Garfield County, Colorado, the mill levies for the DeBeque Fire Protection District as hereinabove determined and set.

ADOPTED this Tenth day of December 2019.

ATTEST:



President



Vice President

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Mesa County, Colorado.

On behalf of the DeBeque Fire Protection District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the DeBeque Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 36,471,250 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: \$ 36,471,250 (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: 12/10/2019 for budget/fiscal year 2020
 (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	4.000 mills	\$ 145,885
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 0.394 > mills	\$ < 14,370 >
SUBTOTAL FOR GENERAL OPERATING:	3.606 mills	\$ 131,515
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]	3.606 mills	\$ 131,515

Contact person: (print) Shannon L. Currier, CPA Daytime phone: (970) 487-3428
 Signed: _____ Title: Certified Public Accountant

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).

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the DeBeque Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2019; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$131,515; which includes \$145,885 from property tax revenues less \$14,370 temporary property tax credit; and

WHEREAS, the 2019 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$36,471,250;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY, COLORADO:


Section 1. That for the purposes of meeting all general operating expenses for the DeBeque Fire Protection District during the 2020 budget year, there is hereby levied a tax of 4.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2020, there is hereby levied a temporary tax credit/mill levy reduction of 0.394 mills.

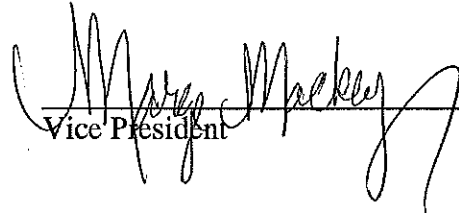
Section 3. That Shannon L. Currier, CPA for the DeBeque Fire Protection District, is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the DeBeque Fire Protection District as hereinabove determined and set.

ADOPTED this tenth day of December 2019.

ATTEST:



President



Vice President

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW, FOR THE DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY AND GARFIELD COUNTY, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2019; and

WHEREAS, the Board of Directors 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 District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY AND GARFIELD COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the general fund to the general fund as follows:

Current Operating Expense	
Administration	\$ 1,188,826
Capital Expense	\$ 92,000
EMS/Fire Operations	\$ 93,725
TOTAL	<u>\$ 1,374,551</u>

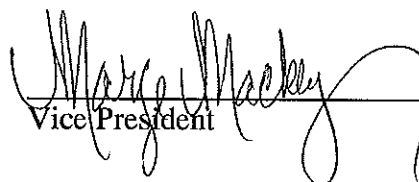
Section 2. Designation of Ending Fund Balances as Reserves. Pursuant to Const. Colo. Article X, Section 20, if the same is applicable to the District, the December 31, 2019 ending fund balance of the General Fund, the exact amount to be determined as part of the audit of the December 31, 2019 financial statements, is designated as a general reserve for future contingencies.

ADOPTED this Tenth day of December 2019.




President

ATTEST:



Vice President



Board Member

BUDGET MESSAGE

DEBEQUE FIRE PROTECTION DISTRICT

The attached 2020 Budget for DeBeque Fire Protection District includes these important features:

1. The budgetary basis of accounting used in the budget is the modified accrual basis. Revenues are recognized when they become available and measurable. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.
2. Estimated Fund Revenues include property taxes collected by the Treasurer in Mesa County and Garfield County. Ambulance fees are charges for emergency medical services. Interest Income is earned revenue on cash investments. The Grant Fund/Miscellaneous Revenues consist of funds received for fire and EMS equipment to be acquired during the 2020 budget year.
3. Estimated Expenditures consist of general, administrative, and operating expenditures anticipated for the next calendar year. There are no significant changes are expected to arise in the 2020 budget year.
4. The major capital expenditures completed during the 2019 year included purchase of a new transport gurney and replacement of the District's SCBA. During 2020 the main capital expenditures will consist of a kitchenette addition to the community area of the station as well as a rescue boat and extrication equipment.
5. Reserves consist of funds set aside for the future needs of the District including funds for capital improvements.

The budgetary basis of accounting is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual basis

The District's major operation is to provide fire protection and emergency medical services to the DeBeque area. The District does not exercise oversight control over any other known entities.