

DEBEQUE FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET

2021

A LETTER OF BUDGET TRANSMITTAL

DeBeque Fire Protection District
4580 I-70 Frontage Road
DeBeque, CO 81630

December 8, 2020

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


Attached is the 2021 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 8, 2020. 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 4.000 mills for all general operating purposes. Based on an assessed valuation of \$253,168,180 the property tax revenue subject to statutory limitation is \$1,012,673 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 4.000 mills for all general operating purposes. Based on an assessed valuation of \$34,614,700 the property tax revenue subject to statutory limitation is \$138,459 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, 2021**

	Actual <u>2019</u>	Budget <u>2020</u>	ESTIMATED ACTUAL <u>2020</u>	Budget <u>2021</u>
ESTIMATED RESOURCES				
Beginning Fund Balance	\$ 633,608	\$ 611,228	\$ 621,595	\$ 852,269
Less Tabor Reserve	\$ (60,000)	\$ (39,425)	\$ (49,400)	\$ (45,300)
Adjusted Fund Balance	<u>\$ 573,608</u>	<u>\$ 571,803</u>	<u>\$ 572,195</u>	<u>\$ 806,969</u>
REVENUES				
Donations	\$ 5,500	\$ -	\$ 28,700	\$ -
EMS Service Revenue	\$ 89,559	\$ 81,300	\$ 76,000	\$ 80,500
Grants	\$ 482,882	\$ 28,000	\$ 24,215	\$ 750
Interest Income	\$ 209	\$ 200	\$ 1,500	\$ 1,500
Property Tax Revenues - Garfield County - 4 Mills	\$ 809,176	\$ 1,117,041	\$ 1,007,012	\$ 1,012,673
Temporary Tax Credit - Garfield County	\$ -	\$ (110,029)	\$ -	\$ -
Property Tax Revenues - Mesa County - 4 Mills	\$ 133,205	\$ 145,885	\$ 131,515	\$ 138,459
Temporary Tax Credit - Mesa County	\$ -	\$ (14,370)	\$ -	\$ -
Sales Tax Initiative	\$ 7,207	\$ 6,100	\$ 7,375	\$ 7,400
Miscellaneous Revenue	\$ 29,926	\$ 21,000	\$ 148,140	\$ 21,000
Specific Ownership Tax-Garfield County	\$ 56,751	\$ 51,300	\$ 65,800	\$ 66,000
Specific Ownership Tax-Mesa County	\$ 19,815	\$ 17,935	\$ 19,000	\$ 19,500
Total Revenues	<u>\$ 1,634,230</u>	<u>\$ 1,344,362</u>	<u>\$ 1,509,257</u>	<u>\$ 1,347,782</u>
EXPENDITURES				
Administrative Expenditures				
Advertising and Promotion	\$ 130	\$ -	\$ -	\$ -
Audit Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Bad Debt Expense	\$ 30,153	\$ 38,000	\$ 49,150	\$ 47,500
Board Compensation	\$ 5,700	\$ 6,500	\$ 6,900	\$ 6,500
Donations	\$ -	\$ 500	\$ 200	\$ 500
Dues and Subscriptions	\$ 1,898	\$ 3,200	\$ 3,175	\$ 3,200
Election Expense	\$ -	\$ 4,000	\$ 13,525	\$ -
Employee Incentives	\$ 3,099	\$ 12,500	\$ 3,500	\$ 3,000
Fuel Expense	\$ 10,540	\$ 11,000	\$ 8,500	\$ 11,000
HR Expense	\$ 2,155	\$ 2,500	\$ -	\$ 2,500
Insurance Expense - General & Workers' Comp	\$ 27,904	\$ 25,900	\$ 35,200	\$ 35,500
Insurance Expense - Health	\$ 146,674	\$ 153,000	\$ 170,155	\$ 145,628
Health Reimbursement Account	\$ -	\$ -	\$ -	\$ 12,000
IT Expense	\$ 14,794	\$ 12,525	\$ 13,000	\$ 14,750
Janitorial Expense	\$ 967	\$ 750	\$ 1,675	\$ 1,500
Legal Fees	\$ 3,958	\$ 4,000	\$ 500	\$ 3,000
Meals	\$ 333	\$ 1,500	\$ 550	\$ 1,500
Miscellaneous Expense	\$ 105	\$ 2,000	\$ -	\$ 1,500
Office Supplies	\$ 1,494	\$ 2,500	\$ 1,300	\$ 2,500
Payroll Expenses	\$ 656,312	\$ 765,000	\$ 748,580	\$ 710,000
Postage	\$ 755	\$ 725	\$ 725	\$ 725
Printing and Reproduction	\$ 2,589	\$ 2,650	\$ 2,100	\$ 2,200
Professional Fees - Accounting	\$ 46,075	\$ 45,000	\$ 42,900	\$ 37,500
Professional Fees - Billing	\$ 9,055	\$ 10,325	\$ 3,300	\$ 4,500
Public Relations	\$ 1,289	\$ 1,100	\$ 2,750	\$ 1,000
Repairs and Maintenance	\$ 10,361	\$ 18,500	\$ 26,000	\$ 15,000
Supplies and Equipment - Crew Qtrs	\$ 1,192	\$ 1,315	\$ 1,000	\$ 1,000
Telephone Expense	\$ 3,243	\$ 2,975	\$ 3,845	\$ 4,000
Travel Expense	\$ -	\$ 915	\$ 200	\$ 900
Treasurer's Fees	\$ 19,716	\$ 22,946	\$ 22,946	\$ 20,728
Utilities	\$ 27,772	\$ 31,000	\$ 30,000	\$ 31,500
Total Administrative Expenditures	<u>\$ 1,034,263</u>	<u>\$ 1,188,826</u>	<u>\$ 1,197,676</u>	<u>\$ 1,127,131</u>

**De Beque Fire Protection District
General Fund Budget
January 1 - December 31, 2021**

	Actual	Budget	ESTIMATED	
	<u>2019</u>	<u>2020</u>	ACTUAL	Budget
			<u>2020</u>	<u>2021</u>
Capital Expense	\$ 172,115	\$ 92,000	\$ 20,000	\$ 5,000
Grant Funds Passed Through	\$ 367,031	\$ -	\$ -	\$ -
EMS/Fire Operations				
Ambulance/Truck License & Fees	\$ 520	\$ 775	\$ 932	\$ 950
Dispatch Fee	\$ 6,059	\$ 6,375	\$ 6,975	\$ 7,000
Education/Training & Travel	\$ 11,358	\$ 15,665	\$ 12,000	\$ 8,000
Medical Supplies	\$ 6,074	\$ 7,475	\$ 6,000	\$ 6,000
PPE	\$ 5,747	\$ 2,590	\$ -	\$ 2,000
Repairs & Maintenance	\$ 22,850	\$ 19,435	\$ 16,100	\$ 12,000
Small Fire Equipment/Supplies	\$ 6,590	\$ 15,970	\$ 5,900	\$ 10,000
Small Medical Equipment	\$ 2,569	\$ 8,300	\$ 1,000	\$ 3,000
Uniform Expense	\$ 5,881	\$ 9,265	\$ 7,000	\$ 4,500
Vaccines/Medical - EMTs	\$ 5,186	\$ 7,875	\$ 5,000	\$ 5,000
Total EMS/Fire Operations	\$ 72,834	\$ 93,725	\$ 60,907	\$ 58,450
Total Expenditures	\$ 1,646,243	\$ 1,374,551	\$ 1,278,583	\$ 1,190,581
Increase (Decrease) in Reserves	\$ (12,013)	\$ (30,189)	\$ 230,674	\$ 157,201
Fund Balance	\$ 561,595	\$ 541,614	\$ 802,869	\$ 964,170
Plus Tabor Reserve	\$ 60,000	\$ 39,425	\$ 49,400	\$ 45,300
Ending Fund Balance	\$ 621,595	\$ 581,039	\$ 852,269	\$ 1,009,470

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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021.

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 14, 2020 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 16, 2020 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 2021.

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 Eighth day of December 2020.

ATTEST:



President



Vice President

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DEBEQUE FIRE PROTECTION DISTRICT, GARFIELD COUNTY, COLORADO, FOR THE 2021 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 8, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$1,012,673; and

WHEREAS, the 2020 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$253,168,180;

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 2021 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 2020.

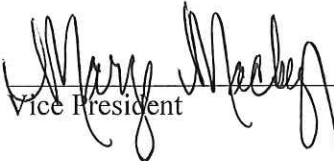
Section 2. That Shannon L. Currier, CPA for the DeBeque Fire Protection District, is hereby authorized and directed to immediately certify to the County Commissioners of Garfield County, Colorado, the mill levies for the DeBeque Fire Protection District as hereinabove determined and set.

ADOPTED this Eighth day of December 2020.

ATTEST:



President



Vice President

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY, COLORADO, FOR THE 2021 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 8, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$138,459; and

WHEREAS, the 2020 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$34,614,700;

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 2021 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 2020.


Section 2. 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 Eighth day of December 2020.

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 2021 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2020; 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	\$ 1,127,131
Capital Expense	\$ 5,000
EMS/Fire Operations	\$ 58,450
TOTAL	<u>\$ 1,190,581</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, 2020 ending fund balance of the General Fund, the exact amount to be determined as part of the audit of the December 31, 2020 financial statements, is designated as a general reserve for future contingencies.

ADOPTED this Eighth day of December 2020.



President

ATTEST:



Vice President



Secretary

BUDGET MESSAGE

DEBEQUE FIRE PROTECTION DISTRICT

The attached 2021 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 and 2021 budget years.
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 2021 budget year.
4. The major capital expenditures completed during the 2020 year included miscellaneous equipment for EMS operations. During 2021 capital expenditures will be minimal.
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.