

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, 2015 AND ENDING ON THE LAST DAY OF DECEMBER, 2015.

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

WHEREAS, Shannon Currier has submitted a proper budget to this governing body 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 11, 2014 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, that the 2015 budget is as follows:

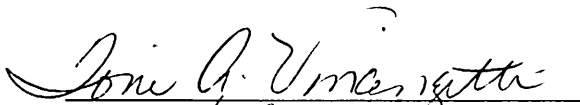
SEE ATTACHED BUDGET.

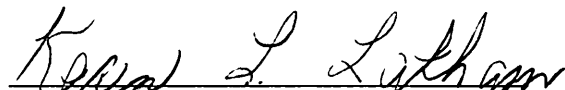
FURTHER RESOLVED, that the budget as submitted and hereinabove summarized by fund, hereby is approved and adopted as the budget of the DeBeque Fire Protection District for the year 2015.

FURTHER RESOLVED, 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 9th day of December, 2014.

ATTEST:


Secretary


President

**De Beque Fire Protection District
General Fund Budget
January 1 - December 31, 2015**

	Actual <u>2013</u>	Budget <u>2014</u>	ESTIMATED ACTUAL <u>2014</u>	Budget <u>2015</u>
ESTIMATED RESOURCES				
Beginning Fund Balance	\$ 1,832,898	\$ 2,238,337	\$ 2,268,035	\$ 2,834,829
Less Labor Reserve	\$ (27,650)	\$ (46,350)	\$ (45,407)	\$ (36,000)
Adjusted Fund Balance	<u>\$ 1,805,248</u>	<u>\$ 2,191,987</u>	<u>\$ 2,222,628</u>	<u>\$ 2,798,829</u>
REVENUES				
Donations	\$ 8,000	\$ 10,000	\$ 6,525	\$ 7,500
EMS Service Revenue	\$ 30,918	\$ 25,000	\$ 27,825	\$ 40,000
Grants	\$ 8,224	\$ 9,500	\$ 21,305	\$ 2,317,700
Interest Income	\$ 1,534	\$ 2,000	\$ 1,485	\$ 1,500
Subscription Revenues	\$ 1,400	\$ 1,500	\$ 1,250	\$ 1,300
Property Tax Revenues - Garfield County - 4 Mills	\$ 1,640,451	\$ 1,431,091	\$ 1,433,187	\$ 1,354,599
One Year Temporary Property Tax Credit	\$ -	\$ -	\$ -	\$ (46,734)
Property Tax Revenues - Mesa County - 4 Mills	\$ 159,068	\$ 147,523	\$ 147,523	\$ 161,523
One Year Temporary Property Tax Credit	\$ -	\$ -	\$ -	\$ (5,573)
Miscellaneous Revenue	\$ 1,355	\$ 2,000	\$ 3,150	\$ 3,000
Specific Ownership Tax-Garfield County	\$ 78,572	\$ 80,000	\$ 89,000	\$ 89,000
Specific Ownership Tax-Mesa County	<u>\$ 19,192</u>	<u>\$ 19,350</u>	<u>\$ 19,750</u>	<u>\$ 20,000</u>
Total Revenues	<u>\$ 1,948,714</u>	<u>\$ 1,727,964</u>	<u>\$ 1,751,000</u>	<u>\$ 3,943,815</u>
EXPENDITURES				
Administrative Expenditures				
Advertising and Promotion	\$ 165	\$ 175	\$ 200	\$ 225
Audit Fees	\$ 5,800	\$ 6,000	\$ 5,800	\$ 6,000
Automobile Expense	\$ -	\$ 1,500	\$ 350	\$ 1,500
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -
Bank Service Charges	\$ -	\$ 100	\$ 50	\$ 100
Donations	\$ 500	\$ 650	\$ 500	\$ 500
Collection Expense	\$ 447	\$ 650	\$ 450	\$ 6,650
Computer and Internet Expenses	\$ 3,919	\$ 2,800	\$ 2,880	\$ 4,300
Crew Quarters Supplies and Equipment	\$ -	\$ -	\$ 11,350	\$ 9,000
Dues and Subscriptions	\$ 1,785	\$ 2,100	\$ 2,000	\$ 2,100
Election Expense	\$ -	\$ 2,500	\$ 7,327	\$ -
Fuel Expense	\$ 9,659	\$ 10,100	\$ 10,075	\$ 10,575
Employee Incentives	\$ 1,241	\$ 2,500	\$ 2,500	\$ 2,500
Insurance Expense - General & Workers' Comp	\$ 34,300	\$ 50,000	\$ 52,255	\$ 62,700
Insurance Expense - Health	\$ 109,499	\$ 143,000	\$ 99,750	\$ 140,000
Janitorial Expense	\$ 690	\$ 800	\$ 870	\$ 975
Lease Service - Building	\$ -	\$ 140,000	\$ -	\$ -
Lease Service - Interest Expense	\$ -	\$ 172,850	\$ -	\$ -
Legal Fees	\$ 5,113	\$ 10,000	\$ 25,200	\$ 15,000
Meals	\$ 282	\$ 750	\$ 1,110	\$ 1,150
Miscellaneous Expense	\$ 92	\$ 1,000	\$ 150	\$ 1,000
Office Equipment	\$ -	\$ 1,200	\$ 3,700	\$ 2,500
Office Supplies	\$ 1,348	\$ 2,000	\$ 2,200	\$ 2,300
Payroll Expenses	\$ 539,991	\$ 557,000	\$ 559,000	\$ 570,000
Postage	\$ 1,025	\$ 1,200	\$ 950	\$ 1,200
Printing and Reproduction	\$ 3,334	\$ 3,570	\$ 4,100	\$ 4,200
Professional Fees	\$ 18,670	\$ 17,500	\$ 30,720	\$ 25,000
Public Relations	\$ 269	\$ 775	\$ 510	\$ 775
Rent	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
Repairs and Maintenance	\$ 19,473	\$ 17,500	\$ 25,450	\$ 26,000
Retirement Benefits	\$ 82,029	\$ 85,000	\$ 82,022	\$ -
Telephone Expense	\$ 2,086	\$ 2,300	\$ 1,850	\$ 2,300
Treasurer's Fees	\$ 39,400	\$ 31,575	\$ 31,596	\$ 30,170
Utilities	<u>\$ 7,201</u>	<u>\$ 12,000</u>	<u>\$ 8,100</u>	<u>\$ 10,000</u>
Total Administrative Expenditures	<u>\$ 947,318</u>	<u>\$ 1,338,095</u>	<u>\$ 1,032,015</u>	<u>\$ 997,720</u>

**De Beque Fire Protection District
General Fund Budget
January 1 - December 31, 2015**

	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>ESTIMATED ACTUAL 2014</u>	<u>Budget 2015</u>
Capital Expense	\$ 526,921	\$ 200,000	\$ 100,000	\$ 3,571,895
EMS/Fire Operations				
Ambulance/Truck License & Fees	\$ 812	\$ 750	\$ 811	\$ 825
Communication Expense	\$ 2,870	\$ 3,750	\$ 3,700	\$ 5,271
Dispatch Fee	\$ 6,279	\$ 6,625	\$ 7,045	\$ 7,000
Education/Training & Travel	\$ 13,800	\$ 17,325	\$ 17,400	\$ 20,000
Emergency/Safety Supplies	\$ 205	\$ 2,400	\$ 2,400	\$ 3,020
Fire Equipment/Supplies	\$ 4,308	\$ 10,000	\$ 3,500	\$ 10,200
Medical Supplies	\$ 5,797	\$ 8,925	\$ 7,500	\$ 7,600
Small Medical Equipment	\$ 3,256	\$ 6,075	\$ 4,750	\$ 6,200
Uniform Expense	\$ 1,929	\$ 5,900	\$ 4,000	\$ 5,600
Vaccines/Medical - EMTs	<u>\$ 82</u>	<u>\$ 1,150</u>	<u>\$ 1,085</u>	<u>\$ 1,150</u>
Total EMS/Fire Operations	\$ 39,338	\$ 62,900	\$ 52,191	\$ 66,866
Total Expenditures	\$ 1,513,577	\$ 1,600,995	\$ 1,184,206	\$ 4,636,481
Increase (Decrease) in Reserves	<u>\$ 435,137</u>	<u>\$ 126,969</u>	<u>\$ 566,794</u>	<u>\$ (692,666)</u>
Fund Balance	\$ 2,240,385	\$ 2,318,956	\$ 2,789,422	\$ 2,106,163
Plus Tabor Reserve	<u>\$ 27,650</u>	<u>\$ 46,350</u>	<u>\$ 45,407</u>	<u>\$ 36,000</u>
Ending Fund Balance	<u>\$ 2,268,035</u>	<u>\$ 2,365,306</u>	<u>\$ 2,834,829</u>	<u>\$ 2,142,163</u>

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COST OF GOVERNMENT FOR DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY, COLORADO, FOR THE 2015 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 9, 2014; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$155,950.00; and

WHEREAS, the amount of money necessary to balance the budget pursuant to Sections 29-1-301(1.2) and 29-1-302(1.5), C.R.S. for capital expenditures is \$-0-; and

WHEREAS, the amount of money to balance the budget for voter-approved pension plan contributions is \$-0-; and

WHEREAS, the 2014 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$40,380,870.00;

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 2015 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 2014.

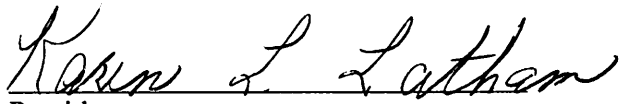
Section 2. That for the purpose of reducing revenue during the year 2015, there is hereby levied a temporary tax credit / mill levy reduction of 0.138 mills resulting in a net levy of 3.862 mills.

Section 3. That for the purposes of meeting funding for the volunteer pension plan for the DeBeque Fire Protection District during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

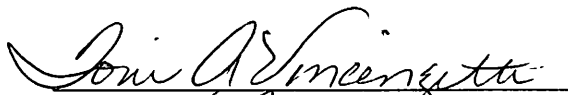
Section 4. That for the purposes of meeting all the approved capital expenditures for the DeBeque Fire Protection District during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 5. That the President of the Board of Directors 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 in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 9th day of December, 2014.


President

ATTEST:


Secretary

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DEBEQUE FIRE PROTECTION DISTRICT, GARFIELD COUNTY, COLORADO, FOR THE 2015 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 9, 2014; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$1,307,865.00; and

WHEREAS, the amount of money necessary to balance the budget pursuant to Sections 29-1-301(1.2) and 29-1-302(1.5), C.R.S. for capital expenditures is \$-0-; and

WHEREAS, the amount of money to balance the budget for voter-approved pension plan contributions is -0-; and

WHEREAS, the 2014 valuation for assessment for the DeBeque Fire Protection District, as certified by the County Assessor, is \$338,649,750.00;

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 2015 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 2014.

Section 2. That for the purpose of reducing revenue during the year 2015, there is hereby levied a temporary tax credit / mill levy reduction of 0.138 mills resulting in a net levy of 3.862 mills.

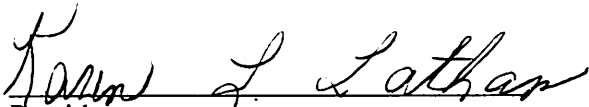
Section 3. That for the purposes of meeting funding for the volunteer pension plan for the DeBeque Fire Protection District during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 4. That for the purposes of meeting all the approved capital expenditures for the DeBeque Fire Protection District during the 2015 budget year, there is hereby levied a tax of

0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 5. That the President of the Board of Directors 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 in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 9th day of December, 2014.


President

ATTEST:


Secretary Treasurer

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 2015 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2014; 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.

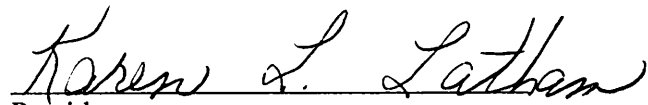
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DEBEQUE FIRE PROTECTION DISTRICT, MESA COUNTY AND GARFIELD COUNTY, COLORADO:

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

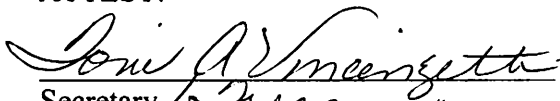
Current Operating Expense	
Administration	\$ 997,720.00
Capital Expense	\$ 3,571,895.00
EMS/Fire Operations	\$ 66,866.00
TOTAL	\$ 4,636,481.00

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, 2014 ending fund balance of the General Fund, the exact amount to be determined as part of the audit of the December 31, 2014 financial statements, is designated as a general reserve for future contingencies.

ADOPTED this 9th day of December, 2014.


President

ATTEST:


Secretary Treasurer

BUDGET MESSAGE

DEBEQUE FIRE PROTECTION DISTRICT

The attached 2015 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 potential funds to be received for construction of a new fire station and some equipment as well as a small amount of miscellaneous revenues.
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 2015 budget year.
4. The major capital expenditure expected to arise during the 2015 year is construction of a new fire station and acquisition of miscellaneous fire and EMS 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.