

**DE BEQUE FIRE PROTECTION DISTRICT**

**GENERAL FUND BUDGET**

**2022**

**A LETTER OF BUDGET TRANSMITTAL**

De Beque Fire Protection District  
4580 I-70 Frontage Road  
De Beque, Colorado 81630

December 21, 2021

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 880203

Attached is the 2022 budget for De Beque Fire Protection District in Garfield and Mesa Counties, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 14, 2021. If there are any questions regarding the budget, please contact Forest Matis, Fire Chief or Kim Latham, Finance Manager at 970-283-8632, 4580 I-70 Frontage Road, De Beque, Colorado 81630.

The mill levy certified to the Garfield County Commissioners is 4.000 mills for all general operating purposes. Based on an assessed valuation of \$179,681,060 the property tax revenues subject to statutory limitation is \$720,143 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 \$34,140,548 the property tax revenues subject to statutory limitation is \$136,562 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

\_\_\_\_\_  
Annette Tanner, DFPD Board President

\_\_\_\_\_  
Rebecca Ramthun, DFPD Board Vice President

\_\_\_\_\_  
Melanie Hansen, DFPD Board Secretary

\_\_\_\_\_  
Cindy Farris, Board Member

\_\_\_\_\_  
Dustin Koehler, Board Member

## **BUDGET MESSAGE**

### **DE BEQUE FIRE PROTECTION DISTRICT**

The attached 2022 Budget for De Beque 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 general 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 Garfield County and Mesa 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 2021 & 2022 budget years.
3. Estimated Expenditures consist of general, administrative, and operating expenditures anticipated for the next calendar year. There are no significant changes that are expected to arise in the 2022 budget year.
4. The major capital expenditures completed during the 2021 year included miscellaneous equipment for EMS operations. During 2022, 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 De Beque area. The District does not exercise oversight control over any other known entities.

**DEBEQUE FIRE PROTECTION DISTRICT**

**BUDGET 2022**

Approved by the Board of Directors December 14, 2021

	<b>Actual</b>	<b>Budget</b>	<b>ESTIMATED</b>	
	<b>2020</b>	<b>2021</b>	<b>ACTUAL Estimated</b>	<b>Budget</b>
	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>ESTIMATED RESOURCES</b>				
<b>Beginning Fund Balance</b>	\$ 611,228	\$ 852,269	\$ 660,724	\$ 1,092,572
<b>Less Tabor Reserve</b>	\$ (47,350)	\$ (45,300)	\$ (48,287)	\$ (38,355)
<b>Adjusted Fund Balance</b>	<u>\$ 563,878</u>	<u>\$ 806,969</u>	<u>\$ 612,437</u>	<u>\$ 1,054,217</u>
<b>REVENUES</b>				
<b>EMS Service Revenue</b>	\$ 107,859	\$ 80,500	\$ 74,800	\$ 74,892
<b>Grant Revenue</b>	\$ 15,978	\$ 750	\$ 28,736	\$ -
<b>Tax Revenues</b>				
<b>Property Tax Revenues - Garfield County - 4 Mills</b>	\$ 1,008,596	\$ 1,012,673	\$ 1,015,000	\$ 720,143
<b>Temporary Tax Credit - Garfield County</b>				
<b>Property Tax Revenues - Mesa County - 4 Mills</b>	\$ 131,283	\$ 138,459	\$ 137,200	\$ 136,562
<b>Temporary Tax Credit - Mesa County</b>				
<b>Sales Tax Initiative</b>	\$ 7,526	\$ 7,400	\$ 8,900	\$ 8,832
<b>Senior/Veteran Exempt Tax</b>	\$ 218,723	\$ 21,000	\$ 843	\$ 2,000
<b>Specific Ownership Tax-Garfield County</b>	\$ 66,185	\$ 66,000	\$ 75,680	\$ 76,608
<b>Specific Ownership Tax-Mesa County</b>	\$ 18,873	\$ 19,500	\$ 20,000	\$ 19,464
<b>Nonmedical Income</b>	\$ -	\$ -	\$ -	\$ -
<b>Donations</b>	\$ -	\$ -	\$ 6,164	\$ -
<b>Deployment Revenue</b>	\$ -	\$ -	\$ 242,209	\$ 240,000
<b>Permits to Burn</b>	\$ -	\$ -	\$ 50	\$ -
<b>Interest Income (Interest &amp; Dividend Income)</b>	\$ 2,421	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>\$ 1,577,444</u>	<u>\$ 1,346,282</u>	<u>\$ 1,609,582</u>	<u>\$ 1,278,501</u>
<b>EXPENDITURES</b>				
<b>Administrative Expenditures</b>				
<b>Advertising and Promotion</b>	\$ 14	\$ -	\$ 100	\$ -
<b>Audit Adjustment</b>	\$ 3,517			
<b>Audit Fees</b>	\$ 6,000	\$ 6,000	\$ 6,100	\$ 6,200
<b>Bad Debt Expense</b>	\$ 94,666	\$ 47,500	\$ 58,000	\$ 44,186
<b>Board Compensation</b>	\$ 6,600	\$ 6,500	\$ 5,700	\$ 7,000
<b>Depreciation Expense</b>	\$ 237,812	\$ -	\$ -	\$ -
<b>Donations</b>	\$ 100	\$ 500	\$ -	\$ 500
<b>Dues and Subscriptions</b>	\$ 1,536	\$ 3,200	\$ 3,000	\$ 3,500
<b>Election Expense</b>	\$ 13,523	\$ -	\$ -	\$ 10,000
<b>Employee Incentives</b>	\$ 406	\$ 3,000	\$ 1,500	\$ 3,000
<b>Fuel Expense</b>	\$ 7,667	\$ 11,000	\$ 10,000	\$ 8,000
<b>Furniture/Equipment - Crew Quarters</b>	\$ -	\$ -	\$ 3,750	\$ -
<b>Furniture/Equipment - Office</b>	\$ -	\$ -	\$ 120	\$ 200
<b>HR Expense</b>	\$ -	\$ 2,500	\$ -	\$ -
<b>Insurance Expense - General Liability</b>	\$ 17,514	\$ 35,500	\$ 17,500	\$ 18,429
<b>Insurance Expense - Health</b>	\$ 168,279	\$ 145,628	\$ 129,800	\$ 134,638
<b>Insurance Expense - Worker's Comp</b>	\$ 20,575	\$ -	\$ 21,000	\$ 16,731
<b>Health Reimbursement Account (HRA)</b>	\$ -	\$ 12,000	\$ -	\$ 12,000
<b>IT Expense</b>	\$ 14,777	\$ 14,750	\$ 16,000	\$ 15,000
<b>Janitorial Expense</b>	\$ 1,821	\$ 1,500	\$ 500	\$ 1,000
<b>Meals</b>	\$ 524	\$ 1,500	\$ 500	\$ 1,500
<b>Miscellaneous Expense</b>	\$ -	\$ 1,500	\$ -	\$ -
<b>Payroll Expenses</b>	\$ 724,423	\$ 710,000	\$ 600,000	\$ 804,259

	Actual <u>2020</u>	Budget <u>2021</u>	ACTUAL Estimated <u>2021</u>	Budget <u>2022</u>
Payroll Board Compensation			\$ 6,500	
Postage	\$ 645	\$ 725	\$ 300	\$ 500
Printing and Reproduction	\$ 2,215	\$ 2,200	\$ 2,700	\$ 2,616
Professional Fees - Accounting	\$ 40,039	\$ 37,500	\$ 23,000	\$ 1,500
Professional Fees - Background Checks			\$ 160	
Professional Fees - Billing	\$ 2,705	\$ 4,500	\$ 2,000	\$ 1,356
Professional Fees - Legal Fees	\$ 504	\$ 3,000	\$ 4,000	\$ 7,000
Public Relations	\$ 2,459	\$ 1,000	\$ 100	\$ 1,000
Repairs and Maintenance	\$ 21,048	\$ 15,000	\$ 44,000	\$ 15,000
Supplies and Equipment - Crew Qtrs	\$ 479	\$ 1,000	\$ 1,000	\$ 1,000
Supplies Office	\$ 1,125	\$ 2,500	\$ 8,500	\$ 1,200
Telephone Expense	\$ 4,100	\$ 4,000	\$ 10,000	\$ 5,916
Travel Expense	\$ 144	\$ 900	\$ 1,000	\$ 2,000
Treasurer's Fees	\$ 22,797	\$ 20,728	\$ 23,500	\$ 23,500
Utilities	\$ 28,285	\$ 31,500	\$ 27,500	\$ 35,000
<b>Total Administrative Expenditures</b>	<b>\$ 1,446,299</b>	<b>\$ 1,127,131</b>	<b>\$ 1,027,830</b>	<b>\$ 1,183,731</b>
Capital Expense	\$ 33,763	\$ 5,000	\$ 21,804	\$ -
Grant Funds Passed Through	\$ -	\$ -	\$ -	\$ -
Deployment Expenses / non payroll	\$ -	\$ -	\$ 24,600	\$ 20,000
<b>EMS/Fire Operations</b>				
Ambulance/Truck License & Fees	\$ 482	\$ 950	\$ 500	\$ 1,000
Dispatch Fee	\$ 6,976	\$ 7,000	\$ 8,000	\$ 8,000
Education/Training & Travel	\$ 8,793	\$ 8,000	\$ 12,000	\$ 12,000
Medical Supplies	\$ 5,787	\$ 6,000	\$ 6,600	\$ 7,100
PPE		\$ 2,000	\$ 5,100	\$ 10,000
Repairs & Maintenance	\$ 14,196	\$ 12,000	\$ 53,000	\$ 20,000
Small Fire Equipment/Supplies	\$ 7,585	\$ 10,000	\$ 7,800	\$ 8,724
Small Medical Equipment	\$ 1,543	\$ 3,000	\$ 500	\$ 3,000
Uniform Expense	\$ 4,007	\$ 4,500	\$ 10,000	\$ 2,000
Vaccines/Medical - EMTs	\$ (1,484)	\$ 5,000	\$ -	\$ 1,000
<b>Total EMS/Fire Operations</b>	<b>\$ 47,885</b>	<b>\$ 58,450</b>	<b>\$ 103,500</b>	<b>\$ 72,824</b>
<b>Total Expenditures</b>	<b>\$ 1,527,948</b>	<b>\$ 1,190,581</b>	<b>\$ 1,177,734</b>	<b>\$ 1,276,555</b>
<b>Increase (Decrease) in Reserves</b>	<b>\$ 49,496</b>	<b>\$ 155,701</b>	<b>\$ 431,848</b>	<b>\$ 1,946</b>
<b>Fund Balance</b>	<b>\$ 613,374</b>	<b>\$ 962,670</b>	<b>\$ 1,044,285</b>	<b>\$ 1,056,163</b>
<b>Plus Tabot Reserve</b>	<b>\$ 47,350</b>	<b>\$ 45,300</b>	<b>\$ 48,287</b>	<b>\$ 38,355</b>
<b>Ending Fund Balance</b>	<b>\$ 660,724</b>	<b>\$ 1,007,970</b>	<b>\$ 1,092,572</b>	<b>\$ 1,094,518</b>

## RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE DE BEQUE FIRE PROTECTION DISTRICT, GARFIELD AND MESA COUNTIES, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of the De Beque Fire Protection District has appointed Fire Chief Forest Matis and Finance Manager Kim Latham to prepare and submit a budget to said governing body at the proper time; and

WHEREAS, Fire Chief Forest Matis and Finance Manager Kim Latham submitted a proper budget to this governing body on December 14, 2021 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 December 14, 2021 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 De Beque Fire Protection District, Garfield and Mesa Counties, Colorado:

Section 1: That the budget as submitted and summarized by fund, hereby is approved and adopted as the budget of the De Beque Fire Protection District for the year 2022.

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 14<sup>th</sup> day of December 2021.

ATTEST:

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Annette Tanner, President

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Rebecca Ramthun, Vice President

**RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DE BEQUE FIRE PROTECTION DISTRICT, GARFIELD COUNTY, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the De Beque Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2021; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$720,143; and

WHEREAS, the 2021 valuation for assessment for the De Beque Fire Protection District, as certified by the County Assessor, is \$179,681,060;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DE BEQUE FIRE PROTECITON DISTRICT, GARFIELD COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses for the De Beque 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 for all taxable property within the District for the year 2022.

Section 2. That Fire Chief Forest Matis and Finance Manager Kim Latham are hereby authorized and directed to immediately certify to the County Commissioners of Garfield County, Colorado, the mill levies for the De Beque Fire Protection District as hereinabove determined and set.

ADOPTED this 14<sup>th</sup> day of December 2021.

ATTEST:

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Annette Tanner, President

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Rebecca Ramthun, Vice President

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Garfield County, Colorado.

On behalf of the DeBeque Fire Protection District  
(taxing entity)<sup>A</sup>  
 the Board of Directors  
(governing body)<sup>B</sup>  
 of the DeBeque Fire Protection District  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 180,035,790  
 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 180,035,790  
(NET<sup>G</sup> 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: 12/15/2021 for budget/fiscal year 2022  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	4.000 mills	\$ 720,143
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.000 mills</b>	<b>\$ 720,143</b>
3. General Obligation Bonds and Interest <sup>J</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
	mills	\$
<b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	<b>4.000 mills</b>	<b>\$ 720,143</b>

Contact person: (print) Annette Tanner Daytime phone: (970) 283-8632  
 Signed: Annette Tanner Title: DFPD President

*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.*

<sup>1</sup> 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.  
<sup>2</sup> 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).



**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>1</sup>:**

1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>2</sup>:**

3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

CERTIFICATION OF VALUATION BY Garfield County COUNTY ASSESSOR

New Tax Entity? YES NO

Date 10/21/2021

NAME OF TAX ENTITY: DEBEQUE FIRE PROTECTION DISTRICT

USE FOR STATE PROPERTY TAX REVENUE LIMIT CALCULATION (5% LIMIT ONLY)

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021

Table with 11 rows listing valuation items: 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$253,168,180; 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: \$179,681,060; 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$0; 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$179,681,060; 5. NEW CONSTRUCTION: \$650; 6. INCREASED PRODUCTION OF PRODUCING MINE: \$0; 7. ANNEXATIONS/INCLUSIONS: \$0; 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: \$0; 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND: \$0; 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1: \$2,200; 11. TAXES ABATED AND REFUNDED AS OF AUG. 1: \$4,248.32

- ‡ 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 to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR LOCAL GROWTH CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Garfield County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021

Table with 7 rows listing actual valuation items: 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: \$95,614,780; ADDITIONS TO TAXABLE REAL PROPERTY: 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$9,140; 3. ANNEXATIONS/INCLUSIONS: \$0; 4. INCREASED MINING PRODUCTION: \$0; 5. PREVIOUSLY EXEMPT PROPERTY: \$0; 6. OIL OR GAS PRODUCTION FROM A NEW WELL: \$0; 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: \$0

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows listing deletions: 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$0; 9. DISCONNECTIONS/EXCLUSIONS: \$0; 10. PREVIOUSLY TAXABLE PROPERTY: \$0

- ‡ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
\* Construction is defined as newly constructed taxable real property structures.
\$ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$497,338,320

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$0
\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE DE BEQUE FIRE PROTECTION DISTRICT, MESA COUNTY, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the De Beque Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2021; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$136,562; and

WHEREAS, the 2021 valuation for assessment for the De Beque Fire Protection District, as certified by the County Assessor, is \$34,140,548;

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

Section 1. That for the purposes of meeting all general operating expenses for the De Beque Fire Protection District during the 2022 budget year, there is hereby levied a tax of 4.00 mills upon each dollar of the total valuation for assessment for all taxable property within the District for the year 2021.

Section 2. That Fire Chief Forest Matis and Finance Manager Kim Latham are hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the De Beque Fire Protection District as hereinabove determined and set.

ADOPTED this 14<sup>th</sup> day of December 2021.

ATTEST:

\_\_\_\_\_  
Annette Tanner, President

\_\_\_\_\_  
Rebecca Ramthun, Vice President

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Mesa County, Colorado.

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 34,140,548 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>B</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 34,140,548 (NET<sup>G</sup> 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: 12/15/2021 for budget/fiscal year 2022  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	4.000 mills	\$ 136,562
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.000 mills</b>	<b>\$ 136,562</b>
3. General Obligation Bonds and Interest <sup>J</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
	mills	\$
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>4.000 mills</b>	<b>\$ 136,562</b>

Contact person: (print) Annette Tanner Daytime phone: ( 970 ) 283-8632  
 Signed: Annette Tanner Title: DFPD President

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.

<sup>1</sup> 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.  
<sup>2</sup> 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).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

New Tax Entity?  YES  NO

Mesa County **COUNTY ASSESSOR**

Date 12/01/2021

**NAME OF TAX ENTITY:** DEBEQUE FIRE PROTECT DIST

**STATE OF COLORADO PROPERTY TAX REVENUE LIMITATION CERTIFICATION**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ <u>34,614,700</u>
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ <u>34,140,548</u>
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ <u>0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ <u>34,140,548</u>
5. NEW CONSTRUCTION: *	5. \$ <u>27,020</u>
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ <u>0</u>
7. ANNEXATIONS/INCLUSIONS:	7. \$ <u>0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ <u>0</u>
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9. \$ <u>0</u>
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ <u>\$0.00</u>
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ <u>\$0.00</u>

‡ 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 to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.  
 ☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

**LOCAL ACTUAL VALUE OF ALL REAL PROPERTY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Mesa County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: †	1. \$ <u>82,632,600</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ <u>229,980</u>
3. ANNEXATIONS/INCLUSIONS:	3. \$ <u>0</u>
4. INCREASED MINING PRODUCTION: §	4. \$ <u>0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ <u>0</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ <u>0</u>
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	7. \$ <u>0</u>

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ <u>3,110</u>
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ <u>0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ <u>0</u>

† This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.  
 \* Construction is defined as newly constructed taxable real property structures.  
 § Includes production from new mines and increases in production of existing producing mines.

**TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY** \$161,726,190

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:  
 HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 11,260  
 \*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**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 DE BEQUE FIRE PROTECTION DISTRICT, GARFIELD AND MESA COUNTIES, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2021; 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 DE BEQUE FIRE PROTECTION DISTRICT, GARFIELD AND MESA COUNTIES, COLORADO:

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

Current Operating Expense	
Administration	\$ 1,183,731
Capital Expense	\$
Deployment	\$ 20,000
EMS/Fire Operations	\$ 72,824
TOTAL	\$ 1,276,555

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, 2021 ending fund balance of the General Fund, the exact amount to be determined as part of the audit of the December 31, 2021 financial statements, is designated as a general reserve for future contingencies.

ADOPTED this 14<sup>th</sup> day of December 2021.

\_\_\_\_\_  
Annette Tanner, President

ATTEST

\_\_\_\_\_  
Rebecca Ramthun, Vice President

\_\_\_\_\_  
Melanie Hansen, Secretary