

BUDGET MESSAGE KIOWA FIRE PROTECTION DISTRICT

The Kiowa Fire Protection District submits its budget for 2012. The District is using 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 bunker gear, communications equipment, etc., and continuing training programs for paid and volunteer staff as well as community members. The Kiowa Fire Protection District has a full-time paid Fire Chief, EMS Division Chief and a Firefighter/Paramedic, as well as a part-time paid Administrative/Finance Officer and Maintenance Mechanic. The District is also served by 22 dedicated volunteers and continues to recruit additional volunteers to satisfy the needs of the District and has integrated a shift work schedule with the volunteers for faster 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.

The Elbert County Board of County Commissioners closed the Communications Center effective September 1, 2010. With that closure, the E911 Board was disbanded and a new Elbert County Communications Authority was formed with 10 agencies, including the Kiowa Fire Protection District. This Authority entered into an agreement with Douglas County Sheriff's Department to perform dispatch functions for these agencies that are signors of the Elbert County Communications Authority. With the closure of the Elbert County Communications Center, the Kiowa Fire District has budgeted to pay for 37% of the cost of dispatching emergency calls with the other 63% to be paid by the Elbert County Communications Authority from the 911 funds it receives.

The District has complied with FCC mandates for the narrowbanding of all VHF radio frequencies considerably ahead of the January 1, 2013 deadline. The narrowbanding allows the District a consistent and coherent radio system for communication with all agencies while improving the overall usability of VHF radio frequencies. The District continues to explore grant funding for critical emergencies infrastructure such as vehicle acquisition and additional fire suppression equipment. A decrease in federal and state grant funding availability has led to increased competition which has resulted in fewer awards being granted to small rural agencies.

The Kiowa Fire Protection District has a lease purchase agreement with Wells Fargo. The original Wells Fargo Lease Purchase Agreement was executed in 2003 with the principal amount of \$254,375.00 for a 10 year period at an annual interest rate of 3.70%. The final payment was scheduled to be made in August of 2013. The Board of Directors budgeted for an early pay-off of this lease purchase agreement and that payoff was executed in August 2011.

The Kiowa Fire Protection District has seen a reduction in assessed valuation for 2012 by \$658,930 which equates to \$5,726 less in revenue. Property taxes are projected to continue to remain flat and growth in other District revenues also remains stagnant. Kiowa Fire Protection District could possibly experience another two to three years of flat revenues as the economy continues to recover. For a number of reasons, the cost to provide nationally recognized public safety service has increased faster than the taxes our community pays. This reduction in revenue is an issue that the District will have to address with strategic planning and management practices to enhance efficiency and help our District meet today's priorities and tomorrow's challenges.

Jim Jerrold, Chairman
KIOWA FIRE PROTECTION DISTRICT

RESOLUTION TO ADOPT THE 2012 BUDGET

A RESOLUTION SUMMARIZING THE EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING AND APPROPRIATING A BUDGET FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2012 AND ENDING ON THE LAST DAY OF DECEMBER 2012.

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 14, 2011, 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 2012.

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

ADOPTED, this 14th day of December A.D. 2011.

JIM JERROLD, CHAIRMAN

ATTEST: SECRETARY

BY:

Geri Scheidt
Administrative/Finance Officer

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2012 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2012 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 14, 2011; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$231,009; and

WHEREAS, the 2012 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$26,586,410.

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 2012 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 2012.

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 14th day of December A.D. 2011

JIM JERROLD, CHAIRMAN

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 2012 BUDGET YEAR

WHEREAS, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 14, 2011; 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.....	\$ 521,130
Pension Fund.....	\$ 56,000
Emergency Fund.....	\$ 32,368

Section 2: That estimated revenue for each fund are as follows:

General Fund	
Sources Other Than Taxes.....	\$ 130,400
From Tax Levy.....	\$ 231,009
From Other Taxes.....	\$ 30,000
Fund Balance.....	\$ 162,089
	<u>\$ 553,498</u>
Pension Fund	
From General Fund.....	\$ 20,000
State Matching Funds.....	\$ 14,000
Investment Income.....	\$ 50,000
Fund Balance.....	\$ 586,498
	<u>\$ 670,498</u>

ADOPTED, this 14th day of December A.D. 2011

Jim Jerrold, Chairman

ATTEST: SECRETARY

BY: _____
Geri Scheidt, Admin/Finance Officer

KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET	ACTUAL 2010	ESTIMATED 2011	BUDGETED 2012
REVENUE			
BEGINNING FUND BALANCE	\$ 377,266.00	\$ 328,163.00	\$ 162,089.00
PROPERTY TAXES	\$ 247,971.00	\$ 236,735.00	\$ 231,009.00
SOT TAXES	\$ 34,948.00	\$ 31,000.00	\$ 30,000.00
MEDICAL BILLING	\$ 37,024.00	\$ 60,000.00	\$ 55,000.00
TUITION REVENUE	\$ 1,080.00	\$ 1,050.00	\$ 1,100.00
INTEREST INCOME	\$ 1,114.00	\$ 900.00	\$ 800.00
OTHER INCOME	\$ 9,239.00	\$ 9,820.00	\$ 1,500.00
GRANT - FIRE	\$ -	\$ -	\$ 72,000.00
GRANT - EMS	\$ -	\$ -	\$ -
IMPACT FEES - FIRE FLOW	\$ -	\$ -	\$ -
IMPACT FEES - CAPITAL INFRASTRUCTURE	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 331,376.00	\$ 339,505.00	\$ 391,409.00
TOTAL REVENUE & FUND BALANCE	\$ 708,642.00	\$ 667,668.00	\$ 553,498.00
EXPENDITURES			
ADMINISTRATION			
TREASURER FEES	\$ 7,472.00	\$ 8,000.00	\$ 8,000.00
MEDICAL BILLING SERVICES	\$ 6,600.00	\$ 6,000.00	\$ 5,500.00
FIRE CHIEF SALARY	\$ 57,288.00	\$ 57,288.00	\$ 59,006.00
EMS DIVISION CHIEF SALARY	\$ 38,110.00	\$ 38,110.00	\$ 39,253.00
FIREFIGHTER/PARAMEDIC SALARY	\$ 37,000.00	\$ 37,000.00	\$ 38,110.00
ADMIN/FINANCE SALARY	\$ 15,450.00	\$ 15,450.00	\$ 15,913.00
MECHANIC SALARY	\$ 6,200.00	\$ 6,200.00	\$ 6,386.00
PAYROLL TAXES	\$ 17,241.00	\$ 10,000.00	\$ 20,000.00
INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 2,500.00
OFFICE SUPPLIES	\$ 5,421.00	\$ 8,000.00	\$ 4,200.00
INSURANCE	\$ 31,065.00	\$ 41,150.00	\$ 50,000.00
HEALTH INSURANCE	\$ 22,688.00	\$ 21,715.00	\$ 20,000.00
ATTORNEY/LEGAL	\$ 7,060.00	\$ 6,000.00	\$ 7,200.00
ACCOUNTING	\$ 7,540.00	\$ 7,544.00	\$ 8,000.00
ELECTION	\$ 65.00	\$ -	\$ 2,000.00
TELECOMMUNICATIONS	\$ 6,556.00	\$ 6,000.00	\$ 4,000.00
DISPATCH FEES	\$ 939.00	\$ 3,000.00	\$ 3,000.00
UTILITIES	\$ 10,347.00	\$ 12,500.00	\$ 12,500.00
STATION SUPPLIES	\$ -	\$ -	\$ 2,000.00
BUILDING/LAND MAINTENANCE	\$ 2,228.00	\$ 11,000.00	\$ 8,000.00
MISCELLANEOUS	\$ 491.00	\$ 600.00	\$ 500.00
PENSION CONTRIBUTION	\$ 19,000.00	\$ 20,000.00	\$ 20,000.00
PENSION RESERVE FUND (RESTRICTED)	\$ -	\$ -	\$ -

KIOWA FIRE PROTECTION DISTRICT			
GENERAL FUND BUDGET	ACTUAL 2010	ESTIMATED 2011	BUDGETED 2012
EXPENDITURES			
FIRE/RESCUE			
TRAINING	\$ 2,660.00	\$ 5,000.00	\$ 5,000.00
PHYSICALS	\$ 655.00	\$ 1,500.00	\$ 1,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 11,780.00	\$ 12,000.00	\$ 12,000.00
DUES/SUBSCRIPTIONS	\$ 249.00	\$ 500.00	\$ 1,000.00
SAFETY ITEMS	\$ 1,014.00	\$ 2,250.00	\$ -
FIRE EQUIPMENT	\$ 720.00	\$ 2,500.00	\$ 2,500.00
COMMUNICATIONS	\$ -	\$ 19,000.00	\$ 4,000.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 9,800.00	\$ 9,420.00	\$ 5,000.00
UNIFORMS	\$ 3,429.00	\$ 2,200.00	\$ 2,000.00
FUEL	\$ 7,609.00	\$ 11,000.00	\$ 15,000.00
VOLUNTEER INCENTIVE	\$ 7,893.00	\$ 10,282.00	\$ 12,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 4,578.00	\$ 11,000.00	\$ 10,000.00
EQUIPMENT CERTIFICATION	\$ 435.00	\$ 230.00	\$ 1,000.00
CAPITAL INFRASTRUCTURE EQUIPMENT (RESTRICTED)	\$ -	\$ 21,000.00	\$ 13,000.00
CONTINGENCY	\$ -	\$ -	\$ 16,562.00
FIXED ASSETS			
VEHICLES-AMBULANCE	\$ -	\$ -	\$ 80,000.00
FIRE STATION PROJECT	\$ -	\$ -	\$ 5,000.00
LEASE/PURCHASE - EQUIPMENT	\$ 30,896.00	\$ 89,420.00	\$ -
TOTAL EXPENDITURES	\$ 380,479.00	\$ 504,859.00	\$ 521,130.00
TABOR EMERGENCY FUND	\$ -		\$32,368.00
ENDING FUND BALANCE	\$ 328,163.00	\$ 162,809.00	\$ -

KIOWA FIRE PROTECTION DISTRICT			
PENSION FUND BUDGET			
	ACTUAL 2010	ESTIMATED 2011	BUDGETED 2012
REVENUE			
BEGINNING FUND BALANCE	\$ 475,683.00	\$ 539,770.00	\$ 586,498.00
CONTRIBUTION FROM GENERAL FUND	\$ 19,000.00	\$ 20,000.00	\$ 20,000.00
STATE CONTRIBUTION	\$ 14,781.00	\$ 14,308.00	\$ 14,000.00
INVESTMENT INCOME	\$ 66,576.00	\$ 50,000.00	\$ 50,000.00
TOTAL REVENUE	\$ 100,357.00	\$ 84,308.00	\$ 84,000.00
TOTAL REVENUE & FUND BALANCE	\$ 576,040.00	\$ 624,078.00	\$ 670,498.00
EXPENDITURES			
FEES & EXPENSES	\$ 3,690.00	\$ 5,000.00	\$ 6,000.00
RETIREMENT BENEFITS	\$ 32,580.00	\$ 32,580.00	\$ 50,000.00
TOTAL EXPENDITURES	\$ 36,270.00	\$ 37,580.00	\$ 56,000.00
ENDING FUND BALANCE	\$ 539,770.00	\$ 586,498.00	\$ 614,498.00