

BUDGET MESSAGE
KIOWA FIRE PROTECTION DISTRICT

The Kiowa Fire Protection District submits its budget for 2011. 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 and two Firefighter/Paramedics as well as a part-time paid Administrative/Finance Officer and a part-time paid Maintenance Mechanic. The District is also served by 22 dedicated volunteers and continues to recruit additional volunteers to satisfy the needs of the District. The District has implemented a shift work schedule with the volunteers for faster response times.

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, and 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 50% of the emergency calls received with the other 50% to be paid by the Elbert County Communications Authority from the 911 funds it receives.

The District continues to make preparations for a future fire station on District property located off of Highway 86 in Kiowa. The Kiowa Fire Protection District was awarded an Energy Mineral Impact Grant in the amount of \$70,000 to purchase one new brush truck with a match of \$70,000 from the District in 2008, in addition the District purchased a second new brush truck with development impact fees. The District continues to pursue other grant opportunities to assist with funding capital improvements, equipment and ongoing programs.

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 is scheduled to be made in August of 2013. The Board of Directors has budgeted for 2011 an early pay-off of this lease purchase agreement. Kiowa Fire Protection District entered into a second lease purchase agreement with Wells Fargo in 2007, with the principal amount of \$127,187.50 for a 5 year period at an annual interest rate of 4.10% and the final payment in the amount of \$101,297 was made in 2009.

The Kiowa Fire Protection District has seen a reduction in assessed valuation for 2011 by \$1,370,070 which equates to \$11,905 less in revenue and has budgeted accordingly.

Jim Jerrold, Chairman
KIOWA FIRE PROTECTION DISTRICT

KIOWA FIRE PROTECTION DISTRICT

GENERAL FUND BUDGET

	ACTUAL 2009	ESTIMATED 2010	BUDGET 2011
<u>REVENUE</u>			
BEGINNING FUND BALANCE	\$ 542,555	\$ 377,266	\$ 353,159
PROPERTY TAXES	\$ 254,807	\$ 248,640	\$ 236,735
SOT TAXES	\$ 41,539	\$ 35,000	\$ 30,000
MEDICAL BILLING	\$ 77,128	\$ 80,000	\$ 80,000
TUITION REVENUE	\$ 670	\$ 1,080	\$ 2,000
INTEREST INCOME	\$ 2,235	\$ 2,000	\$ 2,000
OTHER INCOME	\$ 6,341	\$ 8,841	\$ 1,500
GRANT – FIRE	\$ 0	\$ 0	\$ 0
GRANT – EMS	\$ 0	\$ 180	\$ 0
IMPACT FEES			
FIRE FLOW	\$ 0	\$ 0	\$ 0
CAPITAL INFRASTRUCTURE	\$ 0	\$ 0	\$ 0
<u>TOTAL REVENUE</u>	<u>\$ 490,806</u>	<u>\$ 375,741</u>	<u>\$ 352,235</u>
<u>TOTAL REVENUE & FUND BALANCE</u>	<u>\$1,120,124</u>	<u>\$ 753,007</u>	<u>\$ 705,394</u>

EXPENDITURES

ADMINISTRATION

TREASURER FEES	\$ 7,384	\$ 8,000	\$ 8,000
MEDICAL BILLING SERVICES	\$ 7,018	\$ 8,000	\$ 8,000
FIRE CHIEF SALARY	\$ 55,620	\$ 57,288	\$ 57,288
FF/PARAMEDIC SALARY	\$ 33,953	\$ 37,000	\$ 37,000
FF/PARAMEDIC SALARY	\$ 38,110	\$ 38,110	\$ 38,110
ADMIN/FINANCE SALARY	\$ 15,450	\$ 15,450	\$ 15,450
MECHANIC SALARY	\$ 6,200	\$ 6,200	\$ 6,200
BOARD OF DIRECTOR COMPENSATION	\$ 6,000	\$ 0	\$ 0
PAYROLL TAXES	\$ 6,158	\$ 10,000	\$ 10,000
OFFICE SUPPLIES	\$ 6,376	\$ 6,000	\$ 7,500
INSURANCE	\$ 32,463	\$ 35,000	\$ 50,000
HEALTH INSURANCE	\$ 10,050	\$ 22,000	\$ 25,000

	ACTUAL 2009	ESTIMATED 2010	BUDGET 2011
ATTORNEY/LEGAL	\$ 30,276	\$ 7,060	\$ 6,000
ACCOUNTING	\$ 7,344	\$ 7,541	\$ 8,000
ELECTION	\$ 0	\$ 65	\$ 0
TELECOMMUNICATIONS	\$ 7,859	\$ 8,000	\$ 8,000
DISPATCH FEES	\$ 0	\$ 938	\$ 4,000
UTILITIES	\$ 11,511	\$ 12,500	\$ 12,500
BUILDING/LAND MAINTENANCE	\$ 17,065	\$ 10,000	\$ 10,000
MISCELLANEOUS	\$ 1,091	\$ 1,000	\$ 2,000
PENSION CONTRIBUTION	\$ 18,000	\$ 19,000	\$ 20,000
PENSION RESERVE FUND (RESTRICTED)	\$ 0	\$ 0	\$ 32,000
<u>FIRE/RESCUE</u>			
TRAINING	\$ 9,059	\$ 3,000	\$ 5,000
PHYSICALS	\$ 1,522	\$ 2,000	\$ 2,000
MEDICAL SUPPLIES	\$ 16,652	\$ 12,000	\$ 12,000
DUES/SUBSCRIPTIONS	\$ 95	\$ 300	\$ 300
SAFETY ITEMS	\$ 1,000	\$ 1,000	\$ 1,000
FIRE FLOW EQUIPMENT	\$ 2,601	\$ 2,500	\$ 2,500
COMMUNICATIONS EQUIPMENT	\$ 1,711	\$ 500	\$ 3,000
COMMUNICATIONS REPAIR	\$ 0	\$ 0	\$ 4,000
FIRE GEAR PURCHASE	\$ 10,485	\$ 10,000	\$ 10,000
UNIFORMS	\$ 4,427	\$ 3,500	\$ 3,000
FUEL	\$ 6,976	\$ 9,000	\$ 12,500
VOLUNTEER INCENTIVE	\$ 4,462	\$ 8,000	\$ 12,000
EQUIPMENT/VEHICLE REPAIRS	\$ 19,015	\$ 7,000	\$ 20,000
EQUIPMENT CERTIFICATION	\$ 1,890	\$ 1,000	\$ 5,000
CAPITAL INFRASTRUCTURE EQUIPMENT (RESTRICTED)	\$ 0	\$ 0	\$ 27,000
CONTINGENCY	\$ 0	\$ 0	\$ 60,507
<u>FIXED ASSETS</u>			
EQUIPMENT/VEHICLES	\$ 0	\$ 0	\$ 0
LEASE/PURCHASE – EQUIPMENT	\$ 30,896	\$ 30,896	\$ 90,000
LEASE/PURCHASE – VEHICLES	\$ 101,297	\$ 0	\$ 0
<u>TOTAL EXPENDITURES</u>	<u>\$ 548,099</u>	<u>\$ 399,848</u>	<u>\$ 634,855</u>
<u>TABOR EMERGENCY FUND</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 70,539</u>
<u>ENDING FUND BALANCE</u>	<u>\$ 377,266</u>	<u>\$ 353,159</u>	<u>\$ 0</u>

KIOWA FIRE PROTECTION DISTRICT

PENSION FUND BUDGET

	ACTUAL 2009	ESTIMATED 2010	BUDGET 2011
<i>BEGINNING FUND BALANCE</i>	\$398,626	\$ 475,683	\$ 503,464
<u>REVENUE</u>			
CONTRIBUTION FROM GENERAL FUND	\$ 18,000	\$ 19,000	\$ 20,000
STATE CONTRIBUTION	\$ 13,634	\$ 14,781	\$ 14,781
INVESTMENT INCOME	\$ 79,959	\$ 50,000	\$ 50,000
<i>TOTAL REVENUE</i>	<i>\$510,219</i>	<i>\$ 559,464</i>	<i>\$ 588,245</i>
<u>EXPENSES</u>			
FEES & EXPENSES	\$ 3,257	\$ 6,000	\$ 7,000
RETIREMENT BENEFITS	\$ 31,279	\$ 50,000	\$ 50,000
<i>TOTAL EXPENSES</i>	<i>\$ 34,536</i>	<i>\$ 56,000</i>	<i>\$ 57,000</i>
<i>ENDING FUND BALANCE</i>	<i>\$475,683</i>	<i>\$503,464</i>	<i>\$531,245</i>

RESOLUTION TO ADOPT THE 2011 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 2011 AND ENDING ON THE LAST DAY OF DECEMBER 2011.

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 8, 2010, 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 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 estimated expenditures for each fund are as follows:

General Fund.....	\$ 634,855
Pension Fund.....	\$ 57,000
Emergency Fund.....	\$ 70,539

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

General Fund	
Sources Other Than Taxes.....	\$ 85,500
From Tax Levy.....	\$ 236,735
From Other Taxes.....	\$ 30,000
Fund Balance.....	\$ <u>353,159</u>
	\$ 705,394

Pension Fund

From General Fund.....	\$ 20,000
State Matching Funds.....	\$ 14,781
Investment Income.....	\$ 50,000
Fund Balance.....	<u>\$ 503,464</u>
	\$ 588,245

Section 3: That the budget as submitted and hereinabove summarized by fund, is hereby approved and adopted as the budget of the Kiowa Fire Protection District for the year 2011.

Section 4: 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 8th day of December A.D. 2010.

JIM JERROLD, CHAIRMAN

ATTEST: SECRETARY

BY: _____
Geri Scheidt
Administrative/Finance Officer

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2011, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2011 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 8, 2010; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$236,735; and

WHEREAS, the 2011 valuation for assessment for the Kiowa Fire Protection District is \$27,245,340.

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 2011 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 2011.

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 8th day of December A.D. 2010

JIM JERROLD, CHAIRMAN

ATTEST: SECRETARY

BY:

Geri Scheidt

Administrative/Finance Assistant for the Board of Directors