

LETTER OF BUDGET TRANSMITTAL

THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET AND TAX LEVY CERTIFICATION NO LATER THAN JANUARY 31.

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: January 17, 2023

Attached is a copy of the **2023** budget for the **Montrose Fire Protection District** in **Montrose and Ouray** Counties, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on **October 17, 2022**. If there are any questions on the budget, please contact **Lindsay Wiley** at **(970) 249-9181**, and **441 S. Uncompahgre Ave., Montrose, Colorado 81401**.

I, **Lindsay Wiley, Deputy Administrator**, hereby certify that the enclosed is a true and accurate copy of the **2023 Adopted Budget**.

**MONTROSE FIRE PROTECTION DISTRICT
441 S. UNCOMPAHGRE AVE.
MONTROSE, CO 81401**

BUDGET

YEAR ENDING DECEMBER 31, 2023

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BUDGET MESSAGE
(Pursuant to 29-1-103(1)(e), C.R.S.)

Montrose Fire Protection District

The attached 2023 Budget for Montrose Fire Protection District includes these *important features*:

-The 2023 mill levy for operating funds is 9.197 mills. This reflects an increase from 8.991 mills, set by voters after the 2018 Referendum 7A passed. Due to a decrease in the Residential Assessment Rate the 2023 mill levy for operating funds was adjusted to 9.197 mills.

-The District entered into a new debt service agreement with Alpine Bank in 2021. The second payment on this debt will be paid in 2023.

-Salaries reflect a 3% increase for all administrative and career personnel. The District plans to hire 1 new Firefighter/EMT in January to help with coverage and in anticipation of a Deputy Chief promotion in July.

-Capital Expenditures include Type 1 apparatus, Type 3 apparatus, staff vehicle and three ambulances.

**The budgetary basis of accounting timing measurement method used is:
Modified Accrual Basis**

The services to be provided/delivered during the budget year are the following:

The District provides fire protection for an area of approximately 425 square miles and emergency medical services for an area of approximately 1,000 square miles.

**MONTROSE FIRE PROTECTION DISTRICT
2023 BUDGET
GENERAL FUND
MILL LEVY**

	2021 BUDGET	2022 BUDGET	2023 BUDGET
Property taxes required to balance the budget	4,479,062	5,026,550	5,126,254
Provision for uncollectibles	9,432	10,028	12,262
Gross property taxes required	4,488,494	5,036,578	5,138,516
Assessed valuation	496,460,038	556,179,499	558,282,019
Total mill levy	9.041	9.041	9.218
Mill levy allocation:			
Operating	9.022	9.023	9.196
Abatements & Refunds	0.019	0.018	0.022
Total Mill Levy	9.041	9.041	9.218
Property tax allocation:			
Operating	4,479,062	5,026,550	5,133,961
Abatements & Refunds	9,432	10,028	12,282
Total property taxes	4,488,494	5,036,578	5,146,243

**MONTROSE FIRE PROTECTION DISTRICT
2023 BUDGET
GENERAL FUND**

DESCRIPTION	2021 ACTUAL	2022 ESTIMATED	2023 BUDGET
AVAILABLE RESOURCES - JANUARY 1	2,588,538	3,962,655	4,220,209
REVENUES			
PROPERTY TAXES			
Montrose	4,492,735	5,028,820	5,098,607
Ouray	24,434	28,941	27,647
SPECIFIC OWNERSHIP TAXES			
Montrose	683,865	738,954	700,000
Ouray	2,941	3,085	3,000
INTEREST ON DELINQUENT TAXES			
Montrose	10,721	9,787	12,196
Ouray	77	69	66
TIF REIMBURSEMENT/URA	25,243	29,032	40,656
BUSINESS PPT REIM		23,531	23,577
INVESTMENT INTEREST	937	63,402	20,000
FUND BALANCE TRANSFER	0	0	1,501,715
GRANTS	0	0	0
LEASE PURCHASE PROCEEDS	975,000	0	0
EMS SERVICE FEES	1,282,141	1,403,426	1,360,143
PERMIT FEES	5,929	15,039	8,000
GOVERNMENT REIMBURSEMENTS	173,348	18,214	175,000
MISCELLANEOUS	115,822	56,681	10,000
ADVANCE REIMBURSEMENTS	168,530	186,600	321,500
TOTAL REVENUES	7,961,723	7,605,581	9,302,107
TOTAL AVAILABLE RESOURCES	10,550,261	11,568,236	12,020,601

**MONTROSE FIRE PROTECTION DISTRICT
2023 BUDGET GENERAL FUND**

DESCRIPTION	2021 ACTUAL	2022 ESTIMATED	2023 BUDGET
EXPENDITURES			
ADMINISTRATION			
Treasurer's Fees - Montrose	89,421	99,857	101,972
Treasurer's Fees - Ouray	732	870	829
Adjustment Fees	5,082	368	10,000
TIF Reim/URA	33,751	43,287	60,091
Audit	34,466	40,155	48,100
EMS Billing Service	59,129	63,721	68,007
Medical Director	14,328	14,758	15,201
Software License/Renewals	40,648	51,256	46,750
Dues and Subscriptions	17,866	13,687	11,750
Salaries	371,509	459,613	585,263
CTO Reimbursement	15,644	13,937	27,031
Directors Fees	3,675	3,075	3,675
Government	93,779	0	95,000
Legal	28,627	7,949	15,000
Consultative/Planning	0	16,003	10,000
Office Supplies/Expense	7,109	7,275	8,000
Expendables	56,181	30,896	20,000
Travel/Meetings/Meals	2,530	2,260	9,000
Awards	1,376	2,413	2,715
Election	0	231	3,000
	875,853	871,611	1,141,384
INSURANCE			
Commercial/Vehicle	40,844	47,021	51,725
Dental	48,447	50,568	54,597
Health	791,419	855,409	956,718
Personnel Advance	168,768	186,600	321,500
Vision	8,528	9,561	9,885
Life	14,463	18,588	20,792
Unemployment	9,177	6,498	10,000
Workmen's Compensation	63,409	91,843	101,030
Presumptive Circulatory Insurance	7,698	8,996	7,556
	1,152,753	1,275,084	1,533,803
FIRE/EMS SALARIES			
Career FF/EMT	2,699,163	2,972,013	3,181,414
Reserve FF/EMT	69,380	44,440	11,520
EMT Paid-on-Call	4,500	4,500	4,500
FF/EMT Overtime	371,170	399,031	384,000
Retiree Unused Leave Pay	27,591	35,238	0
	3,171,804	3,455,222	3,581,434
PENSIONS			
FPPA - New Hire	240,514	291,966	340,743
Death & Disability	41,155	50,490	59,429
FPPA - Volunteer	38,031	38,031	38,031
FPPA - Old Hire	31,021	31,021	33,081
Medicare	51,008	54,869	62,098
FICA	4,596	2,817	714
PERA	21,209	22,192	26,912
	427,534	491,386	561,008
APPARATUS			
Fuel	41,814	56,292	55,000
Oil/Filters/Antifreeze	3,494	5,909	6,000

Parts	17,468	27,024	36,000
Tools	114	479	1,000
Outside Maintenance/Repairs	35,940	68,259	46,200
Training	0	0	0
	98,830	157,963	144,200
OPERATIONAL EQUIPMENT/SUPPLIES			
Uniforms	11,918	22,637	14,000
Personal Protective Equipment	26,957	23,054	17,000
Structural Equip/Supplies	11,579	6,463	11,400
EMS Equip/Supplies	63,977	65,020	70,000
Wildland Equip/Supplies	10,115	16,289	10,500
Special Ops Equip/Supplies	2,313	4,345	9,500
Equipment Maintenance/Repair	19,769	25,645	25,000
	146,628	163,453	157,400
FIRE PREVENTION			
Public Education Materials	0	298	2,000
Investigator Supplies	0	73	250
Code and Books Updates	437	0	500
Inspection Supplies	0	0	0
Fire Prevention Training	4,382	5,446	9,500
Fire Investigation	0	0	600
	4,819	5,817	12,850
INJURY PREVENTION			
Employee Wellness Exams	1,076	4,958	1,000
Fitness Equipment	4,695	7,353	8,000
Fitness Training	0	0	0
Safety Officer Travel	0	0	0
Safety Officer Training	0	0	0
Safety/Fitness Awards	273	0	250
	6,044	12,311	9,250
TRAINING			
Conferences	1,633	1,500	1,000
Speciality Courses	111	15,854	17,050
Travel Expense	0	1,044	4,750
Training Supplies	1,764	5,047	4,800
Testing/Renewal Fees	1,252	2,455	2,024
Initial Certifications	0	850	600
EMS CE Tuition	10,840	7,250	16,140
	15,600	34,000	46,364
COMMUNICATIONS			
Maintenance/Repairs	3,490	4,724	5,000
New Equipment	11,651	11,549	7,150
Dispatch Fees	113,934	123,060	148,633
Tower Rentals	5,268	8,262	8,000
Cellular Telephone Service	6,899	6,388	8,000
	141,242	153,983	176,783
FACILITIES			
Maintenance/Repair	15,182	22,196	19,000
Equipment/Tools	126	2,404	1,000
Improvements	11,710	1,655	15,100
Supplies	11,590	13,188	13,200
Telephone System/Service	29,339	29,219	32,630
Natural Gas	18,013	26,332	27,275
Electric	19,796	22,998	23,000
Water	8,092	10,133	10,375
Furniture	0	4,678	5,500
Computers	15,452	13,045	19,800

	129,300	145,848	166,880
CAPITAL EXPENDITURES			
Apparatus	59,639	71,360	1,501,714
Operational Equipment	67,795	0	0
Training	0	0	0
Communications	0	74,980	0
Facilities	0	53,240	0
	127,434	199,580	1,501,714
DEBT SERVICE - LEASE PURCHASE			
Lease - Purchase	349,573	180,241	180,241
Copier Lease	2,582	2,498	2,498
	352,155	182,739	182,739
TOTAL EXPENDITURES	6,649,996	7,148,997	9,215,809
Anticipated into Reserves			86,297
BEGINNING FUNDS AVAILABLE			4,220,209
ENDING FUNDS AVAILABLE			2,804,792
TABOR Restricted			225,941
Debt Service Restricted			0
Assigned Operating Reserve			1,581,585
Total Restricted/Reserved			1,807,526
Available for Spending			997,266

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2022-8 TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **Montrose Fire Protection District**, MONTROSE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the **Board of Directors** of the **Montrose Fire Protection District** has appointed **Tad Rowan** to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, **Tad Rowan** has submitted a proposed budget to this governing body on **September 19, 2022**, 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 **October 17, 2022**, 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 revenues 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 **Montrose Fire Protection District**, Montrose, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the **Montrose Fire Protection District** for the year stated above.

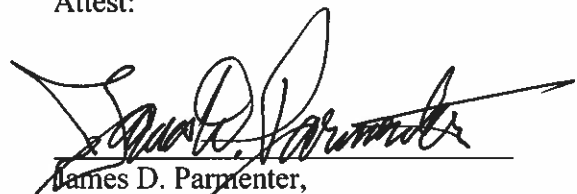
Section 2. That the budget hereby approved and adopted shall be signed by the **Chair and Secretary/Treasurer of the Board of Directors** and made a part of the public records of the Montrose Fire Protection District.

ADOPTED, this 17th day of **October** A.D., **2022**.



Leslie Caimi, Chair

Attest:


James D. Parmenter,
Secretary/Treasurer

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2022-9 TO SET MILL LEVIES**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE **MONTROSE FIRE PROTECTION DISTRICT**, MONTROSE, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the **Board of Directors** of the **Montrose Fire Protection District**, Montrose, Colorado has adopted the annual budget in accordance with the Local Government Budget Law, on **October 17, 2022** and;

WHEREAS, the amount of money necessary to balance the budget from property tax revenue is **\$5,126,254**, and;

WHEREAS, the 2022 valuation for assessment for the Montrose Fire Protection District as certified by the County Assessor(s) is **\$557,383,331**, and;

WHEREAS, the Montrose Fire Protection District voters have authorized adjustments to the total mill levy up or down to account for changes in the law or the method by which assessed valuation is calculated;

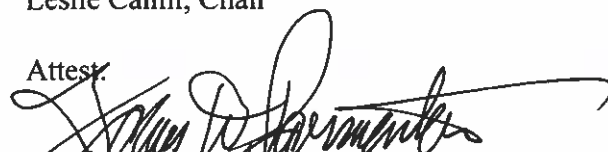
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MONTROSE FIRE PROTECTION DISTRICT, MONTROSE, COLORADO:

Section 1. That for the purpose of meeting all expenses of the **Montrose Fire Protection District** during the **2023** budget year, there is hereby levied a tax of **9.197** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That the **Chairman** is hereby authorized and directed to immediately certify to the County Commissioners of **Montrose and Ouray** Counties, Colorado, the mill levies for the **Montrose Fire Protection District** as herein above determined and set, or be authorized and directed to certify to the County Commissioners of **Montrose and Ouray** Counties, Colorado, the mill levies for the **Montrose Fire Protection District** as finally determined and set based upon the final December certification of valuation from the county assessors.

ADOPTED this 17th day of **October 2022**.


Leslie Caimi, Chair

Attest

James D. Parmenter, Secretary/Treasurer

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2022-10 TO APPROPRIATE SUMS OF MONEY**

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 MONTROSE FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the **Board of Directors** has adopted the annual budget in accordance with the Local Government Budget Law, on **October 17, 2022** 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 Montrose Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED BY THE **BOARD OF DIRECTORS** OF THE **MONTROSE FIRE PROTECTION DISTRICT, COLORADO**:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:	
Operating Expenses	\$ 1,395,573
Personnel Expenses	\$ 6,135,784
Capital Expenditures	\$ 1,501,714
Debt Service	\$ 182,739
TOTAL GENERAL FUND	\$ 9,215,810

PENSION FUND:	
Old Hire Pension Fund	\$ 39,420
Volunteer Pension Fund	\$ 85,920
TOTAL PENSION FUND	\$ 125,340

ADOPTED THIS 17th day of **October 2022**.



Leslie Caimi, Chair

Attest:



James D. Parmenter, Secretary/Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MONTROSE, Colorado.

On behalf of the MONTROSE FIRE PROTECTION DISTRICT,

(taxing entity)^A

the BOARD OF DIRECTORS

(governing body)^B

of the MONTROSE FIRE PROTECTION DISTRICT

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 561,810,555 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 555,275,889 (NET^G 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: 12/09/2022 for budget/fiscal year 2023 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>9.196</u> mills	\$ <u>5,106,317.00</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	9.196 mills	\$ 5,106,317.00
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.022</u> mills	\$ <u>12,216.00</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.218 mills	\$ 5,118,533.00

Contact person: (print) Lindsay Wiley Daytime phone: (970) 249-9181

Signed: Lindsay Wiley Title: Deputy Administrator

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.

¹ 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.

² 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 for NON-SCHOOL Governments

TO: County Commissioners¹ of OURAY, Colorado.

On behalf of the MONTROSE FIRE PROTECTION DISTRICT,
 (taxing entity)^A
 the BOARD OF DIRECTORS,
 (governing body)^B
 of the MONTROSE FIRE PROTECTION DISTRICT,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 3,006,130 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 3,006,130 (NET^G 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: 12/12/2022 for budget/fiscal year 2023
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	9.196 mills	\$ 27,644.00
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	9.196 mills	\$ 27,644.00
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	0.022 mills	\$ 66.00
7. Other ^N (specify):	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.218 mills	\$ 27,710.00

Contact person: (print) LINDSAY WILEY Daytime phone: (970) 249-9181
 Signed:  Title: DEPUTY ADMINISTRATOR

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.

¹ 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.
² 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).

**MONTROSE FIRE PROTECTION DISTRICT
2023 BUDGET
GENERAL FUND
LEASE-PURCHASE OBLIGATIONS**

<u>YEAR</u>	<u>ALPINE BANK</u>	<u>XEROX</u>	<u>TOTAL</u>
2022	180,240.62	2,498	182,739
2023	180,240.62	1,106	181,347
2024	180,240.62		180,241
2025	180,240.62		180,241
2026	180,240.62		180,241
2027	180,240.62		180,241
TOTAL PAYMENT OBLIGATION	1,081,444.00	9,970	1,091,414
INTEREST AMOUNT	106,444.00	0	106,444
PRINCIPAL PORTION	975,000.00	9,970	984,970

FINANCED PURCHASE OF AN ASSET OR CERTIFICATE OF PARTICIPATION SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d), C.R.S.)

Budget Year 2023

The Supplemental Schedule must present information separately for all financed purchase of an asset or certificate of participation agreements involving real property and non-real property.

II. ALL FINANCED PURCHASE OF AN ASSET OR CERTIFICATION OF PARTICIPATION AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Agreements: (1)

Equipment Lease Purchase Agreement

<u>TYPE OF EQUIPMENT</u>	<u>VIN</u>	<u>ORIGINAL ACQUISITION COST</u>
Rosenbauer Type I	Unit #1	\$521,335.82
BME Type III	Unit #2	\$366,058.42
Command Vehicle	Unit #3	\$87,605.76

Date of Agreement (1): July 28, 2021

Description of Agreements: (2)

Fair Market Value Lease Agreement: Xerox Financial Service, LLC

<u>TYPE OF EQUIPMENT</u>	<u>SERIAL #</u>	<u>TERM PAYMENT</u>
C8035H2-Xerox AltaLink		48 Months / \$208.16 per Month

Date of Agreement (2): April 17, 2019

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Agreements Involving Non- Real Property in Budget Year:	<u>2023</u>	<u>\$ 181,347.00</u>
Total maximum payment liability for all Agreements Involving Non-Real Property over the entire terms of all such agreements, including all optional renewal terms:		<u>\$ 1,091,414.00</u>
Does the agreement include renewal options?	NO	