

EAST GRAND FIRE PROTECTION DISTRICT NO. 4

P.O. Box 2967 • Winter Park, Colorado 80482
(970) 726-5824 • Fax (970)726-5938 • www.eastgrandfire.com

LETTER OF BUDGET TRANSMITTAL

Date: December 10, 2018

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

Attached is the 2019 budget for the EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4 in Grand County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10th, 2018. If there are any questions on the budget, please contact Todd Holzwarth at (970) 726-5824 or Box 2967, Winter Park, CO 80482. The mill levy certified to the Board of County Commissioners is 6.117 mills (which includes abatements of .001 mills) for all general operating purposes (to include contractual obligation approved at elections or other special revenues). Based on an assessed valuation of \$275,655,060 the property tax revenue is \$1,686,241. The District is exempt from the revenue and spending limits of Article X, Section 20 of the Colorado Constitution (TABOR), and the statutory revenue limit imposed by Section 29-1-301, C.R.S., pursuant to a ballot issue approved on November 2, 1999.

Enclosed is a copy of the certification of mill levies sent to the Board of County Commissioners.

I hereby certify that the enclosed are true and accurate copies of the adopted 2019 budget of the East Grand County Fire Protection District #4, certification of tax levies, and related budget resolutions.



Frank Dominguez - President



Date

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Budget Message 2019

East Grand County Fire Protection District #4

Enclosed please find a copy of the 2019 Budget for East Grand County Fire Protection District #4. The anticipated revenue from property tax is **\$1,686,241**. The modified accrual basis of accounting is used. The District's revenues and expenses are based on a total operating mill levy of 6.117 (which includes abatements of .001 mills).

The Board of Directors of the East Grand County Fire Protection District #4 each year by resolution transfers the unspent account balance into the reserve account. The reserve account shall be used for unexpected operating and/or capital expenses. The 2019 budget includes operational funding for the Red Dirt Station which is a collaborative effort with Grand Fire Protection District #1. The District currently has 38 volunteer and 5 career firefighters.

The District's plan for this year's expenditures is to maintain operations with as little impact as possible from the 2017 re-calculation and decrease of the Residential Assessment Rate (RAR). The District saw a 30% increase in general property tax revenues for 2018. This abnormally large increase was due to the District's ability to collect a one-time lump sum of unrealized revenue (without interest). This resulted from 12 years of unpaid taxes from Snow Mountain Ranch YMCA while in litigation over tax-exempt status. Without this one-time revenue capture the District would have seen a more normal 5.6% increase for 2018 and will see a 1.8% increase for 2019.

Headquarters underwent a major asphalt project in 2018, replacing 36-year old surfaces as well as upgrading the concrete bay aprons and station sidewalks. Headquarters also completed a large upgrade to all the station's lighting with energy efficient LEDs and improved fixtures. While maintaining adequate reserve funds in 2019, we are anticipating the completion of similar projects at the Tabernash station; such as replacing the asphalt as well upgrading the station's lighting. We also plan to maintain our vehicle replacement schedule which includes replacing a 2003 Engine in 2019.

Funding of training activities remains a high priority for volunteers, board members and staff, and the District continues to fund a very successful health insurance program for its volunteer firefighters. This program is allowed by statutes approved in the 2008 Colorado legislative session.

The Fire Prevention Bureau remains busy with new residential construction and commercial development bringing in a nominal amount of fees alongside a relatively steady stream of new construction impact fees.

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**RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
TO SET MILL LEVY
2018-12-10-A**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors of the East Grand County Fire Protection District #4 has adopted the annual budget in accordance with the Local Government Budget Law on December 10, 2018, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$1,686,241.

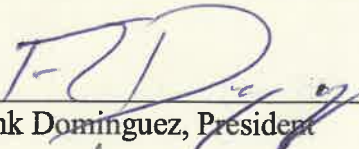
WHEREAS, the 2018 valuation for assessment for the East Grand County Fire Protection District # 4 as certified by the County Assessor, is \$275,655,060.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT # 4, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the East Grand County Fire Protection District #4 during the 2019 budget year, there is hereby levied a total tax of 6.117 mills, which includes .001 mills for abatements.

Section 2. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the East Grand County Fire Protection District #4 as hereinabove determined and set.

ADOPTED this 10th day of December 2018.



Frank Dominguez, President



Stephen Loo, Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Grand County, Colorado.

On behalf of the East Grand County Fire Protection District #4,
(taxing entity)^A

the Board of Directors,
(governing body)^B

of the East Grand County Fire Protection District #4,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 275,655,060 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: \$ 275,655,060 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/11/18 for budget/fiscal year 2019.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>6.116</u> mills	\$ <u>1,685,906</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	6.116 mills	\$ 1,685,906
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.001</u> mills	\$ <u>335</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] **6.117** mills **\$ 1,686,241**

Contact person: (print) Frank Dominguez Daytime phone: (970) 726-5824
Signed: [Signature] Title: 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.

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).

Final Certification of Values

Name of Jurisdiction: EAST GRAND FIRE

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2018
 In **Grand County** On 11/28/2018 Are:

Previous Year's Net Total Assessed Valuation:	\$270,808,390
Current Year's Gross Total Assessed Valuation:	\$275,655,060
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$275,655,060
New Construction*:	\$6,941,200
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$334.73

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 a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2018
 In **Grand County** On 11/28/2018 Are:

Current Year's Total Actual Value of All Real Property*:	\$2,876,706,150
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$81,438,600
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$399,600
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements.	\$0
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$948,960

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15,

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**RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
TO APPROPRIATE SUMS OF MONEY
2018-12-10-B**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 10th, 2018 and;

WHEREAS, the Board of Directors has made provisions therein for revenues and 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 provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO:

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

General Fund

Current Operating Expenditures	\$1,618,560
Capital Outlay	<u>\$5,944,952</u>
Total General Fund	\$7,563,512

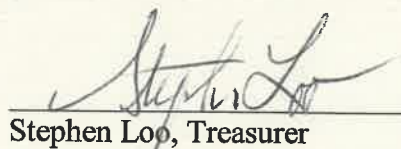
Special Revenue Fund

Current Special Fund Expenditures	\$ 476,009
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ADOPTED this 10th day of December 2018.



Frank Dominguez, President



Stephen Loo, Treasurer

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**RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
TO ADOPT BUDGET
2018-12-10-C**

WHEREAS, the Board of Directors of the East Grand County Fire Protection District #4 has appointed a budget committee to prepare and submit a 2019 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted budget to this Board on or before October 15, 2018 for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said budget was open for inspection by the public at a designated place, and a public hearing was held on November 28, 2018, and interested electors were given the opportunity to file or register any objections to said budget, and;

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to reserve transfers and expenditure exceptions, under Article X, Section 20 of the Colorado Constitution and other laws or obligations which are applicable to or binding upon the District; and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the East Grand County Fire Protection District #4:

Section 1. The estimated expenditures for each fund are as follows:

General Fund:

Operating Expenditures	\$1,618,560
Capital Expenditures	<u>\$5,944,952</u>
Total General Fund	<u>\$7,563,512</u>

Special Revenue Fund:

Special Fund Expenditures	\$ 476,009
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Section 2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$5,682,271
From sources other than general property tax	\$ 195,000
From the general property tax levy	<u>\$1,686,241</u>
Total General Fund	<u>\$7,563,512</u>

Special Revenue Fund:

From unappropriated surpluses	\$ 320,009
From sources other than general property tax	<u>\$ 156,000</u>
Total Special Revenue Fund	<u>\$ 476,009</u>

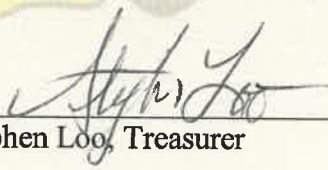
4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the East Grand County Fire Protection District #4 for the 2019 fiscal year.

5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

Adopted this 10th day of December 2018.



Frank Dominguez, President



Stephen Loo, Treasurer

EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
GENERAL FUND
2019 ADOPTED BUDGET

	Actual Prior Year 2017	Adopted Budget 2018	Estimated Total 2018	Adopted Budget 2019
GENERAL FUND REVENUES				
BEGINNING FUND BALANCE	5,365,745	5,477,813	5,434,199	5,682,271
Property Taxes: Operating	1,441,485	2,047,599	2,048,342	1,686,241
S. O. Taxes	111,397	95,000	140,450	100,000
Interest Income	61,434	35,000	95,684	75,000
Unrealized Gain (Loss) on Federal Bonds	(8,577)	0	0	0
Other Income	4,914	0	1,500	0
Operating transfer from Impact Fund	0	0	130,821	0
State Reimbursement Income	0	0	11,149	0
Sale of Equipment	0	0	0	0
Fire Prevention Bureau Fees	13,498	8,000	18,712	20,000
TOTAL REVENUES	1,624,151	2,185,599	2,446,658	1,881,241
TOTAL FUNDS AVAILABLE	6,989,896	7,663,412	7,880,857	7,563,512
GENERAL FUND EXPENDITURES				
Payroll	379,567	410,000	369,430	400,000
Payroll Taxes/ State Unemployment	10,374	12,000	9,032	11,000
Payroll Benefits	128,151	180,000	150,367	170,000
Accounting	8,060	12,000	8,660	10,000
Audit	7,445	10,000	7,708	10,000
Legal & Election	21,911	30,000	11,803	20,000
Subscriptions / Memberships / Licenses	8,297	9,000	4,613	20,000
Storage Rental	0	0	0	1,600
Office Expense	22,059	30,000	24,357	35,000
Truck Fuel	7,183	12,000	9,500	11,000
Truck Maintenance	39,932	75,000	27,985	50,000
Insurance-Liability & Vehicle	34,355	40,000	33,307	40,000
Insurance-Volunteer Medical	133,050	220,000	154,058	200,000
Workers Compensation	24,605	35,000	25,751	25,000
Firefighting Equipment / Maintenance & Operations	28,950	50,000	49,811	55,000
Volunteer Appreciation / Service Awards	24,798	30,000	27,523	20,000
Fire Prevention & Outreach	5,057	10,000	6,642	7,000
Seminar/CE Training	14,548	15,000	13,460	15,000
Volunteer Training	24,115	50,000	26,940	40,000
Meals	0	0	0	2,000
Volunteer Incentive Program	46,484	50,000	46,500	50,000
Uniforms	0	0	0	20,000
Communications Center	17,810	21,400	21,393	21,000
Equipment Testing & Certifications	4,797	15,000	28,023	25,000
Building & Grounds Maintenance	11,959	50,000	20,073	20,000
Building & Grounds Supplies	2,009	5,000	4,291	5,000
Red Dirt Station Operations	25,000	25,000	25,000	25,000
Capital Outlay-Buildings	73,011	300,000	156,304	130,000
Capital Outlay-Equipment	0	55,000	14,690	6,000
Capital Outlay-Trucks	0	900,000	720,000	400,000
Rural Water Development	278,461	150,000	0	50,000
Community Wildfire Protection	0	5,000	0	5,000
Utilities	38,838	48,500	38,969	60,000
Treasurer Fees	74,871	102,380	102,396	84,312
Cash to Pension Fund	60,000	60,000	60,000	60,000
Tabor Emergency Reserve	0	61,500	0	50,648
Reserve Funds	0	4,584,632	0	5,408,952
TOTAL EXPENDITURES	1,555,697	7,663,412	2,198,586	7,563,512
ENDING FUND BALANCE	5,434,199	0	5,682,271	0

**EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
SPECIAL REVENUE FUND
2019 ADOPTED BUDGET**

	<u>Actual Prior Year 2017</u>	<u>Adopted Budget 2018</u>	<u>Estimated Total 2018</u>	<u>Adopted Budget 2019</u>
IMPACT FUND REVENUES				
BEGINNING FUND BALANCE	223,735	314,012	315,007	320,009
Impact Fee Revenues	88,428	50,000	140,118	150,000
Interest Income	2,844	2,000	5,705	6,000
TOTAL REVENUES	<u>91,272</u>	<u>52,000</u>	<u>145,823</u>	<u>156,000</u>
TOTAL FUNDS AVAILABLE	315,007	366,012	460,830	476,009
IMPACT FUND EXPENDITURES				
Capital Outlay - Trucks/Land & New Buildings	0	176,000	10,000	400,000
Impact Fund Administration	0	0	0	0
Operating transfer to General Fund	0	0	130,821	0
Impact Fund Reserve	0	190,012	0	76,009
TOTAL EXPENDITURES	<u>0</u>	<u>366,012</u>	<u>140,821</u>	<u>476,009</u>
ENDING FUND BALANCE	<u><u>315,007</u></u>	<u><u>0</u></u>	<u><u>320,009</u></u>	<u><u>0</u></u>