

CORTEZ FIRE PROTECTION DISTRICT

BUDGET

FOR

FISCAL YEAR 2022



Board of Directors

Mr. Les Rogers, President
Ms. Jan Nelson, Secretary/Treasurer
Mr. Drew Buffington, Board Member
Mr. Leroy Roberts, Board Member
Mr. Brad Ray, Board Member

December 30, 2021



Cortez Fire Protection District

31 North Washington Street

Cortez, Colorado 81321

Phone: 970-565-3157

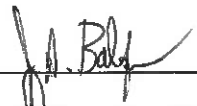
Fax: 970-564-9521

Date: December 30, 2021

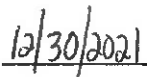
To: Division of Local Government
1313 Sherman St., Rm. 521
Denver, CO 80203

Attached is a copy of the 2022 budget for the Cortez Fire Protection District in Montezuma County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 8, 2021. If there are any questions on the budget, please contact Jay Balfour, Fire Chief, at 970-565-3157, at 31 N. Washington Street, Cortez, CO 81321.

I, Jay Balfour, Fire Chief, hereby certify that the enclosed is a true and accurate copy of the 2022 Adopted Budget for the Cortez Fire Protection District.



Jay Balfour, Fire Chief



Date

Mission Statement

The Cortez Fire Protection District dedicates our service to the health, safety, and welfare of all who live and all who enter our community.



Cortez Fire Protection District

31 North Washington Street

Cortez, Colorado 81321

Phone: 970-565-3157

Fax: 970-564-9521

BUDGET MESSAGE

(Pursuant to 29-1-103(1)€, C.R.S.)

CORTEZ FIRE PROTECTION DISTRICT

The attached 2022 budget reflects the goals and objectives of the Cortez Fire Protection District in providing Fire Suppression, Prevention, EMS and Rescue Services to the District and community it serves. The modified accrual account basis was utilized for budgetary purposes.

The District will impose a total mill levy of 11.25 mills, to cover the 2022 budget expenditures. This is based on an assessed valuation of \$150,878,670.

The budget also includes 4.5 mills previously approved by the voters in elections held in November, 2002 and November, 2013. The revenue generated by the 4.5 mills, based on the assessed valuation, will be used for capital purchases, additional staffing as well as general fund expenditures, when necessary.

We maintain five firefighters on duty 24/7. There are three separate shifts that are composed of one (1) Lieutenant, an Engineer, Three (3) Full time firefighters. This amount of staff allows CFPD to have two (2) fire apparatuses in service at all times. In 2021 we have Ten (10) Reserve firefighters, active Volunteers at four (4) members, and we have added a new Support Services Division with a team of four (4) members. We are always looking to add depth to our Volunteers and Reserve employees by providing quality training throughout the year.

Cortez and the neighboring districts have had great success with the Montezuma Fire Chief's Association Fire academy, graduating six (6) cadets in 2021. The academy will have six (6) cadets in 2022. We also continued with the Jr. Firefighter Program with four (4) Juniors in 2020, enabling high school students to learn firefighting techniques, responsibility, duty, and respect. We continue to manage the impacts of COVID19, while providing quality service.

The 'Pension Fund' expenditure amount will remain at \$47,000. This is based on the directive of our actuary, after doing the updated actuarial report for 2021.

As required in Amendment 1, an emergency reserve based on general fund expenditures is being maintained.

Jay Balfour, Fire Chief

Date

Mission Statement

The Cortez Fire Protection District dedicates our service to the health, safety, and welfare of all who live and all who enter our community.

RESOLUTION NO. 7, SERIES 2021
RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CORTEZ FIRE PROTECTION DISTRICT, CORTEZ, 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 Cortez Fire Protection District has appointed Jay Balfour, Fire Chief, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Jay Balfour, Fire Chief, has submitted a proposed budget to this governing body on December 8, 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 November 10, 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 revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFOR, BE IT RESOLVED BY The Board of Directors of the Cortez Fire Protection District, Cortez, Colorado:

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

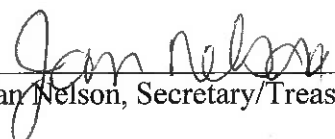
Section 2. That the budget hereby approved and adopted shall be signed by Les Rogers, President, and Jan Nelson, Secretary/Treasurer, and made a part of the public record of the District.

ADOPTED, this 8th day of December, A.D., 2021



Les Rogers, President

Attest:



Jan Nelson, Secretary/Treasurer

CORTEZ FIRE PROTECTION DISTRICT
GENERAL FUND BUDGET
January 1, 2022 to December 31, 2022

Description	Actual 2020	Estimated 2021	Adopted Budget 2022
RESOURCES			
Beginning Fund Balance	1,171,983	1,179,565	1,815,095
INCOME			
Property	1,541,801	1,599,980	1,697,385
Delinquent Tax and Int	6,772	2,382	0
S.O. Taxes	131,738	102,074	0
Property Interest	6,863	6,225	0
Miscellaneous	21,097	21,106	149,517
Bank Interest	3,521	136	200
Federal Grant Money	0	6,489	82,900
Wildland Reimbursements	436,429	543,046	549,500
Pension Reimbursements	0	135,563	0
Total Income	2,148,221	2,417,001	2,479,502
Designated Reserves - Emergency	474,925	624,925	700,000
Total Fund Revenue	3,795,129	4,221,492	4,994,597
EXPENDITURES			
Operating Expenditures			
Administration	213,980	244,833	245,207
Payroll Costs	1,442,581	1,438,124	1,961,738
Fire Suppression	101,185	74,871	113,800
Training	40,081	32,322	42,000
Repair & Maintenance	69,060	76,095	103,000
O&M Fire Station	140,996	120,097	137,399
Treasurer's Fees	31,779	32,173	35,000
Transfer to Pension Fund	47,000	47,000	47,000
Capital Expense	418,033	77,854	164,000
Pension	0	124,892	0
Grants Expenditures	0	0	0
Grants - Match	3,228	0	35,000
Payroll Expense	1,499	1,433	2,250
Lease Purchase	106,142	136,704	142,704
Total Expenditures	2,615,565	2,406,397	3,029,098
Fund Balance	1,179,565	1,815,095	1,965,499
Allocations for Capital Reserves			
Capital	418,033	169,250	164,000
Facilities			
Equipment & PPE			
Apparatus			
Tabor (3% opp. budget)			63,124
Total Allocations	418,033	169,250	227,124
Over/Under Revenues	761,532	1,645,845	1,738,374
ENDING FUND BALANCE	1,179,565	1,815,095	1,965,499

CORTEZ FIRE PROTECTION DISTRICT
SCHEDULE OF GENERAL FUND BUDGET EXPENDITURES (continued)
January 1, 2022 to December 31, 2022

Description	Actual 2020	Estimated 2021	Adopted Budget 2022
ADMINISTRATION			
Dues/Subscriptions	1,788	2,812	2,400
Legal/Accounting	13,969	29,813	38,500
Company Insurance	86,519	104,793	67,712
Postage	604	467	900
Office Supplies	1,782	560	1,900
Printing/Advertising	781	795	2,000
Miscellaneous	76,887	87,369	99,850
Election Expense	0	384	10,000
Admin. Equipment Repair/Maint.	9,280	3,958	4,080
Communications / IT	22,370	13,881	17,865
Total Administration	213,980	244,833	245,207
PAYROLL COSTS			
Wages	1,170,740	1,168,526	1,554,509
Administration	193,640	253,915	457,857
Full time firefighter	478,041	425,480	610,108
Reserves	113,504	87,694	65,000
Overtime	147,381	162,208	161,544
Volunteer Reimbursement	15,841	5,621	10,000
Wildland Compensation	222,334	233,609	250,000
FICA	51,143	40,923	67,200
Benefits	12,532	13,504	35,834
FPPA Retirement	67,730	77,904	97,000
Health Benefits	140,436	137,267	207,195
Total Payroll Costs	1,442,581	1,438,124	1,961,738
FIRE SUPPRESSION			
Clothing Allowance	15,501	13,448	13,300
PPE Supplies - Fire	28,000	11,547	25,000
PPE Supplies - EMS	1,298	82	1,800
Fire Operating Supplies	46,561	43,401	33,300
EMS Operating Supplies	5,813	5,564	21,600
Physicals/Pre Employ Testing	4,011	828	18,800
Total Fire Suppression	101,185	74,871	113,800
TRAINING			
	40,081	32,322	42,000
Total Training	40,081	32,322	42,000

CORTEZ FIRE PROTECTION DISTRICT
SCHEDULE OF GENERAL FUND BUDGET EXPENDITURES (continued)
January 1, 2022 to December 31, 2022

Description	Actual 2020	Estimated 2021	Adopted Budget 2022
EQUIPMENT REPAIR & MAINTENANCE			
Vehicle Repair	32,895	31,094	34,000
Fuel & Oil	18,594	32,965	52,600
Equip. - Tools / Appliances	859	912	2,000
Equipment Testing	16,712	11,125	14,400
Total R&M Equipment	69,060	76,095	103,000
STATION OPERATION & MAINTENANCE			
Utilities - Gas	7,462	8,246	10,400
Utilities - Electric	19,243	16,127	20,800
Utilities - Telephone	5,591	5,155	5,700
Utilities - Water/San./Trash	6,044	5,450	6,000
Misc. Repair & Maint. (Sta)	26,360	18,281	18,400
Station Supplies & Equip.	14,618	9,365	7,010
Dispatch Communications / IT	61,678	57,473	69,089
Total O&M Station	140,996	120,097	137,399
OTHER			
Treasurer's Fees	31,779	32,173	35,000
Pension Expenses	0	124,892	0
Transfer To Pension Fund	47,000	47,000	47,000
Payroll Expenses	1,499	1,433	2,250
Capital	418,033	77,854	164,000
Grant Expenditures	0	0	0
Lease Purchase	106,142	136,704	142,704
Grants Match	3,228	0	35,000
Total Other	607,681	420,055	425,954
Total Expenditures	2,615,565	2,406,397	3,029,098
EXCESS REVENUES	1,179,565	1,815,095	1,965,499
OTHER FINANCING USES			
Total Allocations	418,033	169,250	227,124
Over/Under Revenues	761,532	1,645,845	1,738,374
Encumbered Funds	0	0	0
ENDING FUND BALANCE	1,179,565	1,815,095	1,965,499

CORTEZ FIRE PROTECTION DISTRICT
PENSION BUDGET
January 1, 2022 to December 31, 2022

Description	Actual 2020	Estimated 2021	Adopted Budget 2022
RESOURCES			
Beginning Fund Balance	2,873,201	5,201,996	7,374,499
Fund Revenue			
Transfer from General Fund	47,000	47,000	47,000
State Contribution	41,791	41,791	41,791
Interest			
Investment Income	143,403	88,200	180,000
Gain/Loss on Investment			
Total Income	232,194	176,991	268,791
Designated Reserves - Emergency	2,292,988	2,202,750	2,300,000
Total Fund Revenue	5,398,383	7,581,737	9,943,290
EXPENDITURES			
Actuarial Valuation Report	10,500	4,500	10,500
Professional Fees	210	0	600
Administrative Fees	3,000	3,069	3,306
Postage & Delivery	138	144	150
Printing & Reproduction	0	0	0
Pension Payments	181,994	195,963	183,351
Other Expense	545	3,563	4,247
Total Expenditures	196,387	207,238	202,154
Fund Balance	5,201,996	7,374,499	9,741,136
Over/Under Revenues	5,201,996	7,374,499	9,741,136
ENDING FUND BALANCE	5,201,996	7,374,499	9,741,136

**CORTEZ FIRE PROTECTION DISTRICT
RESOLUTION FOR APPROVAL FOR 2022 MONTEZUMA COUNTY
CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

Resolution No. 8, Series 2021


WHEREAS, the Board of Directors for the Cortez Fire Protection District provides financial and operational oversight to the District; and

WHEREAS, Jay Balfour, Fire Chief, has submitted to this governing body on December 8, 2021, for its consideration, the Certification of Tax Levies for Non-School Governments, to the County Commissioners of Montezuma County, Colorado for the 2022 tax year;

NOW, THEREFORE, BY The Board of Directors of the Cortez Fire Protection District, Cortez, Colorado, that the Certification of Tax Levies for Non-School Governments for the 2022 tax year is hereby approved and adopted.

ADOPTED this 8th day of December, A.D., 2021.

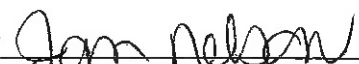
By



Les Rogers, President

ATTEST:

By



Jan Nelson, Secretary / Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Montezuma County, Colorado.

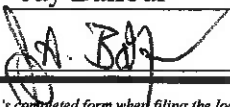
On behalf of the Cortez Fire Protection District,
 (taxing entity)^A
 the Board of Directors
 (governing body)^B
 of the Cortez Fire Protection District
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 150,878,670 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: \$ 150,878,670 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/08/2021 for budget/fiscal year 2022
 (not 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	6.723 mills	\$ 1,017,978
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	6.723 mills	\$ 1,017,978
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.0272 mills	\$ 453
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	6.750 mills	\$ 1,018,431

Contact person: Jay Balfour Daytime phone: (970) 565-3157
 (print)
 Signed:  Title: Fire Chief

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) 866-2156.

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 Montezuma County, Colorado.

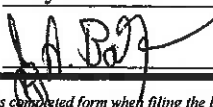
On behalf of the Cortez Fire Protection District,
(taxing entity)^A
 the Board of Directors,
(governing body)^B
 of the Cortez Fire Protection District,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 150,878,670 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: \$ 150,878,670 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/08/2021 for budget/fiscal year 2022.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	4.4821 mills	\$ 678,652
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	4.4821 mills	\$ 678,652
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	.0179 mills	\$ 302
7. Other ^N (specify): _____	mills	\$
	mills	\$
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	4.500 mills	\$ 678,954

Contact person: Jay Balfour Daytime phone: (970) 565-3157
 (print)
 Signed:  Title: Fire Chief

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) 866-2156.

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).

**RESOLUTION NO. 10, SERIES 2021
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED 2022 BUDGET
(pursuant to 29-1-103(3)(d), C.R.S.)**

WHEREAS, the Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s): None

Date of Lease-Purchase Agreement(s):

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		\$ _____

Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ _____
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II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s): Kovatch Mobile Equipment (KME), Model Predator, 2014 Custom 1500 GPM Pumper, Vin 1K9AF4289EN058686, Cost 491,100.00.

Date(s) of Lease-Purchase Agreement(s): May 14, 2013

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2022	\$ <u>21,677</u>

Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ <u>523,600</u>
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Renewal Options: Yes, it is the intent of the parties that the original term of the Lease, and any subsequent renewal terms, shall not exceed twelve (12) months, and that the payment obligation of the Lessee shall not constitute a general obligation under State law.

ADOPTED, this 8th day of December, A.D., 2021



 Les Rogers, President

Attest:



 Jan Nelson, Secretary/Treasurer

**RESOLUTION NO. 11, SERIES 2021
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED 2022 BUDGET
(pursuant to 29-1-103(3)(d), C.R.S.)**

WHEREAS, the Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s): None

Date of Lease-Purchase Agreement(s):

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		\$ _____
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ _____

II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s): Construct and equip a new fire station for the Cortez Fire Protection District, Cost 4,003,139.

Date(s) of Lease-Purchase Agreement(s): February 3, 2017

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2022	\$ <u>85,323</u>
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ <u>1,704,300</u>

Renewal Options: Yes, it is the intent of the parties that the original term of the Lease, and any subsequent renewal terms, shall not exceed twelve (12) months, and that the payment obligation of the Lessee shall not constitute a general obligation under State law.

ADOPTED, this 8th day of December, A.D., 2021



 Les Rogers, President

Attest:



 Jan Nelson, Secretary/Treasurer

RESOLUTION NO. 12, SERIES 2021
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED 2022 BUDGET
(Pursuant to 29-1-103(3)(d), C.R.S.)

WHEREAS, the Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s): None

Date of Lease-Purchase Agreement(s):

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		\$ _____
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ _____

II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Item(s): Boise Mobile Equipment (BME), Model 34, Type-3 Engine, 2019 International Chassis Model HV507 SFA, Vin 3HAEETAR9LL044989, Cost \$355,000.

Date(s) of Lease-Purchase Agreement(s): December 21, 2020

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	2022	\$ <u>29,704</u>
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$ <u>445,541</u>

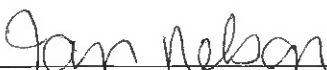
Renewal Options: Yes, it is the intent of the parties that the original term of the Lease, and any subsequent renewal terms, shall not exceed twelve (12) months, and that the payment obligation of the Lessee shall not constitute a general obligation under State law.

ADOPTED, this 8th day of December, A.D., 2021



Les Rogers, President

Attest:



Jan Nelson, Secretary/Treasurer