

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
NORTH-WEST FIRE PROTECTION DISTRICT
PARK COUNTY, COLORADO
FOR FISCAL YEAR
2024

STATE OF COLORADO) ss.

) ss.

COUNTY OF PARK)

The Board of Directors of the North-West Fire Protection District, Park County, Colorado ("District"), held a meeting at Fire Station No. 2, 21455 Highway 285 Fairplay, CO and via Zoom on Thursday, December 7, 2023 at 6:00 P.M.

The following members of the Board of Directors were present:

Tim Zingler, President

Jeff Streeter, Vice President

Cory Kritzmire, Secretary

Maria Mitchell, Treasurer

District Administrator Tiffany Skoglund stated that notice of the public hearing on the 2024 budget was duly published and posted as required by law. Director Streeter moved to open the public hearing on the 2024 budget. Director Kritzmire seconded the motion, which passed unanimously. There being no public comment on the 2024 budget, the public hearing was closed.

Thereupon, Director Kritzmire moved to adopt the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2024, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE NORTH-WEST FIRE PROTECTION DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024

WHEREAS, the Board of Directors of the North-West Fire Protection District ("Board") has authorized its consultants to prepare and submit a proposed budget for fiscal year 2024;

WHEREAS, the proposed budget has been submitted to the Board for its consideration;

WHEREAS, upon due and proper notice, published on November 24, 2023, in The Flume, the 2024 budget was available for inspection by the public at a designated public office; a public hearing was held on December 7, 2023 to consider the proposed adoption of the 2024 budget; and interested electors 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 so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH-WEST FIRE PROTECTION DISTRICT:

Section 1. 2024 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2024 budget are approved and appropriated.

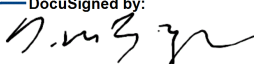
Section 2. 2024 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2024 budget are accepted and approved.

Section 3. Adoption of Budget for 2024. That the attached 2024 budget as submitted is approved and adopted as the District's budget for fiscal year 2024.

Section 4. Levy of Property Taxes. That the mill levy necessary to generate the revenues set forth in the 2024 budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

The foregoing Resolution was seconded by Director Mitchell, and passed unanimously.

ADOPTED AND APPROVED this 7th day of December, 2023.

DocuSigned by:

T8864627ECA8B467...
Tim Ziegler, President

ATTEST:

DocuSigned by:

C1D1A240318D11...
Cory Kritzmire, Secretary

STATE OF COLORADO)
) ss
COUNTY OF PARK)

I, Cory Kritzmire, Secretary to the Board of Directors of the North-West Fire Protection District, Park County, Colorado, do hereby certify that the foregoing pages constitute a true and correct copy of the record of proceedings of the Board of Directors of said District, adopted at a meeting of the Board held at Fire Station No. 2, 21455 Highway 285 Fairplay, CO and via Zoom on Thursday, December 7, 2023, at 6:00 p.m., as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2024; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown. Further, I hereby certify that the attached budget is a true and accurate copy of the 2024 budget of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 7th day of December, 2023.

DocuSigned by:

Cory Kritzmire, Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Park County, Colorado.

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 254,391,654 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: \$ 254,391,654 (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: 01/10/2024 for budget/fiscal year 2024.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	<u>14.918</u> mills	\$ <u>3,795,014.69</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	14.918 mills	\$ 3,795,014.69
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.015</u> mills	\$ <u>3,815.88</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	14.933 mills	\$ 3,798,830.57

Contact person: Amanda Castle Phone: (970)-669-3611
 Signed: Amanda Kae Castle Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- 1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

- 2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

- 3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

- 4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



Management Budget Report

BOARD OF DIRECTOR
NORTH-WEST FIRE PROTECTION DISTRICT

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2024, including the comparative information of the forecasted estimate for the year ending December 31, 2023 and the actual historic information for the year 2022.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in blue ink, appearing to read "Teresa Adler", is written over a faint, illegible printed name.

Pinnacle Consulting Group, Inc.
January 31, 2024

NORTH-WEST FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
Modified Accrual Budgetary Basis				
GENERAL FUND	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Property Tax Revenue	\$ 1,532,189	\$ 1,861,145	\$ 1,861,145	\$ 3,977,159
Specific Ownership Tax	176,019	219,119	212,745	417,871
Burn Permit Fees	5,370	5,500	5,500	2,000
Inspection Fees	300	1,000	1,000	500
Cell Tower Fairplay	7,079	9,595	9,595	10,382
SAFER Grant Revenue	2,443	-	-	-
Interest & Other Income/Sale of Assets	24,757	36,358	36,358	20,000
Donations	200	3,000	200	500
Lease Revenue - Vehicle - Tender	-	150,000	150,000	-
Wildland Deployment	636,109	1,405,019	1,405,019	200,000
Total Revenues	\$ 2,384,466	3,690,736	\$ 3,681,562	\$ 4,628,412
			-	
Expenditures			-	
Personnel	\$ 1,730,368	\$ 2,360,236	\$ 2,464,646	\$ 2,281,376
Operations	280,421	284,651	283,553	315,300
Administrative	192,349	208,149	202,752	275,015
Vehicle R&M	47,254	40,000	40,858	50,000
Building	39,953	51,119	43,352	68,500
Wildland	63,840	174,023	131,893	40,000
Capital	270,796	450,325	450,325	278,766
Total Operating Expenditures	\$ 2,624,980	3,568,503	\$ 3,617,379	\$ 3,308,957
Revenues over/(under) Expenditures	\$ (240,514)	\$ 122,233	\$ 64,183	\$ 1,319,455
Beginning Fund Balance	\$ 726,329	485,815	485,815	608,048
Ending Fund Balance	\$ 485,815	\$ 608,048	\$ 549,998	\$ 1,927,503
COMPONENTS OF ENDING FUND BALANCE				
Restricted - Tabor Reserve	78,749	107,055	108,521	99,269
Restricted - 25% Reserve	-	-	-	827,239
Unrestricted	407,066	500,993	441,477	1,000,995
Total Fund Balance	\$ 485,815	\$ 608,048	\$ 549,998	\$ 1,927,503

NORTH-WEST FIRE PROTECTION DISTRICT				
DETAIL SCHEDULE OF GENERAL FUND EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Personnel Expenses				
Salaries	\$ 1,016,132	\$ 1,180,258	\$ 1,306,503	\$ 1,644,994
Overtime	128,906	123,021	166,966	119,746
Wildland	269,127	650,000	584,221	36,000
Payroll Taxes	28,049	45,690	45,690	36,143
Health Insurance	116,049	146,459	146,459	161,992
Dental/Vision	19,302	21,842	21,842	19,200
Career FPPA Pension Match	88,775	112,549	112,549	161,692
Career FPPA Disability	30,092	40,015	40,015	58,209
District Volunteer Pension	28,000	31,000	31,000	34,000
Peer Support	-	6,400	6,400	6,400
Personnel Expense - Compliance	5,936	3,000	3,000	3,000
Total Personnel Expense	\$ 1,730,368	\$ 2,360,236	\$ 2,464,646	\$ 2,281,376
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Operations Expenses				
Insurance				
General Liability Pkg.	\$ 20,568	\$ 21,000	\$ 21,000	\$ 23,520
Property/Equipment	8,868	10,500	10,500	11,760
Workers Comp	48,370	44,705	44,705	50,070
Fees (CC, Banking, Direct Deposit)	1,139	1,300	1,500	1,500
Firefighter Relations	10,047	7,500	7,500	8,250
Office Equipment - Non Capital	3,110	10,000	10,000	11,000
Communications				
Radios	3,612	15,926	15,926	15,000
Radios - Maintenance	2,527	2,000	2,000	3,000
Telecommunications				
Telephone	4,310	5,000	5,000	5,000
Internet/Satellite	3,182	3,128	3,128	3,000
Dues & Subscriptions	9,636	8,000	8,000	6,000
Public Education/Community Relations	1,794	6,000	6,000	8,000
Uniforms	9,794	15,640	18,848	12,000
PPE	53,918	30,000	30,000	30,000
Training				
Instruction (Fees)	8,304	10,000	10,000	15,000
Materials	8,191	1,500	1,500	3,000
Travel/Lodging	4,489	6,676	6,999	7,000
Meals	2,660	3,500	3,500	5,000
Testing/Certifications	934	2,000	2,000	2,500
Forest Service Lease	200	200	200	200
Fuel - Onsite	18,267	20,947	20,947	22,500
Fuel - Offsite	3,979	6,000	6,000	10,000
Firefighting Equipment				
Station Equipment	2,175	2,500	2,500	5,000
Equipment - Testing & Certifications	3,091	4,000	4,000	10,000
Equipment - Firefighting	17,917	10,000	7,207	10,000
Equipment - Vehicles	5,173	10,000	4,856	10,000
Equipment - Investigations				
Medical	10,265	10,000	10,882	12,000
Station Supplies	13,902	16,630	18,855	15,000
Total Operations Expense	\$ 280,421	\$ 284,651	\$ 283,553	\$ 315,300
See Accompanying Accountant's Report				

NORTH-WEST FIRE PROTECTION DISTRICT				
DETAIL SCHEDULE OF GENERAL FUND EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Administrative Expenses				
Legal Fees	\$ 21,435	\$ 25,000	\$ 25,731	\$ 25,000
District Mgmt./Finance & Acctg.	89,854	104,615	104,615	115,500
Audit	6,000	6,000	6,000	6,000
Administrative Expenses	248	500	500	500
Treasurer Fees	45,754	55,834	55,834	119,315
Election Expense	25,383	10,000	3,199	-
Postage	77	200	200	200
Office Supplies	3,598	6,000	6,673	8,500
Total Administrative Expense	\$ 192,349	\$ 208,149	\$ 202,752	\$ 275,015
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Vehicle R&M Expense				
Truck Maintenance	\$ 43,451	\$ 35,000	\$ 36,953	\$ 40,000
Shop Supplies	3,803	5,000	3,905	10,000
Total Vehicle R&M Expense	\$ 47,254	\$ 40,000	\$ 40,858	\$ 50,000
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Building Expense				
Electricity	\$ 7,585	\$ 9,019	\$ 8,870	\$ 12,000
Natural Gas	18,358	17,000	17,000	20,000
Water & Sewer	1,282	1,100	1,320	1,500
Trash	2,883	4,000	4,000	5,000
Building R&M	9,845	20,000	12,162	30,000
Total Building Expense	\$ 39,953	\$ 51,119	\$ 43,352	\$ 68,500
	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Wildland Expense				
Wildfire Equipment	\$ 11,876	\$ 10,000	\$ 3,965	\$ 15,000
Wildfire Deployment	51,963	164,023	127,928	25,000
Total Wildland Expense	\$ 63,840	\$ 174,023	\$ 131,893	\$ 40,000

	2022	2023	2023	2024
	Audited	Amended	Projected	Adopted
	Actual	Budget	Budget	Budget
Capital Expense				
Lease Payment - Principal - Tender	\$ 60,988	\$ 62,678	\$ 62,678	\$ 64,414
Lease Payment - Interest - Tender	5,210	3,520	3,520	1,784
Lease Payment - Principal(Type III)	54,999	-	-	-
Lease Payment - Interest(Type III)	2,139	-	-	-
Lease Payment - Principal - Engine	80,991	82,967	82,967	84,991
Lease Payment - Interest - Engine	6,074	4,098	4,098	2,074
Lease Payment - Principal - Tender	-	-	-	26,668
Lease Payment - Interest - Tender	-	-	-	8,835
Capital Construction & Improvements	-	37,336	37,336	50,000
Capital - Training Center	-	-	-	-
Capital - Truck/Vehicles	-	225,000	225,000	-
Capital - Equipment	52,485	34,726	34,726	35,000
Capital - Software	7,911	-	-	5,000
Total Capital Expenditures	\$ 270,796	\$ 450,325	\$ 450,325	\$ 278,766
Total Operating Expenditures	\$ 2,624,980	\$ 3,568,503	\$ 3,617,378	\$ 3,308,957

NORTH-WEST FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
VOLUNTEER FUND				
		Modified Accrual Budgetary Basis		
VOLUNTEER FUND	2022	2023	2023	2024
	Unaudited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Other/Donations	\$ -	\$ 3,000	\$ -	\$ -
Total Revenues	\$ -	\$ 3,000	\$ -	\$ -
Expenditures				
Misc Volunteer	\$ -	\$ 2,000	\$ 1,891	\$ -
Total Volunteer Fund Expenditures	\$ -	\$ 2,000	\$ 1,891	\$ -
Revenues over/(under) Expenditures	\$ -	\$ 1,000	\$ (1,891)	\$ -
Beginning Fund Balance	1,891	2,891	1,891	\$ -
Ending Fund Balance	\$ 1,891	\$ 3,891	\$ -	\$ -
VOLUNTEER PENSION FUND	2022	2023	2023	2024
** Reported Quarterly**	Unaudited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Contribution - District	\$ 28,000	\$ 31,000	\$ 32,891	\$ 34,000
Contribution - State	14,790	14,859	14,790	14,790
Interest & Dividend Income	2,350	7,000	2,382	7,000
Unrealized Gains (Losses)	(24,527)	17,000	7,836	17,000
Realized Gains (Losses)	3,482	8,000	2,688	8,000
Total Revenues	\$ 24,094	\$ 77,859	\$ 60,587	\$ 80,790
Expenditures				
Administration	\$ 6,160	\$ 10,000	\$ 7,076	\$ 10,000
Pension Benefits	63,270	67,000	65,137	67,000
Total Pension Expenditures	\$ 69,430	\$ 77,000	\$ 72,213	\$ 77,000
Revenues over/(under) Expenditures	\$ (45,336)	\$ 859	\$ (11,625)	\$ 3,790
Beginning Fund Balance	260,503	210,313	215,167	203,541
Ending Fund Balance	\$ 215,167	\$ 211,172	\$ 203,541	\$ 207,331

NORTH-WEST FIRE PROTECTION DISTRICT

2024 BUDGET MESSAGE

North-West Fire Protection District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in 1981. The District was established to provide fire protection services for the Towns of Fairplay and Alma, Colorado, and the surrounding areas. The District is governed by a five-member Board of Directors elected by the residents.

The District has paid employees at this time and some operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

In preparing the 2024 budget, the following goals are foremost for the District:

- Protect the lives and economic well-being of the people from the effects of fires, accidents, and related emergencies.
- To provide basic life support medical care to the victims of accident or sudden illness.
- To enforce the applicable fire code to reduce life and property loss risk.
- To effectively rescue persons trapped by fire and extinguish fires that do occur.
- To rescue persons trapped by vehicle crash, cave-in, building collapse and machinery entanglement or trapped in confined spaces or at high angles.
- To control emergencies caused by the accidental release of hazardous materials.
- To respond to natural or technological disasters as part of a coordinated public safety effort.
- To mitigate emergencies before they occur utilizing a fire prevention, Wildland mitigation program.

Overview

Highlights of the 2024 budget include the following:

- Voter approved phased-in property tax increase provides a total 8.0 mill levy increase with 2.0 mills being added each year in levy years 2022 – 2025.
- Firefighters received a 10% pay increase.
- The District financed the purchase of a Water Tender vehicle in 2023 and will make the first lease payment in 2024.

General Fund

Revenue

The primary sources of revenue for the general fund are property taxes and corresponding specific ownership tax. The final assessed valuation is \$254,391,654 and the mill levy for the District is set at 14.933. The District will also collect \$3,816 in abatements from the prior year. The Specific Ownership tax is 11% of the property tax and is budgeted in 2024 at \$417,871. The provisions of SB 2023B-001 allow for 100% backfill of property tax revenue losses for fire districts because of

residential property valuation reductions. The projected \$178,329 in backfill is factored into the property tax revenue projected for 2024. The District also budgeted Wildland revenue that is in line with the 2023 adopted budget. This is very dependent on how many Wildland calls the District gets dispatched to. The District also receives revenues from inspection fees and cell tower lease income.

Expenses

The District's largest expense is in Personnel. The 2024 budget includes a 10% salary increase. Also, the District will continue to pay 100% of the employee insurance and 50% of the employee's family insurance. In 2024 insurance increased by 10%. Death and Disability provided by FPPA increased from 3.4% to 3.6%. Starting in 2021, the District contribution for the FPPA Pension Match will increase by .5% each year until 2030. In 2024 the District contribution is 10%.

In the Operations expense category, the District budgeted a 12% increase across all insurance expense lines.

In the Administration expense category, the District has budgeted \$55,834 in Treasurer Fees, an increase of \$10,000. This is due to the increase in property tax revenue.

Vehicle R&M total expense is expected to increase by \$10,000, Building total expense is expected to increase by \$17,381, and Wildland total expense is expected to increase by \$12,000 in 2024 compared to the 2023 adopted budget.

In 2024 the District will make its fifth and final lease payment of \$66,198 for the new Tender and fifth and final lease payment of \$87,065 for the new engine. There will also be the first payment of a new water Tender of \$35,503.

Fund Balance/Reserves

The general fund balance continues to stay strong with a projected ending fund balance of \$1,927,503 in 2024 with \$99,269 of this balance to be reserved for TABOR.

Volunteer Pension Fund

Revenue

The revenue for the volunteer pension fund consists primarily of the \$34,000 contribution from the District and a \$14,790 payment from the State of Colorado. The remaining revenues are from interest and unrealized and realized gains.

Expenses

The expenses in the volunteer pension fund are \$67,000 in pension benefits paid out to volunteers and \$10,000 in administration fees.

Fund Balance/Reserves

The projected 2024 ending fund balance in the volunteer fund is \$207,331.

CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: 12 - NW FIRE PROTECTION DISTRICT

IN PARK COUNTY COUNTY ON 12/4/2023

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
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IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$151,954,983
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$254,391,654
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$254,391,654
5. NEW CONSTRUCTION: **	\$3,406,140
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$4,001.66

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$2,498,760,993
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$48,731,963
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ 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 new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2023

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$349,610
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.