

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, 2024

Attached is a copy of the **2024** 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 **December 18, 2023**. 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 **2024 Adopted Budget**.

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

BUDGET

YEAR ENDING DECEMBER 31, 2024

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

Montrose Fire Protection District

The attached 2024 Budget for Montrose Fire Protection District includes these *important features*:

-The 2024 mill levy for operating funds is 9.104 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 2024 mill levy for operating funds was adjusted to 9.104 mills.

-The District will see an increase in State tax backfill in the amount of \$752,466. This increase is due to implementation of SB 23B-001 and SB 22-238.

-The District entered into a new debt service agreement with Alpine Bank in 2021. This debt was on a 6-year payment schedule with final payment due in 2027. The District plans to pay off this debt in full in 2024.

-Salaries reflect a 5% increase for all administrative and career personnel. The District plans to hire 3 new Firefighter/EMTs in March to help with call volume increases.

-Capital Expenditures include purchase of a Type 1 apparatus and two staff vehicles.

-In 2024, the District will obtain financing and procure land to begin building Station 4.

**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
2024 BUDGET
GENERAL FUND
MILL LEVY**

	2022 BUDGET	2023 BUDGET	2024 BUDGET
Property taxes required to balance the budget	5,026,550	5,126,254	6,369,572
Provision for uncollectibles	10,028	12,262	6,297
Gross property taxes required	5,036,578	5,138,516	6,375,869
Assessed valuation	556,179,499	558,282,019	669,645,450
Total mill levy	9.041	9.218	9.113
Mill levy allocation:			
Operating	9.023	9.196	9.104
Abatements & Refunds	0.018	0.022	0.009
Total Mill Levy	9.041	9.218	9.113
Property tax allocation:			
Operating	5,026,550	5,133,961	6,369,572
Abatements & Refunds	10,028	12,282	6,297
Total property taxes	5,036,578	5,146,243	6,375,869

**MONTROSE FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**

DESCRIPTION	2022 ACTUAL	2023 ESTIMATED	2024 BUDGET
AVAILABLE RESOURCES - JANUARY 1	3,962,655	4,375,161	4,061,870
REVENUES			
PROPERTY TAXES			
Montrose	5,028,862	5,165,128	6,338,161
Ouray	28,941	27,686	33,378
SPECIFIC OWNERSHIP TAXES			
Montrose	738,954	739,315	790,000
Ouray	3,085	2,707	3,000
INTEREST ON DELINQUENT TAXES			
Montrose	9,787	13,151	6,264
Ouray	69	58	33
TIF REIMBURSEMENT/URA	29,032	39,939	69,204
BUSINESS PPT REIM	23,531	23,631	777,232
INVESTMENT INTEREST	63,402	214,517	203,094
FUND BALANCE TRANSFER	0	0	415,168
GRANTS	0	46,123	0
LEASE PURCHASE PROCEEDS	0	0	10,400,000
EMS SERVICE FEES	1,403,426	1,842,910	1,640,000
PERMIT FEES	15,039	6,029	8,000
GOVERNMENT REIMBURSEMENTS	18,214	8,677	107,669
MISCELLANEOUS	56,681	42,117	35,000
ADVANCE REIMBURSEMENTS	186,600	188,825	415,000
TOTAL REVENUES	7,605,623	8,360,813	21,241,203
TOTAL AVAILABLE RESOURCES	11,568,278	12,735,974	24,887,905

**MONTROSE FIRE PROTECTION DISTRICT
2024 BUDGET GENERAL FUND**

DESCRIPTION	2022 ACTUAL	2023 ESTIMATED	2024 BUDGET
EXPENDITURES			
ADMINISTRATION			
Treasurer's Fees - Montrose	99,857	102,330	126,763
Treasurer's Fees - Ouray	870	832	1,001
Adjustment Fees	368	1,786	10,000
TIF Reim/URA	43,287	60,237	71,344
Audit	40,155	41,631	48,100
EMS Billing Service	63,721	83,604	82,000
Medical Director	14,758	15,201	15,657
Software License/Renewals	51,256	45,751	56,000
Dues and Subscriptions	13,687	12,810	12,550
Salaries	459,613	542,350	676,834
CTO Reimbursement	13,937	20,061	28,451
Directors Fees	3,075	3,225	4,500
Government	0	0	100,700
Legal	7,949	14,625	35,000
Consultative/Planning	16,003	0	20,000
Office Supplies/Expense	7,275	11,193	10,500
Expendables	30,896	53,029	20,000
Travel/Meetings/Meals	2,260	9,553	10,000
Awards	2,413	2,227	1,690
Election	231	4,195	0
	871,611	1,024,640	1,331,090
INSURANCE			
Commercial/Vehicle	47,021	49,176	59,157
Dental	50,568	52,072	59,246
Health	855,409	913,851	1,069,861
Personnel Advance	186,600	188,825	415,000
Vision	9,561	9,604	10,904
Life	18,588	19,666	25,000
Unemployment	6,498	5,140	10,000
Workmen's Compensation	91,843	125,789	173,040
Presumptive Circulatory Insurance	8,996	10,204	10,204
	1,275,084	1,374,327	1,832,412
FIRE/EMS SALARIES			
Career FF/EMT	2,972,013	3,119,817	3,443,558
Reserve FF/EMT	44,440	6,220	0
EMT Paid-on-Call	4,500	4,500	4,500
FF/EMT Overtime	430,811	430,936	451,500
Retiree Unused Leave Pay	35,238	21,873	0
	3,487,002	3,583,346	3,899,558
PENSIONS			
FPPA - New Hire	291,966	335,357	394,155
Death & Disability	50,490	58,154	67,850
FPPA - Volunteer	38,031	38,031	38,031
FPPA - Old Hire	31,021	33,081	33,081
Medicare	54,869	58,386	68,181
FICA	2,817	423	112
PERA	22,192	20,550	27,460
	491,386	543,982	628,870
APPARATUS			
Fuel	56,292	49,512	57,000
Oil/Filters/Antifreeze	5,909	5,212	6,000

Parts	27,024	32,461	36,000
Tools	479	35	1,000
Outside Maintenance/Repairs	68,259	32,192	46,200
Training	0	0	1,000
	157,963	119,412	147,200
OPERATIONAL EQUIPMENT/SUPPLIES			
Uniforms	22,637	13,685	19,060
Personal Protective Equipment	23,054	16,392	53,664
Structural Equip/Supplies	6,463	9,867	11,400
EMS Equip/Supplies	65,020	63,211	77,000
Wildland Equip/Supplies	16,289	5,655	3,500
Special Ops Equip/Supplies	4,345	8,991	14,600
Equipment Maintenance/Repair	25,645	24,950	25,000
	163,453	142,751	204,224
FIRE PREVENTION			
Public Education Materials	298	718	2,000
Investigator Supplies	73	228	250
Code and Books Updates	0	417	500
Inspection Supplies	0	77	0
Fire Prevention Training	5,446	7,051	10,500
Fire Investigation	0	0	600
	5,817	8,491	13,850
INJURY PREVENTION			
Employee Wellness Exams	4,958	765	3,000
Fitness Equipment	7,353	7,682	7,000
Fitness Training	0	0	0
Safety Officer Travel	0	0	0
Safety Officer Training	0	0	0
Safety/Fitness Awards	0	0	250
	12,311	8,447	10,250
TRAINING			
Conferences	1,500	1,500	4,000
Speciality Courses	15,854	1,200	11,400
Travel Expense	1,044	507	9,200
Training Supplies	5,047	4,448	5,000
Testing/Renewal Fees	2,455	1,411	2,336
Initial Certifications	850	0	8,450
EMS CE Tuition	7,250	11,830	14,440
	34,000	20,896	54,826
COMMUNICATIONS			
Maintenance/Repairs	4,724	4,957	6,000
New Equipment	11,549	7,192	10,150
Dispatch Fees	123,060	148,633	157,335
Tower Rentals	8,262	6,604	8,000
Cellular Telephone Service	6,479	6,598	8,000
	154,074	173,984	189,485
FACILITIES			
Maintenance/Repair	22,196	21,843	37,500
Equipment/Tools	2,404	362	1,000
Improvements	1,655	10,582	6,500
Supplies	13,188	13,779	14,400
Telephone System/Service	29,219	29,219	32,630
Natural Gas	26,332	27,538	33,250
Electric	22,998	22,148	24,000
Water	10,287	11,038	12,420
Furniture	4,678	5,065	1,000
Computers	13,045	19,636	20,960

	146,002	161,210	183,660
CAPITAL EXPENDITURES			
Apparatus	71,360	1,180,468	503,800
Operational Equipment	0	89,366	0
Communications	74,980	0	0
Facilities	53,240	0	10,700,000
	199,580	1,269,834	11,203,800
DEBT SERVICE - LEASE PURCHASE			
Lease - Purchase	150,585	180,251	669,251
Copier Lease	2,493	1,104	0
	153,078	181,355	669,251
TOTAL EXPENDITURES	7,151,361	8,612,675	20,368,476
Anticipated into Reserves			872,725
BEGINNING FUNDS AVAILABLE			4,061,870
ENDING FUNDS AVAILABLE			4,519,427
TABOR Restricted			254,863
Debt Service Restricted			0
Assigned Operating Reserve			1,784,039
Total Restricted/Reserved			2,038,902
Available for Spending			2,480,525

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2023-6 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, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 **October 13, 2023**, 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 **December 18, 2023**, 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:

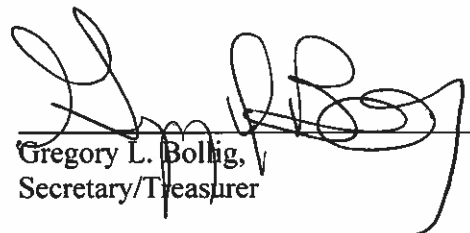
Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the **Montrose Fire Protection District** for the year stated above.

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 18th day of **December** A.D., **2023**.


Cody Russell, Vice Chair

Attest:


Gregory L. Bollig,
Secretary/Treasurer

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2023-7 TO SET MILL LEVIES**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE **MONTROSE FIRE PROTECTION DISTRICT**, MONTROSE, COLORADO, FOR THE 2024 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 **December 18, 2023** and;

WHEREAS, the amount of money necessary to balance the budget from property tax revenue is **\$6,371,539**, and;

WHEREAS, the 2023 valuation for assessment for the Montrose Fire Protection District as certified by the County Assessor(s) is **\$699,630,901**, and;

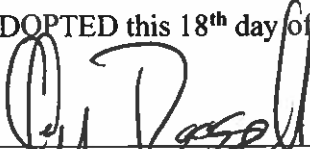
WHEREAS, the Montrose Fire Protection District voters have authorized adjustments to the total mill levy up or down to account for changes in the law or the method by which assessed valuation is calculated;

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

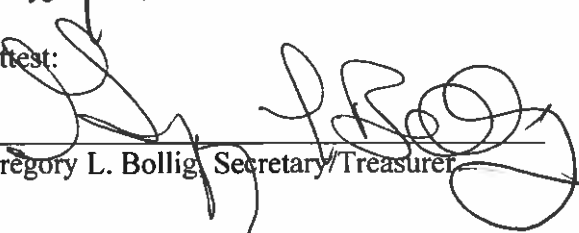
Section 1. That for the purpose of meeting all expenses of the **Montrose Fire Protection District** during the **2024** budget year, there is hereby levied a tax of **9.107** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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 18th day of **December 2023**.



Cody Russell, Vice Chair

Attest:


Gregory L. Bollig, Secretary/Treasurer

**MONTROSE FIRE PROTECTION DISTRICT
RESOLUTION 2023-8 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 2024 BUDGET YEAR.**

WHEREAS, the **Board of Directors** has adopted the annual budget in accordance with the Local Government Budget Law, on **December 18, 2023** 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.

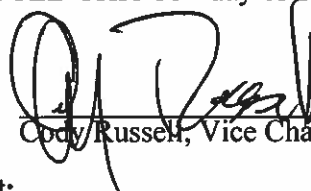
NOW, THEREFORE, BE IT RESOLVED BY THE **BOARD OF DIRECTORS OF THE MONTROSE FIRE PROTECTION DISTRICT, COLORADO:**

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	\$ 1,661,498
Personnel Expenses	\$ 6,833,928
Capital Expenditures	\$ 11,203,800
Debt Service	\$ 669,251
TOTAL GENERAL FUND	\$ 20,368,477

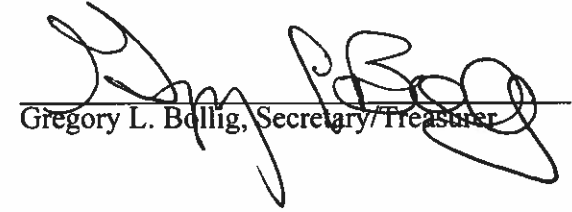
PENSION FUND:	
Old Hire Pension Fund	\$ 39,420
Volunteer Pension Fund	\$ 99,226
TOTAL PENSION FUND	\$ 138,646

ADOPTED THIS 18th day of **December 2023**.



Cody Russell, Vice Chair

Attest:



Gregory L. Bollig, Secretary/Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MONTROSE, Colorado.

On behalf of the MONTROSE FIRE PROTECTION DISTRICT

the BOARD OF DIRECTORS (taxing entity)^A

of the MONTROSE FIRE PROTECTION DISTRICT (governing body)^B

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 707,197,290 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: \$ 695,965,810 (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: 01/08/2024 for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, and Other. Total: 9.113 mills, \$6,342,337.

Contact person: LINDSAY WILEY Phone: (970) 249-9181 Signed: Lindsay Wiley Title: DEPUTY ADMINISTRATOR

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

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-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 \$ 3,679,640 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: \$ 3,679,640 (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: 01/08/2024 for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit, General Obligation Bonds, Contractual Obligations, Capital Expenditures, Refunds/Abatements, and Other. Total: 9.113 mills, \$33,532.

Contact person: LINDSAY WILEY Phone: (970) 249-9181 Signed: Lindsay Wiley Title: DEPUTY ADMINISTRATOR

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? [X] 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).

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 2024

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

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Agreements Involving Non- Real Property in Budget Year:	<u>2024</u>	<u>\$ 669,251.00</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>\$ 975,000.00</u>
Does the agreement include renewal options?	NO	