

MANCOS FIRE PROTECTION DISTRICT, COLORADO
BUDGET MESSAGE
2023 BUDGET

The attached Budget for the Mancos Fire Protection District, Colorado includes these important features.

General Fund for general operations.

The District was established to assure continued and enhanced fire suppression services to the Town of Mancos and certain unincorporated portions of Montezuma County.

The Budget is an essential element of the financial planning and control of the District.

The Budget is prepared using the modified accrual basis of accounting, which is consistent with the basis of accounting used and GAAP.

The services to be provided during the budget year are fire suppression.

The District believes it is in compliance with all requirements of Article X, Section 20, of the Colorado Constitution.

MANCOS FIRE PROTECTION DISTRICT
LETTER OF BUDGET TRANSMITTAL

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

Date: December 5, 2022

Attached is the 2023 budget for the Mancos Fire Protection District in Montezuma County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 5, 2022. If there are any questions on the budget, please contact Chris L. Majors, CPA MT of Majors and Haley, P.C., at (970) 565-9521 and P.O. Box 1478, Cortez, Colorado 81321. The mill levy certified to the County Commissioners is 11.000 mills for all general operating purposes and .033 mills for prior year abatements. Based on an assessed valuation of \$48,198,740 the property tax revenue subject to statutory limitation is \$531,785.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.



President

MANCOS FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGETS

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE MANCOS FIRE PROTECTION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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

WHEREAS, the Fire Chief has submitted a proposed budget to this governing body on December 5, 2022, for its consideration, and;

WHEREAS, upon due and proper notice, 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 5, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

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

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Mancos Fire Protection District, Colorado:

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

Section 2. That the budget hereby approved and adopted shall be signed by the president and the secretary/treasurer and made a part of the public records of the District.

ADOPTED, this 5th day of December, A.D., 2022.

Attest: 
President

Attest: 
Secretary/Treasurer

MANCOS FIRE PROTECTION DISTRICT
RESOLUTION TO SET MILL LEVIES

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

WHEREAS, the Board of Directors of the Mancos Fire Protection District, has adopted a budget in accordance with the Local Governmental Budget Law, on December 5, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$531,785, and;

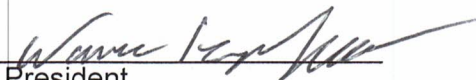
WHEREAS, the 2022, valuation for assessment for the Mancos Fire Protection District as certified by the County Assessor is \$48,198,740.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Mancos Fire Protection District, Colorado;

Section 1. That for the purpose of meeting all general operating expenses of the Mancos Fire Protection District during the 2023 budget year, there is hereby levied a tax of 11.033 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Montezuma County, Colorado, the mill levies for the Mancos Fire Protection District as hereinabove determined and set.

ADOPTED, this 5th day of December, A.D., 2022.

Attest: 
President

Attest: 
Secretary/Treasurer

MANCOS FIRE PROTECTION DISTRICT
RESOLUTION 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 MANCOS FIRE PROTECTION DISTRICT, COLORADO FOR THE 2023 BUDGET YEAR.

WHEREAS, the Mancos Fire Protection District has adopted the budget in accordance with the local Government Budget Law, on December 5, 2022, and;

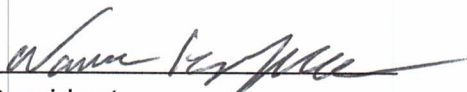
WHEREAS, the Mancos Fire Protection District has made provisions therein for revenues in an amount equal to or greater than the total proposed described below, so as not to impair the operations of the District.

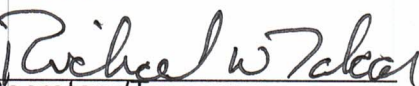
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Mancos Fire Protection District, Colorado:

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

General Fund	
Current Operating Expenses	\$ 274,864
Capital Outlay	750,000
Transfers	14,000
Total General Fund	<u>\$ 1,038,864</u>

ADOPTED, this 5th day of December, A.D., 2022.

Attest: 
President

Attest: 
Secretary/Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MONTEZUMA COUNTY, Colorado.

On behalf of the MANCOS FIRE PROTECTION DISTRICT
(taxing entity)^A

the BOARD OF DIRECTORS
(governing body)^B

of the MANCOS FIRE PROTECTION DISTRICT
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 48,198,740 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: \$ 48,198,740 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/5/2022 for budget/fiscal year 2023
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	11.000 mills	\$ 530,186
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	11.000 mills	\$530,186
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.033 mills	\$ 1,599
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	11.033 mills	\$531,785

Contact person: Mary Ann Graf Daytime phone: (970) 533-7400
(print)

Signed: Mary Ann Graf Title: Admin. Assistant

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.

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

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MANCOS FIRE PROTECTION DISTRICT
GENERAL FUND BUDGET

January 1, 2023 to December 31, 2023

	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Budget 2023</u>
Estimated resources:			
Fund Balance - January 1	\$ 851,947	\$ 985,336	\$1,388,936
Revenues			
Current property tax	233,781	530,000	531,785
Specific Ownership tax	26,844	40,000	25,000
Delinquent tax and interest	643		
Interest	483	3,100	400
Grants	4,367		
Miscellaneous	23,984	7,500	4,800
Total estimated resources	<u>1,142,049</u>	<u>1,565,936</u>	<u>1,950,921</u>
Estimated expenditures:			
Administration	4,323	7,100	8,000
Treasurer's fees	4,625	8,000	9,000
Building operation and maintenance	31,265	40,000	63,500
Communications	7,803	7,500	11,000
Dues and fees	1,699	11,000	15,000
Firefighter equipment	2,824		4,750
Insurance	21,706	30,000	30,000
Fire prevention	175		1,950
Clothing allowance	23,600	30,000	30,000
Awards	620	600	2,500
Personal equipment	19,220	1,800	50,000
Personnel EAP	720	1,000	864
Professional fees	14,715	7,000	2,500
Supplies	30		1,000
Training	1,890	3,000	15,000
Vehicle expenses	7,390	15,000	27,300
Miscellaneous	318	1,000	2,500
Capital outlay			750,000
FPPA Pension transfer	13,790	14,000	14,000
Total estimated expenditures	<u>156,713</u>	<u>177,000</u>	<u>1,038,864</u>
Fund Balance - December 31	<u>\$ 985,336</u>	<u>\$1,388,936</u>	<u>\$ 912,057</u>