

BUDGET

FOR

2024

ARTESIA FIRE PROTECTION DISTRICT

301 STEGOSAURUS FREEWAY

PO BOX 39

DINOSAUR, CO 81610

(970) 374-2444

BOARD MEMBERS:

Marshelle Gray, Treasurer

Julie Elarton, Chairman

Paul Jachim, Vice Chairman

Kris Davis, Board Member

Michael Taylor, Secretary

LETTER OF BUDGET TRANSMITTAL

THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.

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

Attached is a copy of the 20 24 budget for Artesia Fire Protection District
(name of local government)
in Moffat County, submitted pursuant to Section 29-1-113, C.R.S. This budget
was adopted on January 10, 2024. If there are any questions on
the budget, please
contact Marshelle Gray at 435-823-6338 970-374-2444, and
P.O. Box 39 Dinosaur, CO 81610.

I, Gray Marshelle, Treasurer,
(name) (title)
hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget.
(year)

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

Artesia Fire Protection District

Name of Local Government

(INSTRUCTIONS: Pursuant to section 29-1-103(1)(e), C.R.S., the budget must include the Budget Message. Fill in blank spaces and check any items that are applicable.)

The attached 2024 Budget for Artesia Fire Protection District includes these *important features*:* **(name of local government)**

Continue repair and renovation of outdated training hall and truck barn and continued operations to protect residential, commercial and wildland fires. Ensure measures of protection against COVID-19 and other infectious diseases that may arise during first response, rescue, and fire suppression.

* “important features” are not defined in statute; however, important features of the budget would include starting/ending a service; increases or decreases in levels of services, increases/decreases to revenues (taxes/rates) and/or expenditures; acquisition of new equipment; start or end of capital project; etc.

The budgetary basis of accounting timing measurement method used is:

- ☐ Cash basis
- ☒ Modified accrual basis
- ☐ Encumbrance basis
- ☐ Accrual

The services to be provided/delivered during the budget year are the following:

Fire protection to residential, commercial, and wild land fire control.

ARTESIA FIRE PROTECTION DISTRICT									
GENERAL FUND PROPOSED BUDGET									
January 1, 2024 to December 31, 2024									
			Actual		Estimated			Proposed	
			Prior Year		Current Yr.			Budget Yr.	
			2022		2023			2024	
ESTIMATED RESOURCES:									
	Beginning Fund Balance,								
		January 1	\$ 43,844		\$ 52,906			\$ 38,642	
Estimated Fund Revenue:									
		Property taxes	34,393		32,826			28,013	
		Specific ownership taxes	3,206		3,212			3,000	
		Interest	846		91			-	
		Grant	2,000		-			-	
		Other income	6,787		18,386			6,000	
TOTAL AVAILABLE RESOURCES			91,076		107,421			75,655	
ESTIMATED EXPENDITURES:									
		Advertising	-		53			50	
		Building Expense	4,297		1,632			3,000	
		Dues and Subscriptions	-		325			325	
		Election Expense	35		2,247			-	
		EMS	758		-			-	
		Equipment Repair	4,538		-			-	
		Automobile Expense	1,499		4,268			4,500	
		Insurance/Bonds	10,323		12,348			12,500	
		Meals and Entertainment	-		60			50	
		Miscellaneous	21		-			50	
		Office Supplies	-		2,904			1,500	
		Telephone	834		816			850	
		Professional Services	1,674		12,359			2,000	
		Supplies	-		3,446			1,500	
		Training	1,211		2,000			1,500	
		Treasurer's Fees	1,717		1,638			1,401	
		Uniforms	-		4,531			1,000	
		Utilities	6,623		7,272			7,300	
		Communications	4,640		3,430			4,000	
		Capital Outlay	-		9,450			-	
TOTAL EXPENDITURES			38,170		68,779			41,526	
ENDING FUND BALANCE 12/31			\$ 52,906		\$ 38,642			\$ 34,129	

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MOFFAT COUNTY, Colorado.

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

the BOARD OF DIRECTORS,
(governing body)^B

of the ARTESIA FIRE PROTECTION DISTRICT,
(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 3,033,976
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 \$ 3,033,976
calculated using the NET AV. The taxing entity's total (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 01/09/2024 for budget/fiscal year 2024.
(no 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	<u>9.233</u> mills	<u>\$28,013</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u><</u> <u>></u> mills	<u>\$ <</u> <u>></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>9.233</u> mills	<u>\$28,013</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>9.233</u> mills	<u>\$28,013</u>

Contact person: MARSHELLE GRAY Phone: ~~(970) 374-2444~~ 4135-823-633
Signed: *Marshelle Gray* Title: TREASURER

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.

RESOLUTION/ORDINANCE TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE Artesia Fire Protection District, 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 Artesia Fire Protection District has appointed Marshelle Gray, Treasurer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Marshelle Gray, Treasurer has submitted a proposed budget to this governing body on January 10th, 2024, 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 January 10, 2024, 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 Artesia Fire Protection District, Colorado:

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

Section 2. That the budget hereby approved and adopted shall be signed by Treasurer and Secretary and made a part of the public records of the Artesia Fire Protection District.

ADOPTED, this 10th day of January, A.D., 20 24

Attest:


Marshelle Gray, Treasurer


Michael Taylor, Secretary

RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY

(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE Artesia 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 January 10, 2024, 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 Artesia Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE Board of Directors OF THE Artesia 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:

Current Operating Expenses	\$ <u>41,526</u>
Capital Outlay	\$ <u>0</u>
Debt Service	\$ <u>0</u>
TOTAL GENERAL FUND	\$ <u>41,526</u>

(List all funds or spending agencies by name and give breakdown as shown above.)

ADOPTED THIS 10th day of January, A.D. 2024.

Attest:


Marshelle Gray, Treasurer


Michael Taylor, Secretary

RESOLUTION/ORDINANCE TO SET MILL LEVIES
(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION / AN ORDINANCE LEVYING PROPERTY TAXES FOR THE YEAR 20 24, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE Artesia Fire Protection District, COLORADO, FOR THE 20 24 BUDGET YEAR.

WHEREAS, the Board of Directors of the Artesia Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on January 10, 20 24 and;

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$ 28,013, and;

WHEREAS, the Artesia Fire Protection District finds that it is required to **temporarily** lower the general operating mill levy to render a refund for \$ 0, and;

WHEREAS, the amount of money necessary to balance the budget for **capital expenditure** purposes from property tax revenue approved by voters or at public hearing is \$ N/A, and;

WHEREAS, the amount of money necessary to balance the budget for voter-approved **bonds and interest** is \$ N/A, and;

WHEREAS, the 20 24, valuation for assessment for the Artesia Fire Protection District as certified by the County Assessor is \$3,033,976.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE Board of Directors OF THE Artesia Fire Protection District, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the Artesia Fire Protection District during the 20 24 budget year, there is hereby levied a tax of 9.233 mills upon each dollar of the total valuation for assessment of all taxable property within the Artesia Fire Protection District for the year 20 23.

RESOLUTION/ORDINANCE TO SET MILL LEVIES - Con't.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 20 24, there is hereby levied a **temporary tax credit/mill levy reduction** of .000 mills.

Section 3. That for the purpose of meeting all **capital expenditures** of the Artesia Fire Protection District during the 2024 budget year, there is hereby levied a tax of .000 mills upon each dollar of the total valuation for assessment of all taxable property within the Artesia Fire Protection District for the year 2023.

Section 4. That for the purpose of meeting all payments for **bonds and interest** of the Artesia Fire Protection District during the 2024 budget year, there is hereby levied a tax of .000 mills upon each dollar of the total valuation for assessment of all taxable property within the Artesia Fire Protection District for the year 2023.

Section 5. That the Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Moffat County, Colorado, the mill levies for the Artesia Fire Protection District as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 10th day of January A.D. 20 24.

Attest: Marshelle Gray
Marshelle Gray, Treasurer

Michael Taylor
Michael Taylor, Secretary