

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
NORTH-WEST FIRE PROTECTION DISTRICT
PARK COUNTY, COLORADO
AND THE BUDGET HEARING
FOR FISCAL YEAR
2023

STATE OF COLORADO)
)
 COUNTY OF PARK)ss.
)
 NORTH-WEST)
 FIRE PROTECTION)
 DISTRICT)

The Board of Directors of the North-West Fire Protection District, Park County, Colorado, held a meeting at Fire Station No. 2, 21455 Highway 285 Fairplay, CO and via Zoom on Wednesday, November 9, 2022 at 6:00 P.M.

The following members of the Board of Directors were present:

- Tim Zingler, President
- Jeff Streeter, Vice President (Via Teleconference)
- Maria Mitchell, Treasurer (Via Teleconference)
- Cory Kritzmire, Secretary
- David Rial, Director (Via Teleconference)

Also in Attendance: Kristy Olme, Fire Chief; North-West Fire Protection District
 Emily Powell; Esq., Ireland, Stapleton, P.C. (Via Teleconference)
 Kammy Tinney, Kieyesia Conaway, Teresa Adler, Tiffany Skoglund, Wendy
 McFarland and Peggy Dowswell; Pinnacle Consulting Group, Inc. (Via Teleconference)

Ms. Skoglund stated that proper publication was made to allow the Board to conduct a public hearing on the District's 2023 budget. Director Zingler opened the public hearing on the District's proposed 2023 budget. There being no public comment on the District's budget, the public hearing was closed.

Thereupon, Director Streeter moved to adopt the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES, ADOPTING A BUDGET, SETTING FORTH MILL LEVIES, AND APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND 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 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023,

WHEREAS, the Board of Directors of the North-West Fire Protection District has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published on November 4, 2022 in The Flume, a newspaper having general circulation within the boundaries of the District, pursuant to statute, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on November 9, 2022, 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 OF PARK COUNTY, COLORADO:

Section 1. 2023 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 2. 2023 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Adoption of Budget for 2023. That the budget as submitted and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the North-West Fire Protection District for calendar year 2023.

Section 4. 2023 Levy of Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget from property taxes for the 2023 Budget year is \$1,861,145. That the 2022 valuation for assessment, as certified by the Park County Assessor, is \$151,954,983.

A. Levy for General Operating Fund. That for the purposes of meeting all general operating expense of the District during the 2023 budget year, there is hereby levied a tax of 12.248 mills upon each dollar of the 2022 total valuation of assessment of all taxable property within the District.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification to County Commissioners. The District's manager is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the 12.248 mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form:

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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 \$ 151,954,983 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: \$ 151,954,983 (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: 12/14/2022 for budget/fiscal year 2023
(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>12.237</u> mills	\$ <u>1,859,473.13</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	12.237 mills	\$ 1,859,473.13
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.011</u> mills	\$ <u>1,671.50</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	12.248 mills	\$ 1,861,144.63

Contact person: (print) Teresa Adler Daytime phone: (970) 669-3611
Signed: Teresa Adler Title: District Accountant

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.

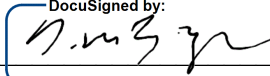
Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 8. Budget Certification. That the budget shall be certified by Director Kritzmire, Secretary of the District, and made a part of the public records of North-West Fire Protection District.

The foregoing Resolution was seconded by Director Mitchell.

[Remainder of Page Left Blank Intentionally.]

ADOPTED AND APPROVED this 9th day of November 2022.

DocuSigned by:


President 8864624ECA8B467...

ATTEST:

DocuSigned by:


4D1A240319BD41A...

STATE OF COLORADO)
)
COUNTY OF PARK)ss.
)
NORTH-WEST)
FIRE PROTECTION)
DISTRICT)

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 Wednesday, November 9, 2022, 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 2023; 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 2023 budget of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 9th day of November, 2022.

DocuSigned by:
Cory Kritzmire
4D1A240319BD41A...



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, 2023, including the comparative information of the forecasted estimate for the year ending December 31, 2022 and the actual historic information for the year 2021.

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 Udler".

Pinnacle Consulting Group, Inc.
January 28, 2023

NORTH-WEST FIRE PROTECTION DISTRICT					
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS					
GENERAL FUND					
		2021	2022	2022	2023
		Audited	Adopted	Projected	Adopted
Revenues		Actual	Budget	Budget	Budget
Property Tax Revenue	\$	1,302,921	\$ 1,527,818	\$ 1,527,818	\$ 1,861,145
Specific Ownership Tax		172,384	198,616	175,536	204,726
Burn Permit Fees		3,020	2,000	5,130	2,000
Inspection Fees		-	2,000	500	500
Cell Tower Fairplay		9,638	9,438	9,438	9,438
SAFER Grant Revenue		62,339	3,338	2,648	-
COVID Grant Revenue		1,392	-	-	-
Interest & Other Income/Sale of Assets		20,563	10,000	27,181	10,000
Donations		724	3,000	3,000	3,000
Lease Revenue - Vehicle - Engine		-	300,000	-	450,000
Wildland Deployment		790,466	200,000	665,000	200,000
Total Revenues	\$	2,363,448	2,256,211	\$ 2,416,251	\$ 2,740,809
				-	
Expenditures				-	
Personnel	\$	1,524,557	\$ 1,611,304	\$ 1,632,140	\$ 1,860,062
Operations		234,720	248,710	282,867	263,503
Administrative		154,609	197,333	197,333	217,149
Vehicle R&M		44,686	30,000	37,000	30,000
Building		37,127	45,000	48,931	45,600
Wildland		76,137	28,000	54,000	28,000
Capital		335,401	590,401	270,797	633,263
Total Operating Expenditures	\$	2,407,238	2,750,748	\$ 2,523,068	\$ 3,077,578
Revenues over/(under) Expenditures	\$	(43,790)	\$ (494,537)	\$ (106,816)	\$ (336,769)
Beginning Fund Balance	\$	772,888	769,022	729,098	610,917
Ending Fund Balance	\$	729,098	\$ 274,485	\$ 622,282	\$ 274,148
COMPONENTS OF ENDING FUND BALANCE					
Restricted - Tabor Reserve		70,903	82,522	75,692	\$92,327
Unrestricted		658,194	191,962	546,589	181,821
Total Fund Balance	\$	729,098	\$ 274,485	\$ 622,282	\$ 274,148

NORTH-WEST FIRE PROTECTION DISTRICT				
DETAIL SCHEDULE OF GENERAL FUND EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Personnel Expenses				
Salaries	\$ 859,888	\$ 1,136,180	\$ 941,453	1,331,069
Overtime	64,049	74,155	129,002	97,037
Wildland	289,605	36,000	257,000	36,000
Payroll Taxes	34,031	35,207	28,928	30,115
Health Insurance	132,280	154,894	111,072	144,648
Dental/Vision	21,324	23,370	19,727	19,719
Career FPPA Pension Match	69,537	87,073	84,300	123,937
Career FPPA Disability	25,161	29,024	28,459	39,138
District Volunteer Pension	25,000	28,000	28,000	31,000
Peer Support	2,840	6,400	3,200	6,400
Personnel Expense - Compliance	844	1,000	1,000	1,000
				-
Total Personnel Expense	\$ 1,524,557	\$ 1,611,304	\$ 1,632,140	\$ 1,860,062
Operations Expenses				
Insurance				
General Liability Pkg.	\$ 15,988	\$ 38,773	\$ 38,773	\$ 43,426
Property/Equipment	12,907	21,672	21,672	24,273
Workers Comp	40,592	39,915	39,915	44,705
Fees (CC, Banking, Direct Deposit)	1,196	1,100	1,100	1,300
Firefighter Relations	5,947	7,500	7,500	7,500
Office Equipment - Non Capital	15,239	8,000	8,000	10,000
Communications				
Radios	13,818	5,000	5,000	5,000
Radios - Maintenance	1,483	1,000	2,527	2,000
Telecommunications				
Telephone	4,146	4,500	4,308	5,000
Internet/Satellite	2,457	2,600	3,064	2,600
Dues & Subscriptions	10,341	8,000	8,000	8,000
Public Education/Community Relations	238	6,000	6,000	6,000
Uniforms	11,385	10,000	10,000	8,000
PPE	8,413	12,000	40,000	8,000
Training				
Instruction (Fees)	6,451	10,000	10,000	10,000
Materials	487	1,500	7,944	1,500
Travel/Lodging	12,481	4,500	4,500	4,500
Meals	2,079	1,750	3,500	3,500
Testing/Certifications	1,226	2,000	2,000	2,000
Forest Service Lease	200	200	200	200
Fuel - Onsite	12,379	10,000	18,964	16,000
Fuel - Offsite	10,967	5,000	5,000	10,000
Firefighting Equipment				
Station Equipment	6,375	5,000	3,000	5,000
Equipment - Testing & Certifications	4,854	10,000	7,000	10,000
Equipment - Firefighting	6,576	9,500	9,500	10,000
Equipment - Investigations				
Medical	12,645	3,200	5,400	5,000
Station Supplies	13,852	10,000	10,000	10,000
Total Operations Expense	\$ 234,720	\$ 238,710	\$ 282,867	\$ 263,503

NORTH-WEST FIRE PROTECTION DISTRICT				
DETAIL SCHEDULE OF GENERAL FUND EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Administrative Expenses				
Legal Fees	\$ 21,086	\$ 30,000	\$ 30,000	\$ 25,000
District Mgmt./Finance & Acctg.	83,651	89,798	89,798	104,615
Audit	6,000	6,000	6,000	6,000
Administrative Expenses	204	500	500	500
Treasurer Fees	38,955	45,835	45,835	55,834
Election Expense	-	20,000	15,000	20,000
Postage	53	200	500	200
Office Supplies	4,660	5,000	5,000	5,000
Total Administrative Expense	\$ 154,609	\$ 197,333	\$ 192,633	\$ 217,149
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Vehicle R&M Expense				
Truck Maintenance	\$ 39,315	\$ 25,000	\$ 34,000	\$ 25,000
Shop Supplies	5,371	5,000	3,000	5,000
Total Vehicle R&M Expense	\$ 44,686	\$ 30,000	\$ 37,000	\$ 30,000
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Building Expense				
Electricity	\$ 6,106	\$ 6,400	\$ 10,331	\$ 7,000
Natural Gas	13,908	13,500	13,500	13,500
Water & Sewer	925	1,100	1,100	1,100
Trash	2,980	4,000	4,000	4,000
Building R&M	13,208	20,000	20,000	20,000
Total Building Expense	\$ 37,127	\$ 45,000	\$ 48,931	\$ 45,600
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Wildland Expense				
Wildfire Equipment	\$ 15,305	\$ 10,000	\$ 10,000	\$ 10,000
Wildfire Deployment	60,832	18,000	44,000	18,000
Total Wildland Expense	\$ 76,137	\$ 28,000	\$ 54,000	\$ 28,000
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Capital Expense				
Lease Payment - Principal - Tender	\$ 62,348	\$ 60,988	\$ 60,988	\$ 62,678
Lease Payment - Interest - Tender	3,850	5,210	5,210	3,520
Lease Payment - Principal(Type III)	55,943	54,999	54,999	-
Lease Payment - Interest(Type III)	1,195	2,139	2,139	-
Lease Payment - Principal - Engine	82,065	80,991	80,991	82,967
Lease Payment - Interest - Engine	5,000	6,074	6,074	4,098
Loan Training Center - Principal	-	-	-	-
Loan Training Center - Interest	-	-	-	-
Capital Construction & Improvements	-	-	-	-
Capital - Training Center	-	-	-	-
Capital - Truck/Vehicles	125,000	300,000	-	450,000
Capital - Equipment	-	80,000	52,485	30,000
Capital - Software	-	-	7,911	-
Total Capital Expenditures	\$ 335,401	\$ 590,401	\$ 270,797	\$ 633,263
Total Operating Expenditures	\$ 2,407,238	\$ 2,740,748	\$ 2,518,368	\$ 3,077,578

NORTH-WEST FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
VOLUNTEER FUND				
	2021	2022	2022	2023
	Audited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Other/Donations	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Total Revenues	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Expenditures				
Misc Volunteer	\$ 2,143	\$ 2,000	\$ 2,000	\$ 2,000
Total Volunteer Fund Expenditures	\$ 2,143	\$ 2,000	\$ 2,000	\$ 2,000
Revenues over/(under) Expenditures	\$ (2,143)	\$ 1,000	\$ 1,000	\$ 1,000
Beginning Fund Balance	4,034	4,034	1,891	2,891
Ending Fund Balance	\$ 1,891	\$ 5,034	\$ 2,891	\$ 3,891
VOLUNTEER PENSION FUND				
** Reported Quarterly**	Audited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Contribution - District	\$ 25,000	\$ 28,000	\$ 28,000	\$ 31,000
Contribution - State	14,859	14,859	14,859	14,859
Interest & Dividend Income	2,563	7,000	3,000	7,000
Unrealized Gains (Losses)	14,229	17,000	(33,279)	17,000
Realized Gains (Losses)	19,145	8,000	8,000	8,000
Total Revenues	\$ 75,797	\$ 74,859	\$ 20,580	\$ 77,859
Expenditures				
Administration	\$ 8,509	\$ 7,500	\$ 7,500	\$ 10,000
Pension Benefits	66,120	67,000	63,270	67,000
Total Pension Expenditures	\$ 74,629	\$ 74,500	\$ 70,770	\$ 77,000
Revenues over/(under) Expenditures	\$ 1,168	\$ 359	\$ (50,190)	\$ 859
Beginning Fund Balance	259,335	258,574	260,503	210,313
Ending Fund Balance	\$ 260,503	\$ 258,933	\$ 210,313	\$ 211,172

NORTH-WEST FIRE PROTECTION DISTRICT

2023 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 2023 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 2023 budget include the following:

- The District will be financing the purchase for a Type III vehicle.
- 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.
- Three full-time firefighters to help cover staff and Wildland callouts.
- Firefighters received a 7% pay increase.

General Fund

Revenue

The primary sources of revenue for the general fund are the property taxes and the corresponding specific ownership tax. The final assessed valuation is \$151,954,983 and the mill levy for the District is set at 12.237. The District will also collect the \$1,671.50 in abatements from the prior year. The Specific Ownership tax is 11% of the property tax and is budgeted in 2023 at \$204,726. The District has budgeted \$450,000 in Lease proceeds to purchase a Type III vehicle. The District

also budgeted \$200,000 in Wildland revenue. 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 from Fairplay.

Expenses

The District's largest expense is in Personnel. The 2023 budget includes a 7% salary increase. Also, the District will continue to pay 100% of the employee insurance and 50% of the employee's family insurance. In 2023 insurance increased by 10%. Death and Disability provided by FPPA increased from 3.2% to 3.4%. Starting in 2021, the District contribution for the FPPA Pension Match will increase by .5% each year until 2030. In 2023 the District contribution is 9.5%.

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 \$20,000 in Election expense. There will be an election in May and November.

In Vehicle R&M, Building, and Wildland expense categories there were no significant changes from the 2022 adopted budget.

In 2023 the District will make its fourth lease payment of \$66,198 for the new Tender and fourth lease payment of \$87,065 for the new engine. The District has also budgeted \$450,000 to purchase a Type III vehicle.

Fund Balance/Reserves

The general fund balance continues to stay strong with a projected ending fund balance of \$264,148 in 2023 with \$92,627 of this balance to be reserved for TABOR.

Volunteer Pension Fund

Revenue

The revenue for the volunteer pension fund consists primarily of the \$31,000 contribution from the District and a \$14,859 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 2023 ending fund balance in the volunteer fund is \$211,172.

CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **12 - NW FIRE PROTECTION DISTRICT**

IN PARK COUNTY COUNTY ON 11/28/2022

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

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 2022 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$151,704,687
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$151,954,983
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$151,954,983
5. NEW CONSTRUCTION: **	\$1,128,860
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$5,090
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.):	\$1,674.41

* 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 2022 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$1,412,909,975
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$14,231,225
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:	\$1,112,843

@ 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, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$343,233
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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.