

**RICO FIRE PROTECTION DISTRICT  
RICO, COLORADO  
LETTER OF BUDGET TRANSMITTAL**

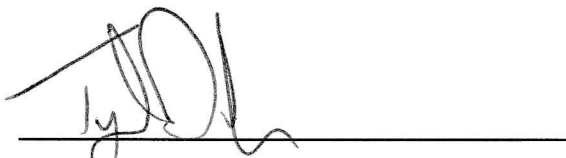
To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Date: 1/8/2024

Attached is a copy of the 2024 budget for the Rico Fire Protection District in Dolores County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on January 8, 2024. If there are any questions on the budget, please contact David Kunz at (970) 729-1690/ P.O. Box 39, Rico, CO. 81332.

The mill levy certified to the Dolores County Commissioners is 11.968 mills for all general operating purposes subject to statutory and/or TABOR limitations. Based on an assessed valuation of \$8,612,389, the property tax revenue is \$103,073. A copy of the certification of mill levies sent to the County Commissioners is enclosed.

**I, Tyler Lapp, President of the Rico Fire Protection District, hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget, and of the certification of Tax Levies to the Dolores County Board of County Commissioners.**



Tyler Lapp, President of RFPD

# RESOLUTION OF THE RICO FIRE PROTECTION DISTRICT

2024-01

## RESOLUTION TO ADOPT BUDGETS

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

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE RICO FIRE PROTECTION DISTRICT, RICO, 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 Rico Fire Protection District of Rico, Colorado has appointed Sarah Eckles as Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and;

WHEREAS, Sarah Eckles, Treasurer, has submitted a proposed budget to this governing body on January 8<sup>th</sup>, 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 8<sup>th</sup>, 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.

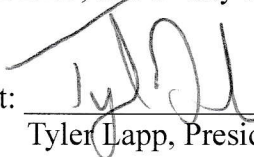
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Rico Fire Protection District of Rico, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Rico 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 Treasurer and made a part of the public records of the District.

ADOPTED, this 8<sup>th</sup> day of January, A.D., 2024

Attest:

  
Tyler Lapp, President

Attest:

  
Sarah Eckles, Treasurer

## **BUDGET MESSAGE**

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

### **Rico Fire Protection District, Rico, CO. 2024 Budget**

The attached 2024 Budget for the Rico Fire Protection District includes these important features:

General Fund for general operations.  
Pension Fund for pension payments.

The Rico Fire Protection District was established to assure continued and enhanced fire suppression and emergency response services to the Town of Rico and certain unincorporated portions of Dolores County.

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: fire suppression; ambulance services; rescue services and pension payments to retired volunteers.

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



<b>Expense</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	
<b>Supplies/Equip</b>					
SAR	\$507.38	\$400.00	\$93.08	\$600.00	
Ambulance	\$628.08	\$800.00	\$737.42	\$1,000.00	
Fire	\$68.97	\$600.00	\$1,080.96	\$1,200.00	
Other	\$32.39		\$22.18		
<b>Total Supplies/Equip</b>	<b>\$1,236.82</b>	<b>\$1,800.00</b>	<b>\$1,933.64</b>	<b>\$2,800.00</b>	
<b>Professional</b>					
Website	\$42.34	\$100.00	\$-	\$1,000.00	
Administrator	\$4,230.50	\$5,500.00	\$5,218.75	\$6,000.00	
Accountant	\$550.00	\$600.00	\$550.00	\$600.00	
Grant Writing	\$1,656.25	\$2,500.00	\$2,912.50	\$3,000.00	
5% Grant Commission	\$1,981.96	\$2,000.00	\$2,171.51	\$2,500.00	
Bookkeeper	\$1,843.75	\$2,000.00	\$2,268.75	\$2,200.00	
<b>Total Professional</b>	<b>\$10,304.80</b>	<b>\$12,700.00</b>	<b>\$13,121.51</b>	<b>\$15,300.00</b>	
<b>Insurance</b>					
Director Bond	\$100.00	\$100.00	\$100.00	\$100.00	
Provident Acc/Health	\$1,497.00	\$-	\$-	\$-	#6
Pinnacol W.Comp	\$1,570.00	\$2,500.00	\$2,042.00	\$2,500.00	
General Policy	\$8,669.00	\$9,000.00	\$9,653.00	\$10,000.00	
<b>Total Insurance:</b>	<b>\$11,836.00</b>	<b>\$11,600.00</b>	<b>\$11,795.00</b>	<b>\$12,600.00</b>	
<b>Repairs/Maintenance</b>					
Equipment	\$750.00	\$500.00	\$674.20	\$600.00	
Comp/Pump/SCBA Testing	\$737.78	\$1,000.00	\$145.10	\$1,000.00	
Ambulance Inspection	\$173.63	\$200.00	\$382.50	\$200.00	
Vehicles	\$(35.18)	\$3,000.00	\$373.68	\$3,000.00	
Building		\$4,000.00	\$3,620.73	\$4,000.00	
Other	\$46.67	\$500.00	\$16.76	\$500.00	
<b>Total Repairs/Maintenance</b>	<b>\$1,672.90</b>	<b>\$9,200.00</b>	<b>\$5,212.97</b>	<b>\$9,300.00</b>	
<b>Office Supplies</b>					
Postage/mailing	\$69.82	\$80.00	\$71.88	\$100.00	
Other	\$49.29	\$200.00	\$39.99	\$100.00	
<b>Total Office Supplies</b>	<b>\$119.11</b>	<b>\$280.00</b>	<b>\$111.87</b>	<b>\$200.00</b>	
<b>Utilities</b>					
Trash	\$472.00	\$500.00	\$507.52	\$600.00	
Water	\$900.00	\$800.00	\$900.00	\$1,000.00	
Phone/Internet	\$1,421.91	\$1,400.00	\$1,466.87	\$1,500.00	
Electric	\$4,133.64	\$4,000.00	\$4,421.99	\$4,500.00	
Propane	\$3,655.00	\$4,000.00	\$6,495.76	\$7,000.00	#7
<b>Total Utilities</b>	<b>\$10,582.55</b>	<b>\$10,700.00</b>	<b>\$13,792.14</b>	<b>\$14,600.00</b>	
<b>Operations</b>					
Communications	\$424.00	\$1,000.00	\$371.90	\$1,000.00	
Fuel	\$2,010.87	\$2,500.00	\$2,115.81	\$3,000.00	
<b>Total Operations:</b>	<b>\$2,434.87</b>	<b>\$3,500.00</b>	<b>\$2,487.71</b>	<b>\$4,000.00</b>	



<b>Pension CSAFE</b>					
	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual YTD</b>	<b>2024 Budget</b>	
<b>Starting Balance 12/31</b>	<b>\$167,629.37</b>	<b>\$172,692.22</b>	<b>\$172,692.22</b>	<b>\$184,270.25</b>	
<b>Income:</b>					
Interest - Pension Fund	\$2,814.85	\$1,000.00	\$8,836.03	\$3,000.00	
Transfer to CSAFE from GF	\$4,249.00	\$4,246.00	\$4,318.00	\$4,785.00	
State Contribution	\$3,399.00	\$3,824.00	\$3,824.00	\$3,886.00	
<b>Total Available Resources:</b>	<b>\$178,092.22</b>	<b>\$181,762.22</b>	<b>\$189,670.25</b>	<b>\$195,941.25</b>	
<b>Expense:</b>					
Pension Payments	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	
<b>Pension Fund Balance - Dec. 31</b>	<b>\$172,692.22</b>	<b>\$176,362.22</b>	<b>\$184,270.25</b>	<b>\$190,541.25</b>	
<b>Pension Appropriated Reserve:</b>				<b>\$190,541.25</b>	

**RESOLUTION OF THE RICO FIRE PROTECTION DISTRICT**  
**2024-02**  
**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
(Pursuant to Section 29-1-108, C.R.S.)

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 RICO FIRE PROTECTION DISTRICT, RICO, 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 8<sup>th</sup>, 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 Rico Fire Protection District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE RICO FIRE PROTECTION DISTRICT, RICO, 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	\$ 88,070.00
Transfer to Pension Fund	\$ 4,785.00
Capital Outlay	\$ 0.00
Appropriated Reserves	<u>\$ 406,630.35</u>
<b>TOTAL GENERAL FUND</b>	<b>\$ 499,485.35</b>

**PENSION FUND:**

Pension Benefits	\$ 5,400.00
Appropriated Reserves	<u>\$ 190,541.25</u>
<b>TOTAL PENSION FUND</b>	<b>\$ 195,941.25</b>

ADOPTED THIS 8<sup>th</sup> day of January, A.D. 2024.

Attest:   
Sarah Eckles, Treasurer

Attest:   
Tyler Lapp, President



**RESOLUTION OF THE RICO FIRE PROTECTION DISTRICT  
2024-3**

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

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023,  
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE RICO FIRE PROTECTION  
DISTRICT, RICO, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Rico Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on January 8<sup>th</sup>, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$88,070, and;

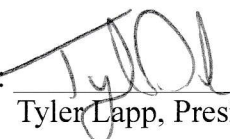
WHEREAS, the 2023 valuation for assessment for the Rico Fire Protection District, as certified by the County Assessor, is \$ 8,612,389;


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE RICO FIRE PROTECTION DISTRICT, RICO, COLORADO;

Section 1. That for the purpose of meeting all general operating expenses of the Rico Fire Protection District during the 2024 budget year, there is hereby levied a tax of 11.968 mills upon each dollar of the total valuation for assessment of all taxable property within the Rico Fire Protection District for the year 2023.

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

ADOPTED this 8<sup>th</sup> day of January, A.D. 2024.

Attest:   
Tyler Lapp, President

Attest:   
Sarah Eckles, Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Dolores County, Colorado.

On behalf of the Rico Fire Protection District, the Board of Directors of the Rico Fire Protection District

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,612,389 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 8,612,389 (NET<sup>G</sup> 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: 1/08/2024 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), LEVY<sup>2</sup>, REVENUE<sup>2</sup>. 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: 11.968 mills, \$ 103,073.

Contact person: (print) Tyler Lapp Daytime phone: (970) 519-1476 Signed: [Signature] Title: RFPD Board President

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).

County Tax Entity Code \_\_\_\_\_

# CERTIFICATION OF VALUATION BY DOLORES COUNTY ASSESSOR

Date 12/19/2023

New Tax Entity? YES NO

**NAME OF TAX ENTITY:** RICO FIRE

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("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 \_\_\_\_\_:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	7,772,140
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	8,612,389
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	8,612,389
5.	NEW CONSTRUCTION: *	5.	\$	104,615
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ◊	9.	\$	
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	
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.):	11.	\$	.08

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
- \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ◊ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

### USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR \_\_\_\_\_:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	75,778,781
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	1,221,694
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	
4.	INCREASED MINING PRODUCTION: §	4.	\$	
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (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.):	7.	\$	

#### DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, 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:  
**TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY** \$ \_\_\_\_\_

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

**HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*** \$ 107.26

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.