

# LETTER OF BUDGET TRANSMITTAL

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

Date: January 8, 2024

Attached is a copy of the 2024 budget for the **Arrowhead Fire Protection District** in Gunnison County, submitted pursuant to Section 29-1-113, C R.S. This budget was adopted on January 5, 2022. If there are any questions on the budget, please contact James Matteson at 720-877-1977, and 950 Hazel Lake Dr, Cimarron Colorado, 81220.

I  Chairman of the Board of Directors,  
James E. Matteson

hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget.

## **ARROWHEAD FIRE PROTECTION DISTRICT BUDGET MESSAGE FOR BUDGET YEAR 2024**

The attached 2024 budget document for the Arrowhead Fire Protection District includes the following important features:

1. Approximately 10% of the 2024 budget will be spent to purchase additional emergency response and fire-fighting equipment and supplies. An additional 11% will be spent on maintenance of existing facilities and equipment. Fire Chiefs Salary has been increased by 100% and the stipend for the Fire Chief winter residence has been deleted. Training comprises 7% of the budget. We have increased the Annual Recognition Award to provide for recognition of fire firefighters contributions to the District which will result in an additional 1%. A change in vendors for 911 support will be implemented in 2024 to better integrate our notification system with the system used by Gunnison County which should result in shorter response times. This change should result in a decrease of telephone system service by approximately 64%. The remainder will be spent on administration, which includes insurance, communications, legal fees, etc.

The remaining expenses of the department were generally routine maintenance items for the facilities and equipment, training, and administration.

The budgetary basis of accounting used will become the Accrual basis.

2. Services to be provided during the budget year:

Fire suppression as needed of structural fires and wildfires.  
Emergency Medical response as First Responders Search and rescue.

Advice to homeowners regarding defensible space.

Ongoing training to volunteer fire firefighters and first responders in the community.

**Arrowhead Fire Protection District Budget  
January 2024 - December 2024**

	2022 Actual	2023 Estimated EOY	2024 Budget
<b>DATA</b>			
Taxable Assessed Valuation			\$ 17,765,660
Mill Levy (Mills)			0.004518
Treasurer's Fee			0.03
<b>INCOME</b>			
Donations	\$ 18,999	\$ 18,000	\$ 23,000
Firehouse Use Fees		100	100
Gross Property Tax (GPT)	\$ 50,453	\$ 49,895	\$ 80,265
GPT Interest	\$ 147	\$ 144	\$ 145
Special Ownership Tax (SOT)	\$ 3,214	\$ 2,859	\$ 2,800
Misc	\$ 5,002	\$ 33	\$ 33
Interest Income-Checking		\$ 68	\$ 36
Interest Income-Public Funds Interest Checking		\$ 2,423	\$ 4,500
Uncategorized	\$ 28,322	-	
<b>TOTAL INCOME</b>	\$ 106,137	\$ 73,522	\$ 110,879
<b>EXPENSES</b>			
Accounting	\$ 150	\$ 829	\$ 1,080
Administrative Travel, Meetings	-	-	\$ 3,000
Annual Recognition Award	-	1,250	2,500
Dues-Subscriptions	338	764	450
Elections	-	-	-
Payroll FICA	(202)	1,530	3,060
Fire Chief's Salary	2,634	20,000	40,000
Legal	112	174	2,500
Meals	-	64	500
Misc	521	1,102	1,600

**Arrowhead Fire Protection District Budget  
January 2024 - December 2024**

	2022 Actual	2023 Estimated EOY	2024 Budget
Postage	\$ 90	\$ 82	\$ 100
Stipend	\$ -	\$ 1,500	\$ -
Supplies(office)	\$ 59	\$ 664	\$ 700
Treasurer's Fee - Gunnison County	\$ 1,518	\$ 1,501	\$ 2,408
<b>TOTAL Administration</b>	\$ 5,220	\$ 29,460	\$ 57,898
<b>Apparatus</b>			
Fuel	\$ 309	\$ 507	\$ 850
Oil, Filters, Antifreeze	\$ 128	\$ -	\$ 1,000
Outside Repairs	\$ 80	\$ -	\$ 2,000
AED Maintenance/Repairs	\$ 1,810	\$ 523	\$ 1,200
Parts	\$ -	\$ 43	\$ 2,500
Tools	\$ -	\$ -	\$ 250
Capital Expenditure	\$ -	\$ -	\$ -
<b>TOTAL Apparatus</b>	\$ 2,327	\$ 1,073	\$ 7,800
<b>Communication</b>			
911 Service Fee	\$ 3,398	\$ 6,831	\$ 6,522
Website Administration	\$ -	\$ -	\$ -
Maintenance/Repairs	\$ 925	\$ -	\$ 1,000
New Equipment	\$ 873	\$ 5,523	\$ 2,000
<b>TOTAL Communication</b>	\$ 5,196	\$ 12,354	\$ 9,522
<b>Facilities</b>			
Electric	\$ 1,279	\$ 901	\$ 2,000
Electric for AED boxes and winter battery charger	\$ 300	\$ 100	\$ 600
Equipment & Tools	\$ 228	\$ 31	\$ 500
Leases	\$ 1,600	\$ 1,000	\$ 2,000
Maintenance	\$ 403	\$ 84	\$ 1,600
Repairs	\$ 1,256	\$ -	\$ 2,000
Supplies	\$ -	\$ 129	\$ 500

**Arrowhead Fire Protection District Budget  
January 2024 - December 2024**

	2022 Actual	2023 Estimated EOY	2024 Budget
Telephone System - Service, XOP Service	\$ 3,612	\$ 3,163	\$ 2,000
Water	\$ 420	\$ 486	\$ 972
<b>TOTAL Facilities</b>	\$ 9,098	\$ 5,894	\$ 12,172
<b>Insurance</b>			
Building + General Liability	\$ 578	\$ 628	\$ 607
Management Liability & Crime	\$ 877	\$ 1,257	\$ 1,174
Vehicle	\$ 5,630	\$ 5,343	\$ 5,912
Worker's Compensation	\$ 1,124	\$ 1,456	\$ 2,500
<b>TOTAL Insurance</b>	\$ 8,209	\$ 8,684	\$ 10,193
<b>Operational Equipment &amp; Supplies</b>			
Driveway Signage	\$	\$	\$ 600
Medical Equipment	\$ 447	\$ 3,840	\$ 6,000
Structure Equipment & Supplies	\$ 2,282	\$ 9,760	\$ 5,100
Wild fire Equipment & Supplies	\$ 96	\$ 475	\$ 450
<b>TOTAL Operational Equipment &amp; Supplies</b>	\$ 2,825	\$ 14,075	\$ 11,550
<b>Training</b>			
Medical	\$ 5,529	\$ 445	\$ 5,000
Structural Fire	\$ 52	\$ -	\$ 1,000
Wildland Fire	\$ -	\$ 97	\$ 1,000
Meals	\$ -	\$ -	\$ 1,150
<b>TOTAL Training</b>	\$ 5,581	\$ 542	\$ 8,150
<b>TOTAL EXPENSES</b>	\$ 38,456	\$ 72,082	\$ 117,285
<b>SUB NET INCOME</b>	\$ 67,681	\$ 1,440	\$ (6,406)
<b>TOTAL Capital Expenditures</b>			

**Arrowhead Fire Protection District Budget  
January 2024 - December 2024**

	2022 Actual	2023 Estimated EOY	2024 Budget
Reserve set aside			
Contingency for Unanticipated Expenses	\$ 27,875	\$ 8,201	\$ 3,500
Total Expenses + Contingency	\$ 66,331	\$ 80,283	\$ 120,785
<b>OVERALL NET INCOME with Contingency</b>	<b>\$ 39,806</b>	<b>\$(6,761)</b>	<b>\$(9,906)</b>
BEGINNING FUNDS AVAILABLE	\$ 127,938	\$	\$ 167,978
ENDING FUNDS AVAILABLE	\$ 166,267	\$	\$ 161,572

TABOR RESTRICTED  
UNRESTRICTED  
INVESTED  
LIQUID

I,   
James Matteson

Chairman of the Board of Directors, certify the attached is a true and accurate copy of the adopted 2024 budget of the Arrowhead Fire Protection District.

I,   
Mary Ann Cooper

Treasurer of the Board of Directors, certify the attached is a true and accurate copy of the adopted 2024 budget of the Arrowhead Fire Protection District.

**ARROWHEAD FIRE PROTECTION DISTRICT  
RESOLUTION TO ADOPT BUDGET**

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

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE Arrowhead Fire Protection District IN GUNNISON COUNTY, 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 Arrowhead Fire Protection District has appointed Mary Ann Cooper, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Mary Ann Cooper has submitted a proposed budget to this 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 January 5, 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.

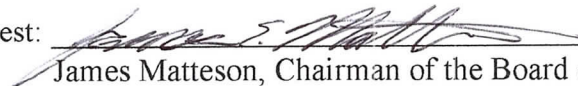
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Arrowhead Fire Protection District, in Gunnison County, Colorado:

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

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

Adopted this 5th day of January 5, A.D. 2024

Attest:

  
James Matteson, Chairman of the Board of Directors

  
Mary Ann Cooper, Treasurer

**ARROWHEAD FIRE PROTECTION DISTRICT  
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 Arrowhead Fire Protection District IN GUNNISON COUNTY, 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 5, 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 Arrowhead Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Arrowhead Fire Protection District in GUNNISON COUNTY, COLORADO:

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

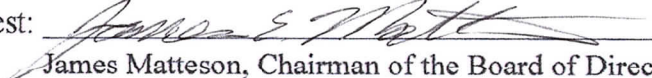
GENERAL FUND:

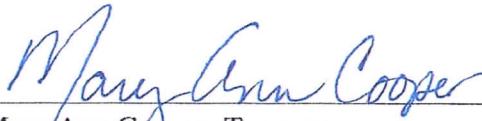
Current Operating Expenses \$117,285

Contingency \$ 3,500

TOTAL GENERAL FUND \$120,785

Adopted this 5th day of January, A.D. 2024

Attest:   
James Matteson, Chairman of the Board of Directors

  
Mary Ann Cooper, Treasurer



**ARROWHEAD FIRE PROTECTION DISTRICT  
RESOLUTION TO SET MILL LEVIES  
FOR BUDGET YEAR 2024**

(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE ARROWHEAD FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Arrowhead Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on January 5, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$ 80,265 , and;

WHEREAS, the 2023 valuation for assessment for the Arrowhead Fire Protection District as certified by the County Assessor(s) is \$ 17,765,660 ;

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF THE ARROWHEAD FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Arrowhead Fire Protection District during the 2024 budget year, is hereby levied a tax of 4.518 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That the Chairman of the Board is hereby authorized and directed to certify to the County Commissioners of Gunnison County, Colorado, the mill levies for the Arrowhead Fire Protection District as herein above 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 5th day of January, A.D. 2024

Attest:   
James Matteson, Chairman of the Board of Directors

  
Mary Ann Cooper, Treasurer

ARROWHEAD FIRE PROTECTION DISTRICT  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE  
ADOPTED BUDGET

BUDGET YEAR 2024

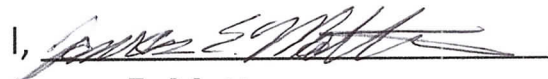
- I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS: NONE.
- II. LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY: NONE.

# NOTICE OF REGULAR MEETINGS OF THE ARROWHEAD FIRE PROTECTION DISTRICT FOR 2024

Notice is hereby given that the regular meetings for 2024 Board of Directors of the Arrowhead Fire Protection District in Gunnison County, Colorado, will be held at the Arrowhead Firehouse located at 2069 Spruce Road, Cimarron, Colorado, on the following dates:

January 5, 2024  
March 8, 2024  
April 12, 2024  
May 10, 2024  
June 14, 2024  
July 12, 2024  
September 13, 2024  
October 11, 2024  
November 8, 2024

A three-day notice will be given for any special meeting as required under Colorado law. All meetings begin at 1:00 PM and are open to the public. The forgoing notice will be sent to the Gunnison County Clerk and Records office for posting and will also be posted on the Arrowhead Fire Protection District website. ([www.arrowheadfire.org](http://www.arrowheadfire.org))

I, , Chairman of the Board of Directors  
James E. Matteson  
hereby certify that the above information is accurate and true.

# NOTICE OF BUDGET

## NOTICE OF BUDGET

NOTICE is hereby given that a proposed budget has been submitted to the Board of Directors of the Arrowhead Fire Protection District for the ensuing year 2024. A copy of such proposed budget may be examined or obtained for public inspection at the Arrowhead fire station located at 2069 Spruce Road, Cimarron, CO 81220 or at [www.arrowheadfire.org](http://www.arrowheadfire.org) . That such proposed budget will be considered at a Special Meeting of the Arrowhead Fire Protection District Board of Directors to be held on Friday, November 17, 2023, at 1:00 p.m. at the Arrowhead fire station at 2069 Spruce Road, Cimarron, CO 81220.

Any interested elector of such Arrowhead Fire Protection District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Notice and draft budget for 2024 were posted on the AFPD website at [www.arrowheadfire.org](http://www.arrowheadfire.org) as well as at the Arrowhead Firehouse on October 16, 2023.



James E Matteson Chairman AFPD Board of Directors



**COLORADO**  
DIVISION OF LOCAL GOVERNMENT

Generated Online: December 21, 2018 11:25 AM

Arrowhead Fire Protection District  
Donald E. Koeltzow or Budget Officer  
503 Crest Drive  
Cimarron, CO 81220

Ref: Budget Year 2018 Statutory Property Tax Revenue Limitation

According to records of the Division of Local Government, the tax entity listed below has waived the statutory property tax revenue limit, C.R.S. 29-1-301, et seq. (otherwise known as the "5.5%" limitation). The Division of Local Government will not calculate and enforce the "5.5%" limit for a tax entity that has a multiple-year waiver currently in effect for or expiring in 2018.

Tax Entity: Arrowhead Fire Protection District (65850/1)  
Waiver Type: ELECTION  
Waiver Source: Issue 5A  
Waiver Date: November 6, 2007  
DLG Waiver Ends Budget Year: Not applicable-continues until superceded

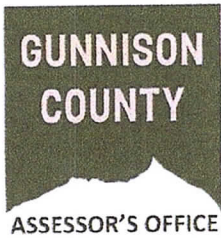
If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.

The Division's duty under statute is to ensure a tax entity's compliance with the "5.5%" limit. Please understand that the Division's determination of a taxing entity's waiver of the "5.5%" limitation by election may not be above legal challenge. Also, any voter-approved revenue or mill levy limitation or otherwise imposed limitations, including TABOR limits and statutory mill levy caps, are neither calculated nor enforced by the Division of Local Government.

Sincerely,

Cynthia Thayer  
Division of Local Government





Kristy McFarland, Gunnison County Assessor

221 N Wisconsin St, Ste A, Gunnison, CO 81230

Phone: (970) 641-1085

assessor@gunnisoncounty.org

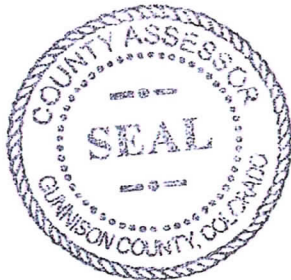
FINAL CERTIFICATION

December 14, 2023

Arrowhead Fire Protection District  
C/O Mary Ann Cooper, Treasurer  
PO Box 233  
Cimarron, CO 81220

Enclosed is the certification of valuation for Arrowhead Fire Protection District. In accordance with the instruction in 39-5-121(2)(a) and 39-5-128(1) C.R.S., the total **assessed** valuations are certified for the taxable year 2023. As required by the provision the Article X, Section 20, Colorado Constitution and 39-5-121(2)(b) C.R.S., for calculation of local growth, the total **actual** valuations are certified for the taxable year 2023.

Given under my hand and seal this 14<sup>th</sup> day of December 2023.



A handwritten signature in blue ink, appearing to read "Kristy McFarland".

Kristy McFarland  
Gunnison County Assessor

# CERTIFICATION OF VALUATION BY GUNNISON COUNTY ASSESSOR

Name of Tax Entity: **Arrowhead Fire Protection Dist.**

New Entity: No

Date: December 14, 2023

## 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 JANUARY 3, 2024, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:*

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$11,039,410
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	<u>\$17,765,660</u>
3.	<b>LESS</b> TOTAL TIF AREA INCREMENTS, IF ANY:	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<u>\$17,765,660</u>
5.	NEW CONSTRUCTION: **	<u>\$59,760</u>
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7.	ANNEXATIONS/INCLUSIONS:	\$0
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
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 RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a)(I)(B), C.R.S.). Includes all revenue collected on valuation not previously certified:	<u>\$0</u>
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.):	<u>\$0</u>

- \* 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. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:*

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	\$188,306,440
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>		
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	<u>\$938,760</u>
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: (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.):	<u>\$0</u>
<b>DELETIONS FROM TAXABLE REAL PROPERTY</b>		
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9.	DISCONNECTIONS/EXCLUSIONS:	\$0
10.	PREVIOUSLY TAXABLE PROPERTY:	\$0

- ¶ 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 JANUARY 3, 2024, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:*  
**TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$188,393,670**

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

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ‡		\$4,270
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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 39-3-119.5(3), C.R.S.

**NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN JANUARY 10, 2024.**