

# PEYTON FIRE PROTECTION DISTRICT

## 2019 Budget Message

### **Introduction**

The 2019 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2019 fiscal year based on available revenues. This budget provides for the general operation of the District and facilitation of capital project expenditures.

The District has an assessed value of \$36,567,740, and has certified a mill levy of 6.130 mills for 2019.

The District was formed in September 1988 for the purpose of providing firefighting services, using volunteer firefighters, to its residents in the northeast portion of El Paso County.

### **Budgetary Basis of Accounting**

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation paid.

### **Fund Summaries**

**General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include District administration, legal services, and other expenses related to statutory operations of a local government. The General Fund's primary sources of revenue are property and specific ownership taxes.

**Capital Projects Fund** is used to account for revenues and facilitate expenditures for capital projects. The primary source of revenue is a transfer from the General Fund.

### **Emergency Reserve**

As required under Article X, Section 20 of the Colorado Constitution, the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year revenue in the General Fund.

**PEYTON FIRE PROTECTION DISTRICT**  
**Assessed Value, Property Tax and Mill Levy Information**

	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2019 Adopted Budget</b>
<b>Assessed Valuation</b>	\$ 34,660,570	\$ 36,021,400	\$ 36,567,740
<b>Mill Levy</b>			
General Fund	6.130	6.130	6.130
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
<b>Total Mill Levy</b>	<u>6.130</u>	<u>6.130</u>	<u>6.130</u>
<b>Property Taxes</b>			
General Fund	\$ 212,469	\$ 220,811	\$ 224,160
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
<b>Actual/Budgeted Property Taxes</b>	<u>\$ 212,469</u>	<u>\$ 220,811</u>	<u>\$ 224,160</u>

# PEYTON FIRE PROTECTION DISTRICT

## GENERAL FUND 2019 Adopted Budget with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2017 Actual	2018 Adopted Budget	2018 Estimated	2019 Adopted Budget
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<b>BEGINNING FUND BALANCE</b>	\$ 33,776	\$ 29,703	\$ 38,960	\$ 75,882
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**Beginning Fund - Restricted**

Firefighter Donations - Res.			\$	6,661
Rehabilitation Donations - Res.			\$	-
T-Shirts Donations - Res.			\$	-
Auxiliary Donation - Res.			\$	-
Total			\$	6,661

**Beginning Fund - Unrestricted**

			\$	69,221
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**Prepaid Expense**

Prepaid T-Shirt Expense	-	-	\$ 5,589	\$ 5,089
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**REVENUE**

Property Tax Revenue	212,356	220,811	220,811	224,160
Specific Ownership Taxes	28,786	22,500	22,500	20,000
Interest Income	1,280	1,100	2,100	2,100
Grants	-	2,700	-	2,000
Firefighter Donations - Res.	2,046	500	6,661	500
Rehabilitation Donations - Res.	1,041	500	-	500
T-Shirts Donations - Res.	433	200	817	200
Auxiliary Donation - Res.	-	-	185	-
Other Income	4,872	-	-	-

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<b>Total Revenue</b>	250,814	248,311	253,074	249,460
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<b>Total Funds Available</b>	284,590	278,014	292,034	325,342
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**EXPENDITURES**

***Administration***

Accounting	20,994	22,000	20,000	22,000
Audit	6,645	-	123	140
Election	27	15,000	719	15,000
Insurance- SDA Liability, Auto	572	4,923	9,672	12,000
Insurance-Auto	7,939	8,000	-	-
Insurance-Worker's Comp	4,392	4,900	4,900	4,500
Legal	12,689	10,500	14,000	20,000
County Treasurer's Fees	3,187	3,312	3,284	3,362
Management	27,674	27,500	30,000	30,000
Computer Maintenance	-	-	-	4,800
Office Expense	282	6,000	1,200	1,000
Miscellaneous	3,942	4,400	4,400	4,400
Bank Charges	-	10	-	-

**PEYTON FIRE PROTECTION DISTRICT**

**GENERAL FUND**

**2019 Adopted Budget**

**with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated**

	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted Budget</b>
Workshops	-	3,100	1,399	3,100
Professional Associations	1,433	1,000	1,000	1,000
Community Outreach	1,656	2,500	1,500	2,500
Salary Expense	-	-	-	30,000
Payroll Processing Fees	-	-	21,918	1,300
Payroll Taxes - Employer	-	-	720	3,200
Pension Expense	-	-	1,827	3,240
<b>Total Administration</b>	<b>91,483</b>	<b>113,145</b>	<b>116,662</b>	<b>161,542</b>

# PEYTON FIRE PROTECTION DISTRICT

## GENERAL FUND

### 2019 Adopted Budget

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2017 Actual	2018 Adopted Budget	2018 Estimated	2019 Adopted Budget
<b><i>Operations</i></b>				
PPE-Structural Fire Equipment	3,703	5,000	5,000	5,000
PPE-Wildland Equipment	257	2,500	2,500	5,000
PPE - Medical	345	5,000	23	2,000
Firefighting Equipment	14,460	10,000	10,000	10,000
Medical Supplies	4,220	5,000	5,000	2,500
Station Supplies	915	1,000	1,000	1,000
Office Supplies - Operations	4,454	2,250	2,000	4,000
Fire Prevention	1,127	500	300	500
EMS Training	4,523	3,000	6,131	10,000
Structural Fire Training	-	-	-	2,000
Wildland Fire Training	-	-	-	3,000
Uniforms	1,299	200	200	2,500
Firefighter Health and Welfare	1,946	1,500	1,500	500
Equipment Maintenance	626	1,000	1,000	3,000
Vehicle Repair and Maintenance	8,538	10,000	10,000	15,000
Fuel	3,519	5,500	7,500	10,000
CO Spgs - Radio Fees	10,043	1,200	9,468	9,500
Cell Phones & Tablets	-	-	-	8,000
Radio Equipment	1,638	5,000	750	1,000
ERS Reporting Service	2,052	3,000	3,000	3,000
Bldg & Grounds - Maintenance	3,727	3,000	3,000	3,000
Bldg & Grounds Equipment	206	-	-	-
Equipment & Storage Rental	4,115	-	-	-
Auxiliary	1,867	2,000	813	1,000
Rehabilitation	-	2,000	426	1,000
Member Recognition	-	-	-	2,100
Utilities	15,504	17,500	17,500	18,000
<b><i>Total Operations</i></b>	<b>89,084</b>	<b>86,150</b>	<b>87,111</b>	<b>122,600</b>

**PEYTON FIRE PROTECTION DISTRICT**

**GENERAL FUND**

**2019 Adopted Budget**

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted Budget</b>
<b>Transfers and Other Uses</b>				
Firefighter Donations Expense	1,435	4,705	3,790	-
Pension Plan Contribution	3,000	5,700	3,000	3,000
T-Shirt Expense	-	500	5,589	-
Transfer to Capital	56,481	-	-	-
Contingency	4,147	60,365	-	20,000
Emergency Reserve	-	7,449	-	7,484
<b>Total Transfers and Other Uses</b>	<b>65,063</b>	<b>78,719</b>	<b>12,379</b>	<b>30,484</b>
<b>Total Expenditures Requiring Appropriation</b>	<b>245,631</b>	<b>278,014</b>	<b>216,152</b>	<b>314,626</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 38,961</b>	<b>\$ -</b>	<b>\$ 75,882</b>	<b>\$ 10,716</b>

**PEYTON FIRE PROTECTION DISTRICT**

**CAPITAL PROJECTS FUND**

**2019 Adopted Budget**

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	<b>2017 Actual</b>		<b>2018 Adopted Budget</b>		<b>2018 Estimated</b>		<b>2019 Adopted Budget</b>
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<b>BEGINNING FUND BALANCE</b>	\$	36,435	\$	8,481	\$	29,903	\$	29,903
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**REVENUE**

Grants		-		-		-		-
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<b>Total Revenue</b>		-		-		-		-
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**Transfers**

Transfer from General Fund		56,481		-		-		-
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<b>Total Funds Available</b>		92,916		8,481		29,903		29,903
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**EXPENDITURES**

Capital Expense		4,750		-		-		-
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Lease Purchase Principal Pmts		57,275		-		-		-
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Lease Purchase Interest		988		-		-		-
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<b>Total Expenditures</b>		63,013		-		-		-
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<b>Total Expenditures Requiring Appropriation</b>		63,013		-		-		-
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<b>ENDING FUND BALANCE</b>	\$	29,903	\$	8,481	\$	29,903	\$	29,903
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