

PEYTON FIRE PROTECTION DISTRICT

2020 Budget Message

Introduction

The 2020 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2020 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 \$42,420,720, and has certified a mill levy of 6.130 mills for 2020.

The District was formed in September 1988 with authorization to provide fire protection and emergency medical and rescue services. The District currently provides firefighting services to its residents in the northeast portion of El Paso County, using volunteer firefighters.

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

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
Assessed Valuation	\$ 36,021,400	\$ 36,567,740	\$ 42,420,720
Mill Levy			
General Fund	6.130	6.130	6.130
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Total Mill Levy	<u>6.130</u>	<u>6.130</u>	<u>6.130</u>
Property Taxes			
General Fund	220,811	224,160	260,039
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Actual/Budgeted Property Taxes	<u>\$ 220,811</u>	<u>\$ 224,160</u>	<u>\$ 260,039</u>

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2020 Adopted Budget

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2018 Actual	2019 Adopted Budget	2019 Estimated	2020 Adopted Budget
--	----------------	------------------------	-------------------	------------------------

BEGINNING FUND BALANCE	\$ 38,960	\$ 75,882	\$ 63,014	\$ 35,896
-------------------------------	-----------	-----------	-----------	-----------

Beginning Fund - Restricted

Firefighter Donations - Res.	6,661	\$ 6,661	6,661	4,512
Rehabilitation Donations - Res.	-	\$ -	277	-
T-Shirts Donations - Res.	817	\$ -	605	-
Auxiliary Donation - Res.	185	\$ -	6,189	-
Total	\$ 7,663	\$ 6,661	13,732	4,512

Beginning Fund - Unrestricted

	\$ 69,221	49,282	31,384
--	-----------	--------	--------

Prepaid Expense

Prepaid T-Shirt Expense	-	5,089	-	-
			-	-

REVENUE

Property Tax Revenue	220,739	224,160	224,160	260,039
Specific Ownership Taxes	27,900	20,000	20,000	20,000
Interest Income	2,591	2,100	2,750	2,500
Grants	-	2,000	-	2,000
Firefighter Donations - Res.	6,661	500	6,612	500
Rehabilitation Donations - Res.	-	500	277	500
T-Shirts Donations - Res.	817	200	605	400
Auxiliary Donation - Res.	185	-	6,189	500
Insurance Claim - Hail Damage	-	-	27,964	-
Blizzard Claims	-	-	51,717	-
Other Income	-	-	316	-

Total Revenue	258,893	249,460	340,590	286,439
----------------------	---------	---------	---------	---------

Total Funds Available	297,852	325,342	403,604	322,335
------------------------------	---------	---------	---------	---------

EXPENDITURES

Administration

Accounting	23,752	22,000	20,000	20,000
Audit	123	140	42	160
Election	719	15,000	10,000	10,000
Insurance- SDA Liability, Auto	9,348	12,000	13,249	13,000
Insurance-Auto	-	-	125	2,500
Insurance-Worker's Comp	3,438	4,500	4,500	4,500
Legal	16,421	20,000	23,000	24,000
County Treasurer's Fees	3,316	3,362	3,362	3,901
Management	39,525	30,000	30,000	30,000
Computer Maintenance	-	4,800	1,312	2,500
Office Expense	971	1,000	1,000	1,000

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2020 Adopted Budget

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2018 Actual	2019 Adopted Budget	2019 Estimated	2020 Adopted Budget
Miscellaneous	6,238	4,400	4,400	4,000
Workshops	1,399	3,100	3,100	3,250
Professional Associations	-	1,000	1,000	1,000
Community Outreach	1,088	2,500	2,500	2,500
Salary Expense	-	30,000	30,000	31,500
Payroll Processing Fees	21,918	1,300	500	500
Payroll Taxes - Employer	1,089	3,200	3,000	3,100
Pension Expense	1,613	3,240	2,000	2,000
<i>Total Administration</i>	130,974	161,542	153,090	159,411

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2020 Adopted Budget

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2018 Actual	2019 Adopted Budget	2019 Estimated	2020 Adopted Budget
Operations				
PPE-Structural Fire Equipment	861	5,000	6,182	6,000
PPE-Wildland Equipment	2,226	5,000	5,000	5,000
PPE - Medical	10,740	2,000	2,000	2,000
Firefighting Equipment	5,007	10,000	10,000	10,000
Medical Supplies	3,051	2,500	4,000	4,000
Station Supplies	1,719	1,000	1,000	1,000
Office Supplies - Operations	2,051	4,000	350	1,000
Fire Prevention	105	500	500	500
EMS Training	6,146	10,000	10,000	10,000
Structural Fire Training	-	2,000	2,000	2,000
Wildland Fire Training	-	3,000	3,000	3,000
Uniforms	1,061	2,500	2,500	2,500
Firefighter Health and Welfare	370	500	500	500
Equipment Maintenance	1,397	3,000	3,000	3,250
Vehicle Repair and Maintenance	12,983	15,000	33,000	15,000
Fuel	7,374	10,000	10,000	10,000
Vehicle R&M - Blizzard Clms	-	-	7,315	-
CO Spgs - Radio Fees	14,460	9,500	6,000	6,000
Cell Phones & Tablets	-	8,000	6,000	6,000
Radio Equipment	654	1,000	7,500	5,000
Eqpmt Rplmnt - Blizzard Claim	-	-	32,917	-
ERS Reporting Service	2,642	3,000	3,000	3,000
Bldg & Grounds - Maintenance	2,977	3,000	26,861	3,000
Bldg & Grounds Equipment	-	-	250	250
Auxiliary	1,698	1,000	1,454	1,000
Rehabilitation	426	1,000	1,000	1,000
Member Recognition	-	2,100	2,100	2,500
Utilities	16,296	18,000	18,000	19,000
Total Operations	94,243	122,600	205,429	122,500

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2020 Adopted Budget

with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated

	2018 Actual	2019 Adopted Budget	2019 Estimated	2020 Adopted Budget
Transfers and Other Uses				
Firefighter Donations Expense	4,033	-	6,189	-
Pension Plan Contribution	-	3,000	3,000	3,200
T-Shirt Expense	5,589	-	-	-
Transfer to Capital	-	-	-	-
Contingency	-	20,000	-	20,000
Emergency Reserve	-	7,484	-	8,593
Total Transfers and Other Uses	9,621	30,484	9,189	31,793
Total Expenditures Requiring Appropriation				
	234,839	314,626	367,708	313,704
ENDING FUND BALANCE	\$ 63,014	\$ 10,716	\$ 35,896	\$ 8,631

PEYTON FIRE PROTECTION DISTRICT

**CAPITAL PROJECTS FUND
2020 Adopted Budget
with 2017 Actual, 2018 Adopted Budget, and 2018 Estimated**

	2018 Actual	2019 Adopted Budget	2019 Estimated	2020 Adopted Budget
BEGINNING FUND BALANCE	\$ 29,903	\$ 29,903	\$ 20,801	\$ 20,801
REVENUE				
Grants	-	-	-	-
Total Revenue	-	-	-	-
Transfers				
Transfer from General Fund	-	-	-	-
Total Funds Available	<u>29,903</u>	<u>29,903</u>	<u>20,801</u>	<u>20,801</u>
EXPENDITURES				
Capital Expense	9,102	-	-	-
Lease Purchase Principal Pmts	-	-	-	-
Lease Purchase Interest	-	-	-	-
Total Expenditures	<u>9,102</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures Requiring Appropriation	<u>9,102</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 20,801</u>	<u>\$ 29,903</u>	<u>\$ 20,801</u>	<u>\$ 20,801</u>