

PEYTON FIRE PROTECTION DISTRICT

2022 Budget Message

Introduction

The 2022 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2022 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 a 2021 assessed value of \$51,373,760 versus the \$42,850,940 from the prior year, and has certified a mill levy of 6.134 mills, 6.130 for the General Fund, and 0.004 for refunds and abatements, for 2022.

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

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget
Assessed Valuation	\$ 42,420,720	\$ 42,850,940	\$ 51,373,760
Mill Levy			
General Fund	6.130	6.130	6.130
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	0.010	0.004
Total Mill Levy	6.130	6.140	6.134
Property Taxes			
General Fund	260,039	262,676	314,921
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	429	205
Actual/Budgeted Property Taxes	\$ 260,039	\$ 263,105	\$ 315,126

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2022 Adopted Budget

with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
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BEGINNING FUND BALANCE	\$ 60,401	\$ 73,959	\$ 88,898	\$ 64,912
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Beginning Fund - Restricted

Firefighter Donations - Res.	-	500	1,595	500
Rehabilitation Donations - Res.	-	500	-	500
T-Shirts Donations - Res.	-	400	-	400
Auxiliary Donation - Res.	-	500	-	500
Total	\$ -	\$ 1,900	1,595	1,900

Beginning Fund - Unrestricted

	\$ 72,059	87,303	63,012
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Prepaid Expense

Prepaid T-Shirt Expense	-	-	-	-
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REVENUE

Property Tax Revenue	256,755	263,105	263,105	315,126
Specific Ownership Taxes	20,862	18,000	32,000	32,000
Interest Income	621	500	400	500
Grants	3,998	2,000	7,749	2,000
Firefighter Donations - Res.	-	500	1,595	500
Rehabilitation Donations - Res.	-	500	-	500
T-Shirts Donations - Res.	-	400	-	400
Auxiliary Donation - Res.	-	500	-	500
Insurance Claim - Hail Damage	7,577	-	-	-
Vol. FF Membership Transfer Fd	-	-	-	-
Other Income	-	2,000	8,000	2,000

Total Revenue	289,813	287,505	312,849	353,526
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Total Funds Available	350,214	361,464	401,747	418,438
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EXPENDITURES

Administration

Accounting	24,472	20,000	20,000	21,000
Audit	826	700	7,238	400
Election	3,676	5,500	-	6,000
Insurance- SDA Liability, Auto	4,717	3,750	5,063	5,750
Insurance-Auto	5,128	3,600	6,790	7,750
Insurance-Worker's Comp	6,547	5,800	6,629	7,500
Legal	17,808	24,000	24,000	24,000
County Treasurer's Fees	3,855	3,947	3,947	4,727
Management	20,221	30,000	30,000	30,000
Computer Maintenance	-	2,500	1,791	2,500
Office Expense	337	1,000	-	1,000

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Miscellaneous	2,395	4,000	4,000	4,000
Bank Charges	82	-	-	-
Workshops	-	3,250	-	3,250
Professional Associations	552	1,000	1,000	1,000
Trade Publications	2,076	-	-	-
Community Outreach	-	2,500	2,500	2,500
Salary Expense	33,456	45,000	31,500	45,000
Payroll Processing Fees	1,306	500	1,200	1,300
Payroll Taxes - Employer	1,532	1,500	1,000	1,500
Pension Expense	2,733	5,000	5,000	5,000
Total Administration	131,720	163,547	151,658	174,177
Operations				
PPE-Structural Fire Equipment	937	6,000	6,000	6,000
PPE-Wildland Equipment	-	5,000	5,000	5,000
Firefighting Equipment	2,260	10,000	10,000	10,000
PPE - Medical	-	2,000	2,000	2,000
Station Supplies	696	1,000	6,978	2,000
Station Tools	-	-	-	1,000
Fire Prevention	-	500	500	500
Office Supplies - Operations	915	1,000	1,000	1,000
EMS Training	360	10,000	10,000	10,000
Uniforms	482	2,500	2,500	2,500
Medical Supplies	5,740	4,000	40,000	5,000
Medical Supplies - COVID19	5,222	2,000	-	-
Structural Fire Training	-	2,000	3,000	3,000
Firefighter Health and Welfare	878	500	3,000	3,000
Equipment Maintenance	6,931	3,250	3,250	3,500
Vehicle Repair and Maintenance	31,652	20,000	25,000	40,000
Wildland Fire Training	-	3,000	3,000	3,000
Fuel	10,347	10,000	10,000	13,000
CO Spgs - Radio Fees	6,720	6,000	6,000	6,000
Cell Phones & Tablets	6,670	6,000	6,000	6,000
Radio Equipment	2,790	5,000	5,000	5,000
ERS Reporting Service	2,642	3,000	3,454	3,000
Bldg & Grounds - Maintenance	1,898	3,000	4,000	3,000
Bldg & Grounds Equipment	7,759	250	1,500	1,000
Auxiliary	127	1,000	1,000	1,000
Rehabilitation	488	1,000	1,000	1,000
Member Recognition	1,497	2,500	2,500	2,500
Utilities	17,517	19,000	19,000	19,000
Contingency	-	53,753	1,295	20,000
Total Operations	114,529	183,253	181,977	178,000

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Transfers and Other Uses

Firefighter Donations Expense	258	-	-	-
Pension Plan Contribution	9,200	3,200	3,200	3,200
T-Shirt Expense	1,360	-	-	-
Transfer to Capital	4,250	-	-	11,569
Emergency Reserve	-	8,625	-	10,606
Total Transfers and Other Uses	6,567	11,825	3,200	25,375

Total Expenditures Requiring Appropriation	261,316	350,000	336,835	366,946
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ENDING FUND BALANCE	\$ 88,898	\$ 11,463	\$ 64,912	\$ 51,492
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PEYTON FIRE PROTECTION DISTRICT

CAPITAL PROJECTS FUND

2022 Adopted Budget

with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ 20,801	\$ 17,477	\$ 18,893	\$ 3,412
REVENUE				
Grants	-	-	-	-
Total Revenue	-	-	-	-
Transfers				
Transfer from General Fund	4,250	-	-	11,569
Total Funds Available	25,051	17,477	18,893	14,981
EXPENDITURES				
Miscellaneous	491	6,332	500	500
Capital Expense	25,000	8,000	9,313	9,313
Lease Purchase Principal Pmts	5,667	5,668	5,668	5,668
Lease Purchase Interest	-	-	-	-
Total Expenditures	31,158	20,000	15,481	14,981
Other Sources and Uses				
Capital Lease Issuance	25,000	-	-	-
Total Expenditures Requiring Appropriation	31,158	20,000	15,481	14,981
ENDING FUND BALANCE	\$ 18,893	\$ (2,523)	\$ 3,412	\$ (0)