

RESOLUTION NO. 2022-11-02
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PEYTON FIRE PROTECTION DISTRICT
TO ADOPT THE 2023 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Peyton Fire Protection District ("District") has appointed the District Accountant to prepare and submit a proposed 2023 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2022, 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 November 8, 2022, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions 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 provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Peyton Fire Protection District:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Peyton Fire Protection District for the 2023 fiscal year.
2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 8th day of November, 2022.


Secretary

EXHIBIT A
(Budget)

PEYTON FIRE PROTECTION DISTRICT

2023 Budget Message

Introduction

The 2023 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2023 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 2022 assessed value of \$50,625,920 versus the \$51,373,760 from the prior year, and has certified a mill levy of 6.130 mills for the General Fund, and 0.000 for refunds and abatements, for 2023.

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

	2021 Actual	2022 Adopted Budget	2023 Preliminary Budget
Assessed Valuation	\$ 42,850,940	\$ 51,373,760	\$ 50,625,920
Mill Levy			
General Fund	6.130	6.130	6.130
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	0.004	-
Total Mill Levy	6.130	6.134	6.130
Property Taxes			
General Fund	262,676	314,921	310,337
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	205	-
Actual/Budgeted Property Taxes	\$ 262,676	\$ 315,126	\$ 310,337

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2023 Preliminary Budget

with 2019 Actual, 2020 Adopted Budget, and 2020 Estimated

	2021 Actual	01/22-08/22 YTD Actual	2022 Adopted Budget	2022 Estimated	2023 Preliminary Budget
BEGINNING FUND BALANCE	\$ 88,898	\$ 125,231	\$ 73,959	\$ 125,231	\$ 248,093
<u>Beginning Fund - Restricted</u>					
Firefighter Donations - Res.	1,595	918	500	1,000	500
Rehabilitation Donations - Res.	-	-	500	-	500
T-Shirts Donations - Res.	-	-	400	-	400
Auxiliary Donation - Res.	-	-	500	-	500
Total	\$ 1,595	\$ 918	\$ 1,900	\$ 1,000	\$ 1,900
<u>Beginning Fund - Unrestricted</u>	87,303	124,313	\$ 72,059	124,231	246,193
<u>Prepaid Expense</u>					
Prepaid T-Shirt Expense	-	-	-	-	-
REVENUE					
Property Tax Revenue	265,686	307,248	315,126	315,126	310,337
Specific Ownership Taxes	38,301	18,424	32,000	32,000	32,000
Interest Income	400	285	500	400	2,000
Grants	10,249	-	2,000	-	2,000
Firefighter Donations - Res.	1,595	918	500	1,000	500
Rehabilitation Donations - Res.	-	-	500	-	500
T-Shirts Donations - Res.	-	-	400	-	400
Auxiliary Donation - Res.	-	-	500	-	500
Insurance Claim - Hail Damage	-	-	-	-	-
Vol. FF Membership Transfer Fd	10,017	-	-	-	-
Other Income	555	2,491	2,000	2,500	2,000
Total Revenue	326,803	329,365	353,526	351,026	350,237
Total Funds Available	415,700	454,596	427,485	476,257	598,330
EXPENDITURES					
<u>Administration</u>					
Accounting	24,934	14,578	21,000	20,000	21,000
Audit	7,238	-	400	-	400
Election	-	704	6,000	704	6,000
Insurance- SDA Liability, Auto	5,063	6,848	5,750	6,848	7,250
Insurance-Auto	6,790	6,220	7,750	6,220	6,500
Insurance-Worker's Comp	6,629	6,890	7,500	6,890	7,500
Legal	10,969	3,593	24,000	7,500	24,000
County Treasurer's Fees	3,993	4,612	4,727	4,727	4,655
Management	16,649	8,716	30,000	12,000	30,000
Computer Maintenance	1,791	2,388	2,500	2,500	2,500
Office Expense	-	-	1,000	-	1,000
Miscellaneous	3,329	1,193	4,000	1,500	4,000
Bank Charges	-	-	-	-	-
Workshops	-	-	3,250	-	3,250
Professional Associations	79	29	1,000	50	1,000
Trade Publications	-	-	-	-	-
Community Outreach	-	-	2,500	-	2,500
Salary Expense	45,000	30,000	45,000	45,000	45,000
Payroll Processing Fees	1,187	814	1,300	1,200	1,300
Payroll Taxes - Employer	1,649	1,419	1,500	1,500	1,500
Pension Expense	4,295	3,173	5,000	5,000	5,000

PEYTON FIRE PROTECTION DISTRICT

GENERAL FUND

2023 Preliminary Budget

with 2019 Actual, 2020 Adopted Budget, and 2020 Estimated

	2021 Actual	01/22-08/22 YTD Actual	2022 Adopted Budget	2022 Estimated	2023 Preliminary Budget
Total Administration	139,595	91,176	174,177	121,639	174,355
Operations					
PPE-Structural Fire Equipment	717	2,618	6,000	3,000	6,000
PPE-Wildland Equipment	3,194	-	5,000	-	5,000
Firefighting Equipment	3,410	909	10,000	15,000	10,000
PPE - Medical	-	-	2,000	2,000	2,000
Station Supplies	7,363	4,659	2,000	6,000	2,000
Station Tools	-	-	1,000	-	1,000
Fire Prevention	-	-	500	-	500
Office Supplies - Operations	471	294	1,000	400	1,000
EMS Training	1,939	1,197	10,000	2,000	10,000
Uniforms	113	1,485	2,500	1,750	2,500
Medical Supplies	38,918	4,263	5,000	5,000	5,000
Medical Supplies - COVID19	-	-	-	-	-
Structural Fire Training	3,338	2,598	3,000	3,000	3,000
Firefighter Health and Welfare	5,432	1,085	3,000	3,000	3,000
Equipment Maintenance	3,540	1,336	3,500	2,000	3,500
Vehicle Repair and Maintenance	21,428	14,339	40,000	25,000	40,000
Wildland Fire Training	-	-	3,000	-	3,000
Fuel	9,221	7,558	13,000	11,000	13,000
CO Spgs - Radio Fees	9,800	-	6,000	-	6,000
Cell Phones & Tablets	5,329	1,293	6,000	2,000	6,000
Radio Equipment	5,000	-	5,000	-	5,000
ERS Reporting Service	3,454	416	3,000	500	3,000
Bldg & Grounds - Maintenance	6,365	1,442	3,000	2,000	3,000
Bldg & Grounds Equipment	1,267	-	1,000	-	1,000
Auxiliary	-	-	1,000	-	1,000
Rehabilitation	165	161	1,000	200	1,000
Member Recognition	1,021	165	2,500	200	2,500
Utilities	18,602	14,304	19,000	19,000	19,000
Contingency	789	-	20,000	-	20,000
Total Operations	150,875	60,120	178,000	103,050	178,000
Transfers and Other Uses					
Firefighter Donations Expense	-	258	-	275	-
Interest Expense	-	-	-	-	-
Station #2 Development Exp	-	439	-	1,000	-
Pension Plan Contribution	-	3,200	3,200	3,200	3,200
T-Shirt Expense	-	-	-	-	-
Transfer to Capital	-	-	11,569	-	120,641
Emergency Reserve	-	-	-	-	10,507
Total Transfers and Other Uses	-	3,897	14,769	4,475	134,348
Total Expenditures Requiring Appropriation	290,470	155,193	366,946	228,164	476,196
ENDING FUND BALANCE	\$ 125,231	\$ 299,403	\$ 60,538	\$ 248,093	\$ 122,134

PEYTON FIRE PROTECTION DISTRICT

**CAPITAL PROJECTS FUND
2023 Preliminary Budget
with 2019 Actual, 2020 Adopted Budget, and 2020 Estimated**

	2021 Actual	01/22-08/22 YTD Actual	2022 Adopted Budget	2022 Estimated	2023 Preliminary Budget
BEGINNING FUND BALANCE	\$ 18,893	\$ 8,439	\$ 17,477	\$ 8,439	\$ 5,027
REVENUE					
Grants	-	-	-	-	-
Total Revenue	-	-	-	-	-
Transfers					
Transfer from General Fund	-	-	11,569	11,569	120,641
Total Funds Available	<u>18,893</u>	<u>8,439</u>	<u>29,046</u>	<u>20,008</u>	<u>125,668</u>
EXPENDITURES					
Capital Expense	9,313	-	9,313	9,313	120,000
Lease Purchase Principal Pmts	5,667	2,834	5,668	5,668	5,668
Lease Purchase Interest	-	-	-	-	-
Total Expenditures	<u>14,980</u>	<u>2,834</u>	<u>14,981</u>	<u>14,981</u>	<u>125,668</u>
Other Sources and Uses					
Capital Lease Adjustment	4,526	1,417	-	-	-
Total Expenditures Requiring Appropriation	<u>14,980</u>	<u>1,417</u>	<u>14,981</u>	<u>14,981</u>	<u>125,668</u>
ENDING FUND BALANCE	<u>\$ 8,439</u>	<u>\$ 7,022</u>	<u>\$ 14,065</u>	<u>\$ 5,027</u>	<u>\$ (0)</u>

I, Steve Beck, hereby certify that I am the duly appointed Secretary of the Peyton Fire Protection District, and that the foregoing is a true and correct copy of the budget for the budget year 2023, duly adopted at a meeting of the Board of Directors of the Peyton Fire Protection District held on November 8, 2022.

By:  _____
Secretary

RESOLUTION NO. 2022-11-03
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PEYTON FIRE PROTECTION DISTRICT
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Peyton Fire Protection District (“District”) has adopted the 2023 annual budget in accordance with the Local Government Budget Law on November 8, 2022; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2023 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Peyton Fire Protection District:

1. That for the purposes of meeting all general fund expenses of the District during the 2023 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purposes of meeting all debt service fund expenses of the District during the 2023 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the District as set forth in the District’s Certification of Tax Levies (attached hereto as **EXHIBIT A** and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 8th day of November, 2022.



Secretary

EXHIBIT A
(Certification of Tax Levies)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of El Paso County, Colorado.

On behalf of the Peyton Fire Protection District,
(taxing entity)^A

the Board of Directors
(governing body)^B

of the Peyton Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 50,625,920 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 50,625,920 (NET^G 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: 12/13/22 for budget/fiscal year 2023
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	6.130 mills	\$ 310,337
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 0.000 > mills	\$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	6.130 mills	\$ 310,337
3. General Obligation Bonds and Interest ^J	0.000 mills	\$ 0
4. Contractual Obligations ^K	0.000 mills	\$ 0
5. Capital Expenditures ^L	0.000 mills	\$ 0
6. Refunds/Abatements ^M	0.000 mills	\$ 0
7. Other ^N (specify): _____	0.000 mills	\$ 0
_____	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]

6.130

mills

\$ 310,337

Contact person: (print) James S. Beck Daytime phone: (303) 987-0835
Signed:  Title: District Accountant

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).