

**RESOLUTION NO. 2023–11-02**  
**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, 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 November 14, 2023, 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 2024 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 14th day of November, 2023.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above a solid horizontal line.

Secretary

EXHIBIT A  
(Budget)

# PEYTON FIRE PROTECTION DISTRICT

## 2024 Budget Message

### **Introduction**

The 2024 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2024 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 2023 assessed value of \$63,155,380 versus the \$50,625,920 from the prior year, and has certified a mill levy of 6.130 mills for the General Fund, and 0.024 for refunds and abatements, for collection in 2024.

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**

<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>

<b>Assessed Valuation</b>	\$ 51,373,760	\$ 50,625,920	\$ 63,155,380
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**Mill Levy**

General Fund	6.130	6.130	6.130
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	0.004	-	0.024

<b>Total Mill Levy</b>	6.134	6.130	6.154
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**Property Taxes**

General Fund	314,921	310,337	387,142
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	205	-	1,516

<b>Actual/Budgeted Property Taxes</b>	\$ 315,126	\$ 310,337	\$ 388,658
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# PEYTON FIRE PROTECTION DISTRICT

## GENERAL FUND

### 2024 Adopted Budget

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Adopted Budget
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<b>BEGINNING FUND BALANCE</b>	\$ 125,231	\$ 248,093	\$ 192,922	\$ 189,463
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**Beginning Fund - Restricted**

Firefighter Donations - Res.	918	500	5,200	500
Rehabilitation Donations - Res.	-	500	-	500
T-Shirts Donations - Res.	-	400	235	400
Auxiliary Donation - Res.	-	500	595	500
Other Income	2,491	2,000	1,744	1,500
Total	\$ 3,409	\$ 3,900	7,774	3,400

**Beginning Fund - Unrestricted**

	121,822	\$ 244,193	185,148	186,063
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**REVENUE**

Property Tax Revenue	315,252	310,337	310,337	388,658
Specific Ownership Taxes	32,766	32,000	25,000	25,000
Interest Income	1,267	2,000	5,000	5,000
Grants	-	2,000	4,635	2,000
Firefighter Donations - Res.	918	500	5,200	500
Rehabilitation Donations - Res.	-	500	-	500
T-Shirts Donations - Res.	-	400	235	400
Auxiliary Donation - Res.	-	500	595	500
Other Income	2,491	2,000	2,000	1,500
Sale of Assets	-	-	2,500	-

<b>Total Revenue</b>	352,695	350,237	355,502	424,058
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<b>Total Funds Available</b>	477,925	598,330	548,424	613,521
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**EXPENDITURES**

***Administration***

Accounting	24,982	21,000	25,000	26,500
Audit	-	400	-	-
Election	719	6,000	3,000	-
Insurance- SDA Liability, Auto	6,848	7,250	6,632	7,050
Insurance-Auto	6,220	6,500	4,882	5,175
Insurance-Worker's Comp	6,890	7,500	5,617	6,000
Legal	8,907	24,000	20,000	21,000
County Treasurer's Fees	4,738	4,655	4,655	5,830
Management	17,726	30,000	30,000	32,000
Computer Maintenance	2,388	2,500	2,900	3,000
Office Expense	-	1,000	1,000	1,250
Miscellaneous	2,400	4,000	2,000	2,250
Workshops	-	3,250	-	3,000
Professional Associations	433	1,000	2,425	2,500

# PEYTON FIRE PROTECTION DISTRICT

## GENERAL FUND

### 2024 Adopted Budget

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Adopted Budget
Community Outreach	-	2,500	2,500	2,500
Salary Expense	45,000	45,000	48,000	52,000
Payroll Processing Fees	1,189	1,300	1,400	1,450
Payroll Taxes - Employer	1,640	1,500	6,250	6,750
Pension Expense	5,003	5,000	5,000	5,300
<b>Total Administration</b>	135,082	174,355	171,261	183,555
<b>Operations</b>				
PPE-Structural Fire Equipment	2,618	6,000	6,000	6,500
PPE-Wildland Equipment	-	5,000	5,000	5,250
Firefighting Equipment	5,430	10,000	10,000	10,500
PPE - Medical	-	2,000	2,000	2,000
Station Supplies	11,699	2,000	4,000	4,250
Station Tools	-	1,000	1,000	1,000
Fire Prevention	-	500	1,000	1,000
Office Supplies - Operations	463	1,000	500	1,000
EMS Training	1,197	10,000	5,000	10,000
Uniforms	11,701	2,500	3,000	3,250
Medical Supplies	9,366	5,000	8,000	8,500
Structural Fire Training	4,188	3,000	3,000	3,000
Firefighter Health and Welfare	3,069	3,000	3,500	3,750
Equipment Maintenance	4,733	3,500	3,500	3,750
Vehicle Repair and Maintenance	30,176	40,000	40,000	42,500
Wildland Fire Training	-	3,000	1,000	2,500
Fuel	15,403	13,000	14,000	15,000
CO Spgs - Radio Fees	16,641	6,000	6,000	6,500
Cell Phones & Tablets	1,293	6,000	2,000	2,250
Radio Equipment	-	5,000	2,000	5,000
ERS Reporting Service	416	3,000	4,000	4,500
Bldg & Grounds - Maintenance	3,535	3,000	6,000	6,250
Bldg & Grounds Equipment	-	1,000	1,000	1,000
Auxiliary	-	1,000	1,000	1,000
Rehabilitation	161	1,000	1,000	1,000
Member Recognition	8,031	2,500	2,500	2,750
Utilities	23,712	19,000	28,000	30,000
Ambulance Acquisition	-	-	5,000	-
Contingency	-	20,000	9,000	20,000
<b>Total Operations</b>	153,832	178,000	178,000	204,000
<b>Transfers and Other Uses</b>				
Firefighter Donations Expense	258	-	-	-
Station #2 Development Exp	439	-	1,000	100,000
Pension Plan Contribution	4,079	3,200	3,200	4,000

**PEYTON FIRE PROTECTION DISTRICT**

**GENERAL FUND**

**2024 Adopted Budget**

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Estimated</b>	<b>2024 Adopted Budget</b>
T-Shirt Expense	-	-	-	-
Transfer to Capital	11,720	120,641	6,500	6,500
Emergency Reserve	-	10,507	-	12,722
<b>Total Transfers and Other Uses</b>	<b>16,496</b>	<b>134,348</b>	<b>10,700</b>	<b>123,222</b>
<b>Fund Balance Adjustment</b>	<b>20,407</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures Requiring Appropriation</b>	<b>305,410</b>	<b>476,196</b>	<b>358,961</b>	<b>517,277</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 192,922</b>	<b>\$ 122,134</b>	<b>\$ 189,463</b>	<b>\$ 96,245</b>



**PEYTON FIRE PROTECTION DISTRICT**

**CAPITAL PROJECTS FUND**

**2024 Adopted Budget**

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2023 Estimated</b>	<b>2024 Adopted Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$ 8,438	\$ 5,027	\$ 12,295	\$ 13,127
<b>REVENUE</b>				
Grants	-	-	-	-
<b>Total Revenue</b>	-	-	-	-
<b>Transfers</b>				
Transfer from General Fund	11,720	120,641	6,500	-
Fund Balance Adjustment	11,303	-	-	-
<b>Total Funds Available</b>	31,461	125,668	18,795	13,127
<b>EXPENDITURES</b>				
Miscellaneous	-	500	-	500
Capital Expense	13,499	120,000	-	6,500
Lease Purchase Principal Pmts	4,928	5,668	5,668	5,668
Lease Purchase Interest	739	-	-	-
<b>Total Expenditures</b>	19,166	125,668	5,668	12,168
<b>Total Expenditures Requiring Appropriation</b>	19,166	125,668	5,668	12,168
<b>ENDING FUND BALANCE</b>	\$ 12,295	\$ -	\$ 13,127	\$ 959

I, David Solin, 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 2024, duly adopted at a meeting of the Board of Directors of the Peyton Fire Protection District held on November 14, 2023.

By:   
Secretary

**RESOLUTION NO. 2023-11-03**  
**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 2024 annual budget in accordance with the Local Government Budget Law on November 14, 2023; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2024 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 2024 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 2024 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 14th day of November, 2023.



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Secretary

**EXHIBIT A**  
(Certification of Tax Levies)

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments


**TO:** County Commissioners<sup>1</sup> of El Paso County, Colorado.  
 On behalf of the Peyton Fire Protection District,  
 the Board of Directors (taxing entity)<sup>A</sup>  
 of the Peyton Fire Protection District (governing body)<sup>B</sup>  
 (local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 63,155,380 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ 63,155,380 (NET<sup>G</sup> 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:** 1/10/2024 for budget/fiscal year 2024.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	6.130 mills	\$ 387,142
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.000 > mills	\$ < 0 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>6.130 mills</b>	<b>\$ 387,142</b>
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0
4. Contractual Obligations <sup>K</sup>	0.000 mills	\$ 0
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0
6. Refunds/Abatements <sup>M</sup>	0.024 mills	\$ 1,516
7. Other <sup>N</sup> (specify): _____	0.000 mills	\$ 0
	0.000 mills	\$ 0
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>6.154 mills</b>	<b>\$ 388,658</b>

Contact person: David Solin Daytime phone: (303) 987-0835  
 Signed:  Title: District Manager

*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.*

<sup>1</sup> 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.  
<sup>2</sup> 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).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

I, David Solin, 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 Certification of Mill Levies for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Peyton Fire Protection District held on November 14, 2023.



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Secretary