

**GREEN MOUNTAIN FALLS-CHIPITA PARK FIRE PROTECTION DISTRICT
ANNUAL REPORT
TO
BOARD OF COUNTY COMMISSIONERS OF TELLER COUNTY
FISCAL YEAR ENDING DECEMBER 31, 2022**

I. ANNUAL REPORT REQUIREMENT

Pursuant to Resolution No. 09-10-09 (37), adopted by the Board of County Commissioners of Teller County (the “Board”) approving a material modification to the District’s Service Plan, the District is required to provide an annual report to the Board no later than March 1st for the District's fiscal year ending on the previous December 31st. Such annual report shall include information concerning the following matters:

- A. A description of capital projects undertaken during the reporting year.
- B. A description of capital projects anticipated in the subsequent reporting year.
- C. Any changes in the District's operations during the reporting year.
- D. A copy of the adopted budget for the calendar year following the reporting year.

II. FOR THE YEAR ENDING DECEMBER 31, 2022, THE DISTRICT MAKES THE FOLLOWING REPORT:

- A. Description of Capital Projects Completed During 2022.

No capital projects completed in 2022.

- B. Description of Capital Projects Planned for 2023.

No capital projects planned for 2023.

- C. Changes in the District’s Operations.

None

The Current Board is as follows:

Steve Walsh	2025
Gary Florence	2023
George Allen	2023
Megan Kelly	2023
Susan Turnbull	2023

D. Adopted 2023 Budget. Attached here to as Exhibit A.

RESOLUTION
ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS
(2023)

The Board of Directors of Green Mountain Falls/Chipita Park Fire Protection District (the “**Board**”), Counties of El Paso and Teller, Colorado (the “**District**”) held a special meeting held at 2 Carsell Ave., Green Mountain Falls, CO 80819 on Thursday, November 10, 2022, at 6:30 P.M.

Prior to the meeting, each of the directors was notified of the date, time and place of the budget meeting and the purpose for which it was called and a notice of the meeting was posted or published in accordance with §29-1-106, C.R.S.

[Remainder of Page Intentionally Left Blank.]

NOTICE AS TO PROPOSED 2023 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board has authorized its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 10, 2022, interested electors were given the opportunity to file or present any objections to said proposed budget at any time prior to final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2023. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 10.09 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 3. Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2023 budget year, there is hereby levied a tax of

7.000mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2023 budget year, there is hereby levied a tax of 0.000mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. Levy for Capital Project Expenses. For the purposes of meeting all capital project obligations of the District during the 2023 budget year, there is hereby levied a tax of 0.000mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of El Paso and Teller Counties, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 31 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

[Remainder of page intentionally left blank.]

ADOPTED this 10th day of November, 2022.

Green Mountain Falls/Chipita Park Fire Protection District

Gary Florence

Officer of the District

ATTEST:

George Allen

George Allen (Jan 31, 2023 08:54 MST)

STATE OF COLORADO

COUNTY OF EL PASO

and TELLER

Green Mountain Falls/Chipita Park Fire Protection District

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a meeting held on November 10, 2022, at 2 Carsell Ave., Green Mountain Falls, CO 80819, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 10th day of November, 2022.

John Nant

EXHIBIT A
BUDGET DOCUMENT

EXHIBIT B

BUDGET MESSAGE

BUDGET MESSAGE

(Pursuant to § 29-1-103(1) (e), C.R.S.)

Green Mountain Falls/Chipita Park Fire Protection District

The attached 2023 Budget for Green Mountain Falls/Chipita Park Fire Protection District includes these important features:

- Revenue from Property Taxes with no rate increase
- Expenses in support of Fire Fighters, Building & Vehicle Maintenance, Volunteer Training and Pensions.

The Budgetary basis of accounting timing measurement method used is:

- ☐ Cash basis
- ☒ Modified accrual basis
- ☐ Encumbrance basis
- ☐ Accrual basis

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 is paid.

The services to be provided/delivered during the budget year are the following:

- Contracted legal and management services including state required reporting, financial and accounting reports, billing and other services.
- Fire protection and medical services for the area within the District boundaries (few services offered to surrounding fire districts).



614 N. Tejon St
Colorado Springs, CO 80903
(719) 447-1777

GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT
2023 BUDGET
GENERAL FUND

	2021 ACTUAL	2022 PROJ/AMEND	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE General Fund	\$ 3,221	\$ 103,762	\$ 103,762	\$ 132,275
REVENUES				
GENERAL PROPERTY TAX - EL PASO COUNTY	\$ 235,004	\$ 276,597	\$ 278,597	\$ 269,913
SPECIFIC OWNERSHIP TAX - EL PASO COUNTY	\$ 16,219	\$ 31,207	\$ 19,502	\$ 18,894
GENERAL PROPERTY TAX - TELLER COUNTY	\$ 13,574	\$ 14,721	\$ 15,154	\$ 14,722
SPECIFIC OWNERSHIP TAX - TELLER COUNTY	\$ 920	\$ 1,612	\$ 1,061	\$ 1,031
ABATEMENT - EL PASO COCUNTY		\$ (410)		
DELINQUENT INTEREST EL PASO COUNTY		\$ 688		
DELINQUEST INTEREST TELLER COUNTY		\$ 47		
STATE SENIOR VETERANS FUND	\$ 505	\$ 433		
INTEREST INCOME	\$ 81	\$ 110		
CONTRIBUTIONS & DONATIONS	\$ 11,662			
TOTAL REVENUES	\$ 277,965	\$ 325,005	\$ 314,313	\$ 304,559
TOTAL FUNDS AVAILABLE	\$ 281,186	\$ 428,767	\$ 418,075	\$ 436,834
EXPENSES				
INSURANCE				
PINNACOL	\$ 19,357	\$ 2,092	\$ 9,400	\$ 3,000.00
VOLUNTEER FIRE FIGHTERS		\$ 13,803	\$ 12,000	\$ 15,000.00
FIREFIGHTING SUPPLIES				
MISCELLANEOUS	\$ 1,645	\$ 21,864	\$ 10,000	\$ 20,000.00
SUPPLIES & EXPENSES TRUCKS		\$ 10,535		\$ 12,000.00
MEDICAL SERVICES				
SUPPLIES AND EXPENSES	\$ 1,166	\$ 2,245	\$ 3,000	\$ 3,000.00
COMMUNICATIONS				
DISPATCH FEES	\$ 1,125	\$ 1,500	\$ 12,000	\$ 1,200.00
RADIO USER FEES		\$ 160	\$ 12,000	\$ 1,000.00
SUPPLIES	\$ 2,655	\$ 19,124	\$ 5,000	\$ 8,000.00
BUILDING AND GROUNDS				
CAPITAL IMPROVEMENTS	\$ -	\$ 31,791	\$ -	
SUPPLIES AND EXPENSES	\$ 13,892	\$ 16,117	\$ 15,000	
UTILITIES	\$ 8,561	\$ 7,751	\$ 15,000	\$ 10,000.00
SNOW REMOVAL		\$ 1,270		
TRAINING				
CLASSES	\$ 20	\$ 900	\$ 500	\$ 1,000.00
TRAINING OFFICE SALARY	\$ 20		\$ 500	
ADMINISTRATION				
DIRECTOR FEES	\$ 2,600	\$ 2,550	\$ 3,000	\$ 3,000.00
CPA FEES		\$ -	\$ 2,000	\$ -
AUDIT		\$ 11,079	\$ 12,000	\$ 12,000.00
ELECTION				\$ 1,500.00
Personnel - secretary			\$ 24,000	\$ -
FIRE CHIEF	\$ 38,581	\$ 58,083	\$ 61,510	\$ 65,000.00
CONTINGENT FIREFIGHTER	\$ 14,799	\$ 1,256	\$ 20,000	\$ 44,000.00
SUPPLIES AND EXPENSES	\$ 24,678	\$ 7,125	\$ 30,000	\$ 30,000.00
MANAGEMENT AND ACCOUNTING	\$ 1,315	\$ 15,000	\$ 16,000	\$ 30,000.00
PAYROLL EXPENSES	\$ 2,992	\$ 14,347	\$ 5,000	\$ 30,000.00
TREASURER FEE				
EL PASO COUNTY	\$ 3,525	\$ 4,162	\$ 4,179	\$ 4,048.69
TELLER COUNTY	\$ 407	\$ 443	\$ 455	\$ 441.66
RETIREMENT FUND CONTRIBUTION (1 MILL)	\$ 1,162	\$ 52,149	\$ 27,500	\$ 26,750.52
LEGAL	\$ 2,975	\$ 1,146	\$ 3,000	\$ 3,000.00
CONTINGENCY			\$ 5,000	\$ 5,000.00
TRANSFER FROM CAPITAL FUND	\$ 1,190			
TOTAL EXPENSES	\$ 142,665	\$ 296,492	\$ 308,044	\$ 328,940.87
ENDING BALANCE	\$ 138,521	\$ 132,275	\$ 110,031	\$ 107,893
EMERGENCY RESERVE: State Required at 3%	\$ 4,280	\$ 8,895	\$ 9,241	\$ 9,868
ASSESSED VALUE				
EL PASO COUNTY	\$ 23,949,150	\$ 27,611,150	\$ 27,611,150	\$ 26,750,520.00
TELLER COUNTY	\$ 1,434,990	\$ 1,501,860	\$ 1,501,860	\$ 1,459,080.00
MILL LEVY	\$ 10.09	\$ 10.09	\$ 10.09	\$ 10.09
TOTAL ASSESSED VALUE	\$ 25,384,140	\$ 29,113,010	\$ 29,113,010	\$ 28,209,600.00

GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT
2023 BUDGET
DEBT SERVICE FUND

	2021 ACTUAL	2022 PROJ/AMEND	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE	\$ 230,457	\$ 231,647	\$ 231,647	\$ 209,443
REVENUES				
DEBT SERVICE PROPERTY TAX - EL PASO COUNTY	\$ 163,038	\$ 191,891	\$ 193,278	\$ 187,254
SPECIFIC OWNERSHIP TAX - EL PASO COUNTY	\$ 11,252	\$ 21,743	\$ 13,529	\$ 13,108
DEBT SERVICE PROPERTY TAX - TELLER COUNTY	\$ 9,417	\$ 10,213	\$ 10,513	\$ 10,214
SPECIFIC OWNERSHIP TAX - TELLER COUNTY	\$ 638	\$ 1,078	\$ 736	\$ 715
INTEREST	\$ 47	\$ 66	\$ 100	
OTHER (DELINQUENCIES, STATE FUNDS)	\$ 350	\$ 1,526		
TOTAL REVENUES	\$ 184,742	\$ 226,517	\$ 218,156	\$ 211,290
TOTAL FUNDS AVAILABLE	\$ 415,199	\$ 458,164	\$ 449,804	\$ 343,565
EXPENSES				
TREASURERS FEE - EL PASO COUNTY	\$ 2,446	\$ 2,887	\$ 2,899	\$ 2,809
TREASURERS FEE - TELLER COUNTY	\$ 282	\$ 307	\$ 315	\$ 306
PRINCIPAL		\$ 147,029	\$ 136,750	\$ 150,395
INTEREST EXPENSE	\$ 191,099	\$ 98,498	\$ 95,021	\$ 95,133
OTHER				
TOTAL EXPENSES	\$ 193,827	\$ 248,721	\$ 234,986	\$ 248,643
TRANSFERS BETWEEN FUNDS				
EPC GF TAXES DEPOSITED IN DEBT SERVICE FUND	\$ 247,698			
TELLER COUNTY TAXES DEPOSITED IN GF	(10,124)			
TRANSFER TO GENERAL FUND	\$ (227,299)			
TOTAL TRANSFERS	\$ 10,275	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 231,647	\$ 209,443	\$ 214,818	\$ 94,922
ASSESSED VALUE - EL PASO COUNTY	\$ 23,949,150	\$ 27,611,150	\$ 27,611,150	26,750,520
ASSESSED VALUE - TELLER COUNTY	\$ 1,434,990	\$ 1,501,860	\$ 1,501,860	1,459,080
MILL LEVY	7.00	7.00	7.00	7.00

GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT
2023 BUDGET
CAPITAL EQUIPMENT FUND

	2021 ACTUAL	2023 PROJ/AMEND	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE	\$ 132,740	\$ 249,653	\$ 249,653	\$ 246,036
REVENUES				
DEPOSITS	\$ 11,662		\$ -	
INTEREST	\$ 31	\$ 442	\$ 20	
GAIN ON SALE OF ASSETS	\$ 227,002		\$ -	
TOTAL REVENUES	\$ 238,695	\$ 442	\$ 20	\$ -
TOTAL FUNDS AVAILABLE	\$ 371,435	\$ 250,095	\$ 249,673	\$ 246,036
EXPENSES				
CAPITAL OUTLAY FIREFIGHTER SUPPLIES	\$ 146	\$ 4,059	\$ 8,000	\$ 8,000
CAPITAL OUTLAY COMMUNICATIONS			\$ 3,000	\$ 3,000
CAPITAL OUTLAY BUILDING	\$ 90,317		\$ 7,000	\$ 7,000
TRUCK	\$ 42,217			
TOTAL EXPENSES	\$ 132,680	\$ 4,059	\$ 18,000	\$ 18,000
TRANSFER FROM LOAN DISBURSEMENT ACCOUNT ACCT	\$ 12,088.00		\$ -	
TRANSFER TO GENERAL FUND	\$ (1,190.00)			
TOTAL TRANSFERS	\$ 10,898.00	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 249,653	\$ 246,036	\$ 231,673	\$ 228,036

**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT
2023 BUDGET
FIREFIGHTERS EMERGENCY FUND**

	2021 ACTUAL	2022 PROJ/AMENDED	2022 BUDGET	2023 BUDGET
BEGINNING FUND BALANCE	\$ 71,785	\$ 71,799	\$ 71,799	\$ 72,648
<u>REVENUES</u>				
INTEREST INCOME	\$ 14	\$ 849	\$ 15	\$ 15
TOTAL REVENUES	\$ 14	\$ 849	\$ 15	\$ 15
TOTAL FUNDS AVAILABLE	\$ 71,799	\$ 72,648	\$ 71,814	\$ 72,663
<u>EXPENSES</u>				
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 71,799	\$ 72,648	\$ 71,814	\$ 72,663

**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT
2023 BUDGET
LOAN DISBURSEMENT FUND**

	2021 ACTUAL	2022 PROJ/AMEND	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE	\$ 287,459	\$ -		
REVENUES				
GRANTS	\$ 287,859	\$ -		
TOTAL REVENUES	\$ 287,859	\$ -		
TOTAL FUNDS AVAILABLE	\$ 575,318	\$ -		
EXPENSES				
BUILDING IMPROVEMENTS	\$ 563,230	\$ -		
TOTAL EXPENSES	\$ 563,230	\$ -		
TRANSFER TO CAPITAL EQUIPMENT FUND	\$ (12,088)	\$ -		
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -