

**RESOLUTION
ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS**

(2024)

The Board of Directors of Cascade Fire Protection District (the “**Board**”), County of El Paso, Colorado (the “**District**”) held a special meeting held at 8015 Severy Road, Cascade, CO on Monday, November 13, 2023, at the hour of 7:00 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.

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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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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 13, 2023, 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 2024. 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 2024 budget year, there is hereby levied a tax of 10.848mills 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 2024 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 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2024 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 2024 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 County, 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.

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ADOPTED this 13th day of November, 2023.

**CASCADE FIRE
PROTECTION DISTRICT**



Officer of the District

ATTEST:



STATE OF COLORADO
COUNTY OF EL PASO
CASCADE 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 13, 2023, at 8015 Severy Road, Cascade, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 13th day of November, 2023.



EXHIBIT A
BUDGET DOCUMENT

**CASCADE FIRE PROTECTION DISTRICT
2024 BUDGET**

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE	\$ 440,273	\$ 556,757	\$ 556,757	\$ 658,656
REVENUES				
GENERAL PROPERTY TAX	\$ 148,393	\$ 145,062	\$ 145,025	\$ 174,421
SPECIAL OWNERSHIP / VEHICLE TAX	\$ 15,426	\$ 15,183	\$ 10,152	\$ 12,209
DELINQUENT TAX	\$ 270	\$ 292	-	-
INTEREST	\$ 1,060	\$ 13,355	-	\$ 4,000
GRANTS	\$ 12,905	-	\$ 20,000.00	-
SHOEMAKER BUILDING INCOME	\$ 27,492	\$ 6,291	\$ 6,445	\$ 13,860
MISC.	\$ 300	\$ 4,384	-	-
PIKES PEAK HWY RESPONSE	\$ -	\$ -	\$ -	\$ 10,000
TOTAL REVENUES	\$ 205,846	\$ 184,566	\$ 181,621	\$ 214,490
TOTAL FUNDS AVAILABLE	\$ 646,119	\$ 741,323	\$ 738,378	\$ 873,146
EXPENSES				
ADMINISTRATIVE/ OPERATIONS	\$ 14,841	\$ 13,405	\$ 12,000	\$ 12,000
BANK FEES	\$ -	\$ 253	\$ 100	\$ 300
TAX ABATEMENTS	\$ -	\$ -	\$ 100	\$ -
COLLECTION - TREASURER'S FEES	\$ 2,230	\$ 2,180	\$ 2,175	\$ 2,616
INSURANCE	\$ 10,523	\$ 10,971	\$ 11,000	\$ 11,500
PENSION (1 Mill Max)	\$ 13,676	\$ 13,369	\$ 13,369	\$ 16,078
BUILDING OPERATIONS	\$ 6,772	\$ 6,546	\$ 5,000	\$ 15,000
BUILDING CAPITAL	\$ -	\$ -	\$ 8,000	\$ 15,000
RENT W/ SNOW REMOVAL	\$ 5,565	\$ 5,519	\$ 5,000	\$ 6,000
COMMUNICATIONS				
800 MHZ (Maint & Repair)	\$ 11,430	\$ 2,600	\$ 3,000	\$ 3,000
RADIO USER FEES/ YEAR	\$ 5,501	\$ 8,113	\$ 6,000	\$ 6,000
CAPITAL OUTLAY	\$ -	\$ -	\$ 2,000	\$ 2,000
DISPATCH	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SUPPLIES & EXP	\$ 3,953	\$ 6,791	\$ 2,000	\$ 2,000
FIREFIGHTING				
CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ 10,000
SUPPLIES & EXP'S	\$ 11,806	\$ 7,312	\$ 9,000	\$ 9,000
MEDICAL SERVICES				
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000	\$ 1,000
SUPPLIES & EXP'S	\$ 64	\$ 1,170	\$ 2,000	\$ 2,000
REPAIR SERVICE CONTRACT (Committed)	\$ -	\$ -	\$ 2,700	\$ 2,700
SUPPLIES & EXPENSES				
TRUCKS	\$ 1,756	\$ 3,364	\$ 4,000	\$ 4,000
TRAINING	\$ 245	\$ 75	\$ 2,000	\$ 2,000
CONTRACT SERVICES				
FIREFIGHTER	\$ -	\$ -	\$ 125,000	\$ 125,000
TOTAL EXPENSES	\$ 89,362	\$ 82,667	\$ 226,444	\$ 248,194
ENDING BALANCE	\$ 556,757	\$ 658,656	\$ 511,934	\$ 624,951
EMERGENCY RESERVE: State Required at 3%	\$ 3,874	\$ 2,480	\$ 6,793	\$ 7,446
ASSESSED VALUE	\$ 11,714,610	\$ 13,368,780	\$ 13,368,780	\$ 16,078,590
MILL LEVY	10.848	10.848	10.848	10.848



EXHIBIT B

BUDGET MESSAGE

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

Cascade Fire Protection District

The attached 2024 Budget for Cascade 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).