

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
DONALD WESCOTT FIRE PROTECTION DISTRICT
EL PASO COUNTY, COLORADO
BUDGET HEARING FOR FISCAL YEAR
2024

STATE OF COLORADO)
) ss.
EL PASO COUNTY)

The Board of Directors ("**Board**") of the Donald Wescott Fire Protection District ("**District**"), El Paso County, Colorado, held a regular meeting and public hearing at 16055 Old Forest Point, Suite 102, Monument, CO 80132, on November 27, 2023, at the hour of 4:30 p.m. concerning a proposed budget for fiscal year 2024.

The following members of the Board of Directors were present:

Mark Gunderman, President:	Present <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>
Duane Garrett, Treasurer:	Present <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>
Larry Schwarz, Secretary:	Present <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>
Charles Fleece, Director:	Present <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>
Mike Forsythe, Director:	Present <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>

Prior to the meeting and public hearing, each Director was notified of the date, time, and place of the meeting and the purpose for which it was called. The meeting was a regular meeting of the District Board and a Notice as to the proposed 2024 budget was duly published in the The Gazette as required by law. Notice of the public hearing also was duly posted. Thereafter, at the regular meeting of the Board of Directors held on November 27, 2023, Director Gunderman introduced and moved for the adoption of the following Resolution:

with the removal of section 4.

Resolution 2023-08

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2024, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAID THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DONALD WESCOTT FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO, FOR THE 2024 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the District Board authorized its Chief Staff and administrative staff to prepare and submit a proposed budget for the District for fiscal year 2024;

WHEREAS, a proposed budget of the District for fiscal year 2024 ("**2024 Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2024 Budget is attached to this Record of Proceedings;

WHEREAS, upon due and proper notice, published in accordance with the law, the

proposed 2024 Budget was available for inspection by the public;

WHEREAS, a public hearing of the District Board was held on November 27, 2023, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2024 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DONALD WESCOTT FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO:

Section 1. Appropriation of 2024 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2024 Budget are approved and appropriated.


Section 2. Approval of 2024 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2024 Budget are accepted and approved.

Section 3. Adoption of Budget for 2024. That the attached 2024 Budget as submitted is approved and adopted as the District's budget for fiscal year 2024.

Section 4. Adoption and Certification of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2024 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted and shall be certified to El Paso County. no

The foregoing Resolution was seconded by Director Carrett.

ADOPTED AND APPROVED this 27th day of November, 2023.


Mark Gunderman, President

ATTEST:



Larry Schwarz, Secretary

Duane Carrett, Treasurer

STATE OF COLORADO)
) ss.
EL PASO COUNTY)

I, Larry Schwarz, Secretary of Donald Wescott Fire Protection District, El Paso County, Colorado, do certify that the foregoing pages numbered 1 through 3, inclusive, constitute a true and correct copy of the record of proceedings of the District Board of Directors, adopted at a regular meeting of the Board of Directors held at 16055 Old Forest Point, Suite 102, Monument, CO 80132, on November 27, 2023 at the hour of 4:30 p.m., as recorded in the official record of proceedings, insofar as said proceedings related to the 2024 Budget; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 27th day of November, 2023.



Larry Schwarz, Secretary
Duane Garrett, Treasurer



BUDGET MESSAGE

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

On November 7, 2023, the voters within the Donald Wescott Fire Protection District ("Fire District") approved Ballot Issue 6A, which approved a mill levy increase of 14.4 mills for the Fire District. The additional 14.4 mills will be certified in the assessment year 2023 for collection in 2024. Accordingly, the 2024 Budget reflects tax revenues for the Fire District based on a mill levy that is increased from 7.0 mills to 21.4 mills, plus such adjustments as are permitted for tax abatements and refunds and for voter-approved revenue stabilization.

Also, on November 7, 2023, the voters within the Donald Wescott Fire Protection District Northern Subdistrict ("Northern Subdistrict") approved Ballot Question 6B, which approved the dissolution of the Northern Subdistrict prior to the end of calendar year 2023. Accordingly, the Northern Subdistrict will not certify a mill levy in 2023 and will not collect tax revenue in 2024 because it will be dissolved. The Fire District will continue contracting for emergency services with the Tri-Lakes Monument Fire Protection District for \$4,139,982 in 2024.

The budgetary basis of accounting timing measurement method used is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual

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

- Delivery of structural and wildland fire protection services
- Delivery of emergency medical services, including patient transport
- Search and rescue services
- Hazardous materials response
- Provision of fire prevention services, including:
 - Public education in fire prevention, first aid, and CPR
 - Property mitigation
 - Development review and assistance
 - Mutual aid assistance to surrounding communities

		Audited	Audited	Budget	Budget
		2021	2022	2023	2024
INCOME					
Item #	Account Name				
	Beginning Fund Balance				
	General Property Tax SubDistrict	\$ 1,771,150.45	\$ 1,995,999.35	\$ 2,034,755.80	\$ -
	General Property Tax	\$ 899,421.92	\$ 1,020,405.28	\$ 1,042,634.87	\$ 4,141,035.00
	Treasurer's Fees	\$ (40,061.68)	\$ (45,302.14)	\$ (46,160.86)	\$ (62,115.53)
	Specific Ownership Tax	\$ 105,585.97	\$ 106,026.51	\$ 100,000.00	\$ 100,000.00
	Specific Ownership Tax Sub-District	\$ 207,852.28	\$ 207,384.43	\$ 175,000.00	\$ 175,000.00
	Interest Income	\$ 634.92	\$ 416.65		\$ 300.00
	Grant Award	\$ 93,561.23	\$ 71,590.40		\$ -
	AMR Response				\$ -
	Misc Income	\$ 10,982.63	\$ 5,427.61		\$ -
	Wildland Reimbursement	\$ 306,836.81	\$ 80,234.38		\$ -
	Total Operating Revenue	\$ 3,355,965	\$ 3,442,182	\$ 3,306,230	\$ 4,354,219
EXPENSES					
	400- Full Services Contract		\$ 1,427,568.24	\$ 3,206,848	\$ 4,139,982
410 - ADMINISTRATION					
410.2	Advertisements	\$ 724	\$ 647		\$ -
410.3	Awards	\$ 3,618	\$ 68		\$ -
410.5	Director Fees	\$ 8,100	\$ -		\$ -
410.6	Dues & Subscriptions	\$ 4,874	\$ 1,823		\$ 1,238
410.8	Employee Events	\$ 4,507	\$ 217		\$ -
410.9	Accounting				\$ 5,400
411	General Office Supplies	\$ 3,117	\$ 2,839		\$ -
411.1	Morale & Welfare	\$ 933	\$ 337		\$ -
411.2	Postage & Mailing	\$ 555	\$ 28		\$ -
411.3	Printing & Coping	\$ 1,673	\$ 187		\$ -
	Training (Board/Admin)				\$ -
411.6	Website	\$ 1,160	\$ -		\$ -
	ESCI	\$ 26,247	\$ -		\$ -
412.0	Miscellaneous		\$ 16,655		
412.1	Audit	\$ 9,900	\$ 10,000	\$ 10,000	\$ 8,450
412.2	Payroll	\$ 7,981	\$ 3,495		\$ -
412.3	Legal Counsel	\$ 53,631	\$ 24,720	\$ 75,000	\$ 50,000
	Banking Fees	\$ (958)	\$ (186)		\$ 100
413	General Expense				\$ 300

420.4	Property & Vehicle		\$ 33,462	\$ 33,833	\$ 6,000	\$ 6,000
420.5	Workmen's Comp		\$ 36,923	\$ 42,336	\$ 450	\$ 450
	Capital Reserves					
TOTAL ADMINISTRATION			\$ 196,445	\$ 1,564,568	\$ 91,450	\$ 71,938
420 - PERSONNEL						
420.1	Accident & Disability		\$ 3,159	\$ 10,236		\$ -
420.2	Dental		\$ 29,243	\$ 19,987		\$ -
420.3	Health		\$ 317,403	\$ 213,616		\$ -
622	Physicals			\$ 12,255		\$ -
	Identity Insurance		\$ 4,617	\$ 2,398		\$ -
420.7	Heart & Circulatory Trust		\$ 1,160	\$ 680		\$ -
430.1	Medicare		\$ 14,878	\$ 24,127		\$ -
430.2	Payroll Taxes		\$ 1,998	\$ 896		\$ -
430.3	Social Security		\$ 1,624	\$ -		\$ -
430.4	SUTA		\$ 1,062	\$ 3,346		\$ -
501.1	Fire & Police Pension Association		\$ 146,740	\$ 147,506		\$ -
501.101	Volunteer Pension Expense			\$ 74,410		
501.2	Death & Disability		\$ 25,895	\$ 19,125		\$ -
	Salaries					\$ -
510.53		Exempt/Non-Exemp	\$ 1,991,788	\$ 1,171,685		\$ -
		Part-time	\$ -			\$ -
		Overtime	\$ 236,596	\$ 157,187		\$ -
510.54		Wildland	\$ 125,148	\$ 17,800		\$ -
510.55	COVID	All-Hazard	\$ 52,184	\$ 6,100		\$ -
		Subtotal	\$ 2,405,717	\$ 1,328,872	\$ -	\$ -
620.1	Tuition Assistance		\$ 7,545	\$ -		\$ -
621	HRA Benefit		\$ 88,371	\$ 68,398		\$ -
620.7	Vacation		\$ 11,586	\$ -		\$ -
TOTAL PERSONNEL			\$ 3,060,999	\$ 1,949,754	\$ -	\$ -
510 - EMERGENCY OPERATIONS						\$ -
505	Wildland Equipment		\$ 2,916	\$ 3,138		\$ -
510.1	Equipment R&M		\$ 161	\$ 1,811		\$ -
510.2	Firefighting Equipment		\$ 12,055	\$ 7,869		\$ -
510.3	Bunker Gear		\$ 5,121	\$ -		\$ -
510.4	Health & Wellness		\$ 2,643	\$ -		\$ -
510.8	SCBA Equipment		\$ 1,907	\$ -		\$ -
510.9	Uniforms		\$ 7,486	\$ 133		\$ -
	Vehicles					\$ -

511.1		Fuel	\$ 19,964	\$ 16,729		\$ -	
511.2		Maint	\$ 53,058	\$ 39,230		\$ -	
550.1	EMS Equip R&M		\$ 181	\$ 18		\$ -	
550.2	First aid supplies/expenses		\$ 125	\$ 877		\$ -	
550.3	Public Education		\$ 856	\$ 2,153		\$ -	
	Volunteer Recruit		\$ 379	\$ -		\$ -	
		Subtotal	\$ 106,853	\$ 71,957	\$ -	\$ -	
520 - FACILITIES							
520.1	Natural Gas		\$ 7,616	\$ 7,831	\$ 4,195	\$ 3,000	
520.2	Electric		\$ 13,235	\$ 9,392	\$ 1,250	\$ 1,200	
520.3	Facility R&M		\$ 13,258	\$ 5,033		\$ 2,000	
520.4	Facility Supplies		\$ 3,005	\$ 2,773		\$ -	
520.5	Facility Contract		\$ -	\$ 2,905		\$ -	
520.6	Waste Management		\$ 2,461	\$ 1,974			
520.7	Water		\$ 3,507	\$ 4,326	\$ 2,486	\$ 2,100	
		Subtotal	\$ 43,081	\$ 34,234	\$ 7,932	\$ 8,300	
530 - TRAINING AND WORKFORCE DEVEL							
530.1	Classes, Tuition, Workshops		\$ 10,772	\$ 10,886			
530.2	Professional Accreditations		\$ 2,601	\$ 282			
530.3	Training Expenses		\$ 9,768	\$ 5,083			
530.4	Training Equipment		\$ 1,673	\$ 440	\$ -	\$ -	
		Subtotal	\$ 24,814	\$ 16,691	\$ -	\$ -	
540 - COMMUNICATIONS							
540.1	Communication Eqpmt		\$ 2,719	\$ 17,464		\$ -	
540.3	Communication Contracts		\$ 62,751	\$ 33,026		\$ -	
540.4	IT Infrastructure/Network		\$ 1,742	\$ 11,212		\$ -	
		Subtotal	\$ 67,212	\$ 61,702	\$ -	\$ -	
550 - CAPITAL							
621.2	Facilities & Buildings		\$ 13,593	\$ 28,506		\$ -	
620.5	Vehicles & Apparatus		\$ 1,614	\$ -		\$ -	
620.3	Firefighting Equipment		\$ 185	\$ -		\$ -	
620.4	Communication Eqpmt		\$ 6,189	\$ -		\$ -	
		Subtotal	\$ 21,580	\$ 28,506	\$ -	\$ -	
590 -DEPLOYMENT							
	All Hazard Expenses		\$ 6,169	\$ 1,361		\$ -	
	All Hazard Fuel					\$ -	
590.3	Wildland Expenses		\$ 12,449	\$ 1,553		\$ -	
590.4	Wildland Fuel		\$ 2,618	\$ -		\$ -	
		Subtotal	\$ 21,237	\$ 2,914	\$ -	\$ -	

TOTAL EMERGENCY OPERATIONS	\$	284,778	\$	216,004	\$	7,932	\$	8,300	
DEPRECIATION EXPENSE	\$	217,582							
Total Operational Expense	\$	3,542,222			\$	99,382	\$	80,238	
Total Operational Revenue	\$	3,355,965	\$	3,442,182	\$	3,306,230	\$	4,354,219	
Total Operational Expense	\$	3,759,804	\$	3,730,326	\$	3,306,230	\$	4,220,220	
Total Revenue over/(under) Expense	\$	(403,839)	\$	(288,143)	\$	-	\$	134,000	
COMMITTED FUNDS									
	Beginning Fund Balance	\$	1,221,417	\$	1,033,528	\$	712,977	\$	-
	Total Revenue over/(under) Expense	\$	(403,839)	\$	(288,143)	\$	-	\$	134,000
620-	Beginning Fund Balance	\$	817,578	\$	745,385	\$	712,977	\$	134,000
	Total	\$	817,578	\$	745,385	\$	712,977	\$	134,000
620.2	Election	\$	1,632	\$	199	\$	32,000	\$	32,000
620.6	Legal			\$	32,209				
TOTAL COMMITTED EXPENSES		\$	1,632	\$	32,408	\$	32,000	\$	32,000
Financial Summary									
Beginning Fund Balance		\$	1,221,417	\$	1,033,528	\$	712,977	\$	680,977
Total Revenue		\$	3,355,965	\$	3,442,182	\$	3,306,230	\$	4,354,219
Available		\$	4,577,382	\$	4,475,710	\$	4,019,207	\$	5,035,197
Total Administrative Expenses		\$	196,445	\$	1,564,568	\$	91,450	\$	71,938
Total Personnel Expenses		\$	3,060,999	\$	1,949,754	\$	-	\$	-
Total Firefighting Expenses		\$	284,778	\$	216,004	\$	7,932	\$	8,300
Total Committed. Expenses		\$	1,632	\$	32,408	\$	32,000	\$	32,000
Ending Fund Balance		\$	1,033,528	\$	712,977	\$	3,887,826	\$	4,922,959
Restricted (TABOR)		\$	112,794	\$	111,910	\$	99,187	\$	124,231
Committed		\$	23,212	\$	32,408	\$	32,000	\$	32,000
Assigned		\$	300,000	\$	226,232	\$	226,232	\$	226,232
Ending Fund Balance		\$	1,033,528	\$	712,977	\$	680,977	\$	102,000