

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

Donald Wescott Fire Protection District

The attached 2023 Budget for Donald Wescott Fire Protection District and Donald Wescott Fire Protection Northern Sub-district included these important features:

1. Increasing the mill levy for the entire district to 7.17 for FY2023 to offset the loss of revenue with the reduction of the residential assessment rate (RAR)
2. Increasing the mill levy for the Northern sub-district to 15.25 for FY2023 to offset the loss of revenue with the reduction of the residential assessment rate (RAR)
3. Continue steps needed to solidify merger by inclusion with Monument Fire District
4. Maintain Donald Wescott Volunteer Pension Fund

The budgetary basis of accounting timing measurement method used is:
Modified Accrual basis.

The services to be provided/delivered during the budget year are the following: The Donald Wescott Fire Protection District and Northern Sub-District is chartered to provide fire protection and first response medical services to the District (within defined boundaries). The 2023 budget provides for the continuation of fire protection in accordance with the District Service Charter.

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
DONALD WESCOTT FIRE PROTECTION DISTRICT
EL PASO COUNTY, COLORADO
JOINT BUDGET HEARING FOR FISCAL YEAR
2023

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 joint public hearing at 18650 Highway 105 Monument, CO 80132, on December 7th at the hour of 4:00 p.m. concerning a proposed budget for fiscal year 2023. Due to the presence of COVID-19 in El Paso County and the District, public attendance at the public hearing was made available electronically.

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"/>
Charles Fleece, Director:	Present <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>
Larry Schwarz, Secretary:	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 joint 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 2023 budget was duly published in the Gazette as required by law. Notice of the joint public hearing also was duly posted. Thereafter, at the regular meeting of the Board of Directors held on December 7th, Director Gunderman introduced and moved for the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2023, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY 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 2023 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the District Board authorized its Chief Staff and administrative staff to prepare and submit, in combination with the Donald Wescott Fire Protection District Northern Subdistrict ("**Subdistrict**"), a proposed joint budget of the District and the Subdistrict for fiscal year 2023; and

WHEREAS, a proposed joint budget of the District and the Subdistrict for fiscal year 2023 ("**2023 Joint Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2023 Joint Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2023 Joint Budget was available for inspection by the public; and

WHEREAS, a joint public hearing of the Subdistrict Board and District Board of Directors was held on December 7, 2022, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2023 Joint Budget.

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

Section 1. Appropriation of 2023 Joint Budget Revenues. That the Subdistrict's share of estimated revenues for each fund as more specifically identified in the attached 2023 Joint Budget are approved and appropriated.

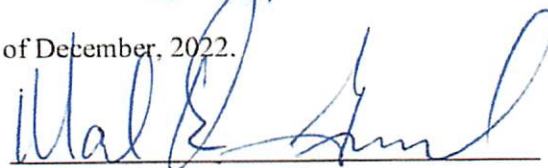
Section 2. Approval of 2023 Joint Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2023 Joint Budget are accepted and approved.

Section 3. Adoption of Joint Budget for 2023. That the attached 2023 Joint Budget as submitted is approved and adopted as the Subdistrict's and District's joint budget for fiscal year 2023.

Section 4. Adoption and Certification of Mill Levy. That the mill levy necessary to generate the Subdistrict's share of revenues set forth in the 2023 Joint Budget, and as previously approved by the voters within the Subdistrict's jurisdiction, is hereby adopted and shall be certified to El Paso County in accordance with State law.

The foregoing Resolution was seconded by Director Garrett.

ADOPTED AND APPROVED this 7th day of December, 2022.


Mark Gunderman, President

ATTEST:



STATE OF COLORADO)
) ss.
EL PASO COUNTY)

I, DUANE GARRETT, TREASURER of Donald Wescott Fire Protection District Northern Subdistrict, 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 Subdistrict Board of Directors, adopted at a regular meeting of the Board of Directors held at 18650 Highway 105 Monument, CO 80132, on December 7th at the hour of 4:00 p.m., as recorded in the official record of proceedings, insofar as said proceedings related to the 2023 Joint 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 7th day of December, 2022.

A handwritten signature in black ink, appearing to read "Duane Garrett", is written over a horizontal line.

			Audited	Projected	Budget
INCOME			2021	2022	2023
Item #	Account Name				
	Beginning Fund Balance				
	General Property Tax SubDistrict		\$ 1,771,150.45	\$ 1,994,516.38	\$ 2,034,755.80
	General Property Tax		\$ 899,421.92	\$ 1,019,722.34	\$ 1,042,634.87
	Treasurer's Fees		\$ (40,061.68)	\$ (45,213.58)	\$ (46,160.86)
	Specific Ownership Tax		\$ 105,585.97	\$ 110,000.00	\$ 100,000.00
	Specific Ownership Tax Sub-District		\$ 207,852.28	\$ 190,000.00	\$ 175,000.00
	Interest Income		\$ 634.92	\$ 300.00	
	Grant Award		\$ 93,561.23	\$ 23,971.53	
	AMR Response				
	Misc Income		\$ 10,982.63	\$ 46,057.02	
	Wildland Reimbursement		\$ 306,836.81	\$ 78,655.15	
	Total Operating Revenue		\$ 3,355,965	\$ 3,418,009	\$ 3,306,230
EXPENSES					
	400- Full Services Contract			1431475.3	\$ 3,206,848
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	
410.8	Employee Events		\$ 4,507	\$ 217	
411	General Office Supplies		\$ 3,117	\$ 2,840	
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	\$ -	
412.1	Audit		\$ 9,900	\$ 10,000	\$ 10,000
412.2	Payroll		\$ 7,981	\$ 3,495	
412.3	Legal Counsel		\$ 53,631	\$ 26,000	\$ 75,000
	Banking Fees		\$ (958)	\$ (606)	
420.4	Property & Vehicle		\$ 33,462	\$ 25,434	\$ 6,000
420.5	Workmen's Comp		\$ 36,923	\$ 42,325	\$ 450
	Capital Reserves				

TOTAL ADMINISTRATION		\$	196,445	\$	1,544,271	\$	91,450
420 - PERSONNEL							
	Accident & Disability	\$	3,159	\$	9,126		
	Dental	\$	29,243	\$	19,987		
	Health	\$	317,403	\$	208,451		
	Physicals			\$	12,255		
	Identity Insurance	\$	4,617	\$	2,398		
	Heart & Circulatory Trust	\$	1,160	\$	680		
	Medicare	\$	14,878	\$	-		
	Payroll Taxes	\$	1,998	\$	-		
	Social Security	\$	1,624	\$	-		
	SUTA	\$	1,062	\$	-		
	Fire & Police Pension Association	\$	146,740	\$	112,309		
	Death & Disability	\$	25,895	\$	19,125		
	Salaries						
	Exempt/Non-Exemp	\$	1,991,788	\$	1,427,993		
	Part-time	\$	-				
	Overtime	\$	236,596	\$	157,187		
	Wildland	\$	125,148				
COVID	All-Hazard	\$	52,184	\$	6,100		
	Subtotal	\$	2,405,717	\$	1,585,180	\$	-
	Tuition Assistance	\$	7,545				
	HRA Benefit	\$	88,371	\$	70,000		
	Vacation	\$	11,586	\$	75,816		
TOTAL PERSONNEL		\$	3,060,999	\$	2,121,427	\$	-
510 - EMERGENCY OPERATIONS							
	Wildland Equipment	\$	2,916	\$	3,138		
	Equipment R&M	\$	161	\$	1,811		
	Firefighting Equipment	\$	12,055	\$	7,499		
	Bunker Gear	\$	5,121	\$	-		
	Health & Wellness	\$	2,643	\$	-		
	SCBA Equipment	\$	1,907	\$	74,244		
	Uniforms	\$	7,486	\$	(893)		
	Vehicles						
	Fuel	\$	19,964	\$	14,581		
	Maint	\$	53,058	\$	39,230		
	EMS Equip R&M	\$	181	\$	18		
	First aid supplies/expenses	\$	125	\$	877		
	Public Education	\$	856	\$	2,120		

	Volunteer Recruit	\$ 379	\$ -	
	Subtotal	\$ 106,853	\$ 142,625	\$ -
520 - FACILITIES				
	Natural Gas	\$ 7,616	\$ 7,800	\$ 4,195
	Electric	\$ 13,235	\$ 9,500	\$ 1,250
	Facility R&M	\$ 13,258	\$ 4,958	
	Facility Supplies	\$ 3,005	\$ 2,773	
	Facility Contract	\$ -	\$ 2,905	
	Waste Management	\$ 2,461	\$ 4,027	
	Water	\$ 3,507	\$ 4,200	\$ 2,486
	Subtotal	\$ 43,081	\$ 36,163	\$ 7,932
530 - TRAINING AND WORKFORCE DEVEL				
	Classes, Tuition, Workshops	\$ 10,772	\$ 10,886	
	Professional Accreditations	\$ 2,601	\$ 282	
	Travel Expenses	\$ 9,768	\$ 5,180	
	Training Equipment	\$ 1,673	\$ 440	\$ -
	Subtotal	\$ 24,814	\$ 16,788	\$ -
540 - COMMUNICATIONS				
	Communication Eqpmt	\$ 2,719	\$ 22,750	
	Communication Contracts	\$ 62,751	\$ 34,294	
	IT Infrastructure/Network	\$ 1,742	\$ 11,212	
	Subtotal	\$ 67,212	\$ 68,256	\$ -
550 - CAPITAL				
	Facilities & Buildings	\$ 13,593	\$ 28,506	
	Vehicles & Apparatus	\$ 1,614		
	Firefighting Equipment	\$ 185		
	Communication Eqpmt	\$ 6,189		
	Subtotal	\$ 21,580	\$ 28,506	\$ -
590 - DEPLOYMENT				
	All Hazard Expenses	\$ 6,169	\$ 1,361	
	All Hazard Fuel			
	Wildland Expenses	\$ 12,449		
	Wildland Fuel	\$ 2,618		
	Subtotal	\$ 21,237	\$ 1,361	\$ -
TOTAL EMERGENCY OPERATIONS		\$ 284,778	\$ 293,699	\$ 7,932
DEPRECIATION EXPENSE		\$ 217,582		
Total Operational Expense		\$ 3,542,222		\$ 99,382
Total Operational Revenue		\$ 3,355,965	\$ 3,418,009	\$ 3,306,230

Total Operational Expense		\$ 3,759,804	\$ 3,959,397	\$ 3,306,230
Total Revenue over/(under) Expense		\$ (403,839)	\$ (541,388)	\$ -
COMMITTED FUNDS				
Beginning Fund Balance		\$ 1,221,417	\$ 1,033,528	\$ 460,309
Total Revenue over/(under) Expense		\$ (403,839)	\$ (541,388)	\$ -
620- Beginning Fund Balance		\$ 817,578	\$ 492,140	\$ 460,309
Total		\$ 817,578	\$ 492,140	\$ 460,309
620.2	Election	\$ 1,632	\$ 199	\$ 32,000
620.6	Legal		\$ 31,633	
TOTAL COMMITTED EXPENSES		\$ 1,632	\$ 31,831	\$ 32,000
Financial Summary				
Beginning Fund Balance		\$ 1,221,417	\$ 1,033,528	\$ 460,309
Total Revenue		\$ 3,355,965	\$ 3,418,009	\$ 3,306,230
Available		\$ 4,577,382	\$ 4,451,537	\$ 3,766,539
Total Administrative Expenses		\$ 196,445	\$ 1,544,271	\$ 91,450
Total Personnel Expenses		\$ 3,060,999	\$ 2,121,427	\$ -
Total Firefighting Expenses		\$ 284,778	\$ 293,699	\$ 7,932
Total Committed. Expenses		\$ 1,632	\$ 31,831	\$ 32,000
Ending Fund Balance		\$ 1,033,528	\$ 460,309	\$ 3,635,157
Restricted (TABOR)		\$ 112,794	\$ 118,782	\$ 99,187
Committed		\$ 23,212	\$ 31,831	\$ 32,000
Assigned		\$ 300,000	\$ 226,232	\$ 226,232
Ending Fund Balance		\$ 1,033,528	\$ 460,309	\$ 428,309