

# RESOLUTION

No. 5 – 2022

## WOODMEN VALLEY FIRE PROTECTION DISTRICT RESOLUTION ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS (2023)

The Board of Directors of Woodmen Valley Fire Protection District (the “**Board**”), County of El Paso, Colorado (the “**District**”) held a special meeting held at 1150 W. Woodmen Road, Colorado Springs, Monday, December 5th, 2022, 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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**NOTICE AS TO PROPOSED 2023 BUDGET**

# AFFIDAVIT OF PUBLICATION

STATE OF COLORADO  
COUNTY OF El Paso

I, Lorre Cosgrove, being first duly sworn, deposes and says that she is the Legal Sales Representative of The Colorado Springs Gazette, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of El Paso, and the State of Colorado, and which is called Colorado Springs Gazette; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper **1 time(s) to wit 11/30/2022**

That said newspaper has been published continuously and uninterruptedly in said County of El Paso for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.



Lorre Cosgrove  
Sales Center Agent

Subscribed and sworn to me this 11/30/2022, at said City of Colorado Springs, El Paso County, Colorado.  
My commission expires June 23, 2026.



Karen Hogan  
Notary Public

**KAREN HOGAN  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20224024441  
MY COMMISSION EXPIRES 06/23/2026**

**PUBLIC NOTICE**  
**NOTICE OF PUBLIC HEARING ON THE AMENDED 2022 BUDGET AND NOTICE OF PUBLIC HEARING ON THE PROPOSED 2023 BUDGET**  
NOTICE IS HEREBY GIVEN that the Board of Directors (the "Board") of the Woodmen Valley Fire Protection District (the "District"), will hold a meeting at the Fire House located at 1150 West Woodmen Rd, Colorado Springs, CO 80919 on Monday, December 5, 2022 at 7:00 P.M., for the purpose of conducting such business as may come before the Board including a public hearing on the 2022 amended budget (the "Amended Budget") and 2023 proposed budget (the "Proposed Budget").  
NOTICE IS FURTHER GIVEN that an Amended Budget and Proposed Budget have been submitted to the District. A copy of the Amended Budget and the Proposed Budget are on file in the office of Walker Schooler District Managers, 614 N. Tejon Street, Colorado Springs, Colorado 80903, where the same are open for public inspection.  
Any interested elector of the District may file any objections to the Amended Budget and Proposed Budget at any time prior to final adoption of the Amended Budget and Proposed Budget by the Board. This meeting is open to the public and the agenda for any meeting may be obtained by calling (719) 447-1777.  
BY ORDER OF THE BOARD OF DIRECTORS: WOODMEN VALLEY FIRE PROTECTION DISTRICT  
/s/ WALKER SCHOOLES DISTRICT MANAGERS  
District Manager  
Published in The Gazette November 30, 2022.

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 December 5th, 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 9.050 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 0.00 mills 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 0.00 mills upon a each dollar of the total valuation of assessment of all taxable propertywithin 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 0.00 mills upon each dollar of the total valuation of assessment of all taxable propertywithin 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 Commissionersof 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 30 of the ensuingyear.

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 5th day of December, 2022.

**WOODMEN  
VALLEY FIRE  
PROTECTION  
DISTRICT**

*Kevin M Bush*

[Kevin M Bush \(Jan 27, 2023 12:40 MST\)](#)

Officer of the District

ATTEST:

*Justin S. Morrill, Jr.*

[Justin S. Morrill, Jr. \(Jan 27, 2023 11:30 MST\)](#)

STATE OF  
COLORADO  
COUNTY OF  
EL PASO  
WOODMEN VALLEY 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 Monday, December 5, 2022, at 1150 West Woodmen Road, Colorado Springs, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 5th day of December, 2022.

*Kevin M Bush*

[Kevin M Bush \(Jan 27, 2023 12:40 MST\)](#)

Kevin Bush, Chairman

*Justin S. Morrill, Jr.*

[Justin S. Morrill, Jr. \(Jan 27, 2023 11:30 MST\)](#)

Justin Morrill, Director and Secretary

*Eric A. Barnes*

[Eric A. Barnes \(Jan 30, 2023 17:40 MST\)](#)

Eric Barnes, Director and Treasurer

*Deanne Yankey*

[Deanne Yankey \(Jan 30, 2023 18:53 MST\)](#)

Deanne Yankey, Vice Chairman

*Doug May*

[Doug May \(Jan 30, 2023 13:04 EST\)](#)

Doug May, Director

**EXHIBIT A**  
**BUDGET DOCUMENT**

**WOODMEN VALLEY FIRE PROTECTION DISTRICT  
ADOPTED 2023 BUDGET  
GENERAL FUND**

	2021 ACTUAL	2022 PROJ/AMEND	2022 BUDGET	2023 BUDGET
<b>GENERAL FUND</b>	\$ 168,044.45	\$ 174,694.01	\$ 174,694.01	\$ 209,655.35
<b>REVENUES</b>				
TAX REVENUE	120,465.06	134,016.27	133,983.71	127,951.80
OWNERSHIP TAX	14,146.79	13,931.29	9,378.86	8,956.63
DELINQUENT INTEREST	-	208.91		
STATE GRANTS				
FED/LOCAL GRANTS				
INTEREST INCOME	107.18	231.71	50.00	75.00
OTHER				
<b>TOTAL REVENUES</b>	<u>134,719.03</u>	<u>148,388.18</u>	<u>143,412.57</u>	<u>136,983.42</u>
<b>TOTAL AVAILABLE</b>	<u>302,763.48</u>	<u>323,082.19</u>	<u>318,106.58</u>	<u>346,638.77</u>
<b>EXPENDITURES</b>				
INSURANCE	3,283.00	2,938.00	4,000.00	4,000.00
MANAGEMENT/ACCOUNTING	2,836.00	1,860.20	4,000.00	4,000.00
LEGAL	506.59	1,772.34	3,000.00	3,000.00
ELECTION				-
SUPPLIES	8,351.90	427.37	1,500.00	1,000.00
PUBLIC RELATIONS	1,015.72		1,500.00	
SUBSCRIPTION (SDA)	290.15	573.63	350.00	600.00
BANK FEES	119.09	124.00	250.00	120.00
UTILITIES	1,842.22	1,865.89	2,500.00	2,500.00
TELEPHONE	111.00		120.00	120.00
UNCLASSIFIED/MISCELLANEOUS	280.00	1,455.54		
FACILITIES MAINTENANCE		396.50	3,500.00	2,500.00
EL PASO CNTY TREASURER'S FEE	1,808.26	2,013.37	2,009.76	1,919.28
IGA FOR FIRE SERVICES	100,000.00	100,000.00	100,000.00	100,000.00
CONTINGENCY	5,155.42		10,000.00	10,000.00
<b>TOTAL EXPENDITURES</b>	<u>125,599.35</u>	<u>113,426.84</u>	<u>132,729.76</u>	<u>129,759.28</u>
<b>GENERAL FUND: ENDING BALANCE</b>	<u>\$ 177,164.13</u>	<u>\$ 209,655.35</u>	<u>185,376.83</u>	<u>216,879.49</u>
ASSESSED VALUE	\$ 13,309,030	\$ 14,804,830	14,804,830.00	\$ 14,138,320
MILL LEVY	9.050	9.050	9.050	9.050
Required TABOR Reserve (3% of budgeted Expenses)		\$ 6,289.66	\$ 5,561.30	\$ 6,506.38



## EXHIBIT B

### BUDGET MESSAGE

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

#### Woodmen Valley Fire Protection District

The attached 2023 Budget for Woodmen Valley Fire Protection District includes these important features:

- The 2023 Budget reflects a contractual payment to the City of Colorado Springs for fire services in the amount of \$100,000.
- The assessed valuation reduced by \$650,000 due primarily to the loss of property through the exclusion initiated in 2022.
- A new line item was added to fund election related expenses, which are anticipated to increase due to new election statutes.
- The primary sources of revenue for the district are tax revenues.

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.
- Accounting and bookkeeping, billing, collection and related services.












# Resolution - 2023 Budget & Levies


Final Audit Report

2023-01-31


Created:	2023-01-27
By:	Heather Smith (heather.s@wsdistricts.co)
Status:	Signed
Transaction ID:	CBJCHBCAABAAE9IUODfkGVFQxt1FFyiOLFc8KabMkdwM

## "Resolution - 2023 Budget & Levies" History


-  Document created by Heather Smith (heather.s@wsdistricts.co)  
2023-01-27 - 5:05:47 PM GMT
-  Document emailed to justin@wvfpd.org for signature  
2023-01-27 - 5:06:38 PM GMT
-  Email viewed by justin@wvfpd.org  
2023-01-27 - 6:29:28 PM GMT
-  Signer justin@wvfpd.org entered name at signing as Justin S. Morrill, Jr.  
2023-01-27 - 6:30:47 PM GMT
-  Document e-signed by Justin S. Morrill, Jr. (justin@wvfpd.org)  
Signature Date: 2023-01-27 - 6:30:49 PM GMT - Time Source: server
-  Document emailed to kevin@wvfpd.org for signature  
2023-01-27 - 6:30:50 PM GMT
-  Email viewed by kevin@wvfpd.org  
2023-01-27 - 7:39:42 PM GMT
-  Signer kevin@wvfpd.org entered name at signing as Kevin M Bush  
2023-01-27 - 7:40:27 PM GMT
-  Document e-signed by Kevin M Bush (kevin@wvfpd.org)  
Signature Date: 2023-01-27 - 7:40:29 PM GMT - Time Source: server
-  Document emailed to doug@wvfpd.org for signature  
2023-01-27 - 7:40:30 PM GMT
-  Heather Smith (heather.s@wsdistricts.co) replaced signer doug@wvfpd.org with dougmay1@icloud.com  
2023-01-30 - 3:19:47 PM GMT

 Document emailed to dougmay1@icloud.com for signature


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 Email viewed by dougmay1@icloud.com


2023-01-30 - 6:03:41 PM GMT

 Signer dougmay1@icloud.com entered name at signing as Doug May


2023-01-30 - 6:04:10 PM GMT

 Document e-signed by Doug May (dougmay1@icloud.com)


Signature Date: 2023-01-30 - 6:04:12 PM GMT - Time Source: server

 Document emailed to eric@wvfpd.org for signature


2023-01-30 - 6:04:13 PM GMT

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2023-01-31 - 0:39:45 AM GMT

 Signer eric@wvfpd.org entered name at signing as Eric A. Barnes


2023-01-31 - 0:40:36 AM GMT

 Document e-signed by Eric A. Barnes (eric@wvfpd.org)

Signature Date: 2023-01-31 - 0:40:38 AM GMT - Time Source: server

 Document emailed to deanne@wvfpd.org for signature


2023-01-31 - 0:40:39 AM GMT

 Email viewed by deanne@wvfpd.org

2023-01-31 - 1:52:33 AM GMT

 Signer deanne@wvfpd.org entered name at signing as Deanne Yankey

2023-01-31 - 1:53:16 AM GMT

 Document e-signed by Deanne Yankey (deanne@wvfpd.org)

Signature Date: 2023-01-31 - 1:53:18 AM GMT - Time Source: server

 Agreement completed.

2023-01-31 - 1:53:18 AM GMT