

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

**(2024)**

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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 9, 2023, 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.

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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 9, 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 7.372 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 2024 budget year, there is hereby levied a tax of

7.000 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 2024 budget year, there is hereby levied a tax of 0.000 mills 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 0.000 mills 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.

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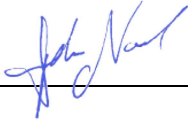
ADOPTED this 9<sup>th</sup> day of November, 2023.

**Green Mountain Falls/Chipita Park Fire Protection District**

  
Buzz Walsh (Dec 28, 2023 22:08 CST)

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Officer of the District

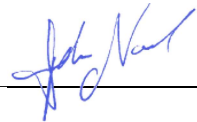
ATTEST:

  
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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 9, 2023, 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 9<sup>th</sup> day of November, 2023.

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

**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT  
2024 BUDGET  
GENERAL FUND**

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
<b>BEGINNING BALANCE General Fund</b>	<b>\$ 129,033</b>	<b>\$ 90,478</b>	<b>\$ 132,275</b>	<b>\$ 123,320</b>
<b>REVENUES</b>				
GENERAL PROPERTY TAX - EL PASO COUNTY	\$ 276,597	\$ 270,084	\$ 269,913	\$ 236,023
SPECIFIC OWNERSHIP TAX - EL PASO COUNTY	\$ 31,207	\$ 28,251	\$ 18,894	\$ 16,522
GENERAL PROPERTY TAX - TELLER COUNTY	\$ 14,721	\$ 13,998	\$ 14,722	\$ 12,218
SPECIFIC OWNERSHIP TAX - TELLER COUNTY	\$ 1,612	\$ 1,558	\$ 1,031	\$ 855
ABATEMENT - EL PASO COCUNTY	\$ (410)	\$ -	\$ -	\$ -
DELINQUENT INTEREST EL PASO COUNTY	\$ 688	\$ 646	\$ -	\$ -
DELINQUEST INTEREST TELLER COUNTY	\$ 47	\$ 160	\$ -	\$ -
PRIOR YEAR TAX EL PASO COUNTY	\$ 180	\$ 12	\$ -	\$ -
STATE SENIOR VETERANS FUND	\$ 433	\$ 490	\$ -	\$ -
INTEREST INCOME	\$ 14	\$ 2,040	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 325,089</b>	<b>\$ 317,239</b>	<b>\$ 304,559</b>	<b>\$ 265,617</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 454,122</b>	<b>\$ 407,717</b>	<b>\$ 436,834</b>	<b>\$ 388,938</b>
<b>EXPENSES</b>				
<b>INSURANCE</b>				
PINNACOL	\$ 2,092	\$ 3,196	\$ 3,000	\$ 3,400
VOLUNTEER FIRE FIGHTERS	\$ 13,803	\$ 19,139	\$ 15,000	\$ 15,000
<b>FIREFIGHTING SUPPLIES</b>				
MISCELLANEOUS	\$ 21,864	\$ 31,454	\$ 20,000	\$ 20,000
SUPPLIES & EXPENSES TRUCKS	\$ 10,535	\$ 8,917	\$ 12,000	\$ 12,000
MEDICAL SERVICES		\$ -		
SUPPLIES AND EXPENSES	\$ 2,245	\$ 1,190	\$ 3,000	\$ 3,000
<b>COMMUNICATIONS</b>				
DISPATCH FEES	\$ 1,500	\$ 1,125	\$ 1,200	\$ 1,200
RADIO USER FEES	\$ 160	\$ -	\$ 1,000	\$ 1,000
SUPPLIES	\$ 19,394	\$ 7,942	\$ 8,000	\$ 8,000
<b>BUILDING AND GROUNDS</b>				
CAPITAL IMPROVEMENTS	\$ 31,791	\$ 40,193	\$ -	\$ 15,000
SUPPLIES AND EXPENSES	\$ 16,117	\$ 25,369	\$ -	\$ 15,000
MAINTENANCE - Generator	\$ -	\$ -	\$ -	\$ 2,000
UTILITIES	\$ 7,751	\$ 16,070	\$ 10,000	\$ 15,000
SNOW REMOVAL	\$ 1,270	\$ 650	\$ -	\$ 1,000
<b>TRAINING</b>				
CLASSES	\$ 900	\$ 1,793	\$ 1,000	\$ 2,000
<b>ADMINISTRATION</b>				
DIRECTOR FEES	\$ 2,550	\$ 2,650	\$ 3,000	\$ 3,000
AUDIT	\$ 11,079	\$ -	\$ 12,000	\$ -
BANK FEES	\$ 114	\$ 181	\$ -	\$ 100
CONTRACT LABOR	\$ 1,453	\$ -	\$ -	\$ -
ELECTION		\$ -	\$ 1,500	\$ -
PERSONELL - Secretary		\$ -	\$ -	\$ -
FIRE CHIEF - Salary	\$ 58,083	\$ 68,129	\$ 65,000	\$ 65,000
FIRE CHIEF - Benefits	\$ -	\$ -	\$ -	\$ 6,000
CONTINGENT FIREFIGHTER	\$ 1,256	\$ -	\$ 44,000	\$ 45,760

SUPPLIES AND EXPENSES	\$	8,265	\$	7,048	\$	30,000	\$	30,000
MANAGEMENT AND ACCOUNTING	\$	15,000	\$	30,013	\$	30,000	\$	33,000
PAYROLL EXPENSES	\$	14,347	\$	12,929	\$	30,000	\$	5,000
TREASURER FEE								
EL PASO COUNTY	\$	4,162	\$	4,061	\$	4,049	\$	3,540
TELLER COUNTY	\$	443	\$	425	\$	442	\$	367
RETIREMENT FUND CONTRIBUTION (1 MILL)	\$	52,149	\$	1,875	\$	26,751	\$	32,016
LEGAL	\$	1,698	\$	48	\$	3,000	\$	3,000
CONTINGENCY	\$	-	\$	-	\$	5,000	\$	5,000
TRANSFER TO BOND FUND	\$	46,936	\$	-	\$	-	\$	-
TRANSFER TO CAPITAL EQUIPMENT	\$	16,687	\$	-	\$	-	\$	-
TOTAL EXPENSES	\$	363,644	\$	284,396	\$	328,941	\$	345,383
<b>ENDING BALANCE</b>	<b>\$</b>	<b>90,478</b>	<b>\$</b>	<b>123,320</b>	<b>\$</b>	<b>107,893</b>	<b>\$</b>	<b>43,555</b>
EMERGENCY RESERVE: State Required at 3%	\$	10,909	\$	8,532	\$	9,868	\$	10,361
ASSESSED VALUE								
EL PASO COUNTY	\$	27,611,150	\$	26,750,520	\$	26,750,520	\$	32,016,110
TELLER COUNTY		1,501,860		1,459,080		1,459,080		1,657,310
TOTAL ASSESSED VALUE	\$	29,113,010	\$	28,209,600	\$	28,209,600	\$	33,673,420
MILL LEVY		10.09		10.09		10.09		7.372

**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT  
2024 BUDGET  
DEBT SERVICE FUND**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>
<b>BEGINNING BALANCE</b>	<b>\$ 193,252</b>	<b>\$ 232,762</b>	<b>\$ 209,443</b>	<b>\$ 354,570</b>
<b>REVENUES</b>				
DEBT SERVICE PROPERTY TAX - EL PASO COUNTY	\$ 191,891	\$ 187,372	\$ 187,254	\$ 224,113
SPECIFIC OWNERSHIP TAX - EL PASO COUNTY	\$ 21,743	\$ 19,600	\$ 13,108	\$ 15,688
DEBT SERVICE PROPERTY TAX - TELLER COUNTY	\$ 10,213	\$ 9,711	\$ 10,214	\$ 11,601
SPECIFIC OWNERSHIP TAX - TELLER COUNTY	\$ 1,078	\$ 1,131	\$ 715	\$ 812
INTEREST	\$ 54	\$ -	\$ -	\$ -
OTHER (DELINQUENCIES, STATE FUNDS)	\$ 1,521	\$ 908	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 226,500</b>	<b>\$ 218,722</b>	<b>\$ 211,290</b>	<b>\$ 252,214</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 419,752</b>	<b>\$ 451,484</b>	<b>\$ 420,733</b>	<b>\$ 606,784</b>
<b>EXPENSES</b>				
TREASURERS FEE - EL PASO COUNTY	\$ 2,887	\$ 2,817	\$ 2,809	\$ 3,362
TREASURERS FEE - TELLER COUNTY	\$ 307	\$ 295	\$ 306	\$ 348
PRINCIPAL	\$ 147,029	\$ -	\$ 150,395	\$ 155,189
INTEREST EXPENSE	\$ 98,498	\$ 93,802	\$ 95,133	\$ 90,339
OTHER	\$ 5,537	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 254,258</b>	<b>\$ 96,914</b>	<b>\$ 248,643</b>	<b>\$ 249,237</b>
<b>TRANSFERS BETWEEN FUNDS</b>				
EPC GF TAXES DEPOSITED IN DEBT SERVICE FUND	\$ 46,936	\$ -	\$ -	\$ -
TELLER COUNTY TAXES DEPOSITED IN GF	-	-	-	-
TRANSFER FROM CAPITAL EQUIPMENT FUND	\$ 20,332	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS</b>	<b>\$ 67,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE</b>	<b>\$ 232,762</b>	<b>\$ 354,570</b>	<b>\$ 172,090</b>	<b>\$ 357,546</b>
ASSESSED VALUE - EL PASO COUNTY	\$ 27,611,150	26,750,520	26,750,520	\$ 32,016,110
ASSESSED VALUE - TELLER COUNTY	1,501,860.00	1,459,080	1,459,080	1,657,310
MILL LEVY	7.000	7.000	7.000	7.000
<b>TOTAL MILL LEVY</b>	<b>17.090</b>	<b>17.090</b>	<b>17.090</b>	<b>14.372</b>



**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT  
2024 BUDGET  
CAPITAL EQUIPMENT FUND**

	2022 AMENDED	2023 ACTUAL	2023 BUDGET	2024 BUDGET
<b>BEGINNING BALANCE</b>	<b>\$ 249,653</b>	<b>\$ 246,062</b>	<b>\$ 246,062</b>	<b>\$ 246,062</b>
<u>REVENUES</u>				
TRANSFER FROM GENERAL FUND	\$ 16,687	\$ -	\$ -	\$ -
INTEREST	\$ 54	\$ -	\$ -	\$ -
GAIN ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 16,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL FUNDS AVAILABLE	<u>\$ 266,394</u>	<u>\$ 246,062</u>	<u>\$ 246,062</u>	<u>\$ 246,062</u>
<u>EXPENSES</u>				
CAPITAL OUTLAY FIREFIGHTER SUPPLIES	\$ -	\$ -	\$ 8,000	\$ -
CAPITAL OUTLAY COMMUNICATIONS	\$ -	\$ -	\$ 3,000	\$ -
CAPITAL OUTLAY BUILDING TRUCK	\$ -	\$ -	\$ 7,000	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ -</u>
TRANSFER FROM LOAN DISBURSEMENT ACCOUNT A	\$ 20,332.00	\$ -	\$ -	\$ -
TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS	<u>\$ 20,332.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ENDING BALANCE</b>	<b>\$ 246,062</b>	<b>\$ 246,062</b>	<b>\$ 246,062</b>	<b>\$ 246,062</b>

**GREEN MOUNTAIN FALLS CHIPITA PARK FIRE PROTECTION DISTRICT  
2024 BUDGET  
FIREFIGHTERS EMERGENCY FUND**

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 71,799</b>	<b>\$ 72,647</b>	<b>\$ 72,648</b>	<b>\$ 72,663</b>
<b>REVENUES</b>				
INTEREST INCOME	\$ 14	\$ -	\$ 15	\$ -
TRANSFER IN FROM OTHER FUNDS	\$ 834	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 848</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>
TOTAL FUNDS AVAILABLE	<u>\$ 72,647</u>	<u>\$ 72,647</u>	<u>\$ 72,663</u>	<u>\$ 72,663</u>
<b>EXPENSES</b>				
BANK FEES	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ENDING BALANCE</b>	<b><u>\$ 72,647</u></b>	<b><u>\$ 72,647</u></b>	<b><u>\$ 72,663</u></b>	<b><u>\$ 72,663</u></b>

**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 2024 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).