

2023 Budget Message

Pinewood Springs Fire Protection District (PSFPD)

(Pursuant to Section 29-1-113(1), C.R.S.)

The 2023 Budget for the Pinewood Springs Fire Protection District includes the following:

- a. Administrative/Operating Revenue and Expenditures

The budgetary method of accounting is on a cash basis.

The Pinewood Springs Fire Protection District will provide the following in this new budget year:

- a. Fire protection (structure, vehicle, and wildland)
- b. Medical services, residential and on-highway, recreational areas and other.
- c. Rescue services
- d. Hazmat responses
- e. Mutual aid response with neighboring fire departments and districts

PSFPD is an all-volunteer District of 20 well-trained and dedicated firefighters and 5 volunteer support staff assisting with administrative and communications functions. The Fire Board does not accept allowable payment for meetings attended in preference that all funds go to the improvement of services.

Our Fire Department response area covers approximately 10 square miles with a population of approximately 908 in Larimer County, plus one property in Boulder County with a population of two. It includes a portion of Highway 36 from approximately mile marker 11.5 to marker 12.5 and our service area extends to additional residences between mile markers 8 to 14 on Highway 36. Specific Ownership taxes are included in our revenues, and they help offset expenses for Highway 36 coverage. There are over 4 million vehicles annually that pass through our District.

In the November 2015 election, the District's 3.5% mill levy increase request was approved, effective in 2016. We have been underfunded and the increase has helped build reserves and fund our Lease-Purchase for the new fire station, opened in 2017. The 10-year Lease-Purchase agreement @ 2.83% (maturity, 05/01/26) from Community Banks of Colorado is \$200,000. Annual payment is \$23,083.

The focus for the department in 2023 will be in three main areas: Firefighter Development, Apparatus and Equipment Replacement, and Community Connections. Firefighter Development will focus on leadership and officer development, and firefighter training. Apparatus and Equipment Replacement will focus on maintaining current equipment (average age is 30 years) and finding suitable replacement equipment. Community Connections will focus on implementation of new programming bringing CPR and First Aid training to residents of the community and improving communication with the community we serve through improvements to our Facebook page, our web site, and through our Hot Topics newsletter.

PINEWOOD SPRINGS FIRE PROTECTION DISTRICT (PSFPD)

	ACTUAL 2021	ESTIMATED 2022	ADOPTED 2023
BEGINNING FUND BALANCES			
General Fund	\$ 40,523	\$ 89,184	\$ 146,249
General Reserve - CO-01-1420-8004	\$ 77,342	\$ 107,984	\$ 98,676
Capital Accounts	\$ 259,185	\$ 150,692	\$ 200,901
Total Beginning Balances	\$ 377,050	\$ 347,860	\$ 445,826
REVENUES			
GENERAL - ADMIN/OPERATING			
40010 - Larimer Cty Tax Revenue	\$ 114,311	\$ 129,583	\$ 126,164
40020 - Larimer Cty SO Tax	\$ 8,000	\$ 8,000	\$ 8,000
40030 - Boulder Cty Tax Revenue	\$ 456	\$ 538	\$ 523
40040 - Boulder County SO tax	\$ 23	\$ 25	\$ 20
40050 - Grants	\$ -	\$ -	\$ -
40060 - Donations	\$ -	\$ 1,000	\$ 1,000
40070 - Interest/Dividends	\$ 90	\$ 100	\$ 125
40090 - Non-Profit Income	\$ -	\$ -	\$ -
EMR Training Class			\$ 500
CPR Training Class			\$ 200
CO Wildfire Coop			\$ -
Total Admin/Ops Revenue	\$ 122,880	\$ 139,246	\$ 136,532
CAPITAL - FIRE STATION			
41010 - Donations (Cap)	\$ -	\$ -	\$ -
41020 - DOLA Grant (Cap)	\$ -	\$ -	\$ -
41030 - Event Proceeds (Cap)	\$ -	\$ -	\$ -
41040 - Book Sales (Cap)	\$ -	\$ -	\$ -
41050 - Interest (Cap)	\$ -	\$ -	\$ -
Total Capital Project Revenue	\$ 122,880	\$ 139,246	\$ 136,532
TOTAL REVENUES			
TOTAL FUNDS AVAILABLE			
General Fund	\$ 163,403	\$ 89,184	\$ 146,249
General Reserve - CO-01-1420-8004	\$ 77,342	\$ 107,984	\$ 98,676
Capital Accounts	\$ 259,185	\$ 150,692	\$ 200,901
Total Funds Available	\$ 499,930	\$ 347,860	\$ 445,826
EXPENDITURES			
Lease/Purchase Principle	\$ 19,918	\$ 19,918	\$ 21,070

	ACTUAL 2021	ESTIMATED 2022	ADOPTED 2023
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ADMINISTRATION

50005 - Interest Paid (Lease/Purchase)	\$ 3,166	\$ 3,288	\$2,015.00
50010 - Bank Charges	\$ 150	\$ 60	\$100.00
50015 - Larimer Treasurer Fees	\$ 1,910	\$ 2,300	\$2,800.00
50020 - Boulder Treasurer Fees	\$ 7	\$ 10	\$10.00
50025 - Pension Contribution	\$ 12,990	\$ 15,279	\$16,130.00
50030 - Sales Tax Paid	\$ -	\$ -	\$300.00
50035 - Advertising	\$ 300	\$ 250	\$250.00
50040 - Office Supplies	\$ 1,150	\$ 1,200	\$900.00
50050 - Recognition	\$ 4,900	\$ 5,000	\$6,000.00
50055 - Miscellaneous	\$ 300	\$ 400	\$500.00
50060 - Fundraising & Events	\$ 500	\$ 500	\$500.00
50200 - Association Fees	\$ 700	\$ 650	\$650.00
50300 - Insurance	\$ 10,706	\$ 10,600	\$9,839.00
50410 - Attorney	\$ 1,000	\$ 1,000	\$1,000.00
50420 - Bookkeeping	\$ 720	\$ 2,000	\$2,500.00
50430 - Accounting	\$ 2,000	\$ 1,500	\$2,000.00
Total Administrative Expenditure	\$ 40,499	\$ 44,037	\$45,494.00

OPERATIONS

60010 Communications	\$ 2,280	\$ 2,325	\$ 2,315
60012 - Mileage Reimbursements	\$ 350	\$ 350	\$ 350
60200 - Building & Grounds	\$ 14,875	\$ 15,900	\$ 12,600
60300 - Training	\$ 6,000	\$ 6,500	\$ 7,500
60410 - Fuel	\$ 1,261	\$ 1,325	\$ 2,200
60420 - Repairs	\$ 8,200	\$ 3,500	\$ 3,500
60430 - Maintenance	\$ 3,500	\$ 3,500	\$ 3,500
60500 - Equipment Supplies	\$ 26,000	\$ 32,980	\$ 27,500
60530 - Medical Supplies	\$ -	\$ -	\$ -
Total Operations Expenditure	\$ 62,466	\$ 66,380	\$ 59,465

TOTAL EXPENDITURES

\$ 122,883	\$ 130,335	\$ 126,029
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FUND TRANSFERS

General Fund	\$ (10,000)	\$ (10,000)	\$ (10,000)
General Reserve - CO-01-1420-8004	\$ 10,000	\$ 10,000	\$ 10,232
Capital Accounts	\$ -	\$ -	\$ -
TABOR Reserve - CO-01-1420-8002	\$ 3,299	\$ 3,324	\$ 3,370

ENDING FUND BALANCES

General Fund	\$ 30,520	\$ 51,151	\$ 120,814
General Reserve - CO-01-1420-8004	\$ 87,342	\$ 117,984	\$ 98,676
Capital Accounts	\$ 259,185	\$ 150,692	\$ 200,901
Total Ending Balances	\$ 377,047	\$ 319,827	\$ 420,391

TABOR RESERVE ACCOUNT - 3% minimum

\$ 3,299	\$ 3,324	\$ 3,370
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RESOLUTION TO APPROPRIATE SUMS OF MONEY

(Pursuant to Section 29-1-108(2), C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on 14 December 2022, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO:

Section 1. That the following sums are hereby appropriated from revenues for these stated purposes:

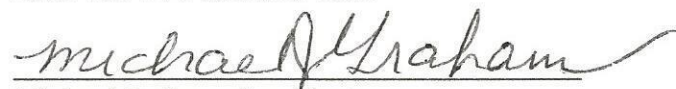
GENERAL FUND:

Operating Expenses: \$104,959.00

Lease/Purchase: \$21,070.00

TOTAL GENERAL FUND: \$126,029.00

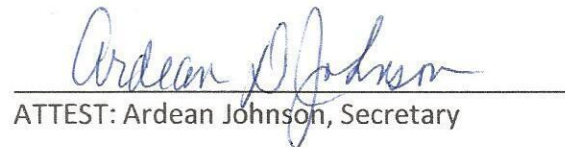
ADOPTED 14 December 2022



Michael Graham, President



Patty Peritz, Treasurer



ATTEST: Ardean Johnson, Secretary

RESOLUTION TO SET MILL LEVIES

FOR THE 2023 BUDGET YEAR

2022 Certification of Valuation by County Assessors (DLG 57)

39-5-121(2)(a) and 39-5-128(1), C.R.S.

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of Pinewood Springs Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law on December 14, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$126,687.00 and;

WHEREAS, the 2022 valuation for assessment for the Pinewood Springs Fire Protection District as certified by the Larimer County Assessor is \$14,372,694 and by the Boulder County Assessor is \$59,624.

NOW, THEREFORE, BE IS RESOLVED BY THE BOARD OF DIRECTORS OF THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the Pinewood Springs Fire Protection District during the 2023 budget year, there is hereby levied a tax of 8.778 mills upon each dollar of the total valuation for the assessment of all taxable property within the District for the year 2023.

Section 2. That the Treasurer is hereby authorized and directed to either immediately certify to the County Commissioners of Larimer and Boulder Counties, Colorado, the mill levies for the Pinewood Springs Fire Protection District as herein above determined and set, or be authorized and directed to certify to the County Commissioners of Larimer and Boulder Counties, Colorado, the mill levies for the Pinewood Springs Fire Protection District as herein above determined and set based upon the final December certification of valuation from the counties assessors.

ADOPTED 14 December 2022

Attest: Michael J. Graham
Michael Graham, President

Ardean Johnson
Ardean Johnson, Secretary

RESOLUTION TO APPROPRIATE SUMS OF MONEY

(Pursuant to Section 29-1-108(2), C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on 14 December 2022, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO:

Section 1. That the following sums are hereby appropriated from revenues for these stated purposes:

GENERAL FUND:

Operating Expenses: \$104,959.00

Lease/Purchase: \$21,070.00

TOTAL GENERAL FUND: \$126,029.00


ADOPTED 14 December 2022



Michael Graham, President



Patty Peritz, Treasurer



ATTEST: Ardean Johnson, Secretary

RESOLUTION TO ADOPT BUDGET
(Pursuant to Section 29-1-108(2), C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE PINEWOOD SPRINGS FIRE PROTECTION DISTRICT COLORADO, THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors of Pinewood Springs Fire Protection District has appointed Patty Peritz, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time, and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 14, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and,

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PINEWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted at the budget of the Pinewood Springs Fire Protection District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Treasurer and made a part of the public records of the District.


ADOPTED 14 December 2022



Michael Graham, President



Patty Peritz, Treasurer



ATTEST: Ardean Johnson, Secretary