

RESOLUTION
ADOPTING BUDGET, APPROPRIATING SUMS OF MONEY AND CERTIFYING
MILL LEVIES FOR THE CALENDAR YEAR 2025

The Board of Directors of the Woodmen Valley Fire Protection District (the “**Board**”), El Paso County, Colorado (the “**District**”), held a regular meeting, via teleconference and at 1150 W. Woodmen Rd., Colorado Springs, CO on December 2, 2024, at the hour of 6:00 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 2025 BUDGET

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF El Paso

I, Kate Dickens, 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 11/28/2024**

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.



Kate Dickens
Sales Center Agent

Subscribed and sworn to me this 12/04/2024, at said City of Colorado Springs, El Paso County, Colorado.
My commission expires June 23, 2026.



Karen Hogan
Notary Public
The Gazette

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 2024 BUDGET AND NOTICE OF PUBLIC HEARING ON THE PROPOSED 2025 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 via teleconference on December 2, 2024, at 6:00 P.M., for the purpose of conducting such business as may come before the Board including a public hearing on the 2024 amended budget (the "Amended Budget") and 2025 proposed budget (the "Proposed Budget"). This meeting can be joined using the following teleconference information:
Please join my meeting from your computer, tablet or smartphone.
<https://video.cloudoffice-avaya.com/join/723711821>
United States: +1 (213) 463-4909
Meeting ID: 723711821
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 WSDM 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/ WSDM -Managers
Published in The Gazette November 28, 2024

WHEREAS, the Board has appointed 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 available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the 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 2025. 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 of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2025 as more specifically set out in the budget attached hereto.

Section 3. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut, or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 4. 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 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 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. 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 ensuing year.

Section 7. 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 DECEMBER 2, 2024.


DISTRICT:

WOODMEN VALLEY FIRE PROTECTION DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado

By: 

Officer of the District

ATTEST:

By: 

APPROVED AS TO FORM:

Robert S. Gardner
Attorney at Law



General Counsel to the District

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 by a majority of the Board at a District meeting held at 1150 W. Woodmen Rd., Colorado Springs, CO and via teleconference on Monday, December 2, 2024, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 2 day of December, 2024.



Signature

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

**WOODMEN VALLEY FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**

	2023 ACTUAL	2024 ACTUAL	2024 PROJECTED	2024 BUDGET	2025 BUDGET
GENERAL FUND	\$ 213,712	\$ ^{9/27/2024} 234,050	\$ 234,050	\$ 234,050	\$ 270,132
REVENUES					
TAX REVENUE	\$ 127,925	\$ 142,373	\$ 142,373	\$ 142,690	\$ 142,663
OWNERSHIP TAX	\$ 11,191	\$ 8,774	\$ 8,774	\$ 9,988	\$ 9,986
INCEPTION OF LEASE					
DELINQUENT INTEREST	\$ 142	\$ 109	\$ 145		
STATE GRANTS					\$ 50,000
FED/LOCAL GRANTS					
INTEREST INCOME	\$ 1,901	\$ 2,056	\$ 2,741	\$ 500	\$ 500
OTHER					
TOTAL REVENUES	<u>\$ 141,159</u>	<u>\$ 153,312</u>	<u>\$ 154,033</u>	<u>\$ 153,179</u>	<u>\$ 203,149</u>
TOTAL AVAILABLE	<u>\$ 354,871</u>	<u>\$ 387,362</u>	<u>\$ 388,083</u>	<u>\$ 387,229</u>	<u>\$ 473,282</u>
EXPENDITURES					
BANK FEES	\$ 132	\$ 118	\$ 150	\$ 150	\$ 150
CONTINGENCY	\$ 344	\$ 431	\$ 431	\$ 10,000	\$ 10,000
EL PASO CNTY TREASURER	\$ 1,920	\$ 2,137	\$ 2,137	\$ 2,140	\$ 2,140
ELECTION	\$ 7,255			\$ -	\$ 10,000
FACILITIES MAINTENANCE		\$ 3,909	\$ 3,909	\$ 2,500	\$ 2,500
IGA FOR FIRE SERVICES	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000
INSURANCE	\$ 2,507	\$ 2,358	\$ 3,500	\$ 3,500	\$ 3,500
LEGAL	\$ 2,398	\$ 297	\$ 297	\$ 3,000	\$ 1,000
MANAGEMENT/ACCOUNTING	\$ 3,600	\$ 2,922	\$ 4,000	\$ 4,000	\$ 4,200
PUBLIC RELATIONS				\$ 2,500	\$ 3,000
SUBSCRIPTION (SDA)	\$ 383	\$ 377	\$ 377	\$ 600	\$ 600
SUPPLIES	\$ 311			\$ 1,000	\$ 1,000
TELEPHONE	\$ 50	\$ 94	\$ 150	\$ 150	\$ 150
UTILITIES	\$ 1,921	\$ 1,320	\$ 3,000	\$ 3,000	\$ 3,000
ACCESSIBILITY COMPLIANCE					\$ 3,000
CWPP PROJECT					\$ 50,000
TOTAL EXPENDITURES	<u>\$ 120,821</u>	<u>\$ 13,963</u>	<u>\$ 117,951</u>	<u>\$ 132,540</u>	<u>\$ 194,240</u>
GENERAL FUND: ENDING BALANCE	<u><u>\$ 234,050</u></u>	<u><u>\$ 373,399</u></u>	<u><u>\$ 270,132</u></u>	<u><u>\$ 254,688</u></u>	<u><u>\$ 279,042</u></u>
ASSESSED VALUE	\$14,138,320	\$15,766,900	\$ 15,766,900	\$15,766,900	\$15,763,850
MILL LEVY	9.050	9.050	9.050	9.050	9.050
Required TABOR Reserve (3% of b	\$ 3,625	\$ 419	\$ 3,539	\$ 3,976	\$ 5,827

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

Woodmen Valley Fire Protection District

The attached 2025 Budget for Woodmen Valley Fire Protection District includes these important features:

- The 2025 Budget reflects a contractual payment to the City of Colorado Springs for fire services in the amount of \$100,000.
- The primary source of revenue for the district is 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.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of EL PASO COUNTY, Colorado.

On behalf of the WOODMEN VALLEY FIRE PROTECTION DISTRICT,
(taxing entity)^A

the BOARD OF DIRECTORS,
(governing body)^B


of the WOODMEN VALLEY FIRE PROTECTION DISTRICT,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 15,782,050 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 15,782,050 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/9/2024 for budget/fiscal year 2025.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	9.050 mills	\$ 142,828
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	9.050 mills	\$ 142,828
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.050 mills	\$142,898

Contact person: (print) Susan Gonzales Daytime phone: (719)-447-1777
Signed:  Title: CPA

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Mill Levy Public Information

Pursuant to § 39-1-125, C.R.S.

Counties can ask local governments to submit this form to the county by December 15th pursuant to § 39-1-125(1)(c), C.R.S., Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

Taxing Entity Information

Taxing Entity: Woodmen Valley Fire Protection District

County: El Paso

DOLA Local Government ID Number: 21104

Subdistrict Number (if applicable): _____

Budget/Fiscal Year: 2025

Mill Levy Information

1. Mill Levy Name or Purpose: General Operating
2. Mill Levy Rate (Mills) : 9.0500000000000007
3. Previous Year Mill Levy Rate (Mills) : 9.0500000000000007
4. Previous Year Mill Levy Revenue Collected : \$142372.72
5. Mill Levy Maximum Without Further Voter Approval: 9.0500000000000007
6. Allowable Annual Growth in Mill Levy Revenue : 5.25
7. Actual Growth in Mill Levy Revenue Over the Prior Year: \$ 138
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? no
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in § 29-1-301, C.R.S.? yes
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? no
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount?
no
12. Other or additional information:

Contact Information

Contact Person: Sue Gonzales

Title: CPA

Phone: 719-447-1860

Email: sue.g@wsdistricts.co







WVFPD 2025 Budget resolution - signed

Final Audit Report

2025-01-16

Created:	2025-01-16
By:	Jak Pattamasaevi (jak.p@wsdistricts.co)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjVr_ITHpKLnBYZopuBhhSWPHFh69EhGj

"WVFPD 2025 Budget resolution - signed" History

-  Document created by Jak Pattamasaevi (jak.p@wsdistricts.co)
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