



SECURITY FIRE PROTECTION DISTRICT
7600 Wayfarer Drive Colorado Springs, CO 80925

LETTER OF BUDGET TRANSMITTAL

January 2, 2024

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is copy of the 2024 budget for the Security Fire Protection District in El Paso County, submitted pursuant to Section 29-1-113, C.R.S. This 2024 budget was publicly reviewed and adopted by the Security Fire Protection District Board of Directors on Tuesday, January 2, 2024.

Also attached are copies of:

- Budget Message
- Resolution to Adopt a Budget
- Resolution to Set Mil Levies
- Certification of Tax Levies
- Resolution to Appropriate Sums of Money
- Special Districts Annual Report

If there are any questions on the 2024 budget, please contact Chief David Girardin at Security Fire Department, 7600 Wayfarer Drive Colorado Springs, CO 80925 or by phone at 719-392-3271.

I, David Girardin, Chief, hereby certify that the enclosed documents are true and accurate copies of the Adopted 2024 Budget for the Security Fire Protection District.

 1-2-24

David Girardin, Chief

Date



SECURITY FIRE PROTECTION DISTRICT

7600 Wayfarer Drive Colorado Springs, CO 80925

BUDGET MESSAGE

FOR THE BUDGET YEAR COMMENCING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

The books of record of the Security Fire Protection District are kept on the modified accrual basis of accounting. The budget for the year is prepared on the same basis. The primary purpose of the Security Fire Protection is to provide fire suppression to the residents of the district. The district also provides Emergency Medical Services, fire prevention education, commercial fire inspections and response to Hazardous Material incidents.

The principal items of the General Fund Budget are as follows:

Revenue: Revenue is primarily generated from a property tax levied upon all property within the district, for this budget year it is estimated at \$8,952,114 with an additional \$500,000 generated from specific ownership tax on motor vehicles. EMS Revenue is estimated at \$1,500,000. Miscellaneous income from fees and interest is estimated at \$16,000. Estimated total revenue for 2024 of \$10,833,833.

Expenditures: The main expenditure is for salaries, benefits and expenses of the personnel who provide the Fire and Emergency Services, accounting for an estimated \$6,430,000. The cost for maintenance, operation, utilities and supplies for vehicles and stations is estimated to be \$3,231,573. Administrative items consisting of Workmen's compensation insurance, audit, legal, accounting, office expenses, tax collection, elections, contingency and other misc. expenses are estimated to be \$293,000. The total operating expenditures are \$10,017,074.

Capital Outlays: \$816,758

Total Proposed Budget for 2024: \$10,833,833

RESOLUTION TO ADOPT A BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024

WHEREAS, the Board of Directors of SECURITY FIRE PROTECTION DISTRICT has appointed Chief David Girardin to prepare and submit a proposed budget to said governing body at the proper time and:

WHEREAS, Chief David Girardin has submitted a proposed budget to the governing body on October 10, 2023 for its consideration, 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 as a designated place, a public hearing was held on December 12, 2023 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 so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO:

That estimated expenditures for each fund is as follows:

General Fund:	\$10,017,074
Capital Outlay:	<u>\$ 816,758</u>
	<u>\$10,833,833</u>

That estimated revenues for each fund is as follows:

<u>General Fund</u>	
From the general property tax levy:	\$8,952,114
From sources other than general property tax levy:	<u>\$2,016,000</u>
	<u>\$10,833,833</u>


That the budget as submitted, amended, and herein above summarized by fund, hereby is approved and adopted as the budget of the SECURITY FIRE PROTECTION DISTRICT for the year stated above.

That the budget hereby approved and adopted shall be signed by the President and Secretary/Treasurer and made a part of the public records of the SECURITY FIRE PROTECTION DISTRICT.

ADOPTED; this 2nd day of JANUARY, A. D. 2024



Fire Chief, David Girardin



President, Peter Smith

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the SECURITY FIRE PROTECTION DISTRICT has adopted the annual budget in accordance with the Local Government Budget Law, on January 2, 2024 and;

WHEREAS, the SECURITY FIRE PROTECTION DISTRICT 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 all 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 SECURITY FIRE PROTECTION DISTRICT.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO.

That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund

Current Operating Expenses:	\$10,017,074
Capital Outlays:	\$ 816,758
Total of General Fund:	<u>\$10,833,833</u>

ADOPTED; this 2nd day of January, A. D. 2024



Fire Chief, David Girardin



President, Peter Smith

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO FOR THE 2024 BUDGET YEAR.

WHEREAS, the BOARD OF DIRECTORS OF THE SECURITY FIRE PROTECTION DISTRICT, has adopted the annual budget in accordance with the Local Government Budget Law, on January 2nd, 2024 and;

WHEREAS, the amount of money necessary in 2024 to balance the budget for the general operating purposes from property tax revenue is: **\$8,952,114**.

WHEREAS, the 2024 valuation for the assessment for the Security Fire Protection District, as certified by the County Assessor is: **\$494,591,960** and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SECURITY FIRE PROTECTION DISTRICT, EL PASO COUNTY, COLORADO:

That for the purpose of meeting all **general operating** expenses of the SECURITY FIRE PROTECTION DISTRICT during the 2024 budget year, there is hereby levied a tax of **18.1** mills upon each dollar of the total valuation for assessment of all taxable property within the SECURITY FIRE PROTECTION DISTRICT for the year of 2024.

That the Fire Chief is hereby authorized and directed to immediately certify to the County Commissioners of EL PASO COUNTY, COLORADO, the mill levies for the SECURITY FIRE PROTECTION DISTRICT as hereinabove determined and set, or be authorized and directed to certify to County Commissioners of EL PASO COUNTY, COLORADO, the mill levies for the SECURITY FIRE PROTECTION DISTRICT as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 2nd day of January 2024



Fire Chief, David Girardin



Attest: President, Peter Smith

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of El Paso, Colorado.

On behalf of the Security Fire Protection District (taxing entity) the Board of Directors (governing body) of the Security Fire Protection District (local government)

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 494,591,690 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

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: \$ 494,591,690 (NET^E assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 01/02/2024 for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with columns: PURPOSE (see end notes for definitions and examples), LEVY², REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, Other, and TOTAL.

Contact person: David Girardin Daytime phone: (719) 392-3271 Signed: Title: Fire Chief

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) 864-7720

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).

Security Fire Protection District Proposed 2024 Budget

<u>Account</u>	<u>Description</u>	<u>2022 Audited Revenue</u>	<u>2023 Projected Revenue</u>	<u>2024 Budget Revenue</u>
Group : [40000]	REVENUE			
40000	Beginning Balance		\$1,329,610	
40101	General Property Tax	\$6,179,380	\$6,600,000	\$8,952,114
58100	Tax collection Fees	(\$92,753)	(\$99,000)	(\$134,282)
	OTHER RECEIPTS			
41101	Inspection Fees/Misc	\$73,002	\$10,000	\$10,000
41102	Safety Services	\$0	\$0	\$0
40105	Specific Ownership Tax	\$643,237	\$647,731	\$500,000
42101	Investment Earnings	\$21,333	\$4,000	\$4,000
41501	MISC Other Income	\$2,941	\$2,000	\$2,000
42105	EMS Revenue	\$1,728,606	\$1,549,736	\$1,500,000
41505	Loan Proceeds	\$2,916,521		
	Total Revenue:	\$11,472,267	\$10,044,076	\$10,833,833
Group 50000	EXPENDITURES			
	Administration			
57100	Audit	\$16,000	\$12,500	\$15,000
57101	Legal	\$13,980	\$5,000	\$15,000
53105	IT and Computer Systems	\$8,843	\$20,000	\$15,000
54108	Misc. Charges	\$500		\$2,000
54109	Awards, Banquets, and BBQ	\$9,999	\$20,000	\$15,000
56100	Accounting	\$16,877	\$6,258	\$0
56102	Office Expense	\$11,702	\$5,000	\$15,000
58101	Dues & Membership	\$1,314	\$3,400	\$5,000
58102	Advertising	\$661		\$1,000
58103	Election Expense	\$3,525	\$2,518	\$0
50107	Workmen's Compensation		\$123,866	\$140,000
58106	Interest Expense	(\$21.77)		\$0.00
54105	Travel	\$469	\$2,000	\$20,000
54106	Training	\$25,780	\$35,000	\$50,000
	Total Administration Expenses	\$109,628	\$235,541	\$293,000
	Personnel			
	Exempt Personnel			
54100	Executive Staff Payroll	\$165,000	\$533,121	\$540,000
54101	Fire & Police Pension		\$74,637	\$0
50104	Death and Disability		\$9,063	\$0
54107	Payroll, Bank, Etc.	\$90,825	\$85,000	\$90,000
	Non-Exempt Personnel			
50100	Operations Payroll	\$2,896,340	\$3,531,639	\$4,000,000
50101	Payroll Taxes	\$56,831	\$48,012	\$75,000
50102	Unscheduled Overtime	\$435,134	\$529,746	\$500,000
50103	Part-time Wages		\$0	\$0
50104	Death and Disability	\$42,446	\$62,690	\$70,000
50105	Pension	\$300,448	\$350,326	\$350,000
52113	Wildland Backfill/Overtime			
50109	Scheduled Overtime	\$227,630	\$156,000	
50111	Paid Staff Physicals		\$0	\$65,000
54106	New Personnel		\$182,485	\$200,000
	Insurance			
54103	Health Insurance	\$30,950	\$267,351	\$420,000
	Insurance	\$456,198		
54104	Vision Insurance		\$4,856	\$10,000
54108	Dental Insurance		\$21,946	\$40,000
54113	Life Insurance		\$35,412	\$40,000
	Volunteer Personnel			
51100	Stipend	\$16,275	\$30,000	\$30,000
51101	Pension, Life Insurance, Death and Disability	\$30,864	\$0	\$0
	Total Personnel Expenses	\$4,748,940	\$5,922,282	\$6,430,000
	Emergency Operations			
	Wildland			
52106	Wildland Expense SFD	\$7,514	\$10,188	\$30,000
	Apparatus			
52100	Repairs and Maintenance	\$190,370	\$120,000	\$130,000
52101	Engine Fuel	\$124,460	\$63,000	\$65,000
52102	Ambulance Fuel		\$65,000	\$65,000
52103	Small Equipment Expense	\$3,396	\$10,000	\$10,000
52104	Vehicle Lease		\$0	\$0
52107	Ambulance Purchase	\$276,924	\$300,000	\$420,000
52108	Apparatus Purchase	\$316,616	\$800,000	\$1,000,000

52109 Radio Purchase	\$549,443	\$0	\$0
52110 Ward No Smoke	\$131,523	\$20,000	\$20,000
50108 Property and Liability <u>Uniform/Gear</u>	\$138,443	\$118,600	\$105,000
53115 SCBA	\$36,771	\$6,500	\$50,000
53113 Bunker Gear	\$23,797	\$21,000	\$100,000
54106 Exempt Clothing Allowance	\$140	\$500	\$0
50109 Non-Exempt Clothing Allowance	\$33,684	\$25,000	\$40,000
51104 Volunteer Clothing Allowance <u>Facilities</u>	\$297	\$0	\$10,000
53100 Supplies	\$20,488	\$10,000	\$30,000
53101 Oxygen, Medical Supplies	\$185,795	\$200,000	\$250,000
53106 Equipment Repairs and Maintenance, Stations	\$35,598	\$50,000	\$50,000
53107 Repairs and Maintenance Buildings	\$33,720	\$25,000	\$50,000
53108 Gas (Heating)	\$11,211	\$15,000	\$15,000
53109 Electricity	\$11,622	\$20,000	\$20,000
53110 Water	\$3,731	\$15,000	\$15,000
53111 T-1 / Cable / Internet / Telephone	\$9,168	\$10,000	\$15,000
53120 Trash			\$3,573
53114 Station Lease		\$202,286	\$200,000
53116 New Station Purchase <u>Communications</u>	\$132,623	\$581,125	\$400,000
53102 Communication (radios, maintenance, fees)	\$60,970	\$15,000	\$28,000
53103 Reporting system ESO / PS Trax/ Vector	\$11,049	\$9,600	\$40,000
53104 Dispatch Fees / El Paso Sheriff stand-by	\$38,009	\$40,000	\$70,000
Total Emergency Operations	\$2,387,363	\$2,752,798	\$3,231,573
Wildland			
52106 Wildland Team Expense			\$30,000
52111 Wildland Supplies		\$13,843	\$0
52112 Wildland Fuel		\$3,605	\$0
52113 Wildland Salaries		\$5,501	
Total Wildland	\$0	\$22,949	\$30,000
Debt-Service			
55100 Liability, Fire, Bonds	\$845,576	\$0	\$0
55000 Total Debt-Service	\$845,576	\$0	\$0
Summary Total Expenditures			
OPERATING			
Administrative	\$109,628	\$235,541	\$293,000
Personnel	\$4,748,940	\$5,922,282	\$6,430,000
Emergency Operations	\$2,387,363	\$2,752,798	\$3,231,573
Wildland	\$0	\$22,949	\$30,000
Debt Service	\$845,576	\$0	\$0
TABOR	\$34,417	\$30,132	\$32,501
Total Operating Expenditures:	\$8,125,924	\$8,963,703	\$10,017,074
Capital Outlays			
59000 Stations/Truck Equipment	\$2,016,733	\$0	\$0
59101 Capital Improvements			\$816,758
59102 Total Capital Outlays:	\$2,016,733	\$0	\$816,758
Ending Fund Balance:	\$1,329,610	\$1,080,373	\$0
TOTAL ESTIMATED REVENUE:			
	\$11,472,267	\$10,044,076	\$10,833,833
TOTAL PROPOSED BUDGET:			
	\$10,142,657	\$8,963,703	\$10,833,832
REMAINING BALANCE:			
	\$1,329,610	\$1,080,373	\$0