

# Florissant Water & Sanitation District

PO Box 565, 2244 W Highway 24, Florissant, CO 80816  
(719) 748-3565

## 2023 Annual Budget

**FLORISSANT WATER & SANITATION DISTRICT**  
**PO Box 565**  
**Florissant, CO 80816**

December 13, 2022

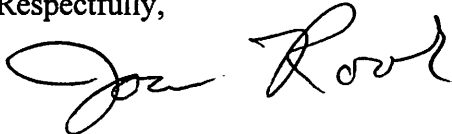
Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203

Attached is the 2023 budget for Florissant Water & Sanitation District in Teller County, Colorado, submitted pursuant to Section 29-1-113 CRS. This budget was adopted December 13, 2022.

The mill levy certified to the Teller County Commissioners is 3.501 mills for all general operating expenses. Based on a taxable assessed valuation of \$3,688,070, the property tax revenue is \$12,912.

I hereby certify that the enclosed is a true and accurate copy of the 2023 Adopted Budget. Should you have any questions, please contact me at (719)748-3565.

Respectfully,



Joan Rook  
Board President  
Florissant Water & Sanitation District

Enclosure(s): 2023 Budget Message  
Notice of Budget  
Certified Budget  
Resolution to Adopt Budget  
Resolution to Set Mill Levy  
Certification of Tax Levies for Non-School Governments  
Resolution to Appropriate Sums of Money

# FLORISSANT WATER & SANITATION DISTRICT

PO Box 565  
Florissant, CO 80816

## BUDGET MESSAGE

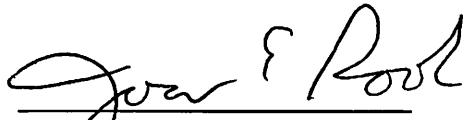
(Pursuant to 29-1-103(1)(e), C.R.S.)

### Florissant Water & Sanitation District

The attached 2023 budget for Florissant Water & Sanitation District, the “District,” was prepared and proposed in October 2022 and adopted in December 2022 for the following year. Included are the proposed expenses and the means of financing them, along with the estimates for the current year and actual data for the preceding year.

The District provides water and sanitation services to approximately 120 residential and commercial customers. The revenues consist of a monthly water, sewer, and debt service fee from each user, interest on any money held until used for general operating expenses, and minor miscellaneous income such as penalties and turn-on/off costs associated with delinquent accounts. No significant changes to services are anticipated.

The District applies the modified accrual basis of accounting. Therefore, revenues are recognized when earned, and expenses are recognized when incurred.



Joan Rook, Board President

155774

# 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 11/26/2022**

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 11/28/2022, 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**

Document Authentication Number  
20224024441-340418

**PUBLIC NOTICE**  
**FLORISSANT WATER & SANITATION DISTRICT  
NOTICE OF BUDGET HEARING**  
Notice is hereby given that the proposed budget has been submitted to Florissant Water & Sanitation District (FWSD) for the ensuing year of 2023. That a copy of such proposed budget has been filed in the office of FWSD, at the treatment plant (2244 W Hwy 24, Florissant, Colorado) where the same is open for public inspection. It is also posted on the website <http://florissantwsd.colorado.gov>.  
This budget will be finalized and adopted at a Public Budget Hearing (during the regular FWSD Board meeting) on Tuesday, December 13, 2022 at 6:00 PM at the treatment plant, 2244 W Hwy 24, Florissant, Colorado. Any interested customer of such FWSD may inspect the proposed budget and file or register any comments or objections thereto at any time prior to the final adoption of the budget.  
**JOAN ROOK, PRESIDENT**  
Florissant Water & Sanitation District  
Published in The Gazette November 26, 2022.

**Florissant Water & Sanitation District**  
**Revenue & Expenditure Summary: Proprietary Fund**  
**Calendar Year: January 1 - December 31, 2023**

Revenue	Actual 2021	Adopted Budget 2022	Year-End Projection 2022	PROPOSED Budget 2023
<b>Cash Balance</b>				
BEGINNING of Year Jan 1	\$ 40,074	\$ 31,416	\$ 31,416	\$ 28,583
<b>Operating Revenue</b>				
Sale of Water	107,331	105,140	98,830	105,140
Wastewater Charges	61,402	61,600	60,499	61,000
Wastewater (over 1,000 gal)	-	1,800	-	-
Water Hauling Station	9,911	9,628	13,458	13,600
Hydrant Use Income	320	-	-	-
Tap Fees	12,000	20,000	17,000	22,000
Late Fees	536	515	356	515
<b>Total Operating Revenue</b>	<b>\$ 191,500</b>	<b>\$ 198,683</b>	<b>\$ 190,143</b>	<b>\$ 202,255</b>
<b>Non-Operating Revenue</b>				
Mill Levy Tax	11,282	12,728	12,728	12,912
Water Service Charge	4,278	4,475	4,098	4,475
Wastewater Service Charge	3,568	4,474	4,351	4,475
Service Availability	2,547	2,550	3,943	3,600
Interest Earned	118	6	46	50
IREA utility refund	414	415	-	-
Small Communities Grant - WW Only	-	-	95,966	304,034
Debt Service - Loan/Grant	-	-	-	50,000
Misc Income	292	-	4,075	-
<b>Total Non-Operating Revenue</b>	<b>\$ 22,499</b>	<b>\$ 24,648</b>	<b>\$ 125,206</b>	<b>\$ 379,546</b>
<b>Total Revenue</b>	<b>\$ 213,999</b>	<b>\$ 223,331</b>	<b>\$ 315,350</b>	<b>\$ 581,801</b>

**Florissant Water & Sanitation District**  
**Revenue & Expenditure Summary: Proprietary Fund**  
**Calendar Year: January 1 - December 31, 2023**

Expenditure	Actual 2021	Adopted Budget 2022	Year-End Projection 2022	PROPOSED Budget 2023
<b>Operating Expense</b>				
Capital Outlay Water Rights	500	500	510	550
Contract Labor	1,800	-	1,800	1,800
Contract Drinking Water Operator	44,197	38,000	39,889	40,000
Contract Sewer Operator	31,050	31,000	28,930	31,000
Electric - Water	5,652	6,000	4,529	5,300
Electric - WW	6,672	6,510	7,219	7,300
Natural Gas - Water	2,669	2,900	4,079	4,510
Natural Gas - WW	5,224	5,000	5,173	5,740
Propane	130	150	247	350
Purchase of Water	8,378	5,280	-	1,808
Repairs & maintenance - Water	10,368	5,000	5,615	56,000
Repairs & Maintenance - WW	7,523	4,500	124,116	308,446
Repairs & Maintenance - Plant	192	-	-	-
Repairs & maintenance - Coin Station	-	400	-	-
Sludge Hauling	4,025	5,000	4,284	4,500
Treatment Chemicals - Water	7,543	5,000	6,392	7,200
Treatment Chemicals - WW	4,199	4,580	4,261	4,800
Water Testing - Water	1,727	1,768	-	1,768
Water Testing - WW	4,050	4,300	3,169	4,300
<b>Total Operating Expense</b>	<b>\$ 145,898</b>	<b>\$ 125,888</b>	<b>\$ 240,214</b>	<b>\$ 485,372</b>
<b>Non-Operating Expense</b>				
Audit Fees	1,850	1,500	1,400	2,000
Auto/Truck/Gasoline	-	40	-	-
Auto Repair/Maintenance	-	100	-	-
Bank Fees	10	40	5	20
Debt Repay USDA (Princ & Int)	20,765	21,559	10,780	21,559
Debt repay/ RCAC (Princ & Int)	7,325	7,990	7,991	7,990
District Office Accounting Manager	24,090	25,084	22,368	25,000
Dues/Publications	553	400	609	800
Election Costs	-	500	-	500
Insurance	18,181	17,700	19,619	22,100
Legal Fees	-	500	-	500

**Florissant Water & Sanitation District**  
**Revenue & Expenditure Summary: Proprietary Fund**  
**Calendar Year: January 1 - December 31, 2023**

Expenditure	Actual 2021	Adopted Budget 2022	Year-End Projection 2022	PROPOSED Budget 2023
<b>Non-Operating Expense - continued</b>				
Office Expense	2,669	900	1,680	1,500
Permits/License/Fees	2,740	1,420	1,230	1,500
Postage	1,183	1,000	1,397	1,500
Security	-	-	612	660
Snow Plowing	825	1,050	450	500
Software	550	6,400	6,736	7,000
Supplies	-	100	-	-
Telephone	2,593	3,160	2,162	2,300
Utility Notification Center	981	1,000	931	1,000
Savings for reserves	-	7,000	-	-
<b>Total Non-Operating Expense</b>	<b>\$ 84,315</b>	<b>\$ 97,443</b>	<b>\$ 77,968</b>	<b>\$ 96,429</b>
<b>Summary</b>				
Summary	Actual 2021	Adopted Budget 2022	Year-End Projection 2022	PROPOSED Budget 2023
<b>Total</b>				
Revenue	213,999	223,331	315,350	581,801
Expenditures	(230,212)	(223,331)	(318,182)	(581,801)
Transfer from (-to) prior year	7,555	-	-	-
<b>Excess/Deficit</b>	<b>\$ (8,658)</b>	<b>\$ -</b>	<b>\$ (2,832)</b>	<b>\$ -</b>
<b>Cash Balance</b>				
END of Year Dec 31	<b>\$ 31,416</b>	<b>\$ 31,416</b>	<b>\$ 28,583</b>	<b>\$ 28,583</b>

I hereby certify that this is a true and accurate copy of the adopted 2023 budget for the Florissant Water & Sanitation District, Florissant, Colorado

  
 \_\_\_\_\_  
 Joan Rook, Board President

12/13/22  
 \_\_\_\_\_  
 Date

**FLORISSANT WATER & SANITATION DISTRICT**  
PO Box 565  
Florissant, CO 80816

**RESOLUTION/ORDINANCE TO ADOPT BUDGET**  
(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **FLORISSANT WATER & SANITATION DISTRICT**

COLORADO, FOR 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 Florissant Water & Sanitation District (the District) has prepared and submitted a proposed budget to said governing body at the proper time; and

WHEREAS, the Board of Directors has submitted a proposed budget to this governing body on October 11, 2022, 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 on the Florissant Water & Sanitation District website, and at the water treatment plant, a public hearing was held on December 13, 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.

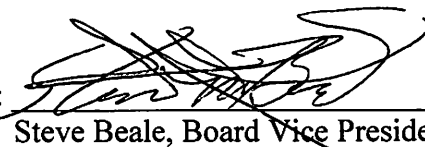
NOW, THEREFORE, BE IT RESOLVED BY THE the Board of Directors of Florissant Water & Sanitation District, Colorado:

Section 1. That the budget, as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of Florissant Water & Sanitation District for the year stated above.

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

Adopted this 13<sup>th</sup> day of December 2022

Attest:   
Joan Rook, Board President

Attest:   
Steve Beale, Board Vice President



**FLORISSANT WATER & SANITATION DISTRICT**  
**PO Box 565**  
**Florissant, CO 80816**

**RESOLUTION TO SET MILL LEVIES**  
(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FLORISSANT WATER & SANITATION DISTRICT, FLORISSANT, COLORADO, FOR THE 2023 BUDGET YEAR.

**WHEREAS**, the Board of Directors of the Florissant Water and Sanitation District has adopted the annual budget in accordance with the Local Government Budget law on December 13, 2022, and;

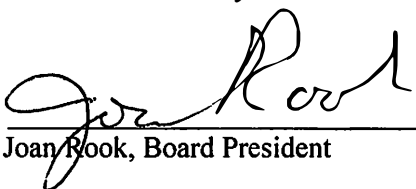
**WHEREAS**, the 2023 valuation for assessment for the Florissant Water & Sanitation District as certified by the County Assessor(s) is \$3,688,070.

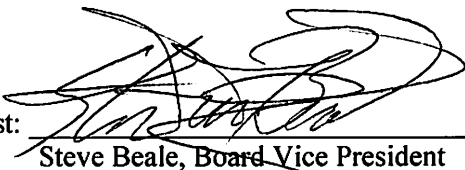
**NOW, THEREFORE**, BE IT RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF THE FLORISSANT WATER & SANITATION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the Florissant Water & Sanitation District during the 2023 budget year, there is hereby levied a tax of 3.501 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Teller County, Colorado, the mill levies for the Florissant Water & Sanitation District as herein above determined and set.

ADOPTED this 13<sup>th</sup> day of December 2022.

Attest:   
Joan Rook, Board President

Attest:   
Steve Beale, Board Vice President

**FLORISSANT WATER & SANITATION DISTRICT**  
**PO Box 565**  
**Florissant, CO 80816**

December 14, 2022

Teller County Board of County Commissioners  
Attn: Mill Levy Certification  
PO Box 959  
Cripple Creek, CO 80813

RE: Certification of Tax Levies

Dear Commissioners

For the year 2023, the Board of Directors of Florissant Water & Sanitation District hereby certified the following mill levies to be extended upon the total assessed valuation of \$3,688,070. The levies and revenues are for the following purposes:

	<u>LEVY</u>	<u>REVENUE</u>
1. General Operating Expenses	3.501	\$12,912
2. Temporary General Property Credit/Temp Mill Levy Reduction	0	0
3. General Obligation Bonds	0	0
4. Contractual Obligations	0	0
5. Capital Expenditures	0	0
6. Refunds/Abatements	0	0
7. Teller County Judgment	0	0
TOTAL	<u>3.501</u>	<u>\$12,912</u>

Signed: \_\_\_\_\_

Joan Book, Board President  
(719)748-3565

# CERTIFICATION OF VALUATION BY TELLER COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **71 - FLORISSANT WATER & SANITATION**

IN TELLER COUNTY COUNTY ON 12/1/2022

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 IN TELLER COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$3,635,750
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$3,688,070
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$3,688,070
5. NEW CONSTRUCTION: **	\$399,160
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND ( 29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 IN TELLER COUNTY COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$25,979,717
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$1,376,415
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

| Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: _____	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
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\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3), C.R.S.

**FLORISSANT WATER & SANITATION DISTRICT**  
**PO Box 565**  
**Florissant, CO 80816**

**RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY**  
(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR FLORISSANT WATER & SANITATION 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 December 13th, 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 Board of Directors operations of Florissant Water & Sanitation District #1.


NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF FLORISSANT WATER & SANITATION DISTRICT, COLORADO:

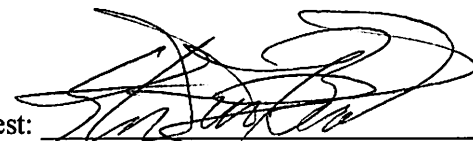
Section 1. That the following sums are hereby appropriated from the revenue of each fund to each fund for the purposes stated:

GENERAL FUND:

Current Operating Expenses	\$552,252
Capital Outlay	\$ 0
Debt Service	<u>\$ 29,549</u>
<b>TOTAL GENERAL FUND</b>	<b>\$581,801</b>

ADOPTED THIS 13<sup>TH</sup> day of December 2022.

Attest:   
Joan Rook, Board President

Attest:   
Steve Beale, Board Vice President

# FLORISSANT WATER & SANITATION DISTRICT

PO Box 565  
Florissant, CO 80816

## Board of Directors

### President/Chair:

Joan Rook  
293 Mesa Dr, Florissant, CO 80816  
Elected to Board May 3, 2022  
Term Expires May 2025

### Vice President:

Steve Beale  
179 Mesa Dr, Florissant, CO 80816  
Elected to Board May 3, 2022  
Term Expires May 2025

### Secretary:

Kristine Dewitt  
41 Circle Dr, Florissant, CO 80816  
Elected to Board May 3, 2022  
Term Expires May 2023

### Board Member:

Ginger Bruvold  
18081 CR 1, PO Box 188, Florissant, CO 80816  
Elected to Board May 5, 2020  
Term Expires May 2023

### Board Member:

Harold Clare  
18061 County Rd 1, PO Box 1, Florissant, CO 80816  
Elected to Board May 3, 2022  
Term Expires May 2025

### Water Personnel

H Cole H2O LLC, Henry Cole, Jr.  
Water & Sewer Treatment Operator  
Cripple Creek CO  
(719)689-3464

### Administrative

Lisa M Rector CPA, PC  
212 S Chestnut Street  
Woodland Park, CO 8/0863  
(719)686-6840