

Florissant Water & Sanitation District

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

2024 Annual Budget

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

December 12, 2023

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

Attached is the 2024 budget for Florissant Water & Sanitation District in Teller County, Colorado, submitted pursuant to Section 29-1-113 CRS. This budget was adopted December 12, 2023.

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 \$4,428,770, the property tax revenue is \$15,505.

I hereby certify that the enclosed is a true and accurate copy of the 2024 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): 2024 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 2024 budget for Florissant Water & Sanitation District, the “District,” was prepared and proposed in October 2023 and adopted in December 2023 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

183181

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 12/02/2023**

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 12/04/2023, 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
20224024441-858004

PUBLIC NOTICE
FLORESANT WATER & SANITATION DISTRICT
NOTICE OF BUDGET HEARING
Notice is hereby given that the proposed budget has been submitted to Floresant Water & Sanitation District ("FWSD") for the ensuing year of 2024. That a copy of such proposed budget has been filed in the office of FWSD, at the water treatment plant (2744 W US Hwy 24, Floresant, Colorado) where the same is open for public inspection. It is also posted on the website: <http://floresantwater.com/colorado.gov>
This budget will be finalized and adopted at a Public Budget Hearing (during the regular FWSD Board meeting) on Tuesday, December 12, 2023 at 6:00 PM at the water treatment plant. 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 BOON, PRESIDENT
Floresant Water & Sanitation District
Published in the Gazette December 2, 2023

183175

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF Teller

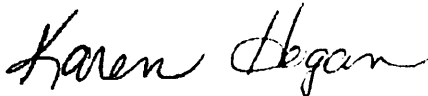
I, Kate Dickens, being first duly sworn, deposes and says that she is the Legal Sales Representative of The Pikes Peak Courier, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of Teller, and the State of Colorado, and which is called Pikes Peak Courier; 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 **12/06/2023**

That said newspaper has been published continuously and uninterruptedly in said County of Teller 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 12/06/2023, 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 08/23/2028

Document Authentication Number
20224024441-940457

PUBLIC NOTICE
FLOREISSANT WATER & SANITATION DISTRICT
NOTICE OF BUDGET HEARING
Notice is hereby given that the proposed budget has been submitted to Floreissant Water & Sanitation District ("FWS") for the ensuing year of 2024. That a copy of such proposed budget has been filed in the office of FWS at the water treatment plant (2744 W US Hwy 24, Floreissant, Colorado), where the same is open for public inspection. It is also posted on the website <http://fws.fwsd.com>.
This budget will be finalized and adopted at a Public Budget Hearing during the regular FWS Board meeting on Tuesday, December 12, 2023 at 6:00 PM at the water treatment plant. Any interested customer of such FWS 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 BOOK, PRESIDENT
Floreissant Water & Sanitation District
Published in the Pikes Peak Courier December 6, 2023.

Florissant Water & Sanitation District
Revenue & Expenditure Summary: Proprietary Fund
Calendar Year: January 1 - December 31, 2024

Revenue	Actual 2022	Adopted Budget 2023	Year-End Projection 2023	PROPOSED Budget 2024
Cash Balance				
BEGINNING of Year Jan 1	\$ 32,805	\$ 28,583	\$ 29,099	\$ 20,175
Operating Revenue				
Sale of Water	98,463	105,140	102,113	109,755
Wastewater Charges	60,362	61,000	60,763	62,000
Wastewater (over 1,000 gal)	-	-	-	-
Water Hauling Station	11,951	13,600	11,680	12,000
Hydrant Use Income	-	-	-	-
Tap Fees	17,000	22,000	-	22,000
Late Fees	357	515	370	400
Total Operating Revenue	\$ 188,133	\$ 202,255	\$ 174,926	\$ 206,155
Non-Operating Revenue				
Mill Levy Tax	12,548	12,912	13,965	15,505
Water Service Charge	3,975	4,475	4,535	4,540
Wastewater Service Charge	4,098	4,475	3,681	3,680
Service Availability	3,765	3,600	5,451	5,450
Interest Earned	106	50	267	270
IREA Utility Refund	-	-	159	160
Small Communities Grant - WW Only	85,860	304,034	172,222	103,662
Debt Service - Loan/Grant	-	50,000	-	35,000
Misc Income	5,613	-	-	-
Total Non-Operating Revenue	\$ 115,965	\$ 379,546	\$ 200,279	\$ 168,267
Total Revenue	\$ 304,098	\$ 581,801	\$ 375,205	\$ 374,422

Florissant Water & Sanitation District
Revenue & Expenditure Summary: Proprietary Fund
Calendar Year: January 1 - December 31, 2024

Expenditure	Actual 2022	Adopted Budget 2023	Year-End Projection 2023	PROPOSED Budget 2024
Operating Expense				
Capital Outlay Water Rights	510	550	543	580
Contract Labor	1,800	1,800	1,624	500
Contract Drinking Water Operator	37,601	40,000	40,790	38,000
Contract Sewer Operator	28,430	31,000	26,355	48,000
Electric - Water	4,611	5,300	5,308	5,300
Electric - WW	7,198	7,300	6,153	6,160
Natural Gas - Water	4,619	4,510	4,541	4,600
Natural Gas - WW	6,733	5,740	8,718	8,720
Propane	206	350	247	250
Purchase of Water	-	1,808	-	-
Repairs & Maintenance - Water	10,501	56,000	8,913	42,000
Repairs & Maintenance - WW	102,346	308,446	178,335	109,782
Repairs & Maintenance - Plant	200	-	-	-
Repairs & Maintenance - Coin Station	-	-	-	-
Sludge Hauling	3,570	4,500	888	1,775
Treatment Chemicals - Water	9,846	7,200	6,691	6,700
Treatment Chemicals - WW	-	4,800	3,160	3,200
Water Testing - Water	-	1,768	3,906	3,900
Water Testing - WW	3,856	4,300	4,732	4,730
Total Operating Expense	\$ 222,027	\$ 485,372	\$ 300,904	\$ 284,197

Expenditure	Actual 2022	Adopted Budget 2023	Year-End Projection 2023	PROPOSED Budget 2024
Non-Operating Expense				
Audit Fees	1,400	2,000	1,500	2,000
Bank Fees	5	20	24	25
Debt Repay USDA (Princ & Int)	19,135	21,559	17,174	19,330
Debt Repay/ RCAC (Princ & Int)	7,990	7,990	7,990	7,990
District Office Accounting Manager	20,373	25,000	19,125	20,000
Dues/Publications	609	800	1,398	1,400
Election Costs	205	500	86	-
Insurance	14,714	22,100	21,127	21,560
Legal Fees	-	500	-	250

Florissant Water & Sanitation District
Revenue & Expenditure Summary: Proprietary Fund
Calendar Year: January 1 - December 31, 2024

Expenditure	Actual 2022	Adopted Budget 2023	Year-End Projection 2023	PROPOSED Budget 2024
Non-Operating Expense - Continued				
Office Expense	1,296	1,500	576	600
Penalties	-	-	3,305	6,610
Permits/License/Fees	1,229	1,500	1,198	1,300
Postage	1,576	1,500	1,543	1,600
Security	-	660	629	660
Snow Plowing	450	500	300	500
Software	6,736	7,000	4,195	3,300
Supplies	-	-	-	-
Telephone	2,159	2,300	2,572	2,600
Utility Notification Center	943	1,000	485	500
Total Non-Operating Expense	\$ 78,820	\$ 96,429	\$ 83,226	\$ 90,225
Summary				
Summary	Actual 2022	Adopted Budget 2023	Year-End Projection 2023	PROPOSED Budget 2024
Total				
Revenue	304,098	581,801	375,205	374,422
Expenditures	(300,847)	(581,801)	(384,130)	(374,422)
Transfer from (-to) prior year	(6,957)	-	-	-
Excess/Deficit	\$ (3,706)	\$ -	\$ (8,924)	\$ -
Cash Balance				
END of Year Dec 31	\$ 29,099	\$ 28,583	\$ 20,175	\$ 20,175

I hereby certify that this is a true and accurate copy of the adopted 2024 budget for the
 Florissant Water & Sanitation District, Florissant, Colorado.


 Joan Rook, Board President

Date 1/9/2024

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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 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 on the Florissant Water & Sanitation District website, and at the water treatment plant, 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 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 12th day of December 2023

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 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FLORISSANT WATER & SANITATION DISTRICT, FLORISSANT, COLORADO, FOR THE 2024 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 12, 2023, and;

WHEREAS, the 2024 valuation for assessment for the Florissant Water & Sanitation District as certified by the County Assessor(s) is \$4,428,770.


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 2024 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 2024.

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 12th day of December 2023.

Attest: 
Joan Rook, Board President

Attest: 
Steve Beale, Board Vice President

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

December 12, 2023

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 2024, the Board of Directors of Florissant Water & Sanitation District hereby certified the following mill levies to be extended upon the total assessed valuation of \$4,428,770. The levies and revenues are for the following purposes:

	LEVY	REVENUE
1. General Operating Expenses	3.501	\$15,505
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	3.501	\$15,505

Signed: _____


Joan Rook, 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 12/15/2023

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 2023 IN TELLER COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$3,698,070
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$4,428,770
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$4,428,770
5. NEW CONSTRUCTION: **	\$20,170
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 'LABOR' 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 2023 IN TELLER COUNTY COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$31,598,285
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$301,008
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
NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2023	
IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$17,598
** 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 2024 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget law on December 12th, 2023, 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	\$347,102
Capital Outlay	\$ 0
Debt Service	<u>\$ 27,320</u>
TOTAL GENERAL FUND	\$374,422

ADOPTED THIS 12TH day of December 2023.

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 2, 2023
Term Expires May 2027

Board Member:

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

Board Member:

Paul Kennedy
336 Mesa Dr, Florissant, CO 80816
Elected to Board May 3, 2023
Term Expires May 2025

Water Personnel

K&A Excavating LLC
Kelly Brock & Kenny Case
PO Box 911, Florissant, CO 80816
(719) 649-3407

Administrative

Best Kept Books, Inc.
PO Box 2
Florissant, CO 80816
(719) 999-8499