

**FLORISSANT WATER  
& SANITATION DISTRICT**

**2021 BUDGET**

## BUDGET MESSAGE

TO: Florissant Water & Sanitation District Board of Directors  
FROM: Cathy Valdez  
DATE: December 8, 2020  
RE: 2021 Budget

The 2021 budget for the Florissant Water & Sanitation District is submitted for your consideration. The 2021 budget is based on the modified accrual method of accounting. The budget document is presented in standard line item format.

The 2021 budget reflects our continuing mission of providing water service for the residents of our District. We anticipate no significant changes in our service.

In closing, please note that this budget complies with all laws, regulations, and requirements by which we are governed. Thanks to all that contributed to the budgetary process, 2021 will be a sound & successful year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cathy Valdez', with a long, sweeping underline.

Cathy Valdez  
President

**Florissant Water & Sanitation District**  
**PO Box 565**  
**Florissant, CO 80816**  
**(719) 748-3565**

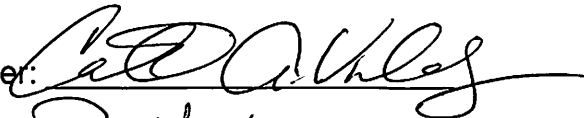
December 8, 2020

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

Attached is the budget for Florissant Water & Sanitation District in Teller County, Colorado, submitted pursuant to Section 29-1-113 CRS. This budget was adopted December 8, 2020. If there are questions on the budget, please contact Cathy Valdez @ 719 660-1599, address 2244 W. HWY 24, Florissant, CO 80816.

The mill levy certified to the County Commissions is 3.501 mills for all general operating expenses. Based on an assessed valuation of \$2,957,780.00, the property tax revenue is \$ 10,355.00.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

Signature of Officer:   
Title: President

## Board of Directors:

### President

Catherine Valdez  
116 Hillside Drive  
Florissant, CO 80816  
Elected to Board 05/06/2018  
Term Expires May 2022

### Board Member

Dixie Clare  
196 Mesa Drive  
Florissant, CO 80816  
Appointed 06/09/2020  
Term Expires May 2022

### Treasurer

Chris Penland  
116 Hillside Drive  
Florissant, CO 80816  
Appointed 06/09/2020  
Term Expires May 2022

### Board Member

Steve Gulbine  
1814 CR 31  
Florissant, CO 80816  
Elected to the Board 5/5/2020  
Term Expires May 2023

### Board Member

Ginger Bruvold  
PO Box 188  
Florissant, CO 80816  
Elected to Board 05/05/2020  
Term Expires May 2023

## Water Personnel

Louis Lemmon – Water Treatment Operator Florissant, CO (719) 648-1253

Henry Cole, Jr. – Sewer Treatment Operator Cripple Creek, CO (719) 689-3464

## Administrative

My Books First, LLC 2640 W. Colorado Ave  
Colorado Springs, CO 80904 (719) 445-0085

**Florissant Water & Sanitation District**  
**PO Box 565**  
**Florissant, CO 80816**  
**(719) 748-3565**

December 08, 2020

Teller County Board of County Commissioners  
ATTN: Mill Levy Certification  
P O Box 959  
Cripple Creek, CO 80813

RE: Certification of Tax Levies

Dear Commissioners

For the year 2021, the Board of Directors of Florissant Water & Sanitation District hereby certified the following mill levies to be extended upon the total assessed valuation of \$ 2,957,780 The levies and revenues are for the following purposes:

	<u>LEVY</u>	<u>REVENUE</u>
1. General Operating Expenses	3.501	\$ 10,355.00
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	<u>0</u>	<u>0</u>
TOTAL	3.501	\$10,355.00

Contact person: Cathy Valdez Daytime phone: (719) 660-1599

Signed:  Title: President

## RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FLORISSANT WATER & SANITATION DISTRICT, FLORISSANT, COLORADO FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the Florissant Water & Sanitation District has adopted the annual budget in accordance with the Local Government Budget Law on December 08, 2020, and;

WHEREAS, the 2021 valuation for the assessment for the Florissant Water & Sanitation District as Certified by the County Assessor is \$2,957,780.

NOW, THEREFORE, BE IT RESOLVED 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 2021 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 2021.

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 8th day of December 2020.

FLORISSANT WATER & SANITATION DISTRICT

By:   
President

ATTEST

By:   
Treasurer

## **RESOLUTION TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE FLORISSANT WATER & SANITATION DISTRICT, TELLER COUNTY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021, AND ENDING ON THE LAST DAY OF DECEMBER 2021.

WHEREAS, the Board of Directors of the Florissant Water & Sanitation District have prepared and submitted a proposed budget to said governing body at the proper time.

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 November 10, 2020, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

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 Florissant Water & Sanitation District:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$184,935.00
Debt Service	<u>\$ 24,549.00</u>
TOTAL	\$209,484.00

Section 2. That estimated revenues for each fund are as follows:


Sources other than general tax	\$199,129.00
General property tax levy	<u>\$ 10,355.00</u>
TOTAL	\$ 209,484.00

Section 3. That the budget as submitted, amended and herein summarized by fund, be, and the same herby is, approved and adopted as the budget of Florissant Water & Sanitation District for the year stated above.


Section 4. That the budget hereby approved and adopted shall be signed by the Treasurer and made a part of the public records of the District.

Adopted this 8th day of December 2020.

FLORISSANT WATER & SANITATION DISTRICT

By:   
President

ATTEST

By:   
Treasurer



**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

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 FLORISSANT WATER & SANITATION DISTRICT, FLORISSANT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2020, 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;

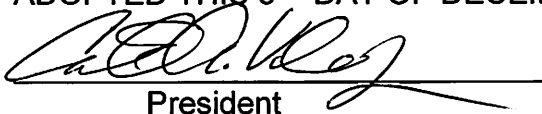
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Florissant Water & Sanitation District.

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

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

GENERAL FUND	
Current Operating Expenses	\$184,935.00
Capital Outlay	\$ -0-
Debt Service	<u>\$ 24,549.00</u>
TOTAL GENERAL FUND	\$209,484.00

ADOPTED THIS 8<sup>TH</sup> DAY OF DECEMBER, 2020.

  
President

ATTEST:

By:   
Treasurer

# CERTIFICATION OF VALUATION BY TELLER COUNTY COUNTY ASSESSOR

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

IN TELLER COUNTY COUNTY ON 10/8/2020

New Entity: No

<b>USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY</b>
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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 2020 IN TELLER COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,990,270
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$2,957,780
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,957,780
5. NEW CONSTRUCTION: **	\$0
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.

<b>USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY</b>
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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 2020 IN TELLER COUNTY COUNTY, COLORADO ON AUGUST 25, 2020

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$20,804,790
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
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: <small>(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.)</small>	\$0
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, 2020

Data Date: 10/8/2020

1. [Illegible text]

2. [Illegible text]

3. [Illegible text]

4. [Illegible text]

5. [Illegible text]

6. [Illegible text]

7. [Illegible text]

8. [Illegible text]

9. [Illegible text]

10. [Illegible text]

11. [Illegible text]

12. [Illegible text]

13. [Illegible text]

	<b>Actual 2017 thru 9/30</b>	<b>Budget 2018</b>	<b>Actual 2018 thru 9/30</b>	<b>Budget 2019</b>	<b>Actual 2019 thru 9/30</b>	<b>Budget 2020</b>	<b>Actual 2020 thru 9/30</b>	<b>Budget 2021</b>
<b>Water Operations</b>			60%					
<b>Water Income</b>								
Sale of Water	77050	102733	87173	116231	85156	125451	83848	111544
Interest Earned	26	30	23	30	13	27	21	28
Late Fees	588	784	156	220	200	225	138	184
Mill Levy Tax	6470	6847	7152	9536	5876	6282	7549	6213
Service Availability	2122	2829	2122	2829	1560	2077	2179	3105
IREA utility refund	552	635	370	370	450	400	560	560
Water Service Charge	2800	3733	2741	3655	3133	4177	2309	3078
Water Hauling Station	9200	11000	12442	16589	11767	15716	7664	10218
Water Tap Fees	6000	6000	0	6000	6000	6000	12000	6000
<b>Total Income</b>	<b>104808</b>	<b>134591</b>	<b>112179</b>	<b>155460</b>	<b>114155</b>	<b>160355</b>	<b>116268</b>	<b>140930</b>
<b>Expenditures</b>								
Adv./dues/pubs	552	300	335	447	275	300		
Audit Fees	0	4600	4400	2500	800	840	900	900
Auto/Truck/Gasoline	10	10	12	12	20	30	0	0
Auto Repair/Maintenance	0	50	0	50	100	40	0	60
Bank Fees	0	0	3	0	20	20	0	30
Capital Outlay Water Rights	645	645	645	645	645	645	655	655
Drinking water operator	16702	21000	19570	30093	25432	33911	25434	38000
Debt repay CRG	6741	6741	4028	4028	6714	0	0	0
Debt Repay USDA	14850	14850	8445	8445	8084	10778	6826	10238
Debt repay / RCAC	5967	5967	3068	3068	3196	4794	3196	4794

District Office Accounting Manager	16650	22800	10258	13680	10260	13680	10260	13680
Election Costs	0	400	0	0	0	500	329	0
Electric - Drinking water	3080	4108	3219	4293	4305	5739	3178	3154
Insurance	6643	6643	6311	8415	7000	9553	7702	9000
Legal Fees	679	800	183	1180	3000	1800	0	300
Office Expense	779	728	298	239	600	360	209	560
Permits/Licenses/Fees	1023	1363	841	1300	175	180	160	240
Postage	1381	1288	339	452	665	852	450	600
Natural Gas	4341	5788	1925	2900	1845	2456	1698	2263
Repairs & maintenance - Water Plant	5424	3000	1470	5960	4810	5000	1580	11269
Repairs & maintenance - coin station	63	200	2430	4240	1000	2000	172	600
Snow Plowing	200	225	183	183	350	240	400	450
Software	300	1600	1058	1200	700	900	600	1200
	<b>2017</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>thru 9/30</b>	<b>2018</b>	<b>thru 2018</b>	<b>2019</b>	<b>thru 9/30</b>	<b>2020</b>	<b>thru 9/30</b>	<b>2021</b>
Supplies	170	175	0	50	40	60	100	120
Telephone	613	650	713	713	1000	863	1210	1440
Trash Service	0	0	0	0	0	0	0	0
Water Testing - drinking	3224	3000	3739	4985	1860	2479	1686	2250
Drinking Water Treatment Chemicals	3418	4000	3702	4936	2910	3880	3714	4952
Savings for reserves						27265	15000	12557
<b>Total Expenditures</b>	<b>94920</b>	<b>112649</b>	<b>77175</b>	<b>93360</b>	<b>91915</b>	<b>129165</b>	<b>70459</b>	<b>119312</b>
<b>Net Water Income</b>	<b>3912</b>	<b>19442</b>	<b>35004</b>	<b>62098</b>	<b>22240</b>	<b>31190</b>	<b>116268</b>	<b>21618</b>
<b>Net Water Income</b>	<b>3912</b>	<b>19442</b>	<b>35004</b>	<b>62098</b>	<b>114155</b>	<b>31190</b>	<b>30809</b>	<b>21618</b>
<b>Net Waste Water Income</b>		<b>-19442</b>	<b>-39052</b>	<b>-32981</b>	<b>-26939</b>	<b>-31190</b>	<b>-2492</b>	<b>-21618</b>
<b>Total Net Income</b>		<b>0</b>	<b>-4048</b>	<b>29117</b>		<b>0</b>	<b>28317</b>	<b>0</b>

			Actual							
	Budget	2017	Budget	2018	2019	2019	2020	2020	2021	
	2017	thru 9/30	2018	thru 9/30	Budget	thru 9/30	Budget	thru 9/30	Budget	
<b>Wastewater Operations</b>										
				40%						
<b>Wastewater Income</b>										
Interest Earned	20	11	12	15	15	9	9	14	19	
Late Fees	243	252	336	104	105	106	175	92	123	
Mill Levy Tax	2168	2773	2935	4768	5500	3871	4187	5032	4142	
Waste Water Service Charge	3780	2303	3071	2385	3180	2926	3888	2130	2840	
Utility Refund	150	789	785	246	246	300	300	373	373	
Waste Water Charges	40850	20255	26131	26215	34954	3000	40000	39293	53057	
Waste Water (over 1000 gal)	3000	2000	2000	2000	2000	3100	4115	2000	2000	
Waste Water Tap Fees	0	6000	6000	0	6000	3000	6000	12000	6000	
<b>Total Income</b>	<b>50211</b>	<b>34383</b>	<b>41270</b>	<b>35733</b>	<b>5200</b>	<b>43312</b>	<b>58674</b>	<b>60934</b>	<b>68554</b>	
<b>Expenditures</b>										
Adv/dues/pubs	220	200	250	223	250	158	200			
Audit Fees	1625	1950	2100	2960	1500	450	560	600	600	
Auto/Truck/Gasoline	10	40	40	8	20	0	20	0	50	
Auto Repair / Maintenance	20	0	150	0	50	0	35	0	40	
Bank Fees	24	0	0	2	0	15	15	0	20	
Contract Sewer Operator	12000	11650	12850	18400	34553	16508	22010	16,506	30000	
Debt Repay CRG	2247	1660	2687	2685	3580	2394	0	0	0	
Debt Repay USDA	4950	4506	5991	5636	7515	5389	8084	5119	6321	
Debt repay RCAC	1989	1661	2257	2045	2727	5994	5994	2397	3196	
District Office Manager	5550	4995	6840	6840	9120	6804	9120	6804	9120	
Electric - Waste Water	5831	6272	7884	5379	7172	6273	8363	5297	7060	
Election Cost	0	0	200	0	0	0	500	220	0	
Insurance	2451	2847	2747	4208	4208	4945	6368	5095	6000	
Legal Fees	125	204	204	123	159	1140	1200	0	200	
Office Expense	338	338	311	198	220	388	500	140	160	
Permits/Licenses/Fees	315	437	437	561	561	175	120	140	160	

