

**FLORISSANT WATER
& SANITATION DISTRICT**

2022 BUDGET

BUDGET MESSAGE

TO: Florissant Water & Sanitation District Board of Directors

FROM: Cathy Valdez

DATE: December 14, 2021

RE: 2022 Budget

The 2022 budget for the Florissant Water & Sanitation District is submitted for your consideration. The 2022 budget is based on the modified accrual method of accounting. The budget document is presented in standard line item format.

The 2022 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, 2022 will be a sound & successful year.

Sincerely,



Cathy Valdez
President

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

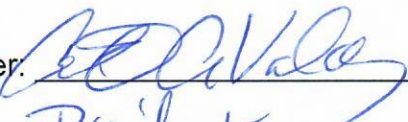
December 14, 2021

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 14, 2021. 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 \$3,635,750, the property tax revenue is \$12,729.00.

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

Secretary

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

Treasurer

Chris Penland
116 Hillside Drive
Florissant, CO 80816
Appointed to Board 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

Dave Stanford – Water Treatment Operator Florissant, CO (719) 687-2386

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 14, 2021

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 2022, the Board of Directors of Florissant Water & Sanitation District hereby certified the following mill levies to be extended upon the total assessed valuation of \$3,635,750.00. The levies and revenues are for the following purposes:

	<u>LEVY</u>	<u>REVENUE</u>
1. General Operating Expenses	3.501	\$ 12,729.00
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	\$12,729.00

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 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FLORISSANT WATER & SANITATION DISTRICT, FLORISSANT, COLORADO FOR THE 2022 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 14, 2021, and;

WHEREAS, the 2022 valuation for the assessment for the Florissant Water & Sanitation District as Certified by the County Assessor is \$3,635,750.00.


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 2022 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 2022.

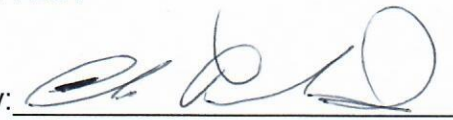
Section 2. – That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Teller County, Colorado, the mill levies for the Florissant Water & Sanitation District as herein above determined and set.

Adopted this 14th day of December 2021.

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 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.

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 9, 2021, 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	\$193,782.00
Debt Service	<u>\$ 27,953.58</u>
TOTAL	\$223,331.00

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

Sources other than general tax	\$210,602.00
General property tax levy	<u>\$12,729.00</u>
TOTAL	\$ 223,331.00

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 14, 2021, 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;

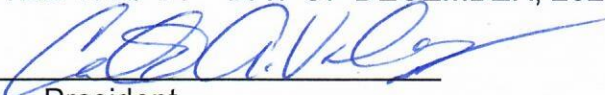
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Florissant Water & Sanitation District.

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	\$193,782.00
Capital Outlay	\$ -0-
Debt Service	<u>\$ 29,549.00</u>
TOTAL GENERAL FUND	\$223,331.00

ADOPTED THIS 14TH DAY OF DECEMBER, 2021.



President

ATTEST: _____

By: 

Treasurer

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 14th day of December 2021

FLORISSANT WATER & SANITATION DISTRICT

By: 
President

ATTEST

By: 
Treasurer

CERTIFICATION OF VALUATION BY TELLER COUNTY COUNTY ASSESSOR

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

IN TELLER COUNTY COUNTY ON 11/30/2021

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
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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 2021 IN TELLER COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,957,780
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$3,635,750
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$3,635,750
5. NEW CONSTRUCTION: **	\$65,730
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 2021 IN TELLER COUNTY COUNTY, COLORADO ON AUGUST 25, 2021

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$25,673,539
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$919,228
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, 2021

Data Date: 11/30/2021

	Budget	2021	2022
	2021	thru Sept.	Budget
Water Operations			
Water Income			
Sale of Water	111544	82305	105140
Interest Earned	28	26	4
Late Fees	184	291	305
Mill Levy Tax	6213	6315	7637
Service Availability	3105	1655	2550
IREA utility refund	560	248	250
Water Service Charge	3078	3441	4475
Water Hauling Station	10218	6483	9628
Water Tap Fees	6000	6000	12000
Total Income	140930	106764	141989
Expenditures	Budget	2021	2022
	2021	thru Sept.	Budget
Audit Fees	900	900	900
Auto/Truck/Gasoline	0	20	20
Auto Repair/Maintenance	60	60	60
Bank Fees	30	0	20
Capital Outlay Water Rights	655	500	500
Drinking water operator	38000	32493	38000
Debt Repay USDA	10238	7676	13577
Debt repay / RCAC	4794	3203	4794
District Office Accounting Manager	13680	9420	15084
Dues/Publications		353	400
Election Costs	0	0	300
Electric - Drinking water	3154	4001	6000
Insurance	9000	7965	10620
Legal Fees	300	0	300
Office Expense	560	476	500
Permits/Licenses/Fees	240	769	900
Postage	600	436	600
Purchase of Water		4500	5280
Natural Gas	2263	2084	2900

Repairs & maintenance - Water Plant	11269	7700	5000
Repairs & maintenance - coin station	600	0	400
Snow Plowing	450	540	600
Software	1200	846	3600
	Budget	2021	2022
	2021	thru	Budget
		Sept.	
Supplies	120	0	50
Telephone	1440	1401	2200
Water Testing - drinking	2250	1325	1768
Drinking Water Treatment Chemicals	4952	2385	5000
Utility Notification Center		578	600
Savings for reserves	12557		7000
Total Expenditures	119312	89631	126973
Net Water Income	21618		15016
Net Water Income	21618		15016
Net Waste Water Income	-21618		-15016
Total Net Income	0		0

2022 Budget				
	2021	2021	2022	
		Actual		
	Budget	thru	Budget	
	Sept.			
Wastewater Operations				
Wastewater Income				
Interest Earned	19	17	2	
Late Fees	123	194	210	
Mill Levy Tax	4142	4210	5091	
Waste Water Service Charge	2840	2785	4474	
Utility Refund	373	165	165	
Waste Water Charges	53057	46000	61600	
Waste Water (over 1000 gal)	2000	1433	1800	
Waste Water Tap Fees	6000	6000	8000	
Total Income	68554	60804	81342	
Expenditures				
Audit Fees	600	600	600	
Auto/Truck/Gasoline	50	0	20	
Auto Repair / Maintenance	40	40	40	
Bank Fees	20	0	20	
Contract Sewer Operator	30000	21600	31000	
Debt Repay USDA	6321	4851	7982	
Debt repay RCAC	3196	2636	3196	
District Office Accounting Manager	9120	6662	10000	
Electric - Waste Water	7060	4883	6510	
Election Cost	0	0	200	
Insurance	6000	4383	7080	
Legal Fees	200	0	200	
Office Expense	160	317	400	
Permits/Licenses/Fees	160	519	520	
Postage	400	291	400	
Propane	150	130	150	
Natural Gas	3900	4791	5000	
Repair/Maintenance WW Plant	10000	4394	4500	
Sludge Hauling	5000	2670	5000	
Snow Plowing	300	360	450	

	2021	2021	2022	
	Budget	Actual thru Sept.	Budget	
Software	800	564	2800	
Supplies	70	0	50	
Telephone	960	801	960	
Utility Notification Center		385	400	
Waste Water Chemicals	1445	2850	4580	
Water Testing	4220	3477	4300	
Total Expenditures	90172	67204	96358	
Net Wastewater Income	-21618		-15016	

	Actual 2017 thru 9/30	Budget 2018	Actual 2018 thru 9/30	Budget 2019	Actual 2019 thru 9/30	Budget 2020	Actual 2020 thru 9/30	Budget 2021	Actual 2021 thru 9/30	Budget 2022
Water Operations										
Water Income										
Sale of Water	77050	102733	87173	116231	85156	125451	83848	111544	129903	168705
Interest Earned	26	30	23	30	13	27	21	28	43	6
Late Fees	588	784	156	220	200	225	138	184	485	515
Mill Levy Tax	6470	6847	7152	9536	5876	6282	7549	6213	10525	12728
Service Availability	2122	2829	2122	2829	1560	2077	2179	3105	1655	2550
IREA utility refund	552	635	370	370	450	400	560	560	248	250
Water Service Charge	2800	3733	2741	3655	3133	4177	2309	3078	6226	8949
Water Hauling Station	9200	11000	12442	16589	11767	15716	7664	10218	6483	9628
Water Tap Fees	6000	6000	0	6000	6000	6000	12000	6000	12000	20000
Total Income	104808	134591	112179	155460	114155	160355	116268	140930	167568	223331
Expenditures										
Adv./dues/pubs	552	300	335	447	275	300			353	920
Audit Fees	0	4600	4400	2500	800	840	900	900	1500	1500
Auto/Truck/Gasoline	10	10	12	12	20	30	0	0	20	40
Auto Repair/Maintenance	0	50	0	50	100	40	0	60	60	100
Bank Fees	0	0	3	0	20	20	0	30	0	40
Capital Outlay Water Rights	645	645	645	645	645	645	655	655	500	500
Water operators	16702	21000	19570	30093	25432	33911	25434	38000	54093	61332
Debt repay CRG	6741	6741	4028	4028	6714	0	0	0	0	0
Debt Repay USDA	14850	14850	8445	8445	8084	10778	6826	10238	12527	21559
Debt repay / RCAC	5967	5967	3068	3068	3196	4794	3196	4794	5839	7990
District Office Accounting Manager	16650	22800	10258	13680	10260	13680	10260	13680	16082	25084
Election Costs	0	400	0	0	0	500	329	0	0	500
Electric	3080	4108	3219	4293	4305	5739	3178	3154	7866	12510

	6643	6643	6643	6311	8415	7000	9553	7702	9000	12348	17700
	679	779	1023	1381	4341	5424	63	200	300		
	2017	Budget	2018	Actual	Budget	2019	Actual	Budget	2020	Actual	Budget
	thru 9/30	2018	thru 9/30	thru 9/30	2019	thru 9/30	thru 9/30	2020	thru 9/30	2021	Budget
											2022
Insurance	6643	6643	6643	6311	8415	7000	9553	7702	9000	12348	17700
Legal Fees	679	800	800	183	1180	3000	1800	0	300	0	500
Office Expense	779	728	728	298	239	600	360	209	560	1178	1900
Permits/Licenses/Fees	1023	1363	1363	841	1300	175	180	160	240	1288	1420
Postage	1381	1288	1288	339	452	665	852	450	600	727	1000
Natural Gas	4341	5788	5788	1925	2900	1845	2456	1698	2263	6875	8050
Repairs & maintenance - Plants	5424	3000	3000	1470	5960	4810	5000	1580	11269	12094	8500
Repairs & maintenance - coin station	63	200	200	2430	4240	1000	2000	172	600	0	400
Snow Plowing	200	225	225	183	183	350	240	400	450	900	1050
Software	300	1600	1600	1058	1200	700	900	600	1200	846	5780
	2017	Budget	2018	Actual	Budget	2019	Actual	Budget	2020	Actual	Budget
	thru 9/30	2018	thru 9/30	thru 9/30	2019	thru 9/30	thru 9/30	2020	thru 9/30	2021	Budget
											2022
Supplies	170	175	175	0	50	40	60	100	120	0	100
Telephone	613	650	650	713	713	1000	863	1210	1440	2202	3160
Trash Service	0	0	0	0	0	0	0	0	0	0	0
Water Testing	3224	3000	3000	3739	4985	1860	2479	1686	2250	4802	5100
Water Treatment Chemicals	3418	4000	4000	3702	4936	2910	3880	3714	4952	5235	9580
Savings for reserves										5000	12000
Total Income							27265	15000	12557	156835	215983
Total Expenditures	94920	112649	112649	77175	93360	91915	129165	70459	119312	156835	208315
Net Water Income	3912	19442	19442	35004	62098	22240	31190	116268	21618	10733	15016
Net Water Income	3912	19442	19442	35004	62098	114155	31190	30809	21618		15016
Net Waste Water Income		-19442	-19442	-39052	-32981	-26939	-31190	-2492	-21618		-15016
Total Net Income		0	0	-4048	29117		0	28317	0		0