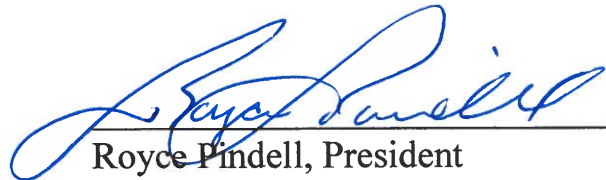


**CERTIFICATION OF 2024 BUDGET FOR**  
**BENNETT FIRE PROTECTION DISTRICT 7**

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for the Bennett Fire Protection District 7, for the budget year ending December 31, 2023, as adopted on December 14, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Bennett Fire Protection District 7 in Adams and Arapahoe Counties, Colorado, this 14<sup>th</sup> day of December, 2023.

  
\_\_\_\_\_  
Royce Pindell, President

**BENNETT FIRE PROTECTION DISTRICT 7**

**RESOLUTION NO. 2023-04**

**RESOLUTION TO ADOPT 2024 BUDGET**

**WHEREAS**, the Board of Directors (“Board”) of Bennett Fire Protection District 7 (“District”) has appointed a budget committee to prepare and submit a proposed 2024 budget to the Board at the proper time; and

**WHEREAS**, such budget committee has submitted the proposed budget to the Board for its consideration; and

**WHEREAS**, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on December 14, 2023, and interested electors were given the opportunity to file or register any objections to the budget; and

**WHEREAS**, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

**WHEREAS**, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Bennett Fire Protection District 7:

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

General Fund	\$8,261,747
Capital Expansion Fund	\$ 580,000

That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$3,243,676
From sources other than general property tax	\$ 515,500
From general property tax	<u>\$ 8,392,617</u>

Total \$12,151,793

Capital Expansion Fund:

From unappropriated surpluses	\$2,376,779
From sources other than general property tax	<u>\$ 150,400</u>
	\$2,527,179

2. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Bennett Fire Protection District 7 for the 2024 fiscal year.

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Bennett Fire Protection District 7 for the 2024 fiscal year. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section shall be deemed ratified by the Board.

4. That the budget, as hereby approved and adopted, subject to any adjustments due to final assessed valuation, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**TO SET MILL LEVIES**

**WHEREAS**, at an election conducted on November 7, 2017, the District's electors approved an annual adjustment to the general operating mill levy rate to account for any loss in tax revenue as a result of any change in the Residential Assessment Rate under the Gallagher Amendment to the Colorado Constitution set at the time of the election, which was 7.20%; and

**WHEREAS**, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$8,216,283; and

**WHEREAS**, the 2023 valuation for assessment of the District, as certified by the Adams and Arapahoe County Assessors, is \$632,021,749.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Bennett Fire Protection District 7:

1. That for the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a property tax of 13.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$8,216,283.

2. That for the purpose of adjusting the general operating mill levy rate to account for the reduction of the Residential Assessment Rate from 7.20%, there is hereby levied a property tax of 0.279 mills upon each dollar of total valuation for assessment of all taxable property within the District to raise \$176,334.

3. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe and Adams Counties, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

**TO APPROPRIATE SUMS OF MONEY**

**WHEREAS**, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, so as not to impair the operations of District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Bennett Fire Protection District 7 that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund:	\$8,261,747
Capital Expansion Fund:	\$ 580,000

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Adopted this 14<sup>th</sup> day of December, 2023.

BENNETT FIRE PROTECTION DISTRICT 7

By:   
Royce Pindell, President

ATTEST:

By:   
Secretary

BENNETT FIRE PROTECTION DISTRICT 7

2022 BUDGET

GENERAL FUND

GENERAL FUND

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>PRELIM 2024</b>
<b>Beginning Funds Balance</b>	<b>3,051,445</b>	<b>3,623,903</b>	<b>3,243,676</b>
<b>REVENUE</b>			
Interest Income	55,192	168,000	25,000
EMS Revenue	371,593	300,000	200,000
Medicaid Reimbursement income	98,965	192,534	0
Plan Review Fees	11,190	7,000	7,000
Out of District Service Contracts	25,549	0	0
Property Taxes	3,737,770	5,008,000	8,392,617
Property Taxes Interest	4,593	4,000	500
Specific Ownership Taxes	258,387	310,000	180,000
Miscellaneous Income	103,954	6,374	8,000
Donations	2,704	152,400	0
Academy Income	1,615	100	0
Fire Works Income	4,250	0	0
Instructional Income	0	277	0
Capital Lease Proceeds	0	0	0
HazMat Revenue	581	5,964	0
Insurance Proceeds	22,054	383,563	0
Grants	25,000	0	55,000
Outside Fleet Maintenance	48,902	40,000	40,000
Transfer in from Capital	837,070		
Sale of Capital Assets	0	0	0
<b>TOTAL REVENUE</b>	<b>5,609,369</b>	<b>6,578,212</b>	<b>8,908,117</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>8,660,814</b>	<b>10,202,115</b>	<b>12,151,793</b>
<b>EXPENDITURES</b>			
<b>Administration</b>			
Treasure Fees	56,103	75,180	125,897
Books/ Publications	197	500	2,000
Cell Phones	6,817	8,000	13,000
Copier Maintenance/ Lease	3,774	3,500	5,000
EMS Billing	35,995	33,548	21,900
Office Expense	3,616	7,000	11,000
Express Tolls	534	900	900
Incentive / Meetings	7,812	10,000	14,000
Membership/ Dues	5,112	7,500	8,000
Staff Education	8,150	9,940	15,000
<b>Total Administration</b>	<b>128,110</b>	<b>156,068</b>	<b>216,697</b>
<b>Payroll</b>			
Employee Wages/	2,011,290	2,496,000	3,610,720
Gap Pay		40,769	64,541
Overtime Wages	47,164	60,000	90,000
Director Wages	5,736	7,000	7,000
Employer FPPA Contributions/457	215,393	300,656	424,792
Health Savings Plan		4,000	4,000

BENNETT FIRE PROTECTION DISTRICT 7

2022 BUDGET

GENERAL FUND

GENERAL FUND

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>PRELIM 2024</b>
STD	0	6,278	8,682
Payroll Tax Expenses SS medicare	46,682	49,715	68,907
Payroll Expense	8,988	16,000	16,000
Unemployment Insurance	4,509	13,000	13,000
Employee Health Insurance	334,520	446,354	588,826
Employee Dental Insurance	24,816	37,283	40,008
Longevity Award	28,000	34,400	82,600
PRN Coverage	0	10,000	10,000
<b>Total</b>	<b>2,727,098</b>	<b>3,521,455</b>	<b>5,029,076</b>
<b>Facilities</b>			
Telephone/Internet Expense	16,477	19,000	22,000
Station Supplies/Tools	7,313	9,000	12,000
Utility Expense	36,101	55,000	65,000
Water- Drinking Water	0	0	0
Pest Control	1,114	2,000	2,500
Vehicle/ Building Insurance	91,341	130,000	145,000
Building Lease Payments	13,000	12,000	12,000
Maintenance Stations	12,581	15,000	70,000
Repairs Station	14,209	25,000	35,000
<b>Total</b>	<b>192,136</b>	<b>267,000</b>	<b>363,500</b>
<b>Health /Safety</b>			
Heath/Safety	418	500	2,000
Fitness Equipment	8,871	2,922	8,000
Physicals/Vaccinations	85	400	400
Peer Support	3,312	3,500	6,800
CFH Trust/Cancer Trust	1,800	9,974	10,000
EAP Program	1,536	1,510	1,600
<b>Total</b>	<b>16,022</b>	<b>18,806</b>	<b>28,800</b>
<b>Human Resources</b>			
Hiring/HR Research	1,504	2,000	2,600
Advertising/Recruiting	127	400	500
Workers Comp Insurance	107,348	120,000	125,000
Volunteer Life Insurance	2,533	2,700	2,800
<b>Total</b>	<b>111,512</b>	<b>125,100</b>	<b>130,900</b>
<b>Operations</b>			
Ambulance Supplies	33,063	40,000	55,000
Ambulance & EMS Equipment Misc.	8,825	12,000	21,000
Ambulance Licensing	0	0	1,500
EMS Maintenance Agreement	7,434	8,000	15,000
Oxygen Supply	3,596	5,100	6,000
Life Safety	1,168	1,600	2,300
Fire Extinguisher Inspct./Refill	968	1,000	1,500
Fire Equipment Misc.	17,660	30,000	50,000
Foam	0	4,000	4,000
HazMat Supplies	444	7,000	8,000

BENNETT FIRE PROTECTION DISTRICT 7

2022 BUDGET

GENERAL FUND

GENERAL FUND

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>PRELIM 2024</b>
Personal Protective Equipment	65,499	60,000	80,000
Uniforms	26,670	20,000	55,000
Communications	57,182	40,000	72,000
Maintenance Equipment	2,019	2,000	8,000
Repairs PPE	2,437	5,000	7,000
Repairs SCBA's, Masks, Bottles, Accs.	3,772	4,000	7,500
Repairs Equipment	1,132	2,000	4,000
Special Operations		0	10,000
Wildland Equipment/PPE	1,003	5,000	8,000
<b>Total</b>	<b>232,872</b>	<b>246,700</b>	<b>415,800</b>
<b>Training</b>			
Academy	5,898	4,750	38,800
E- Learning		0	3,500
District	4,811	6,800	6,000
EMS	3,317	4,000	9,000
Fire	5,362	6,000	9,000
Fleet	500	1,800	3,500
HazMat	2,033	700	10,000
Life Safety	105	1,500	1,500
Paramedic	0	4,063	12,000
Travel	7,809	8,600	12,000
<b>Total</b>	<b>29,835</b>	<b>38,213</b>	<b>105,300</b>
<b>Public Relations</b>			
Public Relations	927	800	1,500
EMS Appreciation	600	970	1,500
Fireworks	11,000	0	11,000
Fire Prevention	2,458	2,500	3,000
<b>Total</b>	<b>14,985</b>	<b>4,270</b>	<b>17,000</b>
<b>Volunteer Reimbursement</b>			
Reimbursement- Reserves	2,160	12,000	12,000
<b>Total</b>	<b>2,160</b>	<b>12,000</b>	<b>12,000</b>
<b>Annual Banquet</b>			
Annual Banquet	10,001	7,381	12,000
Annual Membership Gift	7,758	9,488	10,000
<b>Total</b>	<b>17,759</b>	<b>16,869</b>	<b>22,000</b>
<b>Technology</b>			
Technology Non-Capital	4,901	4,500	10,000
Computer Software/Support	40,344	53,000	61,000
Technology Parts	2,184	1,900	3,500
Radio Accessories	1,967	5,000	6,000
Maintenance Radios	951	0	4,000
Repair Radios	2,562	4,000	6,000
<b>Total</b>	<b>52,909</b>	<b>68,400</b>	<b>90,500</b>



BENNETT FIRE PROTECTION DISTRICT 7

2022 BUDGET

GENERAL FUND

GENERAL FUND

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>PRELIM 2024</b>
<b>Testing</b>			
SCBA Compressor Testing	48	2,700	5,000
Ladder Testing	1,532	1,594	3,100
SCBA Bottle Hydro Testing	216	600	3,000
SCBA Flow Testing	4,803	3,950	5,500
Hose Testing			9,000
Fit Test Calibration	935	1,100	1,500
Apparatus Pump Testing	1,630	1,652	2,800
Aerial Apparatus Ladder Testing	1,075	1,366	1,600
<b>Total Testing</b>	<b>10,239</b>	<b>12,962</b>	<b>31,500</b>
<b>Fleet</b>			
Fleet Technician Tools Reimbursement	500	550	750
Fleet Maintenance Tools	3,692	2,200	3,000
Fuel	83,620	89,000	100,000
Maintenance	26,105	33,000	30,000
Outside Fleet Maintenance	13,581	35,000	20,000
Repairs	44,111	68,000	65,000
<b>Total Fleet</b>	<b>171,609</b>	<b>227,750</b>	<b>218,750</b>
<b>Miscellaneous Expense</b>			
Miscellaneous Expense	14,022	20,000	25,000
<b>Total</b>	<b>14,022</b>	<b>20,000</b>	<b>25,000</b>
<b>Insurance Claim Expense</b>			
Insurance Replacement Expense	20,080	50,000	390,000
<b>Total</b>	<b>20,080</b>	<b>50,000</b>	<b>390,000</b>
<b>Election Expense</b>			
Election Expense	2,036	1,076	0
<b>Total</b>	<b>2,036</b>	<b>1,076</b>	<b>0</b>
<b>Legal Expense</b>			
Legal Expense	22,830	47,000	50,000
<b>Total</b>	<b>22,830</b>	<b>47,000</b>	<b>50,000</b>
<b>Accounting</b>			
Accounting	19,425	17,575	18,450
<b>Total</b>	<b>19,425</b>	<b>17,575</b>	<b>18,450</b>
<b>Professional Services</b>			
Professional Services	13,000	0	0
<b>Total</b>	<b>13,000</b>	<b>0</b>	<b>0</b>
<b>Pension</b>			
Pension	10,000	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Volunteer Annuitant Contribution</b>			

BENNETT FIRE PROTECTION DISTRICT 7

2022 BUDGET

GENERAL FUND

GENERAL FUND

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>PRELIM 2024</b>
Volunteer Annuitant Contribution	10,245	13,060	13,060
<b>Total</b>	<b>10,245</b>	<b>13,060</b>	<b>13,060</b>
<b>Capital Outlay</b>			
Capital Outlay EMS Equipment	1,407	28,000	65,000
Capital Outlay Radio	56,756	38,000	58,000
Capital Outlay Fire Equipment	38,372	343,985	78,000
Capital Outlay Computer	11,978	12,000	67,000
Capital Outlay Office	1,267	2,500	5,000
Capital Outlay Shop Equipment	0	7,000	60,000
Capital Outlay Station Equipment	1,446	10,000	35,000
Capital Outlay Facilities	36,509	60,000	350,000
Capital Outlay Vehicle	880,231	1,417,000	198,000
Debt Service - Principle	161,450	147,015	144,077
Debt Service - Interest	4,200	18,635	13,337
Capital Lease Payments	0	0	0
Capital Improvement/Emergency Reserve	19,995	0	0
<b>Total</b>	<b>1,213,611</b>	<b>2,084,135</b>	<b>1,073,414</b>
<b>Total Expenses</b>	<b>5,032,495</b>	<b>6,958,439</b>	<b>8,261,747</b>
<b>Reserve - Operating / Ending Fund</b>	<b>3,628,319</b>	<b>3,243,676</b>	<b>3,890,046</b>
<b>Reserve - Emergency Fund</b>	<b>168,281</b>	<b>197,346</b>	<b>267,244</b>
<b>Final Ending Fund Balance</b>	<b>3,460,038</b>	<b>3,046,330</b>	<b>3,622,803</b>

BENNETT FIRE PROTECTION DISTRICT 7  
 2022 BUDGET  
 CAPITAL EXPANSION FUND

	<u>actual</u>	<u>adopted</u>	<u>Budget</u>
	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>BEGINNING FUNDS BALANCE</b>	1,526,448	1,313,706	2,376,779
<b>REVENUE</b>			
Interest Income	537	500	400
Misc. Income	0		
Development Fees	414,810	200,000	150,000
<b>TOTAL REVENUE</b>	415,347	200,500	150,400
<b>TOTAL FUNDS AVAILABLE</b>	2,091,295	1,514,206	2,527,199
<b>EXPENSE</b>			
Capital Outlay Station Equipment	0	0	
Capital Outlay Facilities	0	0	200,000
Capital Outlay Vehicle	777,589	0	380,000
Capital outlay Radio		0	
Contingency	0		
<b>TOTAL EXPENSE</b>	777,589	0	580,000
<b>FINAL ENDING FUND BALANCE</b>	1,313,706	1,514,206	1,947,199

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Arapahoe County, Colorado.

On behalf of the Bennett Fire Protection District 7 (taxing entity)<sup>A</sup>

the Board of Directors (governing body)<sup>B</sup>

of the Bennett Fire Protection District 7 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 300,788,569 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: (NET<sup>G</sup> 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: for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY<sup>2</sup>, and REVENUE<sup>2</sup>. Rows include General Operating Expenses<sup>H</sup>, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction<sup>I</sup>, SUBTOTAL FOR GENERAL OPERATING, General Obligation Bonds and Interest<sup>J</sup>, Contractual Obligations<sup>K</sup>, Capital Expenditures<sup>L</sup>, Refunds/Abatements<sup>M</sup>, Other<sup>N</sup> (specify): Voter-approved revenue adjustment, and TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7].

Contact person: Signed: Earl R Cumley Phone: (303) 644-3572 Title: Fire Chief

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? [X] Yes [ ] No

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.

<sup>1</sup> 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. <sup>2</sup> 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).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Adams County, Colorado.

On behalf of the Bennett Fire Protection District 7,

(taxing entity)<sup>A</sup>

the Board of Directors

(governing body)<sup>B</sup>

of the Bennett Fire Protection District 7

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 331,233,180 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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:

(NET<sup>G</sup> 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: for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY<sup>2</sup>, and REVENUE<sup>2</sup>. 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, and Other (Voter-approved revenue adjustment). Total: 13.279 mills, \$4,398,445.

Contact person: Signed: [Signature] Phone: (303) 864-3572 Title: Fire Chief

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? [X] Yes [ ] No

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).

**2024 BUDGET MESSAGE FOR**  
**BENNETT FIRE PROTECTION DISTRICT 7**

The Bennett Fire Protection District 7's budget for fiscal year 2024 includes projected revenues and estimated expenditures for the year, and which includes a General Fund and Capital Expansion Fund.

**BASIS OF ACCOUNTING.**

The modified accrual basis of accounting and governmental funds are used in the preparation of this budget. Revenue is recorded when susceptible to accrual and expenditures are recorded when the liability is incurred.

**SERVICES PROVIDED.**

The Bennett Fire Protection District 7 was organized to provide fire protection service to portions of Adams and Arapahoe Counties. The level of service is anticipated to continue to increase in 2024 and the budget has been adjusted accordingly. In addition, to continue the District's commitment to continually update its equipment, vehicles and facilities and improve and provide the highest professional and timely fire protection and emergency medical services to all of the residential, commercial, industrial and rural areas of the District, the 2024 Budget has been, and future budgets will be, adjusted accordingly.