

Greater Eagle Fire Protection District

RESOLUTION TO AMEND 2022 BUDGET

WHEREAS, the Board of Directors of Greater Eagle Fire Protection District appropriated funds for the fiscal year 2022 as follows:

GENERAL FUND:	
Operations Expenditures	\$ 2,864,203
Transfer to Capital Fund	<u>360,280</u>
Total General Fund Expenditures	\$ 3,224,483
CAPITAL FUND	
Debt Service Expenditures	\$ 35,601
Capital Expenditures	<u>3,058,080</u>
Total Capital Fund Expenditures	\$ 3,093,681
IMPACT FEE FUND:	
Transfers to Capital Fund	\$ 1,045,415
PENSION FUND:	
Current Expenditures	\$ 26,980

WHEREAS, the necessity has arisen for additional expenditures requiring the expenditure of funds in excess of those appropriated for the fiscal year 2022 and

WHEREAS, the unanticipated additional expenditures are contingencies which could not have been reasonable foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditures from surplus funds available to the District.

NOW THEREFORE BE IT RESOLVED that the Board of Directors of Greater Eagle Fire Protection District shall and hereby does amend the budget for fiscal year 2022, as follows:

GENERAL FUND:	
Operations Expenditures	\$ 3,698,303
Transfer to Capital Fund	<u>504,000</u>
Total General Fund Expenditures	\$ 4,202,303
CAPITAL FUND	
Debt Service Expenditures	\$ 35,601
Capital Expenditures	<u>3,058,080</u>
Total Capital Fund Expenditures	\$ 3,093,681
IMPACT FEE FUND:	
Transfers to Capital Fund	\$ 1,045,415
PENSION FUND:	
Current Expenditures	\$ 44,405

Financial Management Provided By Marchetti & Weaver, LLC

Mountain Office
28 Second Street, Suite 213
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(970) 926-6060

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Front Range Office
245 Century Circle, Suite 103
Louisville, CO 80027
(720) 210-9136

Greater Eagle Fire Protection District

BE IT FURTHER RESOLVED that such sums are hereby appropriated from the revenue of the District to the proper funds for the purpose stated.

Dated this 16th day of November, 2022.

GREATER EAGLE FIRE PROTECTION DISTRICT

By: _____



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**GREATER EAGLE FIRE PROTECTION DISTRICT
COMBINED BALANCE SHEET
October 31, 2022**

ASSETS	General Fund	Capital Fund	Impact Fee Fund	Pension Fund	Fixed Assets & Long-Term Debt	Total
Cash						
Alpine Checking- .10%	234,988					234,988
UMB Bank CD-0.55% Matures 7-22-2024	250,452					250,452
ColoTrust- 3.07%	2,543,392	2,632,262	1,936,979			7,112,632
Pension Account				907,015		907,015
Inter-Fund Balances	(968,243)	1,096,904	(128,662)	-		0
Total Cash in Bank	2,060,590	3,729,166	1,808,317	907,015	-	8,505,088
Accounts Receivable & Other Current Assets						
Accounts Receivable	-	-		-		-
Due From County & Towns	-		-			-
Due From State	-			-		-
Property Taxes Receivable	67,838					67,838
Prepaid Expenses	30,562			-		30,562
Total A/R & Other Current Assets	98,400	-	-	-	-	98,400
Fixed & Other Assets:						
Vehicles					2,914,608	2,914,608
Buildings & Improvements					1,306,953	1,306,953
Tools & Equipment					537,045	537,045
Land					315,981	315,981
Accumulated Depreciation					(2,827,032)	(2,827,032)
Total Fixed and Other Assets	-	-	-	-	2,247,554	2,247,554
TOTAL ASSETS	2,158,989	3,729,166	1,808,317	907,015	2,247,554	10,851,042
LIABILITIES & NET ASSETS						
Liabilities:						
Accounts Payable	66,876	-		-		66,876
Accrued Vacation, Wages & Benefits	23,983				91,081	115,064
Credit Cards	11,658					11,658
Payroll Liabilities	(143)					(143)
Deferred Property Taxes	67,838					67,838
Other Deferred Revenue	-					-
Leases Payable					259,084	259,084
Net Pension Liability					512,948	512,948
Total Liabilities	170,212	-	-	-	863,113	1,033,325
Net Assets						
Net Investment in Fixed Assets					2,247,554	2,247,554
Amount to be Provided for Long-Term Debt					(863,113)	(863,113)
NonSpendable	30,562					30,562
Restricted For Retirement Benefits				907,015		907,015
Restricted For Emergencies	125,700					125,700
Restricted For Capital			1,808,317			1,808,317
Assigned for Capital		3,729,166				3,729,166
Unassigned	1,832,515					1,832,515
Total Net Assets	1,988,777	3,729,166	1,808,317	907,015	1,384,441	9,817,717
Total Liabilities & Net Assets	2,158,989	3,729,166	1,808,317	907,015	2,247,554	10,851,042
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GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments	
COMBINED SUMMARY (Excluding Pension)										
REVENUES										
Property & Other Taxes, Net of Fees	2,816,271	3,188,072	3,188,072	3,203,266	3,124,265	3,119,110	5,155	3,193,037	11 Mills Gallagherized, Plus Abatements Levy Based on normal year, Siena Lake in 2022 Permit & Inspection Fees, Minimal Resource Budgeted Eagle Valley Wildland and Other Grants Rate Increases Tower Lease, Sale of Assets, Other	
Impact Fees	134,858	30,000	30,000	557,000	556,624	29,167	527,458	30,000		
Resource Permit & Inspection Fees	1,026,999	88,000	638,000	610,000	520,843	80,333	440,510	88,000		
Grant Revenue	1,247	10,000	230,000	268,000	205,008	10,000	195,008	50,000		
Interest	10,906	8,597	8,597	93,000	77,787	7,344	70,443	198,000		
Other Income	47,120	32,980	32,980	67,980	61,585	27,483	34,102	32,980		
Lease Proceeds	-	-	-	-	-	-	-	-		
TOTAL REVENUES	4,037,401	3,357,649	4,127,649	4,799,246	4,546,112	3,273,437	1,272,675	3,592,017		
EXPENDITURES										
Treasurers Fees	80,164	91,474	91,474	91,474	90,024	90,560	536	91,362		3% of property taxes
Payroll & Benefits	1,920,488	2,029,339	2,029,339	2,041,031	1,661,327	1,650,553	(10,774)	2,278,385	See Detail	
Station Operations	73,277	123,689	123,689	119,300	75,711	95,046	19,335	135,494	See Detail	
Fire Operations	294,670	366,000	586,000	617,482	478,539	308,144	(170,395)	475,788	See Detail	
Insurance	42,902	66,000	66,000	50,041	50,236	66,000	15,764	74,500	See Detail	
Professional Services	94,522	181,800	181,800	117,800	89,824	162,300	72,476	147,995	See Detail	
Resource Assignments	527,834	5,900	420,000	380,000	377,005	5,900	(371,105)	35,440	Minimal Budgeted	
Debt Service	35,601	35,601	35,601	35,601	35,601	35,601	-	35,601	Payments on Type 3 Engine	
Capital	85,650	3,058,080	3,058,080	667,980	338,094	3,056,963	2,718,869	3,763,530	Station Remodel, & Other	
Contingency	-	-	200,000	-	-	-	-	-	-	
TOTAL EXPENDITURES	3,155,109	5,957,884	6,791,984	4,120,710	3,196,362	5,471,067	2,274,705	7,038,096		
CHANGE IN FUND BALANCE	882,292	(2,600,236)	(2,664,336)	678,536	1,349,750	(2,197,629)	3,547,380	(3,446,079)		
Fund Balance-Beginning of Year	5,294,218	5,895,459	5,902,766	6,176,510	6,176,510	5,895,459	281,050	6,855,046	Roll Forward From Current Year Forecast	
Fund Balance-End of Year	6,176,510	3,295,224	3,238,430	6,855,046	7,526,260	3,697,830	3,828,430	3,408,967		
	=	=	=	=	=	=	=	=		
FUND BALANCE BREAKDOWN:										
General Fund	876,949	965,212	764,698	1,138,066	1,988,777	1,728,901	259,876	1,080,119	Roughly 4 months of operating costs	
Capital Fund	3,966,357	2,048,770	2,192,490	4,020,753	3,729,166	1,688,743	2,040,423	1,746,434		
Impact Fund	1,333,204	281,242	281,242	1,696,226	1,808,317	280,186	1,528,131	582,414		
Total Non-Fiduciary Funds	6,176,510	3,295,224	3,238,430	6,855,046	7,526,260	3,697,830	3,828,430	3,408,967		
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**GREATER EAGLE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- SUMMARY									
ASSESSED VALUE									
Assessed Value	243,065,400	270,794,620	270,794,620	270,794,620				270,221,530	Prelim Cert 08-12-22
Operating Mill Levy	11.057	11.260	11.260	11.260				11.270	11 Mills Gallagherized + Abatements
% Incr (Decr) in AV over prior valuation	3.2%	11.4%	0.0%	11.4%				-0.2%	% Increase/decrease from previous valuation
REVENUES									
Property Taxes	2,668,960	3,050,860	3,050,860	3,050,808	2,997,669	3,016,201	(18,532)	3,040,767	Taxes, net of abatements
Specific Ownership Taxes	147,311	137,212	137,212	152,457	126,596	102,909	23,687	152,270	5% of Property Taxes
Resource, Permit, Training & Inspection Fees	1,026,999	88,000	638,000	610,000	520,843	80,333	440,510	88,000	No Resource Revenues Budgeted
Interest	3,940	1,000	1,000	25,000	22,793	833	21,960	26,000	Increase in Rates
Sale of Assets	5,000	-	-	-	-	-	-	-	
Tower Lease	31,680	31,680	31,680	31,680	26,400	26,400	-	31,680	Based on 2022 Actuals
Insurance Claims	-	-	-	-	-	-	-	-	
Grants (Including Eagle Valley Wildland)	1,247	10,000	230,000	268,000	205,008	10,000	195,008	50,000	Equal to Budgeted Reimbursable Expense
Fireworks Donations from Towns/County	-	-	-	-	-	-	-	-	
Other	10,440	1,300	1,300	36,300	35,185	1,083	34,102	1,300	Misc other
TOTAL REVENUES	3,895,577	3,320,052	4,090,052	4,174,246	3,934,495	3,237,760	696,735	3,390,017	
EXPENDITURES									
Treasurers Fees	80,164	91,474	91,474	91,474	90,024	90,560	536	91,362	3% of taxes
Administrative Overhead	30,837	67,855	67,855	58,466	36,933	48,856	11,923	74,925	See Detail
Station Operations	42,441	55,834	55,834	60,834	38,779	46,190	7,411	60,569	See Detail
Insurance	42,902	66,000	66,000	50,041	50,236	66,000	15,764	74,500	Large Increases
Board of Directors	6,719	11,040	11,040	9,040	5,479	9,420	3,941	11,980	Stipends and other costs
Payroll & Benefits	1,913,769	2,018,299	2,018,299	2,031,991	1,655,848	1,641,133	(14,715)	2,266,405	Per Chief Breakdown
Professional Services	94,522	181,800	181,800	117,800	89,824	162,300	72,476	147,995	See Detail
Travel	-	-	-	-	-	-	-	-	No longer used
Fire Operations	54,525	83,677	83,677	90,682	44,249	71,634	27,385	92,192	See Detail
Volunteer Stipend	32,019	36,370	36,370	29,920	8,167	14,195	6,028	29,550	See Detail
Apparatus	70,494	78,700	78,700	114,400	85,930	65,583	(20,347)	99,000	See Detail
Communications	48,658	60,253	60,253	47,680	44,251	59,767	15,516	50,902	See Detail
Training	55,745	75,535	75,535	77,185	62,849	67,701	4,851	86,916	See Detail
Fire Prevention	14,313	13,915	13,915	13,915	5,455	12,164	6,709	37,928	See Detail
Wildland	18,916	17,550	237,550	243,700	227,639	17,100	(210,539)	79,300	See Detail
Administrative	-	-	-	-	-	-	-	-	See Detail
Resource Assignments	527,834	5,900	420,000	380,000	377,005	5,900	(371,105)	35,440	Minimal revenue budgeted
Contingency For Emergencies	-	-	200,000	-	-	-	-	-	
TOTAL EXPENDITURES	3,033,857	2,864,203	3,698,303	3,417,129	2,822,667	2,378,502	(444,165)	3,238,965	
CHANGE IN FB BEFORE CAP & DS									
Lease Debt Service	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	
Debt Svc & Capital Reserve Trfr	911,000	360,280	504,000	496,000	-	-	-	209,000	Build capital reserve
TOTAL CAPITAL & DEBT FUNDING	911,000	360,280	504,000	496,000	-	-	-	209,000	
CHANGE IN FUND BALANCE									
Fund Balance-Beginning of Year	926,229	869,643	876,949	876,949	876,949	869,643	7,306	1,138,066	Roll Forward From Current Year Forecast
Fund Balance-End of Year	876,949	965,212	764,698	1,138,066	1,988,777	1,728,901	259,876	1,080,119	
	=	=	=	=	=	=	=	=	

GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
CAPITAL FUND									
REVENUES									
Transfers From General Fund	911,000	360,280	504,000	496,000	-	-	-	209,000	Resource & Other Funds See Breakdown in Impact Fund
Transfers From Impact Fund	21,175	1,045,415	1,045,415	211,978	98,017	1,045,304	(947,287)	1,194,813	
Total Transfers	932,175	1,405,695	1,549,415	707,978	98,017	1,045,304	(947,287)	1,403,813	
Other Revenues									
Sale of Fixed Assets	-				-	-	-		3% of Fund Balance
Interest Income	6,352	5,597	5,597	50,000	38,487	4,844	33,643	121,000	
Lease Proceeds	-	-	-	-	-	-	-	-	
Grant Funds	-				-	-	-		
Total Other Revenues	6,352	5,597	5,597	50,000	38,487	4,844	33,643	121,000	
TOTAL REVENUES	938,527	1,411,292	1,555,012	757,978	136,505	1,050,148	(913,644)	1,524,813	

GREATER EAGLE FIRE PROTECTION DISTRICT
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MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
CAPITAL FUND (Contd)									
EXPENDITURES									
DEBT SERVICE ON CAPITAL LEASES									
Principal- Wells Fargo	-	-	-	-	-	-	-	-	
Interest- Wells Fargo	-	-	-	-	-	-	-	-	
Debt Principal	28,092	29,242	29,242	29,242	29,242	29,242	0	29,971	Per Amortization Schedule
Debt Interest	7,509	6,359	6,359	6,359	6,359	6,359	(0)	5,631	Per Amortization Schedule
TOTAL DEBT SERVICE	35,601	35,601	35,601	35,601	35,601	35,601	-	35,601	
CAPITAL									
Brush Creek Station									
Shelton Station:	60,541	2,850,000	2,850,000	468,750	167,762	2,850,000	2,682,238	2,656,250	Station Remodel
Roof & Solar	-	-	-	-	-	-	-	-	
Boiler	-	-	-	-	-	-	-	-	
Bay Doors	-	-	-	-	-	-	-	-	
Backup Generator	-	-	-	-	-	-	-	-	
Other/ Per Borne Study	-	1,900	1,900	1,900	-	1,583	1,583	37,500	Appliances, FF&E, Other Outside of Contract
Apparatus:									
913 Timberwolf Type 1 Rescue Engine	-	-	-	-	1,835	-	(1,835)	-	
914 Brush Truck	-	-	-	-	-	-	-	-	
Type 3 Wildland	-	-	-	-	-	-	-	-	
915 Saber Type 1 Structure Fire Engine	-	-	-	-	-	-	-	-	
921 Type 4 Wildland Fire Engine	-	-	-	-	-	-	-	-	
922 Type 4 Wildland Fire Engine	-	-	-	-	-	-	-	-	
923 Type 1 Tactical Tender	-	-	-	-	-	-	-	-	
Engine 9 Arrow XT Type 1 Pumper	-	-	-	0	-	-	-	720,000	Type 1 Engine, Equip & Extrication Tools
935 Dash 100ft Aerial Platform	-	-	-	-	-	-	-	-	
927 UTV "Fetch"	-	15,000	15,000	17,000	17,224	15,000	(2,224)	11,500	UTV Tracks & Trailer
926 Command F-350	-	90,000	90,000	90,000	67,489	90,000	22,511	-	
928 Support Vehicle- F-250	-	-	-	-	-	-	-	-	
Fire Marshall 2019 F150	-	-	-	-	-	-	-	-	
Chief's 2019 F250	-	-	-	-	-	-	-	-	
Staff Vehicle	-	45,000	45,000	45,000	44,798	45,000	202	-	
Parade Truck	-	-	-	-	-	-	-	-	
Tire Replacement	-	-	-	-	-	-	-	6,000	Per Detail Staff Budget
Equipment:									
Bunker Gear	7,650	13,500	13,500	650	654	13,500	12,846	13,400	Per Detail Staff Budget
Hose	2,082	1,600	1,600	1,600	-	1,600	1,600	3,000	Per Detail Staff Budget
Computers (MDT's)	-	-	-	-	-	-	-	-	
SCBA Equip (bottles)	-	-	-	-	-	-	-	280,500	SCBA Cylinders- Assuming No Grant Received
Computers, Software, & Phones	4,627	23,280	23,280	23,280	18,543	23,280	4,738	10,780	Per Detail Staff Budget
Radios	3,027	13,000	13,000	15,000	14,910	13,000	(1,910)	19,400	Per Detail Staff Budget
Personal Protective Equipment	-	-	-	-	-	-	-	-	
Misc Equipment & Appliances	7,724	4,800	4,800	4,800	4,879	4,000	(879)	-	
Miscellaneous Expenses	-	-	-	-	-	-	-	5,200	Per Detail Staff Budget
TOTAL CAPITAL	85,650	3,058,080	3,058,080	667,980	338,094	3,056,963	2,718,869	3,763,530	
TOTAL EXPENDITURES	121,252	3,093,681	3,093,681	703,581	373,695	3,092,565	2,718,869	3,799,131	
Change in Fund Balance	817,275	(1,682,390)	(1,538,670)	54,396	(237,191)	(2,042,416)	1,805,226	(2,274,319)	
Fund Balance- Beginning	3,149,082	3,731,159	3,731,159	3,966,357	3,966,357	3,731,159	235,197	4,020,753	Roll Forward From Current Year Forecast
Fund Balance- Ending	3,966,357	2,048,770	2,192,490	4,020,753	3,729,166	1,688,743	2,040,423	1,746,434	

GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
IMPACT FEE FUND									
REVENUES									
Eagle Impact Fees	66,930	20,000	20,000	58,000	58,219	20,000	38,219	20,000	Same as 2022 Budget
County Impact Fees	37,320	5,000	5,000	12,000	11,665	4,167	7,498	5,000	Same as 2022 Budget
Gypsum Impact Fees	30,607	5,000	5,000	487,000	486,740	5,000	481,740	5,000	Same as 2022 Budget
Interest Income	614	2,000	2,000	18,000	16,506	1,667	14,839	51,000	3% of Fund Balance
TOTAL REVENUES	135,472	32,000	32,000	575,000	573,130	30,833	542,297	81,000	
EXPENDITURES									
DEBT SERVICE									
Capital Leases- Principal	-	-	-	-	-	-	-	-	
Capital Leases- Interest	-	-	-	-	-	-	-	-	
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	
CAPITAL									
Brush Creek Station	-	-	-	-	-	-	-	-	
Professional Fees	-	-	-	-	-	-	-	-	
Impact Fee Study	-	-	-	-	-	-	-	-	
Miscellaneous Expense	-	-	-	-	-	-	-	-	
TOTAL CAPITAL	-	-	-	-	-	-	-	-	
TRANSFER TO CAPITAL FUND									
35% of Debt Service	-	-	-	-	-	-	-	-	
100% of Brush Creek Station	-	-	-	-	-	-	-	-	
35% of Shelton Station	21,175	998,165	998,165	164,728	58,717	998,054	939,337	942,813	
35% of 913 Timberwolf Type 1 Rescue Engine	-	-	-	-	-	-	-	-	
0% of 914 Brush Truck	-	-	-	-	-	-	-	-	
20% of Type 3 Wildland Engine	-	-	-	-	-	-	-	-	
35% of 915 Saber Type 1 Structure Fire Engine	-	-	-	-	-	-	-	-	
35% of 921 Type 4 Wildland Fire Engine	-	-	-	-	-	-	-	-	
35% of 922 Type 4 Wildland fire engine	-	-	-	-	-	-	-	-	
35% of 923 Type 1 Tactical Tender	-	-	-	-	-	-	-	-	
35% Engine 9	-	-	-	-	-	-	-	252,000	
35% of 935 Dash 100ft Aerial Platform	-	-	-	-	-	-	-	-	
0% of 927 UTV "Fetch"	-	-	-	-	-	-	-	-	
35% of 926 Command F350	-	31,500	31,500	31,500	23,621	31,500	7,879	-	
35% Staff Vehicle	-	15,750	15,750	15,750	15,679	15,750	71	-	
35% of Fire Marshall 2019 F150	-	-	-	-	-	-	-	-	
35% of Chief's 2019 F250	-	-	-	-	-	-	-	-	
0% of Fulford Trailer	-	-	-	-	-	-	-	-	
0% of Equipment	-	-	-	-	-	-	-	-	
To Keep From Going Negative	-	-	-	-	-	-	-	-	
TOTAL TRFRS TO CAPITAL FUND	21,175	1,045,415	1,045,415	211,978	98,017	1,045,304	947,287	1,194,813	
TOTAL EXPENDITURES & TRANSFERS	21,175	1,045,415	1,045,415	211,978	98,017	1,045,304	947,287	1,194,813	
	=	=	=	=	=	=	=	=	
Change in Fund Balance	114,297	(1,013,415)	(1,013,415)	363,023	475,113	(1,014,471)	1,489,584	(1,113,813)	
Fund Balance- Beginning	1,218,907	1,294,657	1,294,657	1,333,204	1,333,204	1,294,657	38,547	1,696,226	Roll Forward From Current Year Forecast
Fund Balance- Ending	1,333,204	281,242	281,242	1,696,226	1,808,317	280,186	1,528,131	582,414	
	=	=	=	=	=	=	=	=	

GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
LOSAP PENSION TRUST FUND									
REVENUES									
District Contributions	16,825	22,870	22,870	21,920	1,710	1,710	-	24,610	See General Fund for Detail 90% of PY District contribution None Budgeted 5% of fund balance
State Contributions	15,951	20,244	20,244	15,143	-	-	-	19,728	
Life Insurance Cash Values	-	-	-	-	-	-	-	-	
Interest Income	25,919	22,000	22,000	25,000	22,354	18,333	4,021	47,000	
TOTAL REVENUES	58,695	65,114	65,114	62,063	24,064	20,043	4,021	91,338	
EXPENDITURES									
Benefit Payments	20,880	19,980	32,405	32,405	26,100	16,650	(9,450)	32,400	Per VFIS Group Term Life Ins Based on 2022 Actual
Life Insurance Premiums	-	650	650	-	-	-	-	-	
Administrative Fees	1,220	1,350	1,350	1,710	1,710	1,350	(360)	2,000	
Contingency	-	5,000	10,000	-	-	-	-	10,000	
TOTAL EXPENDITURES	22,100	26,980	44,405	34,115	27,810	18,000	(9,810)	44,400	
Change in Fund Balance	36,595	38,134	20,709	27,948	(3,746)	2,043	(5,789)	46,938	
Fund Balance- Beginning	874,166	911,934	910,761	910,761	910,761	911,934	(1,173)	938,709	
Fund Balance- Ending	910,761	950,068	931,470	938,709	907,015	913,978	(6,962)	985,647	
	=	=	=	=	=	=	=	=	

GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL									
Base Assessed Valuation	243,065,400	270,794,620	270,794,620	270,794,620				270,221,530	Prelim Cert 08-12-22
Total Assessed Value	243,065,400	270,794,620	270,794,620	270,794,620				270,221,530	
Operating Mill Levy	11.043	11.043	11.043	11.043				11.235	11 Mills Gallagherized
Abatements Mill Levy	0.014	0.217	0.217	0.217				0.035	To Recoup Prior year Abatements
Total Mill Levy	11.057	11.260	11.260	11.260				11.270	11 Mills Gallagherized, plus abatements
REVENUES									
Property Taxes	2,669,601	3,049,147	3,049,147	3,049,147	3,000,721	3,018,656	(17,935)	3,045,397	AV * Mill Levy / 1,000
Personal Property Tax Exemption		4,713	4,713	4,713				4,722	One Year Exemption per HB21-1312
Less Abatements	(642)	(3,000)	(3,000)	(3,052)	(3,052)	(2,455)	(597)	(9,352)	Prelim Cert 08-12-22
Specific Ownership (Automobile) Taxes	147,311	137,212	137,212	152,457	126,596	102,909	23,687	152,270	5% of Property Taxes
Resource Assignments	947,700	50,000	600,000	550,000	470,744	50,000	420,744	50,000	Minimal Budgeted For 2023
Call Service Fees	-	-	-	-	-	-	-	-	
Inspection & Permit Fees	48,599	30,000	30,000	30,000	24,299	25,000	(701)	30,000	Same as last year
Training Revenues	30,700	8,000	8,000	30,000	25,800	5,333	20,467	8,000	Per Detail Staff Budget
Interest	3,940	1,000	1,000	25,000	22,793	833	21,960	26,000	3% of Fund Balance
Sale of Assets	5,000	-	-	-	-	-	-	-	In Capital Fund
Tower Lease	31,680	31,680	31,680	31,680	26,400	26,400	-	31,680	\$2640 per month per contract
Insurance Claims	-	-	-	-	-	-	-	-	
Grants	1,247	10,000	10,000	48,000	47,366	10,000	37,366	-	
Grants- Eagle Valley Wildland	-	-	220,000	220,000	157,642	-	157,642	50,000	Equal to Budgeted Reimbursable Expense
Donations	100	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	35,000	35,000	-	35,000	-	Beaver Creek Metro & Eagle River Fire Contributions in 2022
Fireworks Donations	-	-	-	-	-	-	-	-	Town/County taking this over
Miscellaneous	10,340	1,300	1,300	1,300	185	1,083	(898)	1,300	Based on 2022 Forecast
TOTAL REVENUES	3,895,577	3,320,052	4,090,052	4,174,246	3,934,495	3,237,760	696,735	3,390,017	

**GREATER EAGLE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED**

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
EXPENDITURES									
TREASURERS FEES	80,164	91,474	91,474	91,474	90,024	90,560	536	91,362	3% of property taxes
ADMINISTRATIVE OVERHEAD									
Dues & Subscription	14,408	14,954	14,954	14,954	13,434	9,969	(3,465)	15,978	Per staff budget breakdown
Office Supplies	948	1,125	1,125	1,125	703	938	234	1,125	Per staff budget breakdown
Postage & Delivery	280	480	480	480	163	400	237	308	Per staff budget breakdown
Printing & Copying	50	250	250	250	-	208	208	490	Per staff budget breakdown
Meals and Food	2,476	3,374	3,374	3,374	2,007	2,812	804	3,470	Per staff budget breakdown
Cell Phone	4,070	6,160	6,160	6,160	5,532	5,133	(399)	5,420	Per staff budget breakdown
District Functions/Events	7,402	8,242	8,242	8,242	626	-	(626)	11,382	Per staff budget breakdown
Contract Labor	1,190	840	840	840	560	504	(56)	1,200	Per staff budget breakdown
Advertising & Publications	63	1,200	1,200	1,200	23	1,200	1,177	1,200	Per staff budget breakdown
Elections	-	10,000	10,000	611	611	10,000	9,389	10,000	Per staff budget breakdown
Conferences	-	-	-	-	-	-	-	-	Per staff budget breakdown
Banking Fees	0	200	200	200	132	167	34	1,980	Per staff budget breakdown
Credit Card Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Storage Fees/Office Space	-	20,000	20,000	20,000	12,707	16,667	3,960	21,000	Per staff budget breakdown
Other Overhead	(52)	1,030	1,030	1,030	433	858	425	1,372	Per staff budget breakdown
TOTAL ADMIN OVERHEAD	30,837	67,855	67,855	58,466	36,933	48,856	11,923	74,925	
STATION OPERATIONS									
Janitorial	1,447	3,780	3,780	3,780	1,908	3,150	1,242	3,780	Per staff budget breakdown
Software and Website	6,060	7,470	7,470	7,470	6,406	6,537	131	6,995	Per staff budget breakdown
Maintenance/Repair	10,376	9,941	9,941	9,941	5,380	8,284	2,904	9,941	Per staff budget breakdown
Station Telephone & Internet	5,534	5,760	5,760	5,760	5,704	4,800	(904)	6,000	Per staff budget breakdown
Trash Services	2,496	2,764	2,764	2,764	2,266	2,303	38	3,010	Per staff budget breakdown
Utilities	12,597	15,000	15,000	20,000	13,800	11,850	(1,950)	19,152	Per staff budget breakdown
Copier/Scanner Maint Expense	3,344	3,655	3,655	3,655	2,596	3,046	450	3,827	Per staff budget breakdown
Equipment Repair/Maintenance	113	4,850	4,850	4,850	720	4,042	3,322	5,070	Per staff budget breakdown
Computer Repairs/Maintenance	474	2,614	2,614	2,614	-	2,178	2,178	2,794	Per staff budget breakdown
Other Equipment & Computer	-	-	-	-	-	-	-	-	
TOTAL STATION OPS	42,441	55,834	55,834	60,834	38,779	46,190	7,411	60,569	
INSURANCE									
Worker's Comp	17,262	42,000	42,000	28,584	28,584	42,000	13,416	48,000	Pinnacol
Accident & Disability	5,721	-	-	-	-	-	-	-	
Prop/Liab/Crime/Auto/Umbrella	19,919	24,000	24,000	21,457	21,652	24,000	2,348	26,500	TCW
TOTAL INSURANCE	42,902	66,000	66,000	50,041	50,236	66,000	15,764	74,500	

GREATER EAGLE FIRE PROTECTION DISTRICT
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MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
BOARD OF DIRECTORS									
Board Member Compensation	5,900	8,000	8,000	6,000	3,900	6,667	2,767	8,000	\$100 Per mtg 16 meetings
Travel	-	500	500	500	-	417	417	1,300	Per staff budget breakdown
Meetings	669	1,020	1,020	1,020	780	850	70	960	Per staff budget breakdown
Retreat/ Conferences	150	1,320	1,320	1,320	799	1,320	521	1,320	Per staff budget breakdown
Miscellaneous	-	200	200	200	-	167	167	400	Per staff budget breakdown
TOTAL BOARD OF DIRECTORS	6,719	11,040	11,040	9,040	5,479	9,420	3,941	11,980	
PAYROLL & BENEFITS									
Salaries & Wages	1,226,780	1,322,564	1,322,564	1,322,564	1,091,112	1,068,224	(22,887)	1,528,770	New Pay Rates
Part-Time Wages	104,965	70,000	70,000	70,000	46,449	56,538	10,090	70,000	Per staff budget breakdown
Overtime	69,247	75,000	75,000	85,000	68,667	62,993	(5,674)	75,000	Per staff budget breakdown
Payroll Taxes	33,589	27,418	27,418	40,914	24,686	22,145	(2,541)	30,638	See Detailed Wages & Benefits
Health, Dental, Vision & Life Insurance	294,291	322,791	322,791	305,870	262,529	268,992	6,463	319,070	See Detailed Wages & Benefits
Unemployment Insurance	5,016	4,455	4,455	3,571	2,504	3,712	1,208	3,418	.02% of Wages
Accidental Death & Disability	34,360	42,002	42,002	42,002	31,726	33,925	2,198	51,638	See Detailed Wages & Benefits
Employee Long-Term Disability	5,001	5,325	5,325	5,325	3,955	4,438	483	5,000	New Benefit > 180 Days
Employee Pension Contributions (FPPA)	101,984	118,131	118,131	118,131	92,901	95,413	2,512	141,921	See Detailed Wages & Benefits
Payroll/ Direct Deposit Fees	1,068	950	950	950	856	792	(64)	950	Payroll Fees
457 Retirement Plan Contribution	34,056	29,664	29,664	37,664	30,463	23,960	(6,503)	40,000	3% ER Matching
Accrued Payroll Expense	3,412	-	-	-	-	-	-	-	Accrual of Days Outside of Calendar Year
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL PAYROLL & BENEFITS	1,913,769	2,018,299	2,018,299	2,031,991	1,655,848	1,641,133	(14,715)	2,266,405	
PROFESSIONAL SERVICES									
Legal	10,660	20,000	20,000	10,000	3,615	15,000	11,386	20,000	Per staff budget breakdown
Accounting	61,922	72,000	72,000	72,000	57,767	60,800	3,033	75,600	Per staff budget breakdown
Audit	13,500	15,500	15,500	15,500	15,500	15,500	-	16,275	Per staff budget breakdown
Human Resource/ Admin	27	300	300	300	-	250	250	200	Per staff budget breakdown
Tech Support / IT	5,813	7,500	7,500	3,500	1,500	6,250	4,750	4,920	Per staff budget breakdown
Other Professional Fees	2,600	66,500	66,500	16,500	11,443	64,500	53,057	31,000	Per staff budget breakdown
TOTAL PROFESSIONAL SERVICES	94,522	181,800	181,800	117,800	89,824	162,300	72,476	147,995	
TRAVEL									
Transportation	-	-	-	-	-	-	-	-	
Mileage Reimbursement	-	-	-	-	-	-	-	-	
Dining	-	-	-	-	-	-	-	-	
Lodging	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL TRAVEL	-	-	-	-	-	-	-	-	

**GREATER EAGLE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
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GENERAL FUND- DETAIL (Continued)									
FIRE OPERATIONS									
Clothing & Uniforms	10,218	15,820	15,820	15,820	5,348	13,183	7,835	20,960	Per staff budget breakdown
Personal Protection Equipment	12,100	10,220	10,220	17,000	16,533	8,517	(8,017)	10,795	Per staff budget breakdown
PPE Maintenance	2,778	2,950	2,950	2,950	1,027	2,458	1,431	5,500	Per staff budget breakdown
Health & Wellness	10,600	19,512	19,512	19,512	5,780	16,260	10,480	22,797	Per staff budget breakdown
Tools & Equipment	4,408	5,060	5,060	5,060	1,014	4,217	3,203	5,060	Per staff budget breakdown
Rescue Equipment	242	5,300	5,300	5,300	532	4,417	3,885	1,700	Per staff budget breakdown
Haz Mat Equipment	-	200	200	200	-	167	167	200	Per staff budget breakdown
Hazmat Team Contribution	5,399	6,000	6,000	6,225	6,225	6,000	(225)	6,225	Per staff budget breakdown
EMS Supplies/Equipment	5,218	6,221	6,221	6,221	3,981	5,184	1,203	6,361	Per staff budget breakdown
Equipment Repairs & Maintenance	3,562	12,394	12,394	12,394	3,809	11,231	7,423	12,594	Per staff budget breakdown
Academy	-	-	-	-	-	-	-	-	Per staff budget breakdown
Other	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fulford Equipment	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fireworks	-	-	-	-	-	-	-	-	Town/County took over
Physician Advisor	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL FIRE OPERATIONS	54,525	83,677	83,677	90,682	44,249	71,634	27,385	92,192	
VOLUNTEER BENEFITS									
Volunteer Stipends	13,575	13,500	13,500	8,000	5,175	10,125	4,950	5,000	Per staff budget breakdown
Mileage Reimbursement	-	-	-	-	-	-	-	-	Per staff budget breakdown
Volunteer Benefits	-	-	-	-	-	-	-	-	Per staff budget breakdown
Clothing & Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	Per staff budget breakdown
Transfers to Pension Fund:									
Pension Administration & Services	2,220	2,870	2,870	1,710	1,710	2,870	1,160	2,910	Based on 2022 Actual
Pension Life Insurance	273	-	-	210	209	-	(209)	-	Per staff budget breakdown
Volunteer Pension Contributions	15,951	20,000	20,000	20,000	1,073	1,200	127	21,640	GASB & \$300 Max report + Contribution
TOTAL VOLUNTEER BENEFITS	32,019	36,370	36,370	29,920	8,167	14,195	6,028	29,550	
APPARATUS									
Fuel	20,107	18,500	18,500	35,000	23,466	15,417	(8,049)	35,000	Per staff budget breakdown
Repairs & Maintenance- Routine Services	34,702	52,000	52,000	52,000	34,756	43,333	8,578	51,600	Per staff budget breakdown
Unexpected Repairs	8,495	-	-	-	-	-	-	-	Combined Above
Staff Vehicle Repair & Maintenance	6,341	6,900	6,900	25,000	25,354	5,750	(19,604)	10,250	Per staff budget breakdown
Supplies	551	650	650	1,400	1,401	542	(859)	1,500	Per staff budget breakdown
Miscellaneous	299	650	650	1,000	955	542	(413)	650	Per staff budget breakdown
TOTAL APPARATUS	70,494	78,700	78,700	114,400	85,930	65,583	(20,347)	99,000	
COMMUNICATIONS									
800 Mhz System Contribution	12,059	12,661	12,661	12,059	12,059	12,661	602	12,661	Per staff budget breakdown
Dispatch Fees	34,426	43,452	43,452	31,301	31,301	43,452	12,151	33,591	Per staff budget breakdown
Mapping Fees	641	1,220	1,220	1,400	891	1,220	329	1,530	Per staff budget breakdown
Equipment	1,532	2,920	2,920	2,920	-	2,433	2,433	3,120	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL COMMUNICATIONS	48,658	60,253	60,253	47,680	44,251	59,767	15,516	50,902	

**GREATER EAGLE FIRE PROTECTION DISTRICT
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GENERAL FUND- DETAIL (Continued)									
TRAINING									
Education	39,809	44,535	44,535	44,535	34,717	40,824	6,106	53,266	Per staff budget breakdown
Travel, Lodging, & Meals	13,643	19,350	19,350	28,000	26,570	18,544	(8,026)	27,900	Per staff budget breakdown
Equipment	-	250	250	250	-	250	250	-	Per staff budget breakdown
Supplies	1,103	4,900	4,900	3,600	1,284	4,083	2,799	3,600	Per staff budget breakdown
Dues & Subscriptions	-	-	-	-	-	-	-	-	Per staff budget breakdown
CPR/ First Aid Program	-	-	-	-	-	-	-	-	Per staff budget breakdown
Professional Fees	-	5,000	5,000	-	-	2,500	2,500	1,000	Per staff budget breakdown
Certifications	1,187	-	-	-	-	-	-	-	Per staff budget breakdown
Blue Card System / Command Simulator	3	1,500	1,500	500	-	1,500	1,500	900	Per staff budget breakdown
Miscellaneous	-	-	-	300	278	-	(278)	-	
TOTAL TRAINING	55,745	75,535	75,535	77,185	62,849	67,701	4,851	86,916	
FIRE PREVENTION									
Training	-	-	-	-	-	-	-	-	Per staff budget breakdown
Public Education	1,140	2,850	2,850	2,850	178	2,850	2,672	3,350	Per staff budget breakdown
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	Per staff budget breakdown
Promotion	5,233	7,005	7,005	7,005	4,993	5,254	261	7,675	Per staff budget breakdown
Inspection Permit Service Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Equipment	7,836	3,660	3,660	3,660	270	3,660	3,390	26,503	Per staff budget breakdown
Professional Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Dues & Subscriptions-NFPA, ICC & FMAC	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	103	400	400	400	14	400	386	400	Per staff budget breakdown
TOTAL FIRE PREVENTION	14,313	13,915	13,915	13,915	5,455	12,164	6,709	37,928	
WILDLAND									
Training	-	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Equipment	2,377	4,850	4,850	6,000	5,714	4,850	(864)	11,600	Per staff budget breakdown
Supplies	2,736	-	-	5,000	675	-	(675)	-	Per staff budget breakdown
Eagle Valley Wildland- Operating Exp	1,215	10,000	10,000	10,000	3,318	10,000	6,682	15,000	Per staff budget breakdown
Eagle Valley Wildland- Reimbursable Exp	-	-	220,000	220,000	215,370	-	(215,370)	50,000	More Expenses to Run Through Eagle River in 2023
Miscellaneous/Grants	12,588	2,700	2,700	2,700	2,561	2,250	(311)	2,700	Per staff budget breakdown
TOTAL WILDLAND	18,916	17,550	237,550	243,700	227,639	17,100	(210,539)	79,300	
ADMINISTRATION									
Education	-	-	-	-	-	-	-	-	
Conferences	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL ADMINISTRATION	-	-	-	-	-	-	-	-	
RESOURCE ASSIGNMENTS									
Fuel	13,902	-	15,000	15,000	11,985	-	(11,985)	-	
Deployment Costs-food, lodging & supplies	66,519	-	55,000	50,000	50,039	-	(50,039)	-	
Equipment	25,439	-	15,000	10,000	7,652	-	(7,652)	2,000	
Equipment Stipend	-	-	-	-	-	-	-	-	
Supplies	1,894	2,000	5,000	5,000	13,681	2,000	(11,681)	3,440	
Salary & Non-Employee Pay	156,132	3,900	160,000	150,000	146,687	3,900	(142,787)	12,000	Based on \$50K In Revenues
Overtime- Deployment	191,477	-	125,000	110,000	107,721	-	(107,721)	12,000	Based on \$50K In Revenues
Overtime- Shift Coverage	72,471	-	45,000	40,000	39,242	-	(39,242)	6,000	Based on \$50K In Revenues
Subcontracted Equipment	-	-	-	-	-	-	-	-	
Miscellaneous/ Contingency	-	-	-	-	-	-	-	-	
TOTAL RESOURCE ASSIGNMENTS	527,834	5,900	420,000	380,000	377,005	5,900	(371,105)	35,440	

No assurance is provided on these financial statements;
substantially all disclosures required by GAAP omitted.

GREATER EAGLE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES MODIFIED ACCRUAL BASIS
 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
Contingency									
Emergencies & Unforeseen Needs		-	200,000			-	-	-	
TOTAL CONTINGENCY	-	-	200,000	-	-	-	-	-	
TOTAL GENERAL FUND EXP	3,033,857	2,864,203	3,698,303	3,417,129	2,822,667	2,378,502	(444,165)	3,238,965	
Change In FB Before Transfers	861,720	455,849	391,749	757,117	1,111,828	859,258	252,570	151,052	
TRANSFERS TO CAPITAL FUND									
65% of Debt Service						-	-		Funded by Capital Fund
80% of Resource Assignment Profits	336,000	35,280	144,000	136,000	-	-	-		80% of Net Resources
Capital Reserve Funding	575,000	325,000	360,000	360,000	-	-	-	209,000	Excess Available to Keep Fund Balance at 4 Months of Expense
TOTAL TRFRS TO CAPITAL FUND	911,000	360,280	504,000	496,000	-	-	-	209,000	
Change in Fund Balance	(49,280)	95,569	(112,251)	261,117	1,111,828	859,258	252,570	(57,948)	
Fund Balance- Beginning	926,229	869,643	876,949	876,949	876,949	869,643	7,306	1,138,066	Roll Forward From Current Year Forecast
Fund Balance- Ending	876,949	965,212	764,698	1,138,066	1,988,777	1,728,901	259,876	1,080,119	Roughly 4 months of expenses
	=	=	=	=	=	=	=	=	
Overtime Detail (Not Including Resource):									
Unscheduled Overtime	-	-	-	-	-	-	-	-	
Scheduled Overtime	-	-	-	-	-	-	-	-	
OT Administration	4,902	4,500	4,500	4,500	2,792	3,900	1,108	4,500	
OT Community Service	100	-	-	-	132	-	(132)	-	
OT Community Event	719	1,000	1,000	1,000	650	867	217	1,000	
OT District Event	76	1,000	1,000	1,000	966	867	(99)	1,000	
OT Fire Prevention	533	1,000	1,000	1,000	387	867	479	1,000	
OT Meetings/Committee	1,497	3,500	3,500	3,500	2,537	3,033	497	3,500	
OT Maint/Equip Testing	215	1,500	1,500	1,500	33	1,300	1,267	1,500	
OT Prescribed Fires	2,032	3,500	3,500	2,500	263	2,800	2,537	3,500	
OT SC Standby/Callback	3,340	6,500	6,500	4,000	5,425	6,091	666	6,500	
OT SC Sick	13,666	6,000	6,000	25,000	22,222	5,200	(17,022)	6,000	
OT SC Vacation	9,409	9,000	9,000	9,000	10,684	7,800	(2,884)	9,000	
OT SC Training	6,471	3,500	3,500	6,000	4,316	3,033	(1,282)	3,500	
OT Training	18,124	15,000	15,000	15,000	10,401	12,980	2,579	15,000	
OT CMC Training Facilities	-	-	-	-	-	-	-	-	
OT Instructor	-	8,000	8,000	-	-	6,922	6,922	8,000	
OT Holiday Wages	8,164	11,000	11,000	11,000	7,858	7,333	(525)	11,000	
TOTAL OVERTIME (See Page 8)	69,247	75,000	75,000	85,000	68,667	62,993	(5,674)	75,000	