

GREATER EAGLE FIRE PROTECTION DISTRICT

January 22, 2022

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

VIA: Electronic Filing LGID# 19018

Attached is the 2022 Budget for the Greater Eagle Fire Protection District in Eagle County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on November 17, 2021. If there are any questions on the budget, please contact Mr. Eric Weaver, telephone number 970-926-6060.

The mill levy certified to the County Commissioners of Eagle County is 11.043 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 0.217 mills for refund/abatement; and 0.000 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation of \$270,794,620, the total property tax revenue is \$3,049,147.42. A copy of the certification of mill levies sent to the County Commissioners for Eagle County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Eagle County, Colorado.

Sincerely,



Eric Weaver
District Accountant

Enclosure(s)

Administrative & Financial Management Provided By Marchetti & Weaver, LLC

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GREATER EAGLE FIRE PROTECTION DISTRICT

2022 BUDGET MESSAGE

Greater Eagle Fire Protection District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to provide fire protection in the Greater Eagle area.

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

2022 BUDGET STRATEGY

The District's basic obligations are to provide fire protection services to the constituents of the Town of Eagle and the unincorporated areas in the surrounding areas not already covered by another fire protection district. The District's strategy in preparing the 2022 budget is to levy an operating mill levy to pay for the costs of providing fire protection for the District's constituents.

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT

TO ADOPT 2022 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE GREATER EAGLE FIRE PROTECTION DISTRICT, 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 Greater Eagle Fire Protection District has appointed a budget committee to prepare and submit a proposed 2022 budget at the proper time; and

WHEREAS, such committee has submitted a proposed budget to this governing body at the proper time, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 20, 2021 and continued to November 17, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Greater Eagle Fire Protection District, Eagle County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Greater Eagle Fire Protection District for the year stated above, as adjusted for immaterial changes in the final certified assessed value of the District as certified by the county assessor and corresponding adjustments resulting from such changes to the assessed value. In the event there are material changes to the assessed value then a subsequent meeting of the Board shall be called to consider such changes. Furthermore, to the extent capital or significant operating expenditures forecasted for the current year are anticipated to be extended into the following year, the expenditures and offsetting change in the budgeted beginning fund balance shall be updated to reflect management's best estimate at the time the budget is to be filed with the Colorado Division of Local Affairs.

Section 2. That the budget hereby approved and adopted shall be certified by any officer or the District Administrator of the District and made a part of the public records of the District.

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT
(CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Greater Eagle Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 17, 2021 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$2,990,385 and;

WHEREAS, the Greater Eagle Fire Protection District finds that it is required to temporarily lower the general operating mill levy to render a refund for \$0.00, and;

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue approved by voters or at public hearing is \$0.00, and;

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$58,762; and

WHEREAS, the amount of money necessary to balance the budget for voter approved bonds and interest is \$0.000, and;

WHEREAS, the 2021 valuation for assessment for the Greater Eagle Fire Protection District, as certified by the County Assessor is \$270,794,620

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO:

- Section 1. That for the purposes of meeting all general operating expenses of the Greater Eagle Fire Protection District during the 2022 budget year, there is hereby levied a tax of 11.043 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.
- Section 2. That for the purposes of rendering a refund to its constituents during budget year 2022 there is hereby levied a temporary tax credit/mill levy reduction of 0.000 mills.
- Section 3. That for the purpose of meeting all capital expenditures of the Greater Eagle Fire Protection District during the 2022 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT
(CONTINUED)

TO SET MILL LEVIES (CONTINUED)

- Section 4. That for the purpose of offsetting prior year refunds and abatements of the Greater Eagle Fire Protection District as identified by the Eagle County Assessor on the Certification of Assessed values for the 2022 budget year, there is hereby levied a tax of 0.217 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.
- Section 4. That for the purpose of meeting all payments for bonds and interest of the Greater Eagle Fire Protection District during the 2022 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.
- Section 5. That any officer or the District Administrator is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Greater Eagle Fire Protection District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Greater Eagle Fire Protection District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT
(CONTINUED)

TO APPROPRIATE SUMS OF MONEY
(PURSUANT TO SECTION 29-1-108, C.R.S.)

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 GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 17, 2021, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to 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 District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO:

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

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

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT
(CONTINUED)

TO ADOPT 2022 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)

The above resolutions to adopt the 2022 budget, set the mill levies and to appropriate sums of money were adopted this 17th day of November, 2021.

Attest:  _____

Title: Board Chairman

GREATER EAGLE FIRE PROTECTION DISTRICT
 COMBINED BALANCE SHEET
 October 31, 2021

ASSETS	General Fund	Capital Fund	Impact Fee Fund	Pension Fund	Fixed Assets & Long-Term Debt	Total
Cash						
Alpine Checking- .10%	306,707					306,707
UMB Bank CD-0.55% Matures 7-22-2024	249,105					249,105
ColoTrust- .025%	1,504,729	2,640,053	1,359,328			5,504,110
Pension Account-2.43%				877,960		877,960
Inter-Fund Balances	(438,293)	447,763	(9,469)	-		0
Total Cash in Bank	1,622,247	3,087,815	1,349,859	877,960	-	6,937,881
Accounts Receivable & Other Current Assets						
Accounts Receivable	-	-		-		-
Due From County & Towns	-		-			-
Due From State	-			-		-
Property Taxes Receivable	59,140					59,140
Prepaid Expenses	32,953					32,953
Total A/R & Other Current Assets	92,093	-	-	-	-	92,093
Fixed & Other Assets:						
Vehicles					3,129,409	3,129,409
Buildings & Improvements					1,246,412	1,246,412
Tools & Equipment					537,045	537,045
Land					315,981	315,981
Accumulated Depreciation					(2,791,439)	(2,791,439)
Total Fixed and Other Assets	-	-	-	-	2,437,408	2,437,408
TOTAL ASSETS	1,714,340	3,087,815	1,349,859	877,960	2,437,408	9,467,381
LIABILITIES & NET ASSETS						
Liabilities:						
Accounts Payable	30,296	-		-		30,296
Accrued Vacation, Wages & Benefits	20,059				83,873	103,932
Credit Cards	28,281					28,281
Payroll Liabilities	(135)					(135)
Deferred Property Taxes	59,140					59,140
Other Deferred Revenue	-			-		-
Leases Payable					287,847	287,847
Net Pension Liability					510,838	510,838
Total Liabilities	137,641	-	-	-	882,558	1,020,199
Net Assets						
Net Investment in Fixed Assets					2,437,408	2,437,408
Amount to be Provided for Long-Term Debt					(882,558)	(882,558)
Restricted For Retirement Benefits				877,960		877,960
Restricted For Emergencies	88,700					88,700
Restricted For Capital			1,349,859			1,349,859
Assigned for Capital		3,087,815				3,087,815
Unassigned	1,487,999					1,487,999
Total Net Assets	1,576,699	3,087,815	1,349,859	877,960	1,554,850	8,447,182
Total Liabilities & Net Assets	1,714,340	3,087,815	1,349,859	877,960	2,437,408	9,467,381
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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

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments	
COMBINED SUMMARY (Excluding Pension)										
REVENUES										
Property & Other Taxes, Net of Fees	2,720,370	2,805,515	2,805,515	2,749,665	2,743,435	2,748,949	(5,514)	3,188,072	11 Mills Gallagherized, Plus Abatements Levit Based on normal year Permit & Inspection Fees, Minimal Resource Budgeted BLM Grant Based on 2021 Forecast Tower lease, sale of assets, fireworks	
Impact Fees	144,000	30,000	30,000	131,000	130,422	30,000	100,422	30,000		
Resource Permit & Inspection Fees	1,046,806	88,000	1,075,000	1,025,000	418,681	80,333	338,348	88,000		
Grant Revenue	29,250	48,000	48,000	15,000	1,247	48,000	(46,753)	10,000		
Interest	51,116	21,459	22,459	11,609	9,859	18,122	(8,263)	8,597		
Other Income (Including Fireworks)	62,459	54,980	54,980	47,340	41,840	49,483	(7,643)	32,980		
Lease Proceeds	319,068	-	-	-	-	-	-	-		
TOTAL REVENUES	4,373,069	3,047,954	4,035,954	3,979,614	3,345,485	2,974,889	370,597	3,357,649		
EXPENDITURES										
Treasurers Fees	77,821	80,627	80,627	80,627	78,962	79,821	859	91,474		3% of property taxes
Payroll & Benefits	1,725,971	1,890,062	1,890,062	1,943,238	1,548,599	1,537,509	(11,090)	2,029,339	See Detail	
Station Operations	72,266	100,052	100,052	87,248	57,837	76,485	18,648	123,689	See Detail	
Fire Operations	246,202	354,394	354,394	332,233	236,389	295,308	58,919	366,000	See Detail	
Insurance	61,162	76,700	76,700	56,845	56,844	76,700	19,856	66,000	See Detail	
Professional Services	95,156	128,900	128,900	104,800	78,155	106,900	28,745	181,800	See Detail	
Resource Assignments	608,350	23,500	600,000	535,000	501,344	23,500	(477,844)	5,900	Minimal Budgeted	
Debt Service	35,601	35,601	35,601	32,601	32,601	35,601	3,000	35,601	Payments on Type 3 Engine	
Capital	451,071	779,997	779,997	205,780	34,598	772,678	738,079	3,058,080	Station Remodel, & Other	
Contingency	-	-	-	-	-	-	-	-		
TOTAL EXPENDITURES	3,373,601	3,469,834	4,046,334	3,378,372	2,625,330	3,004,501	379,171	5,957,884		
CHANGE IN FUND BALANCE	999,468	(421,880)	(10,380)	601,242	720,155	(29,613)	749,768	(2,600,236)		
Fund Balance-Beginning of Year	4,294,750	5,074,685	5,294,218	5,294,218	5,294,218	5,074,685	219,533	5,895,459		
Fund Balance-End of Year	5,294,218	4,652,805	5,283,838	5,895,459	6,014,373	5,045,072	969,300	3,295,224		
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FUND BALANCE BREAKDOWN:										
General Fund	926,229	905,169	870,988	869,643	1,576,699	1,637,820	(61,121)	965,212	Roughly 4 months of operating costs	
Capital Fund	3,149,082	2,521,683	3,416,658	3,731,159	3,087,815	2,181,800	906,016	2,048,770		
Impact Fund	1,218,907	1,225,953	996,191	1,294,657	1,349,859	1,225,453	124,406	281,242		
Total Non-Fiduciary Funds	5,294,218	4,652,805	5,283,838	5,895,459	6,014,373	5,045,072	969,300	3,295,224		
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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

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
GENERAL FUND- SUMMARY									
ASSESSED VALUE									
Assessed Value	235,572,060	243,065,400	243,065,400	243,065,400				270,794,620	Final Cert of Values 11-19-21
Operating Mill Levy	11.049	11.057	11.057	11.057				11.260	11 Mills Gallagherized + Abatements
% Incr (Decr) in AV over prior valuation	23.3%	3.2%	0.0%	3.2%				11.4%	% Increase from previous valuation
REVENUES									
Property Taxes	2,591,110	2,684,574	2,684,574	2,628,724	2,629,303	2,658,244	(28,941)	3,050,860	Taxes, net of abatements
Specific Ownership Taxes	129,260	120,941	120,941	120,941	114,132	90,706	23,427	137,212	4.5% of Property Taxes
Resource, Permit, Training & Inspection Fees	1,046,806	88,000	1,075,000	1,025,000	418,681	80,333	338,348	88,000	Assuming \$50K of resource assignments
Interest	9,554	11,000	12,000	3,400	3,397	9,167	(5,770)	1,000	Decrease in rates
Sale of Assets	-	-	-	5,000	5,000	-	5,000	-	
Tower Lease	30,240	31,680	31,680	31,680	26,400	26,400	-	31,680	Based on 2021 Actuals
Insurance Claims	-	-	-	-	-	-	-	-	
Grants	17,142	48,000	48,000	15,000	1,247	48,000	(46,753)	10,000	BLM Grant
Fireworks Donations from Towns/County	-	22,000	22,000	-	-	22,000	(22,000)	-	
Other	6,219	1,300	1,300	10,660	10,440	1,083	9,357	1,300	Misc other
TOTAL REVENUES	3,830,330	3,007,495	3,995,495	3,840,405	3,208,601	2,935,933	272,668	3,320,052	
EXPENDITURES									
Treasurers Fees	77,821	80,627	80,627	80,627	78,962	79,821	859	91,474	3% of taxes
Administrative Overhead	28,661	38,158	38,158	35,686	23,867	24,670	803	67,855	See Detail- Storage & Other Consulting
Station Operations	43,605	61,894	61,894	51,562	33,970	51,815	17,845	55,834	See Detail
Insurance	61,162	76,700	76,700	56,845	56,844	76,700	19,856	66,000	Assuming increases
Board of Directors	7,544	11,040	11,040	11,040	5,774	9,420	3,646	11,040	Stipends and other costs
Payroll & Benefits	1,718,426	1,879,022	1,879,022	1,932,198	1,542,825	1,528,089	(14,736)	2,018,299	Per Chief Breakdown
Professional Services	95,156	128,900	128,900	104,800	78,155	106,900	28,745	181,800	See Detail
Travel	-	-	-	-	-	-	-	-	No longer used
Fire Operations	49,568	92,394	92,394	71,894	45,739	82,775	37,036	83,677	Includes \$20K for Fireworks in 2021
Volunteer Stipend	31,089	38,900	38,900	33,493	13,343	15,900	2,557	36,370	See Detail
Apparatus	60,903	72,900	72,900	75,400	52,546	60,750	8,204	78,700	See Detail
Communications	46,722	48,355	48,355	47,301	44,847	47,868	3,021	60,253	See Detail
Training	38,277	75,940	75,940	68,390	46,785	65,099	18,313	75,535	See Detail
Fire Prevention	3,972	17,605	17,605	17,605	14,313	15,999	1,686	13,915	See Detail
Wildland	15,671	8,300	8,300	18,150	18,816	6,917	(11,899)	17,550	See Detail
Administrative	-	-	-	-	-	-	-	-	See Detail
Resource Assignments	608,350	23,500	600,000	535,000	501,344	23,500	(477,844)	5,900	Minimal revenue budgeted
Contingency For Emergencies	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	2,886,928	2,654,236	3,230,736	3,139,991	2,558,131	2,196,222	(361,908)	2,864,203	
CHANGE IN FB BEFORE CAP & DS	943,402	353,259	764,759	700,414	650,470	739,710	(89,240)	455,849	
Lease Debt Service	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	
Debt Svc & Capital Reserve Trfr	805,000	346,200	820,000	757,000	-	-	-	360,280	Build capital reserve
TOTAL CAPITAL & DEBT FUNDING	805,000	346,200	820,000	757,000	-	-	-	360,280	
CHANGE IN FUND BALANCE	138,402	7,059	(55,241)	(56,586)	650,470	739,710	(89,240)	95,569	
Fund Balance-Beginning of Year	787,827	898,110	926,229	926,229	926,229	898,110	28,119	869,643	Per 2021 forecast
Fund Balance-End of Year	926,229	905,169	870,988	869,643	1,576,699	1,637,820	(61,121)	965,212	

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

MODIFIED ACCRUAL BASIS

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
CAPITAL FUND									
REVENUES									
Transfers From General Fund	805,000	346,200	820,000	757,000	-	-	-	360,280	Resource & Other Funds
Transfers From Impact Fund	15,097	-	255,716	56,000	-	-	-	1,045,415	See Breakdown in Impact Fund
Total Transfers	820,097	346,200	1,075,716	813,000	-	-	-	1,405,695	
Other Revenues									
Sale of Fixed Assets	26,000				-	-	-		
Interest Income	33,691	7,459	7,459	7,459	5,933	6,456	(523)	5,597	0.15% of Fund Balance
Lease Proceeds	319,068	-	-	-	-	-	-	-	
Grant Funds	12,108				-	-	-		
Total Other Revenues	390,867	7,459	7,459	7,459	5,933	6,456	(523)	5,597	
TOTAL REVENUES	1,210,963	353,659	1,083,175	820,459	5,933	6,456	(523)	1,411,292	

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

MODIFIED ACCRUAL BASIS

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
CAPITAL FUND (Contd)									
EXPENDITURES									
DEBT SERVICE ON CAPITAL LEASES									
Principal- Wells Fargo	-	-	-	-	-	-	-	-	
Interest- Wells Fargo	-	-	-	-	-	-	-	-	
Debt Principal	35,601	28,092	28,092	25,092	25,092	28,092	3,000	29,242	Per Amortization Schedule
Debt Interest	-	7,509	7,509	7,509	7,509	7,509	-	6,359	Per Amortization Schedule
TOTAL DEBT SERVICE	35,601	35,601	35,601	32,601	32,601	35,601	3,000	35,601	
CAPITAL									
Brush Creek Station	-	-	-	-	-	-	-	-	Defer to 2022 or later
Shelton Station:	-	700,000	700,000	150,000	17,217	700,000	682,783	2,850,000	Station Remodel
Roof & Solar	-	-	-	-	-	-	-	-	
Boiler	-	-	-	-	-	-	-	-	
Bay Doors	-	-	-	-	-	-	-	-	
Backup Generator	-	-	-	-	-	-	-	-	
Other/ Per Borne Study	3,344	30,617	30,617	10,000	-	25,514	25,514	1,900	Fencing around station
Apparatus:									
913 Timberwolf Type 1 Rescue Engine	-	-	-	-	-	-	-	-	
914 Brush Truck	-	-	-	-	-	-	-	-	
Type 3 Wildland	342,245	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	
935 Dash 100ft Aerial Platform	-	-	-	-	-	-	-	-	
927 UTV "Fetch"	13,870	-	-	-	-	-	-	15,000	Replace UTV
926 Command F-150	-	-	-	-	-	-	-	90,000	Staff F-150 & upfitting
928 Support Vehicle- F-250	-	-	-	-	-	-	-	-	
Fire Marshall 2019 F150	890	-	-	-	-	-	-	-	
Chief's 2019 F250	2,771	-	-	-	-	-	-	-	
Staff Vehicle	39,472	-	-	-	-	-	-	45,000	Replace Staff Vehicle
Parade Truck	-	-	-	-	-	-	-	-	
Tire Replacement	-	-	-	-	-	-	-	-	
Equipment:									
Bunker Gear	-	12,500	12,500	8,000	7,650	12,500	4,850	13,500	
Hose	-	1,200	1,200	2,100	2,082	1,200	(882)	1,600	
Computers (MDT's)	-	-	-	-	-	-	-	-	
SCBA Equip (bottles)	12,900	-	-	-	-	-	-	-	
Computers, Software, & Phones	3,042	19,380	19,380	19,380	1,204	19,380	18,176	23,280	
Radios	16,600	3,000	3,000	3,000	3,027	3,000	(27)	13,000	
Personal Protective Equipment	-	0	0	0	-	-	-	-	
Misc Equipment & Appliances	15,937	13,300	13,300	13,300	3,419	11,083	7,664	4,800	
Miscellaneous Expenses	-	-	-	-	-	-	-	-	
TOTAL CAPITAL	451,071	779,997	779,997	205,780	34,598	772,678	738,079	3,058,080	
TOTAL EXPENDITURES	486,673	815,598	815,598	238,381	67,200	808,279	741,079	3,093,681	
Change in Fund Balance	724,291	(461,939)	267,577	582,078	(61,266)	(801,823)	740,557	(1,682,390)	
Fund Balance- Beginning	2,424,791	2,983,623	3,149,082	3,149,082	3,149,082	2,983,623	165,459	3,731,159	
Fund Balance- Ending	3,149,082	2,521,683	3,416,658	3,731,159	3,087,815	2,181,800	906,016	2,048,770	

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

MODIFIED ACCRUAL BASIS

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
IMPACT FEE FUND									
REVENUES									
Eagle Impact Fees	75,796	20,000	20,000	67,000	66,930	20,000	46,930	20,000	Same as 2021 Budget
County Impact Fees	53,842	5,000	5,000	33,000	32,884	5,000	27,884	5,000	Same as 2021 Budget
Gypsum Impact Fees	14,361	5,000	5,000	31,000	30,607	5,000	25,607	5,000	Same as 2021 Budget
Interest Income	7,872	3,000	3,000	750	529	2,500	(1,971)	2,000	0.15% of Fund Balance
TOTAL REVENUES	151,872	33,000	33,000	131,750	130,951	32,500	98,451	32,000	
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	-	-	255,716	56,000	-	-	-	998,165	
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% of 924 Saber Type 1 Rescue engine	-	-	-	-	-	-	-	-	
35% of 935 Dash 100ft Aerial Platform	-	-	-	-	-	-	-	-	
0% of 927 UTV "Fetch"	-	-	-	-	-	-	-	-	
35% of 926 F-150	-	-	-	-	-	-	-	31,500	35% of New F150's
35% Staff Vehicle	14,127	-	-	-	-	-	-	15,750	35% of New Staff Vehicle
35% of Fire Marshall 2019 F150	-	-	-	-	-	-	-	-	
35% of Chief's 2019 F250	970	-	-	-	-	-	-	-	
0% of Fulford Trailer	-	-	-	-	-	-	-	-	
0% of Equipment To Keep From Going Negative	-	-	-	-	-	-	-	-	
TOTAL TRFRS TO CAPITAL FUND	15,097	-	255,716	56,000	-	-	-	1,045,415	
TOTAL EXPENDITURES & TRANSFERS	15,097	-	255,716	56,000	-	-	-	1,045,415	
=	=	=	=	=	=	=	=	=	
Change in Fund Balance	136,775	33,000	(222,716)	75,750	130,951	32,500	98,451	(1,013,415)	
Fund Balance- Beginning	1,082,132	1,192,953	1,218,907	1,218,907	1,218,907	1,192,953	25,954	1,294,657	
Fund Balance- Ending	1,218,907	1,225,953	996,191	1,294,657	1,349,859	1,225,453	124,406	281,242	
=	=	=	=	=	=	=	=	=	

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

MODIFIED ACCRUAL BASIS

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
LOSAP PENSION TRUST FUND									
REVENUES									
District Contributions	17,339	25,000	25,000	22,493	1,220	1,220	-	22,870	See General Fund for Detail 90% of PY District contribution None Budgeted Based on 2021 Forecast
State Contributions	16,052	16,055	16,055	16,055	-	-	-	20,244	
Life Insurance Cash Values	6,241	-	-	-	-	-	-	-	
Interest Income	24,740	22,000	22,000	22,000	21,344	18,333	3,010	22,000	
TOTAL REVENUES	64,372	63,055	63,055	60,548	22,564	19,553	3,010	65,114	
EXPENDITURES									
Benefit Payments	21,308	19,710	19,710	20,880	17,550	16,425	(1,125)	19,980	7 Retiree & Spousal Benefits Group Term Life Ins Based on 2020 Budget & Actual
Life Insurance Premiums	535	550	550	550	-	-	-	650	
Administrative Fees	1,300	1,350	1,350	1,350	1,220	-	(1,220)	1,350	
Contingency		5,000	5,000	-		-	-	5,000	
TOTAL EXPENDITURES	23,143	26,610	26,610	22,780	18,770	16,425	(2,345)	26,980	
Change in Fund Balance	41,229	36,445	36,445	37,768	3,794	3,128	665	38,134	
Fund Balance- Beginning	832,937	872,993	872,993	874,166	874,166	872,993	1,173	911,934	
Fund Balance- Ending	874,166	909,438	909,438	911,934	877,960	876,121	1,838	950,068	
	=	=	=	=	=	=	=	=	

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

MODIFIED ACCRUAL BASIS

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GENERAL FUND- DETAIL									
Base Assessed Valuation	235,572,060	243,065,400	243,065,400	243,065,400			270,794,620	Final Cert 11-19-21	
Total Assessed Value	235,572,060	243,065,400	243,065,400	243,065,400			270,794,620		
Operating Mill Levy	11.043	11.043	11.043	11.043			11.043	11 Mills Gallagherized	
Abatements Mill Levy	0.006	0.014	0.014	0.014			0.217	To Recoup Prior year Abatements	
Total Mill Levy	11.049	11.057	11.057	11.057			11.260	11 Mills Gallagherized, plus abatements	
REVENUES									
Property Taxes	2,593,234	2,687,574	2,687,574	2,687,574	2,629,853	2,660,698	(30,846)	3,049,147	AV * Mill Levy / 1,000
Personal Property Tax Exemption								4,713	One Year Exemption per HB21-1312
Less Abatements	(2,125)	(3,000)	(3,000)	(58,850)	(550)	(2,455)	1,905	(3,000)	Based on historic amounts
Specific Ownership (Automobile) Taxes	129,260	120,941	120,941	120,941	114,132	90,706	23,427	137,212	4.5% of Property Taxes
Resource Assignments	1,007,630	50,000	1,000,000	950,000	351,849	50,000	301,849	50,000	Same as last year
Call Service Fees	-	-	-	-	-	-	-	-	
Inspection & Permit Fees	29,251	30,000	45,000	45,000	37,633	25,000	12,633	30,000	Same as last year
Training Revenues	9,925	8,000	30,000	30,000	29,200	5,333	23,867	8,000	Same as last year
Interest	9,554	11,000	12,000	3,400	3,397	9,167	(5,770)	1,000	0.15% of Fund Balance
Sale of Assets	-	-	-	5,000	5,000	-	5,000	-	In Capital Fund
Tower Lease	30,240	31,680	31,680	31,680	26,400	26,400	-	31,680	Based on '21 Budget
Insurance Claims	-	-	-	-	-	-	-	-	
Grants	17,142	48,000	48,000	15,000	1,247	48,000	(46,753)	10,000	Per Staff Budget
Donations	540	-	-	-	100	-	100	-	
Intergovernmental	-	-	-	-	-	-	-	-	
Fireworks Donations	-	22,000	22,000	-	-	22,000	(22,000)	-	Town/County taking this over
Miscellaneous	5,679	1,300	1,300	10,660	10,340	1,083	9,257	1,300	Based on 2021 Budget
TOTAL REVENUES	3,830,330	3,007,495	3,995,495	3,840,405	3,208,601	2,935,933	272,668	3,320,052	

GREATER EAGLE FIRE PROTECTION DISTRICT
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MODIFIED ACCRUAL BASIS

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GENERAL FUND- DETAIL (Continued)									
EXPENDITURES									
TREASURERS FEES	77,821	80,627	80,627	80,627	78,962	79,821	859	91,474	3% of property taxes
ADMINISTRATIVE OVERHEAD									
Dues & Subscription	11,479	15,783	15,783	15,783	14,144	10,522	(3,622)	14,954	Per staff budget breakdown
Office Supplies	842	1,125	1,125	1,125	882	938	56	1,125	Per staff budget breakdown
Postage & Delivery	379	524	524	524	196	437	241	480	Per staff budget breakdown
Printing & Copying	-	250	250	250	50	208	158	250	Per staff budget breakdown
Meals and Food	3,054	3,174	3,174	3,174	1,721	2,645	924	3,374	Per staff budget breakdown
Cell Phone	4,947	5,500	5,500	5,500	3,450	4,583	1,133	6,160	Per staff budget breakdown
District Functions/Events	3,517	5,202	5,202	7,530	2,884	-	(2,884)	8,242	Per staff budget breakdown
Contract Labor	770	840	840	840	560	504	(56)	840	Per staff budget breakdown
Advertising & Publications	24	200	200	200	32	200	168	1,200	Per staff budget breakdown
Elections	1,216	-	-	-	-	-	-	10,000	Per staff budget breakdown
Conferences	-	-	-	-	-	-	-	-	Per staff budget breakdown
Banking Fees	-	200	200	200	0	167	167	200	Per staff budget breakdown
Credit Card Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Storage Fees/Office Space	-	4,800	4,800	-	-	4,000	4,000	20,000	Per staff budget breakdown
Other Overhead	2,432	560	560	560	(52)	467	518	1,030	Per staff budget breakdown
TOTAL ADMIN OVERHEAD	28,661	38,158	38,158	35,686	23,867	24,670	803	67,855	
STATION OPERATIONS									
Janitorial	2,432	4,044	4,044	4,044	1,150	3,370	2,220	3,780	Per staff budget breakdown
Software and Website	2,721	7,900	7,900	7,900	6,060	7,500	1,440	7,470	Per staff budget breakdown
Maintenance/Repair	11,279	14,911	14,911	10,000	6,914	12,426	5,512	9,941	Per staff budget breakdown
Station Telephone & Internet	6,485	5,760	5,760	5,760	4,614	4,800	186	5,760	Per staff budget breakdown
Trash Services	2,392	2,640	2,640	2,640	2,072	2,200	128	2,764	Per staff budget breakdown
Utilities	14,215	15,696	15,696	14,500	10,214	12,400	2,186	15,000	Per staff budget breakdown
Copier Maintenance Expense	2,986	3,324	3,324	3,324	2,774	2,770	(4)	3,655	Per staff budget breakdown
Equipment Repair/Maintenance	390	5,225	5,225	1,000	113	4,354	4,241	4,850	Per staff budget breakdown
Computer Repairs/Maintenance	705	2,394	2,394	2,394	60	1,995	1,935	2,614	Per staff budget breakdown
Other Equipment & Computer	-	-	-	-	-	-	-	-	
TOTAL STATION OPS	43,605	61,894	61,894	51,562	33,970	51,815	17,845	55,834	
INSURANCE									
Worker's Comp	35,553	48,000	48,000	31,125	31,124	48,000	16,876	42,000	Pinnacol
Accident & Disability	5,721	6,200	6,200	5,721	5,721	6,200	479	-	Provident
Prop/Liab/Crime/Auto/Umbrella	19,888	22,500	22,500	19,999	19,999	22,500	2,501	24,000	McNeil
TOTAL INSURANCE	61,162	76,700	76,700	56,845	56,844	76,700	19,856	66,000	

GREATER EAGLE FIRE PROTECTION DISTRICT
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MODIFIED ACCRUAL BASIS

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GENERAL FUND- DETAIL (Continued)									
BOARD OF DIRECTORS									
Board Member Compensation	6,700	8,000	8,000	8,000	5,000	6,667	1,667	8,000	100 Per mtg 16 meetings
Travel	-	500	500	500	-	417	417	500	Per staff budget breakdown
Meetings	588	1,020	1,020	1,020	624	850	226	1,020	Per staff budget breakdown
Retreat/ Conferences	100	1,320	1,320	1,320	150	1,320	1,170	1,320	Per staff budget breakdown
Miscellaneous	156	200	200	200	-	167	167	200	Per staff budget breakdown
TOTAL BOARD OF DIRECTORS	7,544	11,040	11,040	11,040	5,774	9,420	3,646	11,040	
PAYROLL & BENEFITS									
Salaries & Wages	1,126,553	1,194,514	1,194,514	1,220,267	984,805	964,800	(20,005)	1,322,564	See Detailed Wages & Benefits
Part-Time Wages	137,065	120,000	120,000	120,000	89,416	96,923	7,507	70,000	Per staff budget breakdown
Overtime	50,806	85,500	85,500	77,000	51,774	72,338	20,564	75,000	Per staff budget breakdown
Payroll Taxes	33,648	29,663	29,663	40,468	27,764	23,958	(3,806)	27,418	See Detailed Wages & Benefits
Health, Dental, Vision & Life Insurance	262,837	272,668	272,668	288,652	242,860	227,223	(15,637)	322,791	See Detailed Wages & Benefits
Unemployment Insurance	4,740	4,304	4,304	5,545	3,713	3,587	(126)	4,455	0.3%
Accidental Death & Disability	29,638	35,385	35,385	36,158	27,580	28,581	1,000	42,002	See Detailed Wages & Benefits
Employee Long-Term Disability	4,625	395	395	5,325	4,114	329	(3,785)	5,325	New Benefit > 180 Days
Employee Pension Contributions	89,649	100,259	100,259	102,448	81,866	80,978	(888)	118,131	See Detailed Wages & Benefits
Payroll/ Direct Deposit Fees	1,092	950	950	950	863	792	(71)	950	Payroll Fees
457 Retirement Plan Contribution	16,428	35,385	35,385	35,385	28,070	28,581	510	29,664	3% ER Matching
Accrued Payroll Expense	(38,655)	-	-	-	-	-	-	-	Accrual of Days Outside of Calendar Year
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL PAYROLL & BENEFITS	1,718,426	1,879,022	1,879,022	1,932,198	1,542,825	1,528,089	(14,736)	2,018,299	
PROFESSIONAL SERVICES									
Legal	8,586	20,000	20,000	15,000	7,661	15,000	7,340	20,000	Per staff budget breakdown
Accounting	65,758	66,000	66,000	66,000	52,342	53,900	1,558	72,000	Per staff budget breakdown
Audit	11,500	13,500	13,500	13,500	13,500	13,500	-	15,500	Additional Work for Pension
Human Resource/ Admin	-	300	300	300	27	250	223	300	Per staff budget breakdown
Tech Support / IT	7,250	7,500	7,500	7,500	4,625	6,250	1,625	7,500	Per staff budget breakdown
Other Professional Fees	2,061	21,600	21,600	2,500	-	18,000	18,000	66,500	Impact Fee Study, Consulting Consolidation Study, Grant Writer
TOTAL PROFESSIONAL SERVICES	95,156	128,900	128,900	104,800	78,155	106,900	28,745	181,800	
TRAVEL									
Transportation	-	-	-	-	-	-	-	-	
Mileage Reimbursement	-	-	-	-	-	-	-	-	
Dining	-	-	-	-	-	-	-	-	
Lodging	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL TRAVEL	-	-	-	-	-	-	-	-	

**GREATER EAGLE FIRE PROTECTION DISTRICT
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GENERAL FUND- DETAIL (Continued)									
FIRE OPERATIONS									
Clothing & Uniforms	13,120	15,520	15,520	15,520	5,233	12,933	7,700	15,820	Per staff budget breakdown
Personal Protection Equipment	9,285	9,640	9,640	9,640	12,100	8,033	(4,066)	10,220	Per staff budget breakdown
PPE Maintenance	-	1,500	1,500	3,000	2,778	1,500	(1,278)	2,950	Per staff budget breakdown
Health & Wellness	6,698	14,867	14,867	14,867	9,099	12,389	3,290	19,512	Per staff budget breakdown
Tools & Equipment	2,546	7,310	7,310	7,310	3,958	6,092	2,134	5,060	Per staff budget breakdown
Rescue Equipment	532	500	500	500	242	417	175	5,300	Per staff budget breakdown
Haz Mat Equipment	10	200	200	200	-	167	167	200	Per staff budget breakdown
Hazmat Team Contribution	4,814	5,400	5,400	5,400	5,399	5,400	1	6,000	Per staff budget breakdown
EMS Supplies/Equipment	4,504	7,063	7,063	7,063	3,853	5,886	2,032	6,221	Per staff budget breakdown
Equipment Repairs & Maintenance	8,060	8,394	8,394	8,394	3,077	7,959	4,882	12,394	Per staff budget breakdown
Academy	-	-	-	-	-	-	-	-	Per staff budget breakdown
Other	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fulford Equipment	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fireworks	-	22,000	22,000	-	-	22,000	22,000	-	In Eagle 2021
Physician Advisor	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL FIRE OPERATIONS	49,568	92,394	92,394	71,894	45,739	82,775	37,036	83,677	
VOLUNTEER BENEFITS									
Volunteer Stipends	13,250	13,900	13,900	11,000	10,850	13,900	3,050	13,500	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	1,800	2,000	2,000	2,220	2,220	2,000	(220)	2,870	Per staff budget breakdown
Pension Life Insurance	535	-	-	273	273	-	(273)	-	Per staff budget breakdown
Volunteer Pension Contributions	15,504	23,000	23,000	20,000	-	-	-	20,000	Based on Prior Years
TOTAL VOLUNTEER BENEFITS	31,089	38,900	38,900	33,493	13,343	15,900	2,557	36,370	
APPARATUS									
Fuel	14,181	20,000	20,000	20,000	15,809	16,667	858	18,500	Per staff budget breakdown
Repairs & Maintenance- Routine Services	33,019	36,000	36,000	36,000	20,527	30,000	9,473	52,000	Per staff budget breakdown
Unexpected Repairs	6,255	10,000	10,000	10,000	8,495	8,333	(162)	-	Per staff budget breakdown
Staff Vehicle Repair & Maintenance	5,708	5,500	5,500	8,000	6,865	4,583	(2,282)	6,900	Per staff budget breakdown
Supplies	988	750	750	750	551	625	74	650	Per staff budget breakdown
Miscellaneous	752	650	650	650	299	542	243	650	Per staff budget breakdown
TOTAL APPARATUS	60,903	72,900	72,900	75,400	52,546	60,750	8,204	78,700	
COMMUNICATIONS									
800 Mhz System Contribution	12,059	12,059	12,059	12,059	12,059	12,059	0	12,661	Per staff budget breakdown
Dispatch Fees	32,767	32,376	32,376	31,322	31,322	32,376	1,054	43,452	Per staff budget breakdown
Mapping Fees	757	1,000	1,000	1,000	541	1,000	459	1,220	Per staff budget breakdown
Equipment	1,140	2,920	2,920	2,920	926	2,433	1,508	2,920	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL COMMUNICATIONS	46,722	48,355	48,355	47,301	44,847	47,868	3,021	60,253	

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

MODIFIED ACCRUAL BASIS

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
TRAINING									
Education	21,981	45,410	45,410	45,410	31,785	41,626	9,841	44,535	Per staff budget breakdown
Travel, Lodging, & Meals	13,108	17,590	17,590	17,590	13,053	13,681	628	19,350	Per staff budget breakdown
Equipment	-	250	250	250	-	250	250	-	Per staff budget breakdown
Supplies	1,632	4,900	4,900	2,000	1,103	4,083	2,981	4,900	Per staff budget breakdown
Dues & Subscriptions	-	-	-	-	-	-	-	-	Per staff budget breakdown
CPR/ First Aid Program	-	400	400	400	-	350	350	-	Per staff budget breakdown
Professional Fees	600	4,000	4,000	1,000	-	2,000	2,000	5,000	Per staff budget breakdown
Certifications	956	1,690	1,690	1,690	842	1,408	566	-	Per staff budget breakdown
Blue Card System	-	1,700	1,700	50	3	1,700	1,697	1,500	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL TRAINING	38,277	75,940	75,940	68,390	46,785	65,099	18,313	75,535	
FIRE PREVENTION									
Training	-	-	-	-	-	-	-	-	Per staff budget breakdown
Public Education	108	1,200	1,200	1,200	1,140	1,200	60	2,850	Per staff budget breakdown
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	Per staff budget breakdown
Promotion	3,286	6,425	6,425	6,425	5,233	4,819	(414)	7,005	Per staff budget breakdown
Inspection Permit Service Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Equipment	371	9,580	9,580	9,580	7,836	9,580	1,744	3,660	Per staff budget breakdown
Professional Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Dues & Subscriptions-NFPA, ICC & FMAC	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	207	400	400	400	103	400	297	400	Per staff budget breakdown
TOTAL FIRE PREVENTION	3,972	17,605	17,605	17,605	14,313	15,999	1,686	13,915	
WILDLAND									
Training	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	-
Equipment	9,135	-	-	2,500	2,377	-	(2,377)	4,850	Per staff budget breakdown
Supplies	5,853	2,650	2,650	2,650	2,636	2,208	(428)	-	Per staff budget breakdown
Grants/ Mitigation	-	-	-	-	1,215	-	(1,215)	10,000	Per staff budget breakdown
Miscellaneous/Grants	684	5,650	5,650	13,000	12,588	4,708	(7,879)	2,700	Per staff budget breakdown
TOTAL WILDLAND	15,671	8,300	8,300	18,150	18,816	6,917	(11,899)	17,550	
ADMINISTRATION									
Education	-	-	-	-	-	-	-	-	-
Conferences	-	-	-	-	-	-	-	-	-
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION	-	-	-	-	-	-	-	-	
RESOURCE ASSIGNMENTS									
Fuel	5,611	200	15,000	15,000	13,902	200	(13,702)	-	-
Deployment Costs-food, lodging & supplies	40,663	1,600	75,000	70,000	66,158	1,600	(64,558)	-	-
Equipment	8,284	900	30,000	25,000	21,857	900	(20,957)	-	-
Equipment Stipend	-	-	-	-	-	-	-	-	-
Supplies	6,732	100	10,000	5,000	1,894	100	(1,794)	2,000	-
Salary & Non-Employee Pay	129,595	5,300	185,000	160,000	146,985	5,300	(141,685)	3,900	-
Overtime- Deployment	201,121	10,400	200,000	185,000	182,782	10,400	(172,382)	-	-
Overtime- Shift Coverage	59,171	5,000	85,000	75,000	67,765	5,000	(62,765)	-	-
Subcontracted Equipment	157,172	-	-	-	-	-	-	-	-
Miscellaneous/ Contingency	-	-	-	-	-	-	-	-	-
TOTAL RESOURCE ASSIGNMENTS	608,350	23,500	600,000	535,000	501,344	23,500	(477,844)	5,900	

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

	2020 Audited Actual	2021 Adopted Budget	2021 Amended Budget	2021 Forecast	10 Months Ended 10/31/2021 Actual	10 Months Ended 10/31/2021 Budget	Variance Favorable (Unfavor.)	2022 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
Contingency									
Emergencies & Unforeseen Needs		-	-			-	-	-	
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-	
TOTAL GENERAL FUND EXP	2,886,928	2,654,236	3,230,736	3,139,991	2,558,131	2,196,222	(361,908)	2,864,203	
Change In FB Before Transfers	943,402	353,259	764,759	700,414	650,470	739,710	(89,240)	455,849	
TRANSFERS TO CAPITAL FUND									
65% of Debt Service						-	-		Funded by Capital Fund
80% of Resource Assignment Profits	320,000	21,200	320,000	332,000	-	-	-	35,280	80% of Net Resources
Capital Reserve Funding	485,000	325,000	500,000	425,000	-	-	-	325,000	
TOTAL TRFRS TO CAPITAL FUND	805,000	346,200	820,000	757,000	-	-	-	360,280	
Change in Fund Balance	138,402	7,059	(55,241)	(56,586)	650,470	739,710	(89,240)	95,569	
Fund Balance- Beginning	787,827	898,110	926,229	926,229	926,229	898,110	28,119	869,643	
Fund Balance- Ending	926,229	905,169	870,988	869,643	1,576,699	1,637,820	(61,121)	965,212	Roughly 4 months of expenses
	=	=	=	=	=	=	=	=	
GENERAL FUND- DETAIL (Continued)									
Overtime Detail (Not Including Resource):									
Unscheduled Overtime	-	-	-	-	-	-	-	-	
Scheduled Overtime	-	-	-	-	-	-	-	-	
OT Administration	3,204	5,000	5,000	5,000	3,998	4,333	335	4,500	
OT Community Service	20	-	-	100	100	-	(100)	-	
OT Community Event	145	2,500	2,500	2,500	-	2,167	2,167	1,000	
OT District Event	125	1,000	1,000	1,000	76	867	791	1,000	
OT Fire Prevention	1,032	1,000	1,000	1,000	416	867	451	1,000	
OT Meetings/Committee	1,535	4,500	4,500	2,500	1,178	3,900	2,722	3,500	
OT Maint/Equip Testing	920	1,500	1,500	1,500	91	1,300	1,209	1,500	
OT Prescribed Fires	-	3,500	3,500	3,500	2,032	2,800	768	3,500	
OT SC Standby/Callback	14,611	10,000	10,000	4,000	2,446	9,371	6,925	6,500	
OT SC Sick	1,039	6,000	6,000	6,900	4,080	5,200	1,120	6,000	
OT SC Vacation	5,905	10,000	10,000	11,000	9,409	8,667	(742)	9,000	
OT SC Training	811	5,500	5,500	7,000	6,471	4,767	(1,704)	3,500	
OT Training	11,088	16,000	16,000	18,000	15,241	13,845	(1,396)	15,000	
OT CMC Training Facilities	-	-	-	-	-	-	-	-	
OT Instructor	-	8,000	8,000	2,000	-	6,922	6,922	8,000	
OT Holiday Wages	10,370	11,000	11,000	11,000	6,236	7,333	1,097	11,000	
TOTAL OVERTIME (See Page 8)	50,806	85,500	85,500	77,000	51,774	72,338	20,564	75,000	

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Greater Eagle Fire Protection District

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Greater Eagle Fire Protection District

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:

\$ 270,794,620

(Gross^D assessed valuation, Line 2 of the Certification of Valuation From DLG 5^F)

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

\$ 270,794,620


(NET^G 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: 12/8/2021
(not later than Dec 15) (mm/dd/yyyy)

for budget/fiscal year 2022.
(yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	<u>11.043</u> mills	<u>\$ 2,990,384.99</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>(0.000)</u> mills	<u>\$ -</u>
SUBTOTAL FOR GENERAL OPERATING:	11.043 mills	\$ 2,990,384.99
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	<u>\$ -</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	<u>\$ -</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	<u>\$ -</u>
6. Refunds/Abatements ^M	<u>0.217</u> mills	<u>\$ 58,762.43</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	<u>\$ -</u>
_____	<u>0.000</u> mills	<u>\$ -</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	11.260 mills	\$ 3,049,147.42

Contact person: Eric Weaver Daytime phone: (970) 926-6060
(print)
Signed:  Title: District Accountant

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, Colorado 80203. Questions? Call DLG (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).

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
(29-1-103(3)(d), C.R.S)
Budget Year 2022**

2020 International Type 3 Fire Apparatus Lease

Date of lease-purchase: April 22, 2020

Items being leased: 2020 International Type 3 Fire Apparatus

Total amount to be expended for budget year 2022: \$35,601.26

Term of Lease-Purchase agreement: 10 Years

Total maximum payment liability over the entire term \$356,012.60