

# GREATER EAGLE FIRE PROTECTION DISTRICT

January 26, 2026

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

VIA: Electronic Filing LGID# 19018

Attached is the 2026 Budget for the Greater Eagle Fire Protection District in Eagle County, Colorado, November 19, 2025. If there are any questions on the budget, please contact Mr. Jon Erickson, telephone number 970-926-6060.

The mill levy certified to the County Commissioners of Eagle County is 12.327 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 0.021 mills for refund/abatement; and 2.097 mills for Temporary Tax Credit/Mill Levy Reduction. Based on a net assessed valuation of \$429,306,850, the total property tax revenue is \$ 4,400,824.52. 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,



Jon Erickson  
District Accountant

Enclosure(s)

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*Administrative & Financial Management Provided By Marchetti & Weaver, LLC*

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## **GREATER EAGLE FIRE PROTECTION DISTRICT**

### **2026 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.

### **2026 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 2026 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 2026 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 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Greater Eagle Fire Protection District has appointed a budget committee to prepare and submit a proposed 2026 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 15, 2025 and continued to November 19, 2025, 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 specific capital expenditures budgeted and forecasted for the current year are unable to be completed by the end of the current year, the budget for such expenditures shall be transferred into next year's budget and the budgeted beginning fund balance for next year's budget shall be updated to reflect such changes.

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 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2026 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 19, 2025 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$ 5,292,065.54 and;

WHEREAS, the Greater Eagle Fire Protection District hereby documents its intent to preserve its voter approved operating mill levy rate of 12.327 mills and to provide property tax relief by a temporary reduction in property taxes in the amount of \$900,256.46 in accordance with C.R.S. 39-1-111.5, 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 \$9,015.44; and

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

WHEREAS, the 2025 net valuation for assessment for the Greater Eagle Fire Protection District, as certified by the County Assessor is \$429,306,850

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 2026 budget year, there is hereby levied a tax of 12.327 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 2. That for the purposes of rendering a temporary credit/refund during budget year 2026 there is hereby levied a temporary tax credit/mill levy reduction of 2.097 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 3. That for the purpose of meeting all capital expenditures of the Greater Eagle Fire Protection District during the 2026 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 2025.

**RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT**  
**(CONTINUED)**

**TO SET MILL LEVIES (CONTINUED)**

- Section 4. That for the purpose of meeting all payments for bonds and interest of the Greater Eagle Fire Protection District during the 2026 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 2025.
- Section 5. In the event the assessed value ultimately certified by the County Assessor for property tax year 2025 is different than \$ 429,766,670 then the temporary mill levy credit shall be adjusted so that the net amount of property taxes generated for operating purposes is \$ 4,400,824.52.
- Section 6. 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 2026 budget year, there is hereby levied a tax of 0.021 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.
- Section 7. 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 2026 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2025, 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	\$ 4,214,094
Transfer to Capital Fund	<u>495,000</u>
TOTAL GENERAL FUND	\$ 4,709,094
CAPITAL FUND:	
Debt Service Expenditures	\$ 35,601
Capital Expenditures	<u>1,777,489</u>
TOTAL CAPITAL FUND	\$ 1,813,090
IMPACT FEE FUND:	
Transfers to Capital Fund	\$ 598,584
PENSION FUND:	
Current Expenditures	\$ 45,520

**RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT**  
**(CONTINUED)**

**TO ADOPT 2026 BUDGET, SET MILL LEVIES AND**  
**APPROPRIATE SUMS OF MONEY**  
**(CONTINUED)**

The above resolutions to adopt the 2026 budget, set the mill levies and to appropriate sums of money were adopted this 19<sup>th</sup> day of November, 2025.

Attest:  \_\_\_\_\_

Title: President \_\_\_\_\_

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

MODIFIED ACCRUAL BASIS

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>COMBINED SUMMARY (Excluding Pension)</b>									
<b>REVENUES</b>									
Property & Other Taxes, Net of Fees	3,659,629	4,039,218	13,787	4,053,005	3,999,126	3,993,542	5,584	4,611,850	11 Mills Gallagherized, Plus Abatements Levy -Temp Mill Levy Cre
State Backfill	331,680	-	-	-	-	-	-	-	None in 2025
Impact Fees	258,355	30,000	222,161	252,161	337,520	25,000	312,520	30,000	Based on normal year
Resource Permit & Inspection Fees	177,268	88,000	57,000	145,000	116,828	80,333	36,494	88,000	Permit & Inspection Fees, Minimal Resource Budgeted
Grant Revenue	76,243	15,000	70,000	85,000	83,506	-	83,506	15,000	Eagle Valley Wildland and Other Grants
Interest	295,626	235,000	27,710	262,710	242,656	200,755	41,901	253,000	Rates Lower than 2024
Other Income	156,945	30,940	-	30,940	18,233	25,783	(7,550)	28,900	Tower Lease, Sale of Assets, Other
Lease Proceeds	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>4,955,747</b>	<b>4,438,158</b>	<b>390,658</b>	<b>4,828,816</b>	<b>4,797,869</b>	<b>4,325,414</b>	<b>472,455</b>	<b>5,026,750</b>	
<b>EXPENDITURES</b>									
Treasurers Fees	114,757	115,812	-	115,812	115,767	115,812	45	132,025	3% of property taxes
Payroll & Benefits	2,447,686	2,940,511	(9,886)	2,950,397	2,477,398	2,480,705	3,308	3,213,048	See Detail
Station Operations	120,664	149,968	(6,668)	156,636	97,032	104,655	7,622	144,912	See Detail
Fire Operations	431,811	437,354	1,020	436,334	284,716	382,330	97,614	432,609	See Detail
Insurance	62,220	77,675	(6,950)	84,625	84,625	77,675	(6,950)	98,900	See Detail
Professional Services	110,038	137,420	5,800	131,620	106,352	117,800	11,448	186,800	See Detail
Resource Assignments	119,873	5,800	(108,600)	114,400	116,793	5,800	(110,993)	5,800	Minimal Budgeted
Debt Service	35,601	35,601	-	35,601	35,601	35,601	-	35,601	Payments on Type 3 Engine
Capital	38,128	276,900	12,195	264,705	85,084	234,650	149,566	1,777,489	Aerial, Station, PPE, Computers
Contingency	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>3,480,779</b>	<b>4,177,041</b>	<b>(113,089)</b>	<b>4,290,130</b>	<b>3,403,369</b>	<b>3,555,028</b>	<b>151,659</b>	<b>6,027,184</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>1,474,968</b>	<b>261,117</b>	<b>277,569</b>	<b>538,686</b>	<b>1,394,500</b>	<b>770,386</b>	<b>624,114</b>	<b>(1,000,434)</b>	
<b>Fund Balance-Beginning of Year</b>	5,077,139	6,178,527	373,580	6,552,107	6,552,107	6,178,527	373,580	7,090,793	Roll Forward From Current Year Forecast
<b>Fund Balance-End of Year</b>	<b>6,552,107</b>	<b>6,439,644</b>	<b>651,149</b>	<b>7,090,793</b>	<b>7,946,607</b>	<b>6,948,913</b>	<b>997,694</b>	<b>6,090,359</b>	
	=	=	=	=	=	=	=	=	
<b>FUND BALANCE BREAKDOWN:</b>									
General Fund	1,320,804	1,287,787	42,138	1,329,925	2,289,672	2,000,384	289,288	1,404,581	Roughly 4 months of operating costs
Capital Fund	3,813,549	3,942,240	145,223	4,087,462	3,837,046	3,737,224	99,823	3,530,956	
Impact Fund	1,417,754	1,209,618	463,788	1,673,406	1,819,889	1,211,305	608,584	1,154,822	
<b>Total Non-Fiduciary Funds</b>	<b>6,552,107</b>	<b>6,439,644</b>	<b>651,149</b>	<b>7,090,793</b>	<b>7,946,607</b>	<b>6,948,913</b>	<b>997,694</b>	<b>6,090,359</b>	
	=	=	=	=	=	=	=	=	

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

**MODIFIED ACCRUAL BASIS**

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- SUMMARY</b>									
<b>ASSESSED VALUE</b>									
Assessed Value	388,836,470	393,555,440		393,555,440				429,306,850	11/13/2025 Final AV
Operating Mill Levy	8.992	9.809		9.809				10.251	11 Mills Gallagherized + Abatements - Temp Mill Levy Credit
% Incr (Decr) in AV over prior valuation	43.6%	45.6%		45.6%				9.1%	% Increase/decrease from previous valuation
<b>REVENUES</b>									
Property Taxes	3,488,655	3,846,198	13,787	3,859,985	3,853,932	3,848,778	5,154	4,391,809	Taxes, net of abatements
State Backfill	331,680	-	-	-	-	-	-	-	None in 2025
Specific Ownership Taxes	170,974	193,019	-	193,019	145,194	144,764	430	220,041	5% of Property Taxes
Resource, Permit, Training & Inspection Fees	177,268	88,000	57,000	145,000	116,828	80,333	36,494	88,000	Minimal Revenue Budgeted
Interest	60,604	46,000	-	46,000	33,858	38,333	(4,475)	40,000	Rates Coming Down
Sale of Assets	116,000	-	-	-	-	-	-	-	
Tower Lease	31,680	29,640	-	29,640	18,140	24,700	(6,560)	27,600	\$2300 per month
Insurance Claims	-	-	-	-	-	-	-	-	
Grants (Including Eagle Valley Wildland)	76,243	15,000	70,000	85,000	83,506	-	83,506	15,000	Equal to Budgeted Reimbursable Expense
Fireworks Donations from Towns/County	-	-	-	-	-	-	-	-	
Other	9,265	1,300	-	1,300	93	1,083	(990)	1,300	Misc other
<b>TOTAL REVENUES</b>	<b>4,462,370</b>	<b>4,219,158</b>	<b>140,787</b>	<b>4,359,945</b>	<b>4,251,552</b>	<b>4,137,992</b>	<b>113,559</b>	<b>4,783,750</b>	
<b>EXPENDITURES</b>									
Treasurers Fees	114,757	115,812	-	115,812	115,767	115,812	45	132,025	3% of taxes
Administrative Overhead	60,603	83,706	(5,738)	89,444	52,404	50,253	(2,151)	77,601	See Detail
Station Operations	60,061	66,262	(930)	67,192	44,629	54,402	9,773	67,311	See Detail
Insurance	62,220	77,675	(6,950)	84,625	84,625	77,675	(6,950)	98,900	See Detail
Board of Directors	7,781	13,935	-	13,935	7,393	12,315	4,922	13,700	Stipends and other costs
Payroll & Benefits	2,439,905	2,926,576	(9,886)	2,936,462	2,470,004	2,468,390	(1,614)	3,199,348	Per Chief Breakdown
Professional Services	110,038	137,420	5,800	131,620	106,352	117,800	11,448	186,800	See Detail
Fire Operations	63,891	105,826	(1,829)	107,655	78,332	90,481	12,149	107,271	See Detail
Volunteer Stipend	5,623	10,050	4,503	5,547	1,547	7,770	6,223	3,200	See Detail
Apparatus	82,136	99,513	-	99,513	81,098	82,928	1,829	95,213	See Detail
Communications	51,612	58,967	(9,229)	68,196	60,523	58,297	(2,226)	69,602	See Detail
Training	53,915	87,408	7,575	79,833	48,015	74,366	26,350	83,423	See Detail
Fire Prevention	38,167	44,290	-	44,290	12,376	41,222	28,846	45,600	See Detail
Wildland	136,344	31,300	-	31,300	2,824	27,267	24,442	28,300	See Detail
Administrative	122	-	-	-	-	-	-	-	See Detail
Resource Assignments	119,873	5,800	(108,600)	114,400	116,793	5,800	(110,993)	5,800	Minimal revenue budgeted
Contingency For Emergencies	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>3,407,049</b>	<b>3,864,539</b>	<b>(125,284)</b>	<b>3,989,824</b>	<b>3,282,684</b>	<b>3,284,777</b>	<b>2,093</b>	<b>4,214,094</b>	
<b>CHANGE IN FB BEFORE CAP &amp; DS</b>	<b>1,055,321</b>	<b>354,618</b>	<b>15,503</b>	<b>370,121</b>	<b>968,868</b>	<b>853,216</b>	<b>115,652</b>	<b>569,656</b>	
Lease Debt Service	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	
Debt Svc & Capital Reserve Trfr	1,264,043	214,000	(147,000)	361,000	-	-	-	495,000	Build capital reserve
<b>TOTAL CAPITAL &amp; DEBT FUNDING</b>	<b>1,264,043</b>	<b>214,000</b>	<b>(147,000)</b>	<b>361,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>495,000</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(208,722)</b>	<b>140,618</b>	<b>(131,497)</b>	<b>9,121</b>	<b>968,868</b>	<b>853,216</b>	<b>115,652</b>	<b>74,656</b>	
<b>Fund Balance-Beginning of Year</b>	<b>1,529,526</b>	<b>1,147,169</b>	<b>173,635</b>	<b>1,320,804</b>	<b>1,320,804</b>	<b>1,147,169</b>	<b>173,635</b>	<b>1,329,925</b>	Roll Forward From Current Year Forecast
<b>Fund Balance-End of Year</b>	<b>1,320,804</b>	<b>1,287,787</b>	<b>42,138</b>	<b>1,329,925</b>	<b>2,289,672</b>	<b>2,000,384</b>	<b>289,288</b>	<b>1,404,581</b>	

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

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>CAPITAL FUND</b>									
<b>REVENUES</b>									
Transfers From General Fund	1,264,043	214,000	147,000	361,000	-	-	-	495,000	Resource & Other Funds
Transfers From Impact Fund	2,461	64,750	(11,531)	53,219	-	52,063	(52,063)	598,584	See Breakdown in Impact Fund
<b>Total Transfers</b>	1,266,504	278,750	135,469	414,219	-	52,063	(52,063)	1,093,584	
Other Revenues									
Sale of Fixed Assets	-	-	-	-	-	-	-	-	
Interest Income	158,601	153,000	7,000	160,000	144,183	132,422	11,761	163,000	4% of Fund Balance (Avg of UMB CD's)
Lease Proceeds	-	-	-	-	-	-	-	-	
Grant Funds	-	-	-	-	-	-	-	-	
<b>Total Other Revenues</b>	158,601	153,000	7,000	160,000	144,183	132,422	11,761	163,000	
<b>TOTAL REVENUES</b>	<b>1,425,105</b>	<b>431,750</b>	<b>142,469</b>	<b>574,219</b>	<b>144,183</b>	<b>184,484</b>	<b>(40,301)</b>	<b>1,256,584</b>	

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

**MODIFIED ACCRUAL BASIS**

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>CAPITAL FUND (Contd)</b>									
<b>EXPENDITURES</b>									
<b>DEBT SERVICE ON CAPITAL LEASES</b>									
Principal- Wells Fargo	-	-	-	-	-	-	-	-	
Interest- Wells Fargo	-	-	-	-	-	-	-	-	
Debt Principal	30,717	31,482	-	31,482	31,482	31,482	-	32,266	Per Amortization Schedule
Debt Interest	4,884	4,120	-	4,120	4,120	4,120	-	3,336	Per Amortization Schedule
<b>TOTAL DEBT SERVICE</b>	<b>35,601</b>	<b>35,601</b>	<b>-</b>	<b>35,601</b>	<b>35,601</b>	<b>35,601</b>	<b>-</b>	<b>35,601</b>	
<b>CAPITAL</b>									
<b>Brush Creek Station(Second Station)</b>	-	-	-	-	-	-	-	-	Architectural , permitting and survey fees
<b>Shelton Station(Station 9):</b>	1,446	-	-	-	-	-	-	-	
Roof & Solar	-	-	-	-	-	-	-	-	
Boiler	-	35,000	35,000	-	-	35,000	35,000	35,000	New Boiler
Bay Doors	-	-	-	-	-	-	-	-	
Backup Generator	-	-	-	-	-	-	-	-	
Other/ Per Borne Study	576	150,000	-	150,000	29,422	113,750	84,328	50,200	Furniture, concrete slab back lot, large garage, asphalt back lot, c
<b>Apparatus(Vehicles):</b>									Furniture & Lockers
913 Timberwolf Type 1 Rescue Engine	-	-	-	-	-	-	-	-	
914 Brush Truck	-	-	-	-	-	-	-	-	
Type 3 Wildland	-	-	(750)	750	750	-	(750)	-	
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	5,584	-	(2,055)	2,055	2,055	-	(2,055)	-	
935 Dash 77ft Aerial Platform	-	-	(10,000)	10,000	8,553	-	(8,553)	1,535,039	50% Down Payment in 2024. Expense will be in 2026
927 UTV "Fetch"	-	-	-	-	-	-	-	-	
926 Command F-350	-	-	-	-	-	-	-	-	
928 Support Vehicle- F-250	-	-	-	-	-	-	-	-	
Fire Marshall 2019 F150	-	-	-	-	-	-	-	-	
Chief's 2019 F250	-	-	-	-	-	-	-	-	
Staff Vehicle	-	-	-	-	-	-	-	-	
Parade Truck	-	-	(10,000)	10,000	5,675	-	(5,675)	-	
BC Vehicle	-	-	-	-	-	-	-	90,000	Split with Gypsum
Haymeadow Engine	-	-	-	-	-	-	-	-	
Tire Replacement	-	8,000	-	8,000	-	8,000	8,000	8,000	Engine tower tires
<b>Equipment:</b>									
Bunker Gear	5,320	21,000	-	21,000	14,652	20,000	5,348	21,000	
Hose	3,906	3,000	-	3,000	-	3,000	3,000	2,500	
Computers (MDT's)	-	-	-	-	-	-	-	-	
SCBA Equip (bottles)	(2,323)	-	-	-	-	-	-	-	
Computers, Software, & Phones	6,348	11,100	-	11,100	3,753	11,100	7,347	9,400	
Radios	-	19,400	-	19,400	-	14,400	14,400	18,700	
Personal Protective Equipment	-	14,400	-	14,400	5,302	14,400	9,098	4,000	Techgen
Misc Equipment & Appliances	17,272	15,000	-	15,000	14,922	15,000	78	3,650	Chairs & Exercise Equipment
Miscellaneous Expenses	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL</b>	<b>38,128</b>	<b>276,900</b>	<b>12,195</b>	<b>264,705</b>	<b>85,084</b>	<b>234,650</b>	<b>149,566</b>	<b>1,777,489</b>	
<b>TOTAL EXPENDITURES</b>	<b>73,729</b>	<b>312,501</b>	<b>12,195</b>	<b>300,306</b>	<b>120,685</b>	<b>270,251</b>	<b>149,566</b>	<b>1,813,090</b>	
<b>Change in Fund Balance</b>	<b>1,351,375</b>	<b>119,249</b>	<b>154,664</b>	<b>273,913</b>	<b>23,497</b>	<b>(85,767)</b>	<b>109,265</b>	<b>(556,507)</b>	
<b>Fund Balance- Beginning</b>	<b>2,462,174</b>	<b>3,822,991</b>	<b>(9,442)</b>	<b>3,813,549</b>	<b>3,813,549</b>	<b>3,822,991</b>	<b>(9,442)</b>	<b>4,087,462</b>	Roll Forward From Current Year Forecast
<b>Fund Balance- Ending</b>	<b>3,813,549</b>	<b>3,942,240</b>	<b>145,223</b>	<b>4,087,462</b>	<b>3,837,046</b>	<b>3,737,224</b>	<b>99,823</b>	<b>3,530,956</b>	

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

MODIFIED ACCRUAL BASIS

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>IMPACT FEE FUND</b>									
<b>REVENUES</b>									
Eagle Impact Fees	222,124	20,000	211,398	231,398	312,194	15,000	297,194	20,000	Same as 2024 Budget
County Impact Fees	20,796	5,000	99	5,099	9,661	5,000	4,661	5,000	Same as 2024 Budget
Gypsum Impact Fees	15,435	5,000	10,664	15,664	15,664	5,000	10,664	5,000	Same as 2024 Budget
Interest Income	76,421	36,000	20,710	56,710	64,615	30,000	34,615	50,000	3% of Fund Balance
<b>TOTAL REVENUES</b>	<b>334,776</b>	<b>66,000</b>	<b>242,871</b>	<b>308,871</b>	<b>402,135</b>	<b>55,000</b>	<b>347,135</b>	<b>80,000</b>	
<b>EXPENDITURES</b>									
<b>DEBT SERVICE</b>									
Capital Leases- Principal	-	-	-	-	-	-	-	-	
Capital Leases- Interest	-	-	-	-	-	-	-	-	
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CAPITAL</b>									
Brush Creek Station	-	-	-	-	-	-	-	-	
Professional Fees	-	-	-	-	-	-	-	-	
Impact Fee Study	-	-	-	-	-	-	-	-	
Miscellaneous Expense	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TRANSFER TO CAPITAL FUND</b>									
35% of Debt Service	-	-	-	-	-	-	-	-	
100% of Brush Creek Station	-	-	-	-	-	-	-	-	
35% of Shelton Station	506	64,750	12,250	52,500	-	52,063	52,063	29,820	See Staff Budget Detail
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	1,954	-	(719)	719	-	-	-	-	
35% of 935 Dash 77ft Aerial Platform	-	-	-	-	-	-	-	537,264	
0% of 927 UTV "Fetch"	-	-	-	-	-	-	-	-	
35% of 926 Command F350	-	-	-	-	-	-	-	-	
35% Staff Vehicle	-	-	-	-	-	-	-	-	
35% of Fire Marshall 2019 F150	-	-	-	-	-	-	-	-	
35% of Chief's 2019 F250	-	-	-	-	-	-	-	-	
35% of BC Vehicle	-	-	-	-	-	-	-	31,500	
0% of Fulford Trailer	-	-	-	-	-	-	-	-	
0% of Equipment	-	-	-	-	-	-	-	-	
To Keep From Going Negative	-	-	-	-	-	-	-	-	
<b>TOTAL TRFRS TO CAPITAL FUND</b>	<b>2,461</b>	<b>64,750</b>	<b>11,531</b>	<b>53,219</b>	<b>-</b>	<b>52,063</b>	<b>52,063</b>	<b>598,584</b>	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>2,461</b>	<b>64,750</b>	<b>11,531</b>	<b>53,219</b>	<b>-</b>	<b>52,063</b>	<b>52,063</b>	<b>598,584</b>	
<b>Change in Fund Balance</b>	<b>332,315</b>	<b>1,250</b>	<b>254,402</b>	<b>255,652</b>	<b>402,135</b>	<b>2,938</b>	<b>399,197</b>	<b>(518,584)</b>	
<b>Fund Balance- Beginning</b>	1,085,439	1,208,368	209,386	1,417,754	1,417,754	1,208,368	209,386	1,673,406	Roll Forward From Current Year Forecast
<b>Fund Balance- Ending</b>	<b>1,417,754</b>	<b>1,209,618</b>	<b>463,788</b>	<b>1,673,406</b>	<b>1,819,889</b>	<b>1,211,305</b>	<b>608,584</b>	<b>1,154,822</b>	

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

MODIFIED ACCRUAL BASIS

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>LOSAP PENSION TRUST FUND</b>									
<b>REVENUES</b>									
District Contributions	1,435	6,050	(6,050)	-	-	-	-	-	See General Fund for Detail 90% of PY District contribution None Budgeted 2.8% of fund balance
State Contributions	3,565	5,848	(5,848)	-	-	-	-		
Life Insurance Cash Values	-	-	-	-	-	-	-		
Interest Income	27,227	26,000	-	26,000	22,687	21,667	1,020	26,000	
<b>TOTAL REVENUES</b>	<b>32,227</b>	<b>37,898</b>	<b>(11,898)</b>	<b>26,000</b>	<b>22,687</b>	<b>21,667</b>	<b>1,020</b>	<b>26,000</b>	
<b>EXPENDITURES</b>									
Benefit Payments	29,430	33,750	-	33,750	23,850	28,125	4,275	33,750	Per 2024 Actuarial Report Paid up Per VFIS
Life Insurance Premiums	-	-	-	-	-	-	-	-	
Administrative Fees	1,770	1,770	(1,000)	2,770	2,770	1,770	(1,000)	1,770	
Contingency	-	10,000	10,000	-	-	-	-	10,000	
<b>TOTAL EXPENDITURES</b>	<b>31,200</b>	<b>45,520</b>	<b>9,000</b>	<b>36,520</b>	<b>26,620</b>	<b>29,895</b>	<b>3,275</b>	<b>45,520</b>	
<b>Change in Fund Balance</b>	<b>1,027</b>	<b>(7,622)</b>	<b>(2,898)</b>	<b>(10,520)</b>	<b>(3,933)</b>	<b>(8,228)</b>	<b>4,295</b>	<b>(19,520)</b>	
<b>Fund Balance- Beginning</b>	<b>923,383</b>	<b>932,579</b>	<b>(8,168)</b>	<b>924,410</b>	<b>924,410</b>	<b>932,579</b>	<b>(8,168)</b>	<b>913,890</b>	
<b>Fund Balance- Ending</b>	<b>924,410</b>	<b>924,957</b>	<b>(11,066)</b>	<b>913,890</b>	<b>920,477</b>	<b>924,350</b>	<b>(3,873)</b>	<b>894,370</b>	
	=	=	=	=	=	=	=	=	

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

**MODIFIED ACCRUAL BASIS**

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL</b>									
Base Assessed Valuation	388,836,470	393,555,440		393,555,440				429,306,850	11/13/2025 Final AV
Total Assessed Value	388,836,470	393,555,440		393,555,440				429,306,850	
Operating Mill Levy	12.323	12.213		12.213				12.327	11 Mills Gallagherized
Temporary Mill Levy Credit	(3.354)	(2.440)		(2.440)				(2.097)	Temporary Credit for HB24B-1001
Abatements Mill Levy	0.023	0.036		0.036				0.021	To Recoup Prior year Abatements
Total Mill Levy	8.992	9.809		9.809				10.251	11 Mills Gallagherized, plus abatements
<b>REVENUES</b>									
Property Taxes	3,489,298	3,860,385	-	3,860,385	3,854,157	3,860,385	(6,229)	4,400,825	AV * Mill Levy / 1,000
Property Taxes - State Backfill SB22-238	204,744	-	-	-	-	-	-	-	N/A 2025 Collection Year
Property Taxes - State Backfill SB23B-001	126,936	-	-	-	-	-	-	-	N/A 2025 Collection Year
Personal Property Tax Exemption	-	0	-	-	-	-	-	-	SB23B-001
Less Abatements	(643)	(14,187)	13,787	(400)	(224)	(11,608)	11,383	(9,015)	11/13/2025 Final AV
Specific Ownership (Automobile) Taxes	170,974	193,019	-	193,019	145,194	144,764	430	220,041	5% of Property Taxes
Resource Assignments	132,304	50,000	50,000	100,000	72,347	50,000	22,347	50,000	Minimal Budget
Call Service Fees	-	-	-	-	-	-	-	-	
Inspection & Permit Fees	44,964	30,000	7,000	37,000	44,481	25,000	19,481	30,000	Same as last year
Training Revenues	-	8,000	-	8,000	-	5,333	(5,333)	8,000	Per Detail Staff Budget
Interest	60,604	46,000	-	46,000	33,858	38,333	(4,475)	40,000	3% of Fund Balance
Sale of Assets	116,000	-	-	-	-	-	-	-	In Capital Fund
Tower Lease	31,680	29,640	-	29,640	18,140	24,700	(6,560)	27,600	\$2300 per month
Insurance Claims	-	-	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	-	-	
Grants- Eagle Valley Wildland	76,243	15,000	70,000	85,000	83,506	-	83,506	15,000	Equal to Budgeted Reimbursable Expense
Donations	-	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	-	
Fireworks Donations	-	-	-	-	-	-	-	-	Town/County taking this over
Miscellaneous	9,265	1,300	-	1,300	93	1,083	(990)	1,300	Based on 2024 Budget
<b>TOTAL REVENUES</b>	<b>4,462,370</b>	<b>4,219,158</b>	<b>140,787</b>	<b>4,359,945</b>	<b>4,251,552</b>	<b>4,137,992</b>	<b>113,559</b>	<b>4,783,750</b>	

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

MODIFIED ACCRUAL BASIS

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL (Continued)</b>									
<b>EXPENDITURES</b>									
<b>TREASURERS FEES</b>	114,757	115,812	-	115,812	115,767	115,812	45	<b>132,025</b>	3% of property taxes
<b>ADMINISTRATIVE OVERHEAD</b>									
Dues & Subscription	22,687	29,337	-	29,337	21,538	22,003	464	31,879	Per staff budget breakdown
Office Supplies	1,649	1,425	-	1,425	590	1,188	597	1,500	Per staff budget breakdown
Postage & Delivery	169	250	-	250	120	208	88	250	Per staff budget breakdown
Printing & Copying	152	470	-	470	-	392	392	380	Per staff budget breakdown
Meals and Food	4,105	3,895	(505)	4,400	4,304	3,246	(1,058)	4,465	Per staff budget breakdown
Cell Phone	5,560	6,500	-	6,500	5,279	5,417	138	6,800	Per staff budget breakdown
District Events & Employee Recognition	20,582	24,657	-	24,657	2,923	2,500	(423)	17,040	Per staff budget breakdown
Contract Labor	1,925	3,400	-	3,400	255	2,040	1,785	1,900	Per staff budget breakdown
Advertising & Publications	490	700	-	700	28	700	672	475	Per staff budget breakdown
Elections	103	10,000	(5,125)	15,125	15,125	10,000	(5,125)	10,000	Per staff budget breakdown
Conferences	-	-	-	-	-	-	-	-	Per staff budget breakdown
Banking Fees	1,715	1,980	-	1,980	1,077	1,650	573	1,920	Per staff budget breakdown
Credit Card Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Storage Fees/Office Space	-	-	-	-	-	-	-	-	Per staff budget breakdown
Other Overhead	1,465	1,092	(108)	1,200	1,163	910	(253)	992	Per staff budget breakdown
<b>TOTAL ADMIN OVERHEAD</b>	<b>60,603</b>	<b>83,706</b>	<b>(5,738)</b>	<b>89,444</b>	<b>52,404</b>	<b>50,253</b>	<b>(2,151)</b>	<b>77,601</b>	
<b>STATION OPERATIONS</b>									
Janitorial	1,733	3,780	-	3,780	1,909	3,150	1,241	2,700	Per staff budget breakdown
Software and Website	6,498	7,945	-	7,945	6,283	6,621	338	7,125	Per staff budget breakdown
Maintenance/Repair	15,115	13,836	-	13,836	8,163	11,530	3,367	13,416	Per staff budget breakdown
Station Telephone & Internet	8,827	7,320	(930)	8,250	7,922	6,100	(1,822)	9,900	Per staff budget breakdown
Trash Services	3,242	3,620	-	3,620	2,786	3,017	231	3,980	Per staff budget breakdown
Utilities	16,474	18,840	-	18,840	11,874	14,884	3,010	19,980	Per staff budget breakdown
Copier/Scanner Maint Expense	3,400	3,832	-	3,832	2,620	3,193	574	3,916	Per staff budget breakdown
Equipment Repair/Maintenance	3,899	4,935	-	4,935	2,133	4,113	1,979	4,470	Per staff budget breakdown
Computer Repairs/Maintenance	730	2,154	-	2,154	940	1,795	855	1,824	Per staff budget breakdown
Other Equipment & Computer	145	-	-	-	-	-	-	-	
<b>TOTAL STATION OPS</b>	<b>60,061</b>	<b>66,262</b>	<b>(930)</b>	<b>67,192</b>	<b>44,629</b>	<b>54,402</b>	<b>9,773</b>	<b>67,311</b>	
<b>INSURANCE</b>									
Worker's Comp	37,744	48,000	(8,654)	56,654	56,654	48,000	(8,654)	67,400	Pinnacol
Accident & Disability	-	-	-	-	-	-	-	-	
Prop/Liab/Crime/Auto/Umbrella	24,476	29,675	1,704	27,971	27,971	29,675	1,704	31,500	TCW
<b>TOTAL INSURANCE</b>	<b>62,220</b>	<b>77,675</b>	<b>(6,950)</b>	<b>84,625</b>	<b>84,625</b>	<b>77,675</b>	<b>(6,950)</b>	<b>98,900</b>	

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

MODIFIED ACCRUAL BASIS

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL (Continued)</b>									
<b>BOARD OF DIRECTORS</b>									
Board Member Compensation	6,100	8,000	-	8,000	4,700	6,667	1,967	8,000	\$100 Per mtg 16 meetings
Travel	-	1,300	-	1,300	-	1,300	1,300	1,300	Per staff budget breakdown
Meetings	830	1,320	-	1,320	1,037	1,100	63	1,320	Per staff budget breakdown
Retreat/ Conferences	851	2,915	-	2,915	1,656	2,915	1,259	2,830	Per staff budget breakdown
Miscellaneous	-	400	-	400	-	333	333	250	Per staff budget breakdown
<b>TOTAL BOARD OF DIRECTORS</b>	<b>7,781</b>	<b>13,935</b>	<b>-</b>	<b>13,935</b>	<b>7,393</b>	<b>12,315</b>	<b>4,922</b>	<b>13,700</b>	
<b>PAYROLL &amp; BENEFITS</b>									
Salaries & Wages	1,652,609	1,922,196	(24,098)	1,946,294	1,625,456	1,626,473	1,018	2,096,111	Per staff budget breakdown
Part-Time Wages	24,260	70,000	25,000	45,000	27,941	59,231	31,290	55,000	Per staff budget breakdown
Overtime	130,265	106,000	(22,500)	128,500	118,226	89,531	(28,696)	99,300	Per staff budget breakdown
Payroll Taxes	32,277	35,682	(1,919)	37,601	32,532	30,192	(2,340)	36,898	See Detailed Wages & Benefits
Health, Dental, Vision & Life Insurance	300,074	413,954	(4,980)	418,934	339,910	344,962	5,052	484,826	See Detailed Wages & Benefits
Unemployment Insurance	3,984	4,204	(223)	4,428	3,464	3,504	40	4,507	.02% of Wages
Accidental Death & Disability	58,794	69,547	(673)	70,220	63,427	58,847	(4,579)	83,844	See Detailed Wages & Benefits
Employee Long-Term Disability	5,665	6,788	(258)	7,046	6,292	5,656	(636)	7,046	Benefit > 180 Days
Employee Pension Contributions (FPPA)	168,437	196,900	(2,473)	199,373	179,778	166,608	(13,170)	224,188	See Detailed Wages & Benefits
Payroll/ Direct Deposit Fees	2,228	2,000	-	2,000	2,625	1,667	(958)	3,100	Payroll Fees
457 Retirement Plan Contribution	40,253	75,306	(1,761)	77,067	70,355	63,720	(6,635)	80,528	4.5% ER Matching
Accrued Payroll Expense	21,059	-	-	-	-	-	-	-	Accrual of Days Outside of Calendar Year
Miscellaneous	-	24,000	24,000	-	-	18,000	18,000	24,000	Relocation, expenses and housing stipend
<b>TOTAL PAYROLL &amp; BENEFITS</b>	<b>2,439,905</b>	<b>2,926,576</b>	<b>(9,886)</b>	<b>2,936,462</b>	<b>2,470,004</b>	<b>2,468,390</b>	<b>(1,614)</b>	<b>3,199,348</b>	
<b>PROFESSIONAL SERVICES</b>									
Legal	6,155	20,000	5,000	15,000	7,105	15,000	7,895	20,000	Per staff budget breakdown
Accounting	82,142	79,800	-	79,800	68,356	68,200	(156)	83,800	Per staff budget breakdown
Audit	17,900	19,500	800	18,700	18,700	19,500	800	19,500	Per McMahan Eng Letter
Human Resource/ Admin	29	200	-	200	-	167	167	-	Per staff budget breakdown
Tech Support / IT	3,813	4,920	-	4,920	3,438	4,100	663	6,000	Per staff budget breakdown
Other Professional Fees	-	13,000	-	13,000	8,753	10,833	2,080	57,500	Per staff budget breakdown
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>110,038</b>	<b>137,420</b>	<b>5,800</b>	<b>131,620</b>	<b>106,352</b>	<b>117,800</b>	<b>11,448</b>	<b>186,800</b>	

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

**MODIFIED ACCRUAL BASIS**

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL (Continued)</b>									
<b>FIRE OPERATIONS</b>									
Clothing & Uniforms	9,284	20,300	-	20,300	11,078	16,917	5,839	16,400	Per staff budget breakdown
Personal Protection Equipment	13,283	16,275	(1,305)	17,580	17,580	13,563	(4,018)	16,755	Per staff budget breakdown
PPE Maintenance	1,334	4,400	-	4,400	2,445	3,667	1,221	2,550	Per staff budget breakdown
Health & Wellness	17,052	26,799	-	26,799	15,737	22,333	6,595	29,366	Per staff budget breakdown
Tools & Equipment	3,769	4,640	-	4,640	4,392	3,867	(525)	6,140	Per staff budget breakdown
Rescue Equipment	3,458	8,292	-	8,292	8,256	6,910	(1,346)	9,886	Per staff budget breakdown
Haz Mat Equipment	12	600	-	600	-	500	500	600	Per staff budget breakdown
Hazmat Team Contribution	8,007	8,000	(524)	8,524	8,524	8,000	(524)	8,900	Per staff budget breakdown
EMS Supplies/Equipment	5,982	7,860	-	7,860	5,487	6,550	1,063	8,014	Per staff budget breakdown
Equipment Repairs & Maintenance	1,710	8,660	-	8,660	4,831	8,176	3,345	8,660	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	-	-	-	-	-	-	-	-	
<b>TOTAL FIRE OPERATIONS</b>	<b>63,891</b>	<b>105,826</b>	<b>(1,829)</b>	<b>107,655</b>	<b>78,332</b>	<b>90,481</b>	<b>12,149</b>	<b>107,271</b>	
<b>VOLUNTEER BENEFITS</b>									
Volunteer Stipends	2,475	4,000	-	4,000	-	4,000	4,000	3,200	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
<b>Transfers to Pension Fund:</b>									Per staff budget breakdown
Pension Administration & Services	-	2,770	2,770	-	-	2,770	2,770	-	Per VFIS Annual Volunteer Admin Fees
Pension Life Insurance	398	-	-	-	-	-	-	-	Per staff budget breakdown
Volunteer Pension Contributions	2,751	3,280	1,733	1,547	1,547	1,000	(547)	-	Per VFIS + report fees
<b>TOTAL VOLUNTEER BENEFITS</b>	<b>5,623</b>	<b>10,050</b>	<b>4,503</b>	<b>5,547</b>	<b>1,547</b>	<b>7,770</b>	<b>6,223</b>	<b>3,200</b>	
<b>APPARATUS</b>									
Fuel	21,284	30,000	-	30,000	20,308	25,000	4,692	26,000	Per staff budget breakdown
Repairs & Maintenance	45,189	52,813	-	52,813	45,677	44,011	(1,666)	52,813	Per staff budget breakdown
Staff Vehicle Repair & Maintenance	13,577	14,250	-	14,250	13,482	11,875	(1,607)	14,250	Per staff budget breakdown
Supplies	2,060	1,700	-	1,700	1,545	1,417	(128)	1,700	Per staff budget breakdown
Miscellaneous	26	750	-	750	87	625	538	450	Per staff budget breakdown
<b>TOTAL APPARATUS</b>	<b>82,136</b>	<b>99,513</b>	<b>-</b>	<b>99,513</b>	<b>81,098</b>	<b>82,928</b>	<b>1,829</b>	<b>95,213</b>	
<b>COMMUNICATIONS</b>									
800 MHz System Contribution	18,122	19,032	-	19,032	17,909	19,032	1,123	19,032	Per staff budget breakdown
Dispatch Fees	33,091	33,385	(9,229)	42,614	42,614	33,385	(9,229)	45,020	Per staff budget breakdown
Mapping Fees	-	2,530	-	2,530	-	2,530	2,530	1,530	Per staff budget breakdown
Equipment	400	4,020	-	4,020	-	3,350	3,350	4,020	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
<b>TOTAL COMMUNICATIONS</b>	<b>51,612</b>	<b>58,967</b>	<b>(9,229)</b>	<b>68,196</b>	<b>60,523</b>	<b>58,297</b>	<b>(2,226)</b>	<b>69,602</b>	

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

**MODIFIED ACCRUAL BASIS**

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL (Continued)</b>									
<b>TRAINING</b>									
Education	34,117	52,898	7,898	45,000	26,240	44,082	17,841	51,388	Per staff budget breakdown
Travel, Lodging, & Meals	18,748	24,810	-	24,810	20,502	22,743	2,240	23,335	Per staff budget breakdown
Equipment	-	3,750	-	3,750	-	3,750	3,750	3,750	Per staff budget breakdown
Supplies	-	950	(323)	1,273	1,273	792	(481)	950	Per staff budget breakdown
Dues & Subscriptions	-	-	-	-	-	-	-	-	Per staff budget breakdown
CPR/ First Aid Program	-	-	-	-	-	-	-	-	Per staff budget breakdown
Professional Fees	1,050	5,000	-	5,000	-	3,000	3,000	4,000	Per staff budget breakdown
Certifications	-	-	-	-	-	-	-	-	Per staff budget breakdown
Blue Card System / Command Simulator	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
<b>TOTAL TRAINING</b>	<b>53,915</b>	<b>87,408</b>	<b>7,575</b>	<b>79,833</b>	<b>48,015</b>	<b>74,366</b>	<b>26,350</b>	<b>83,423</b>	
<b>FIRE PREVENTION</b>									
Training	-	-	-	-	-	-	-	-	Per staff budget breakdown
Public Education	68	2,850	-	2,850	106	2,850	2,744	2,850	Per staff budget breakdown
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	Per staff budget breakdown
Promotion	7,953	10,940	-	10,940	9,735	8,205	(1,530)	11,890	Per staff budget breakdown
Inspection Permit Service Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Equipment	30,146	28,500	-	28,500	1,698	28,500	26,802	28,860	Per staff budget breakdown
Professional Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Dues & Subscriptions-NFPA, ICC & FMAC	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	-	2,000	-	2,000	837	1,667	830	2,000	Per staff budget breakdown
<b>TOTAL FIRE PREVENTION</b>	<b>38,167</b>	<b>44,290</b>	<b>-</b>	<b>44,290</b>	<b>12,376</b>	<b>41,222</b>	<b>28,846</b>	<b>45,600</b>	
<b>WILDLAND</b>									
Training	-	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Equipment	-	7,100	-	7,100	1,644	7,100	5,456	4,100	Per staff budget breakdown
Supplies	25	-	-	-	-	-	-	-	Per staff budget breakdown
Eagle Valley Wildland- Operating Exp	1,562	7,500	-	7,500	176	6,250	6,074	7,500	Per staff budget breakdown
Eagle Valley Wildland- Reimbursable Exp	134,756	15,000	-	15,000	1,004	12,500	11,496	15,000	More Expenses to Run Through Eagle River in 2024
Miscellaneous/Grants	-	1,700	-	1,700	-	1,417	1,417	1,700	Per staff budget breakdown
<b>TOTAL WILDLAND</b>	<b>136,344</b>	<b>31,300</b>	<b>-</b>	<b>31,300</b>	<b>2,824</b>	<b>27,267</b>	<b>24,442</b>	<b>28,300</b>	
<b>ADMINISTRATION</b>									
Education	122	-	-	-	-	-	-	-	
Conferences	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
<b>TOTAL ADMINISTRATION</b>	<b>122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>RESOURCE ASSIGNMENTS</b>									
Fuel	2,108	-	(1,400)	1,400	1,267	-	(1,267)	-	
Deployment Costs-food, lodging & supplies	10,696	-	(15,000)	15,000	14,339	-	(14,339)	-	
Equipment	588	2,000	-	2,000	1,634	2,000	366	2,000	Per staff budget breakdown
Equipment Stipend	-	-	-	-	-	-	-	-	
Supplies	771	3,800	(2,200)	6,000	4,846	3,800	(1,046)	3,800	Per staff budget breakdown
Salary & Non-Employee Pay	-	-	-	-	-	-	-	-	Per staff budget breakdown
Overtime- Deployment	97,762	-	(85,000)	85,000	91,621	-	(91,621)	-	Per staff budget breakdown
Overtime- Shift Coverage	7,948	-	(5,000)	5,000	3,088	-	(3,088)	-	Per staff budget breakdown
Subcontracted Equipment	-	-	-	-	-	-	-	-	
Miscellaneous/ Contingency	-	-	-	-	-	-	-	-	
<b>TOTAL RESOURCE ASSIGNMENTS</b>	<b>119,873</b>	<b>5,800</b>	<b>(108,600)</b>	<b>114,400</b>	<b>116,793</b>	<b>5,800</b>	<b>(110,993)</b>	<b>5,800</b>	

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

	2024 Prelim Actual	2025 Adopted Budget	Variance Favorable (Unfavor)	2025 Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor.)	2026 Adopted Budget	Budget Comments
<b>GENERAL FUND- DETAIL (Continued)</b>									
<b>Contingency</b> Emergencies & Unforeseen Needs		-	-			-	-	-	
<b>TOTAL CONTINGENCY</b>	-	-	-	-	-	-	-	-	
<b>TOTAL GENERAL FUND EXP</b>	<b>3,407,049</b>	<b>3,864,539</b>	<b>(125,284)</b>	<b>3,989,824</b>	<b>3,282,684</b>	<b>3,284,777</b>	<b>2,093</b>	<b>4,214,094</b>	
<b>Change in FB Before Transfers</b>	<b>1,055,321</b>	<b>354,618</b>	<b>15,503</b>	<b>370,121</b>	<b>968,868</b>	<b>853,216</b>	<b>115,652</b>	<b>569,656</b>	
<b>TRANSFERS TO CAPITAL FUND</b>									
65% of Debt Service			-			-	-		Funded by Capital Fund
80% of Resource Assignment Profits	9,945	35,000	35,000	-	-	-	-	35,000	80% of Net Resources
Capital Reserve Funding	1,254,098	179,000	(182,000)	361,000	-	-	-	460,000	Excess Available to Keep Fund Balance at 4 Months of Expense
<b>TOTAL TRFRS TO CAPITAL FUND</b>	<b>1,264,043</b>	<b>214,000</b>	<b>(147,000)</b>	<b>361,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>495,000</b>	
<b>Change in Fund Balance</b>	<b>(208,722)</b>	<b>140,618</b>	<b>(131,497)</b>	<b>9,121</b>	<b>968,868</b>	<b>853,216</b>	<b>115,652</b>	<b>74,656</b>	
<b>Fund Balance- Beginning</b>	<b>1,529,526</b>	<b>1,147,169</b>	<b>173,635</b>	<b>1,320,804</b>	<b>1,320,804</b>	<b>1,147,169</b>	<b>173,635</b>	<b>1,329,925</b>	Roll Forward From Current Year Forecast
<b>Fund Balance- Ending</b>	<b>1,320,804</b>	<b>1,287,787</b>	<b>42,138</b>	<b>1,329,925</b>	<b>2,289,672</b>	<b>2,000,384</b>	<b>289,288</b>	<b>1,404,581</b>	Roughly 4 months of expenses
	=	=	=	=	=	=	=	=	
<b>Overtime Detail (Not Including Resource):</b>									
Unscheduled Overtime	-	-	-	-	-	-	-	-	
Scheduled Overtime	-	-	-	-	-	-	-	-	
OT Administration	5,541	4,500	-	4,500	3,205	3,900	695	3,800	
OT Community Service	-	-	-	-	-	-	-	-	
OT Community Event	628	1,000	-	1,000	338	867	529	500	
OT District Event	-	1,000	-	1,000	126	867	741	500	
OT Fire Prevention	2,905	2,000	-	2,000	1,490	1,733	244	500	
OT Meetings/Committee	4,768	4,500	-	4,500	3,628	3,900	272	4,500	
OT Maint/Equip Testing	-	1,500	-	1,500	648	1,300	652	1,500	
OT Prescribed Fires	1,018	3,500	-	3,500	-	2,800	2,800	1,500	
OT SC Standby/Callback	7,737	7,500	(7,500)	15,000	15,912	7,029	(8,883)	7,500	
OT SC Sick	11,893	6,000	-	6,000	9,557	5,200	(4,357)	6,000	
OT SC Vacation	68,818	35,000	(10,000)	45,000	45,419	30,333	(15,086)	35,000	
OT SC Training	3,599	3,500	-	3,500	7,101	3,033	(4,068)	3,500	
OT Training	11,715	15,000	(5,000)	20,000	17,059	12,980	(4,079)	17,000	
OT CMC Training Facilities	-	-	-	-	-	-	-	-	
OT Instructor	-	8,000	-	8,000	-	6,922	6,922	2,500	
OT Holiday Wages	11,641	13,000	-	13,000	13,745	8,667	(5,078)	15,000	
<b>TOTAL OVERTIME (See Page 8)</b>	<b>130,265</b>	<b>106,000</b>	<b>(22,500)</b>	<b>128,500</b>	<b>118,226</b>	<b>89,531</b>	<b>(28,696)</b>	<b>99,300</b>	

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

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

On behalf of the Greater Eagle Fire Protection District

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

the Board of Directors

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

of the Greater Eagle Fire Protection District

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

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

\$ 429,766,670

(Gross<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>F</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:

\$ 429,306,850

(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:** 12/10/2025  
(not later than Dec 15) (mm/dd/yyyy)

for budget/fiscal year 2026.  
(yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY</b> <sup>2</sup>		<b>REVENUE</b> <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>12.327</u>	mills	\$ 5,292,065.54
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>(2.097)</u>	mills	\$ (900,256.46)
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>10.230</b>	<b>mills</b>	<b>\$ 4,391,809.08</b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>0.000</u>	mills	\$ -
4. Contractual Obligations <sup>K</sup>	<u>0.000</u>	mills	\$ -
5. Capital Expenditures <sup>L</sup>	<u>0.000</u>	mills	\$ -
6. Refunds/Abatements <sup>M</sup>	<u>0.021</u>	mills	\$ 9,015.44
7. Other <sup>N</sup> (specify):	<u>0.000</u>	mills	\$ -
	<u>0.000</u>	mills	\$ -
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.251</b>	<b>mills</b>	<b>\$ 4,400,824.52</b>

Contact person: Jon Erickson

Daytime phone: (970) 926-6060

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.

<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).

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE**  
**(29-1-103(3)(d), C.R.S)**  
**Budget Year 2026**

**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 2026: \$35,601.26

Term of Lease-Purchase agreement: 10 Years

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