GREATER EAGLE FIRE PROTECTION DISTRICT

January 23, 2023

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

VIA: Electronic Filing LGID# 19018

Attached is the 2023 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 16, 2022. 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 11.235 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 0.035 mills for refund/abatement; and 0.000 mills for Temporary Tax Credit/Mill Levy Reduction. Based on a net assessed valuation of $269,934,670, the total property tax revenue is $3,042,163.73. 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)

GREATER EAGLE FIRE PROTECTION DISTRICT

2023 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.

2023 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 2023 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 2023 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 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors of the Greater Eagle Fire Protection District has appointed a budget committee to prepare and submit a proposed 2023 budget at the proper time; and

WHEAREAS, 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 19, 2022 and continued to November 16, 2022, 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 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2023 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 16, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is $3,032,716.02 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 $9,447.71; and

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

WHEREAS, the 2022 net valuation for assessment for the Greater Eagle Fire Protection District, as certified by the County Assessor is $269,934,670

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 2023 budget year, there is hereby levied a tax of 11.235 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purposes of rendering a refund to its constituents during budget year 2023 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 2023 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 2022.

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 2023 budget year, there is hereby levied a tax of 0.035 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 4. That for the purpose of meeting all payments for bonds and interest of the Greater Eagle Fire Protection District during the 2023 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 2022.

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 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 16, 2022, 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	$ 3,238,965
Transfer to Capital Fund	209,000
TOTAL GENERAL FUND	$ 3,447,965
CAPITAL FUND:	
Debt Service Expenditures	$ 35,601
Capital Expenditures	3,763,530
TOTAL CAPITAL FUND	$ 3,799,131
IMPACT FEE FUND:	
Transfers to Capital Fund	$ 1,194,813
PENSION FUND:	
Current Expenditures	$ 44,400

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT (CONTINUED)

TO ADOPT 2023 BUDGET, SET MILL LEVIES AND APPROPRIATE SUMS OF MONEY (CONTINUED)

The above resolutions to adopt the 2023 budget, set the mill levies and to appropriate sums of money were adopted this 16th day of November, 2022.

Attest: _____

Title: Chairman

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

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

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

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- SUMMARY									
ASSESSED VALUE									
Assessed Value	243,065,400	270,794,620	270,794,620	270,794,620				270,221,530	Prelim Cert 08-12-22
Operating Mill Levy	11.057	11.260	11.260	11.260				11.270	11 Mills Gallagherized + Abatements
% Incr (Decr) in AV over prior valuation	3.2%	11.4%	0.0%	11.4%				-0.2%	% Increase/decrease from previous valuation
REVENUES									
Property Taxes	2,668,960	3,050,860	3,050,860	3,050,808	2,997,669	3,016,201	(18,532)	3,040,767	Taxes, net of abatements
Specific Ownership Taxes	147,311	137,212	137,212	152,457	126,596	102,909	23,687	152,270	5% of Property Taxes
Resource, Permit, Training & Inspection Fees	1,026,999	88,000	638,000	610,000	520,843	80,333	440,510	88,000	No Resource Revenues Budgeted
Interest	3,940	1,000	1,000	25,000	22,793	833	21,960	26,000	Increase in Rates
Sale of Assets	5,000	-	-	-	-	-	-	-	
Tower Lease	31,680	31,680	31,680	31,680	26,400	26,400	-	31,680	Based on 2022 Actuals
Insurance Claims	-	-	-	-	-	-	-	-	
Grants (Including Eagle Valley Wildland)	1,247	10,000	230,000	268,000	205,008	10,000	195,008	50,000	Equal to Budgeted Reimbursable Expense
Fireworks Donations from Towns/County	-	-	-	-	-	-	-	-	
Other	10,440	1,300	1,300	36,300	35,185	1,083	34,102	1,300	Misc other
TOTAL REVENUES	**3,895,577**	**3,320,052**	**4,090,052**	**4,174,246**	**3,934,495**	**3,237,760**	**696,735**	**3,390,017**	
EXPENDITURES									
Treasurers Fees	80,164	91,474	91,474	91,474	90,024	90,560	536	91,362	3% of taxes
Administrative Overhead	30,837	67,855	67,855	58,466	36,933	48,856	11,923	74,925	See Detail
Station Operations	42,441	55,834	55,834	60,834	38,779	46,190	7,411	60,569	See Detail
Insurance	42,902	66,000	66,000	50,041	50,236	66,000	15,764	74,500	Large Increases
Board of Directors	6,719	11,040	11,040	9,040	5,479	9,420	3,941	11,980	Stipends and other costs
Payroll & Benefits	1,913,769	2,018,299	2,018,299	2,031,991	1,655,848	1,641,133	(14,715)	2,266,405	Per Chief Breakdown
Professional Services	94,522	181,800	181,800	117,800	89,824	162,300	72,476	147,995	See Detail
Travel	-	-	-	-	-	-	-	-	No longer used
Fire Operations	54,525	83,677	83,677	90,682	44,249	71,634	27,385	92,192	See Detail
Volunteer Stipend	32,019	36,370	36,370	29,920	8,167	14,195	6,028	29,550	See Detail
Apparatus	70,494	78,700	78,700	114,400	85,930	65,583	(20,347)	99,000	See Detail
Communications	48,658	60,253	60,253	47,680	44,251	59,767	15,516	50,902	See Detail
Training	55,745	75,535	75,535	77,185	62,849	67,701	4,851	86,916	See Detail
Fire Prevention	14,313	13,915	13,915	13,915	5,455	12,164	6,709	37,928	See Detail
Wildland	18,916	17,550	237,550	243,700	227,639	17,100	(210,539)	79,300	See Detail
Administrative	-	-	-	-	-	-	-	-	See Detail
Resource Assignments	527,834	5,900	420,000	380,000	377,005	5,900	(371,105)	35,440	Minimal revenue budgeted
Contingency For Emergencies	-	-	200,000	-	-	-	-	-	
TOTAL EXPENDITURES	**3,033,857**	**2,864,203**	**3,698,303**	**3,417,129**	**2,822,667**	**2,378,502**	**(444,165)**	**3,238,965**	
CHANGE IN FB BEFORE CAP & DS	**861,720**	**455,849**	**391,749**	**757,117**	**1,111,828**	**859,258**	**252,570**	**151,052**	
Lease Debt Service	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	
Debt Svc & Capital Reserve Trfr	911,000	360,280	504,000	496,000	-	-	-	209,000	Build capital reserve
TOTAL CAPITAL & DEBT FUNDING	**911,000**	**360,280**	**504,000**	**496,000**	**-**	**-**	**-**	**209,000**	
CHANGE IN FUND BALANCE	**(49,280)**	**95,569**	**(112,251)**	**261,117**	**1,111,828**	**859,258**	**252,570**	**(57,948)**	
Fund Balance-Beginning of Year	926,229	869,643	876,949	876,949	876,949	869,643	7,306	1,138,066	Roll Forward From Current Year Forecast
Fund Balance-End of Year	**876,949**	**965,212**	**764,698**	**1,138,066**	**1,988,777**	**1,728,901**	**259,876**	**1,080,119**	
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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 **MODIFIED ACCRUAL BASIS**
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

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

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

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

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 **MODIFIED ACCRUAL BASIS**
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

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

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substantially all disclosures required by GAAP omitted.

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

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

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

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

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

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

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

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

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

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
FIRE OPERATIONS									
Clothing & Uniforms	10,218	15,820	15,820	15,820	5,348	13,183	7,835	20,960	Per staff budget breakdown
Personal Protection Equipment	12,100	10,220	10,220	17,000	16,533	8,517	(8,017)	10,795	Per staff budget breakdown
PPE Maintenance	2,778	2,950	2,950	2,950	1,027	2,458	1,431	5,500	Per staff budget breakdown
Health & Wellness	10,600	19,512	19,512	19,512	5,780	16,260	10,480	22,797	Per staff budget breakdown
Tools & Equipment	4,408	5,060	5,060	5,060	1,014	4,217	3,203	5,060	Per staff budget breakdown
Rescue Equipment	242	5,300	5,300	5,300	532	4,417	3,885	1,700	Per staff budget breakdown
Haz Mat Equipment	-	200	200	200	-	167	167	200	Per staff budget breakdown
Hazmat Team Contribution	5,399	6,000	6,000	6,225	6,225	6,000	(225)	6,225	Per staff budget breakdown
EMS Supplies/Equipment	5,218	6,221	6,221	6,221	3,981	5,184	1,203	6,361	Per staff budget breakdown
Equipment Repairs & Maintenance	3,562	12,394	12,394	12,394	3,809	11,231	7,423	12,594	Per staff budget breakdown
Academy	-	-	-	-	-	-	-	-	Per staff budget breakdown
Other	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fulford Equipment	-	-	-	-	-	-	-	-	Per staff budget breakdown
Fireworks	-	-	-	-	-	-	-	-	Town/County took over
Physician Advisor	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL FIRE OPERATIONS	**54,525**	**83,677**	**83,677**	**90,682**	**44,249**	**71,634**	**27,385**	**92,192**	
VOLUNTEER BENEFITS									
Volunteer Stipends	13,575	13,500	13,500	8,000	5,175	10,125	4,950	5,000	Per staff budget breakdown
Mileage Reimbursement	-	-	-	-	-	-	-	-	Per staff budget breakdown
Volunteer Benefits	-	-	-	-	-	-	-	-	Per staff budget breakdown
Clothing & Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	Per staff budget breakdown
Transfers to Pension Fund:		-	-	-		-		-	Per staff budget breakdown
Pension Administration & Services	2,220	2,870	2,870	1,710	1,710	2,870	1,160	2,910	Based on 2022 Actual
Pension Life Insurance	273	-	-	210	209	-	(209)	-	Per staff budget breakdown
Volunteer Pension Contributions	15,951	20,000	20,000	20,000	1,073	1,200	127	21,640	GASB & $300 Max report + Contribution
TOTAL VOLUNTEER BENEFITS	**32,019**	**36,370**	**36,370**	**29,920**	**8,167**	**14,195**	**6,028**	**29,550**	
APPARATUS									
Fuel	20,107	18,500	18,500	35,000	23,466	15,417	(8,049)	35,000	Per staff budget breakdown
Repairs & Maintenance- Routine Services	34,702	52,000	52,000	52,000	34,756	43,333	8,578	51,600	Per staff budget breakdown
Unexpected Repairs	8,495	-	-	-	-	-	-	-	Combined Above
Staff Vehicle Repair & Maintenance	6,341	6,900	6,900	25,000	25,354	5,750	(19,604)	10,250	Per staff budget breakdown
Supplies	551	650	650	1,400	1,401	542	(859)	1,500	Per staff budget breakdown
Miscellaneous	299	650	650	1,000	955	542	(413)	650	Per staff budget breakdown
TOTAL APPARATUS	**70,494**	**78,700**	**78,700**	**114,400**	**85,930**	**65,583**	**(20,347)**	**99,000**	
COMMUNICATIONS									
800 Mhz System Contribution	12,059	12,661	12,661	12,059	12,059	12,661	602	12,661	Per staff budget breakdown
Dispatch Fees	34,426	43,452	43,452	31,301	31,301	43,452	12,151	33,591	Per staff budget breakdown
Mapping Fees	641	1,220	1,220	1,400	891	1,220	329	1,530	Per staff budget breakdown
Equipment	1,532	2,920	2,920	2,920	-	2,433	2,433	3,120	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL COMMUNICATIONS	**48,658**	**60,253**	**60,253**	**47,680**	**44,251**	**59,767**	**15,516**	**50,902**	

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

	2021 Audited Actual	2022 Adopted Budget	2022 Amended Budget	2022 Forecast	10 Months Ended 10/31/2022 Actual	10 Months Ended 10/31/2022 Budget	Variance Favorable (Unfavor.)	2023 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
TRAINING									
Education	39,809	44,535	44,535	44,535	34,717	40,824	6,106	53,266	Per staff budget breakdown
Travel, Lodging, & Meals	13,643	19,350	19,350	28,000	26,570	18,544	(8,026)	27,900	Per staff budget breakdown
Equipment	-	250	250	250	-	250	250	250	Per staff budget breakdown
Supplies	1,103	4,900	4,900	3,600	1,284	4,083	2,799	3,600	Per staff budget breakdown
Dues & Subscriptions	-	-	-	-	-	-	-	-	Per staff budget breakdown
CPR/ First Aid Program	-	-	-	-	-	-	-	-	Per staff budget breakdown
Professional Fees	-	5,000	5,000	-	-	2,500	2,500	1,000	Per staff budget breakdown
Certifications	1,187	-	-	-	-	-	-	-	Per staff budget breakdown
Blue Card System / Command Simulator	3	1,500	1,500	500	-	1,500	1,500	900	Per staff budget breakdown
Miscellaneous	-	-	-	300	278	-	(278)	-	
TOTAL TRAINING	**55,745**	**75,535**	**75,535**	**77,185**	**62,849**	**67,701**	**4,851**	**86,916**	
FIRE PREVENTION									
Training	-	-	-	-	-	-	-	-	Per staff budget breakdown
Public Education	1,140	2,850	2,850	2,850	178	2,850	2,672	3,350	Per staff budget breakdown
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	Per staff budget breakdown
Promotion	5,233	7,005	7,005	7,005	4,993	5,254	261	7,675	Per staff budget breakdown
Inspection Permit Service Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Equipment	7,836	3,660	3,660	3,660	270	3,660	3,390	26,503	Per staff budget breakdown
Professional Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Dues & Subscriptions-NFPA, ICC & FMAC	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	103	400	400	400	14	400	386	400	Per staff budget breakdown
TOTAL FIRE PREVENTION	**14,313**	**13,915**	**13,915**	**13,915**	**5,455**	**12,164**	**6,709**	**37,928**	
WILDLAND									
Training	-	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Equipment	2,377	4,850	4,850	6,000	5,714	4,850	(864)	11,600	Per staff budget breakdown
Supplies	2,736	-	-	5,000	675	-	(675)	-	Per staff budget breakdown
Eagle Valley Wildland- Operating Exp	1,215	10,000	10,000	10,000	3,318	10,000	6,682	15,000	Per staff budget breakdown
Eagle Valley Wildland- Reimbursable Exp			220,000	220,000	215,370	-	(215,370)	50,000	More Expenses to Run Through Eagle River in 2023
Miscellaneous/Grants	12,588	2,700	2,700	2,700	2,561	2,250	(311)	2,700	Per staff budget breakdown
TOTAL WILDLAND	**18,916**	**17,550**	**237,550**	**243,700**	**227,639**	**17,100**	**(210,539)**	**79,300**	
ADMINISTRATION									
Education	-	-	-	-	-	-	-	-	
Conferences	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-				-	-	-		
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL ADMINISTRATION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
RESOURCE ASSIGNMENTS									
Fuel	13,902	-	15,000	15,000	11,985	-	(11,985)		
Deployment Costs-food, lodging & supplies	66,519	-	55,000	50,000	50,039	-	(50,039)		
Equipment	25,439	-	15,000	10,000	7,652	-	(7,652)	2,000	
Equipment Stipend	-	-	-	-	-	-	-		
Supplies	1,894	2,000	5,000	5,000	13,681	2,000	(11,681)	3,440	
Salary & Non-Employee Pay	156,132	3,900	160,000	150,000	146,687	3,900	(142,787)	12,000	Based on $50K In Revenues
Overtime- Deployment	191,477	-	125,000	110,000	107,721	-	(107,721)	12,000	Based on $50K In Revenues
Overtime- Shift Coverage	72,471	-	45,000	40,000	39,242	-	(39,242)	6,000	Based on $50K In Revenues
Subcontracted Equipment	-	-	-	-	-	-	-		
Miscellaneous/ Contingency	-	-	-	-	-	-	-	-	
TOTAL RESOURCE ASSIGNMENTS	**527,834**	**5,900**	**420,000**	**380,000**	**377,005**	**5,900**	**(371,105)**	**35,440**	

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

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

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

046 County Tax entity code DOLA LGID/SID 19018

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] 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: $ 270,221,530
(Gross[D] assessed valuation, Line 2 of the Certification of Valuation From DLG 57[E])

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: $ 269,934,670
(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: *12/7/2022* for budget/fiscal year *2023*.
(not later than Dec 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	11.235	mills	$ 3,032,716.02
2. **<Minus>** Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	(0.000)	mills	$ -
SUBTOTAL FOR GENERAL OPERATING:	11.235	**mills**	$ 3,032,716.02
3. General Obligation Bonds and Interest[J]	0.000	mills	$ -
4. Contractual Obligations[K]	0.000	mills	$ -
5. Capital Expenditures[L]	0.000	mills	$ -
6. Refunds/Abatements[M]	0.035	mills	$ 9,447.71
7. Other[N] (specify):	0.000	mills	$ -
	0.000	mills	$ -
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	11.270	**mills**	$ 3,042,163.73

Contact person: (print) Eric Weaver Daytime phone: (970) 926-6060

Signed: Eric Weaver 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 2023

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 2023:	$35,601.26
Term of Lease-Purchase agreement:	10 Years
Total maximum payment liability over the entire term	$356,012.60