GREATER EAGLE FIRE PROTECTION DISTRICT

January 30, 2024

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

VIA: Electronic Filing LGID# 19018

Attached is the 2024 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 December 13, 2023. 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 12.323 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 0.023 mills for refund/abatement; and 3.354 mills for Temporary Tax Credit/Mill Levy Reduction. Based on a net assessed valuation of $388,836,470, the total property tax revenue is $3,496,417.54. 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)

GREATER EAGLE FIRE PROTECTION DISTRICT

2024 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.

2024 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 2024 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 2024 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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors of the Greater Eagle Fire Protection District has appointed a budget committee to prepare and submit a proposed 2024 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 November 15, 2023 and continued to December 13, 2023, 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 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GREATER EAGLE FIRE PROTECTION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2024 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 December 13, 2023 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is $4,791,632 and;

WHEREAS, the Greater Eagle Fire Protection District hereby documents its intent to preserve its voter approved operating mill levy rate of 12.323 mills and to provide property tax relief by a temporary reduction in property taxes in the amount of $1,304,158 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 $8,943; and

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

WHEREAS, the 2023 net valuation for assessment for the Greater Eagle Fire Protection District, as certified by the County Assessor is $388,836,470

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 2024 budget year, there is hereby levied a tax of 12.323 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That for the purposes of rendering a temporary credit/refund during budget year 2024 there is hereby levied a temporary tax credit/mill levy reduction of 3.354 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 3. That for the purpose of meeting all capital expenditures of the Greater Eagle Fire Protection District during the 2024 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 2023.

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 2024 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 2023.

Section 5. In the event the assessed value ultimately certified by the County Assessor for property tax year 2023 is different than $388,836,470 then the temporary mill levy credit shall be adjusted so that the net amount of property taxes generated for operating purposes is $3,487,474.30.

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 2024 budget year, there is hereby levied a tax of 0.023 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

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.

(THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK)

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 2024 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2023, 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	$ 3,462,885
Transfer to Capital Fund	667,000
TOTAL GENERAL FUND	$ 4,129,885
CAPITAL FUND:	
Debt Service Expenditures	$ 35,601
Capital Expenditures	229,680
TOTAL CAPITAL FUND	$ 265,281
IMPACT FEE FUND:	
Transfers to Capital Fund	$ 53,550
PENSION FUND:	
Current Expenditures	$ 38,770

RESOLUTIONS OF GREATER EAGLE FIRE PROTECTION DISTRICT (CONTINUED)

TO ADOPT 2024 BUDGET, SET MILL LEVIES AND APPROPRIATE SUMS OF MONEY (CONTINUED)

The above resolutions to adopt the 2024 budget, set the mill levies and to appropriate sums of money were adopted this 13th day of December, 2023.

Attest: _____

Title: President / Board Chairman

GREATER EAGLE FIRE PROTECTION DISTRICT
COMBINED BALANCE SHEET
November 30, 2023

ASSETS	General Fund	Capital Fund	Impact Fee Fund	Pension Fund	Fixed Assets & Long-Term Debt	Total
Cash						
Alpine Checking- .10%	73,725					73,725
UMB Bank CDs-0.55, 4.65 & 4.85%	1,927,033					1,927,033
ColoTrust- 5.56%	467,605	687,795	2,341,333			3,496,733
Alpine Money Market		-	-			-
Pension Account				918,406		918,406
Inter-Fund Balances	(497,496)	1,763,601	(1,266,104)	-		1
Total Cash in Bank	**1,970,867**	**2,451,395**	**1,075,229**	**918,406**	**-**	**6,415,898**
Accounts Receivable & Other Current Assets						
Accounts Receivable	-	-		3,461		3,461
Due From County & Towns	-		-			-
Due From State	-			1,539		1,539
Verizon Lease	76,211					76,211
Property Taxes Receivable	16,946					16,946
Prepaid Expenses	32,936			-		32,936
Total A/R & Other Current Assets	**126,093**	**-**	**-**	**5,000**	**-**	**131,093**
Fixed & Other Assets:						
Vehicles					3,050,102	3,050,102
Buildings & Improvements					1,767,425	1,767,425
Tools & Equipment					547,744	547,744
Land					315,981	315,981
Accumulated Depreciation					(3,070,640)	(3,070,640)
Total Fixed and Other Assets	**-**	**-**	**-**	**-**	**2,610,611**	**2,610,611**
TOTAL ASSETS	**2,096,961**	**2,451,395**	**1,075,229**	**923,406**	**2,610,611**	**9,157,602**
LIABILITIES & NET ASSETS						
Liabilities:						
Accounts Payable	63,498	-		-		63,498
Accrued Vacation, Wages & Benefits	(15,103)				101,625	86,522
Credit Cards	8,155					8,155
Payroll Liabilities	(233)					(233)
Deferred Property Taxes	16,946					16,946
Other Deferred Revenue	76,211					76,211
Leases Payable					229,417	229,417
Net Pension Liability					241,859	241,859
Total Liabilities	**149,475**	**-**	**-**	**-**	**572,901**	**722,376**
Net Assets						
Net Investment in Fixed Assets					2,610,611	2,610,611
Amount to be Provided for Long-Term Debt					(572,901)	(572,901)
NonSpendable	32,936					32,936
Restricted For Retirement Benefits				923,406		923,406
Restricted For Emergencies	123,600					123,600
Restricted For Capital			1,075,229			1,075,229
Assigned for Capital		2,451,395				2,451,395
Unassigned	1,790,950					1,790,950
Total Net Assets	**1,947,486**	**2,451,395**	**1,075,229**	**923,406**	**2,037,710**	**8,435,227**
Total Liabilities & Net Assets	**2,096,961**	**2,451,395**	**1,075,229**	**923,406**	**2,610,611**	**9,157,602**
	=	=	=	=	=	=

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
COMBINED SUMMARY (Excluding Pension)									
REVENUES									
Property & Other Taxes, Net of Fees	3,168,960	3,193,037	-	3,193,037	3,194,772	3,163,786	30,986	4,054,079	11 Mills Gallagherized, Plus Abatements Levy
Impact Fees	576,937	30,000	240,500	270,500	266,815	25,000	241,815	30,000	Based on normal year, Siena Lake in 2022
Resource Permit & Inspection Fees	689,665	88,000	160,502	248,502	160,737	84,167	76,571	88,000	Permit & Inspection Fees, Minimal Resource Budgeted
Grant Revenue	366,919	50,000	5,252	55,252	55,252	-	55,252	15,000	Eagle Valley Wildland and Other Grants
Interest	123,829	198,000	132,000	330,000	276,081	183,924	92,157	186,000	Rate Increases
Other Income	67,061	32,980	235,200	268,180	265,083	30,232	234,851	32,980	Tower Lease, Sale of Assets, Other
Lease Proceeds	-	-	-	-	-	-	-	-	
TOTAL REVENUES	**4,993,370**	**3,592,017**	**773,454**	**4,365,471**	**4,218,741**	**3,487,109**	**731,632**	**4,406,059**	
EXPENDITURES									
Treasurers Fees	90,240	91,362	-	91,362	91,675	91,362	(313)	104,893	3% of property taxes
Payroll & Benefits	2,060,723	2,278,385	129,866	2,148,519	1,896,978	2,029,631	132,653	2,595,344	See Detail
Station Operations	97,235	135,494	20,142	115,352	77,025	111,389	34,364	126,355	See Detail
Fire Operations	658,323	475,788	(12,893)	488,681	332,341	420,556	88,216	443,233	See Detail
Insurance	50,236	74,500	17,672	56,828	56,372	74,500	18,128	65,500	See Detail
Professional Services	108,024	147,995	(15,600)	163,595	116,448	137,068	20,621	122,120	See Detail
Resource Assignments	427,041	35,440	(83,060)	118,500	115,802	35,440	(80,362)	5,440	Minimal Budgeted
Debt Service	35,601	35,601	-	35,601	35,601	35,601	-	35,601	Payments on Type 3 Engine
Capital	657,501	3,763,530	281,609	3,481,921	3,007,345	3,476,905	469,560	229,680	Station Remodel, & Other
Contingency		-	-	-		-	-	-	
TOTAL EXPENDITURES	**4,184,924**	**7,038,096**	**337,737**	**6,700,359**	**5,729,587**	**6,412,453**	**682,866**	**3,728,166**	
CHANGE IN FUND BALANCE	**808,446**	**(3,446,079)**	**1,111,191**	**(2,334,888)**	**(1,510,846)**	**(2,925,344)**	**1,414,498**	**677,893**	
Fund Balance-Beginning of Year	6,176,510	6,855,046	129,910	6,984,956	6,984,956	6,855,046	129,911	4,650,067	Roll Forward From Current Year Forecast
Fund Balance-End of Year	**6,984,956**	**3,408,967**	**1,241,101**	**4,650,067**	**5,474,110**	**3,929,702**	**1,544,409**	**5,327,961**	
	=	=	=	=	=	=	=	=	
	-				-	-			
FUND BALANCE BREAKDOWN:									
General Fund	1,138,456	1,080,119	(19,528)	1,060,590	1,947,486	1,540,138	407,348	1,154,765	Roughly 4 months of operating costs
Capital Fund	4,113,838	1,746,434	796,903	2,543,337	2,451,395	1,815,306	636,089	3,119,606	
Impact Fund	1,732,661	582,414	463,726	1,046,140	1,075,229	574,258	500,971	1,053,590	
Total Non-Fiduciary Funds	**6,984,956**	**3,408,967**	**1,241,101**	**4,650,067**	**5,474,110**	**3,929,702**	**1,544,409**	**5,327,961**	
	=	=	=	=	=	=	=	=	

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- SUMMARY									
ASSESSED VALUE									
Assessed Value	270,794,620	270,221,530		270,221,530				388,836,470	12-18-2023 Final AV
Operating Mill Levy	11.260	11.270		11.270				8.992	11 Mills Gallagherized + Abatements - Temp Mill Levy Credit
% Incr (Decr) in AV over prior valuation	11.4%	11.2%		11.2%				43.9%	% Increase/decrease from previous valuation
REVENUES									
Property Taxes	3,004,423	3,040,767	-	3,040,767	3,046,908	3,036,895	10,013	3,879,258	Taxes, net of abatements
Specific Ownership Taxes	164,537	152,270	-	152,270	147,864	126,892	20,972	174,821	5% of Property Taxes
Resource, Permit, Training & Inspection Fees	689,665	88,000	160,502	248,502	160,737	84,167	76,571	88,000	Minimal Revenue Budgeted
Interest	32,724	26,000	20,000	46,000	44,826	23,833	20,993	34,000	Increase in Rates
Sale of Assets	-	-	-	-	-	-	-	-	
Tower Lease	31,680	31,680	-	31,680	29,040	29,040	-	31,680	Based on 2023 Actuals
Insurance Claims	-	-	-	-	-	-	-	-	
Grants (Including Eagle Valley Wildland)	366,919	50,000	5,252	55,252	55,252	-	55,252	15,000	Equal to Budgeted Reimbursable Expense
Fireworks Donations from Towns/County	-	-	-	-	-	-	-	-	
Other	35,381	1,300	10,200	11,500	11,043	1,192	9,851	1,300	Misc other
TOTAL REVENUES	**4,325,328**	**3,390,017**	**195,954**	**3,585,971**	**3,495,671**	**3,302,018**	**193,653**	**4,224,059**	
EXPENDITURES									
Treasurers Fees	90,240	91,362	-	91,362	91,675	91,362	(313)	104,893	3% of taxes
Administrative Overhead	49,044	74,925	20,742	54,183	33,438	56,378	22,940	63,237	See Detail
Station Operations	48,191	60,569	(600)	61,169	43,587	55,011	11,424	63,118	See Detail
Insurance	50,236	74,500	17,672	56,828	56,372	74,500	18,128	65,500	See Detail
Board of Directors	6,590	11,980	1,460	10,520	7,014	11,092	4,078	12,220	Stipends and other costs
Payroll & Benefits	2,054,133	2,266,405	128,406	2,137,999	1,889,964	2,018,539	128,575	2,583,124	Per Chief Breakdown
Professional Services	108,024	147,995	(15,600)	163,595	116,448	137,068	20,621	122,120	See Detail
Fire Operations	61,738	92,192	(2,752)	94,944	64,545	85,478	20,933	97,637	See Detail
Volunteer Stipend	8,967	29,550	15,775	13,775	9,436	7,910	(1,526)	13,100	See Detail
Apparatus	111,812	99,000	(15,250)	114,250	66,220	90,750	24,530	107,165	See Detail
Communications	44,351	50,902	(5,414)	56,316	52,108	50,642	(1,466)	56,885	See Detail
Training	75,473	86,916	-	86,916	41,582	82,734	41,152	88,696	See Detail
Fire Prevention	5,455	37,928	-	37,928	30,957	29,384	(1,573)	39,950	See Detail
Wildland	350,528	79,300	(5,252)	84,552	67,493	73,658	6,165	39,800	See Detail
Administrative	-	-	-	-	-	-	-	-	See Detail
Resource Assignments	427,041	35,440	(83,060)	118,500	115,802	35,440	(80,362)	5,440	Minimal revenue budgeted
Contingency For Emergencies	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	**3,491,821**	**3,238,965**	**56,128**	**3,182,837**	**2,686,641**	**2,899,947**	**213,306**	**3,462,885**	
CHANGE IN FB BEFORE CAP & DS	**833,507**	**151,052**	**252,082**	**403,134**	**809,030**	**402,071**	**406,958**	**761,174**	
Lease Debt Service	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	
Debt Svc & Capital Reserve Trfr	572,000	209,000	(272,000)	481,000	-	-	-	667,000	Build capital reserve
TOTAL CAPITAL & DEBT FUNDING	**572,000**	**209,000**	**(272,000)**	**481,000**	**-**	**-**	**-**	**667,000**	
CHANGE IN FUND BALANCE	**261,507**	**(57,948)**	**(19,918)**	**(77,866)**	**809,030**	**402,071**	**406,958**	**94,174**	
Fund Balance-Beginning of Year	876,949	1,138,066	390	1,138,456	1,138,456	1,138,066	390	1,060,590	Roll Forward From Current Year Forecast
Fund Balance-End of Year	**1,138,456**	**1,080,119**	**(19,528)**	**1,060,590**	**1,947,486**	**1,540,138**	**407,348**	**1,154,765**	
	=	=	=	=	=	=	=	=	

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
CAPITAL FUND									
REVENUES									
Transfers From General Fund	572,000	209,000	272,000	481,000	-	-	-	667,000	Resource & Other Funds
Transfers From Impact Fund	207,205	1,194,813	(98,791)	1,096,022	1,028,254	1,193,719	(165,465)	53,550	See Breakdown in Impact Fund
Total Transfers	779,205	1,403,813	173,209	1,577,022	1,028,254	1,193,719	(165,465)	720,550	
Other Revenues									
Sale of Fixed Assets	-		225,000	225,000	225,000	-	225,000		
Interest Income	61,378	121,000	24,000	145,000	127,249	113,341	13,908	121,000	3% of Fund Balance
Lease Proceeds	-	-	-	-	-	-	-	-	
Grant Funds	-		-		-	-	-		
Total Other Revenues	61,378	121,000	249,000	370,000	352,249	113,341	238,908	121,000	
TOTAL REVENUES	**840,584**	**1,524,813**	**422,209**	**1,947,022**	**1,380,503**	**1,307,059**	**73,443**	**841,550**	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
CAPITAL FUND (Contd)									
EXPENDITURES									
DEBT SERVICE ON CAPITAL LEASES									
Principal- Wells Fargo	-				-	-	-		
Interest- Wells Fargo	-		-		-	-	-		
Debt Principal	29,242	29,971	-	29,971	29,971	29,971	-	29,971	Per Amortization Schedule
Debt Interest	6,359	5,631	-	5,631	5,631	5,631	-	5,631	Per Amortization Schedule
TOTAL DEBT SERVICE	**35,601**	**35,601**	**-**	**35,601**	**35,601**	**35,601**	**-**	**35,601**	
CAPITAL									
Brush Creek Station	-	-	-	-	-	-	-		Architectural , permitting and survey fees
Shelton Station:	460,472	2,656,250	317,560	2,338,690	2,188,690	2,656,250	467,560	153,000	Lockers, Landscaping, Concrete Slab, Large Garage,
Roof & Solar	-		-		-	-	-		Asphalt back lot & Covered patio
Boiler	-		(5,300)	5,300	5,201	-	(5,201)		
Bay Doors	-		-		-	-	-		
Backup Generator	-		-		-	-	-		
Other/ Per Borne Study	895	37,500	-	37,500	18,929	34,375	15,446		
Apparatus:	1,835		(651)	651	651	-	(651)		
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	-	720,000	(30,000)	750,000	749,179	720,000	(29,179)		
935 Dash 100ft Aerial Platform	-		-		-	-	-		
927 UTV "Fetch"	17,224	11,500	-	11,500	10,545	11,500	955		
926 Command F-350	73,277		-		-	-	-		
928 Support Vehicle- F-250	-		-		-	-	-		
Fire Marshall 2019 F150	-		-		-	-	-		
Chief's 2019 F250	-		-		-	-	-		
Staff Vehicle	58,267		-		-	-	-		
Parade Truck			-			-	-		
Haymeadow Engine									
Tire Replacement	-	6,000	-	6,000	-	6,000	6,000	8,000	Engine tower tires
Equipment:	-		-		-	-	-		
Bunker Gear	654	13,400	-	13,400	10,965	13,400	2,435	21,000	
Hose	-	3,000	-	3,000	-	-	-	3,000	
Computers (MDT's)	-		-		-	-	-		
SCBA Equip (bottles)	-	280,500	-	280,500	1,090	-	(1,090)		
Computers, Software, & Phones	24,917	10,780	-	10,780	340	10,780	10,440	10,080	
Radios	15,080	19,400	-	19,400	17,278	19,400	2,122	19,400	
Personal Protective Equipment						-	-		
Misc Equipment & Appliances	4,879	5,200	-	5,200	4,478	5,200	723	11,000	
Miscellaneous Expenses	-		-		-	-	-	4,200	
TOTAL CAPITAL	**657,501**	**3,763,530**	**281,609**	**3,481,921**	**3,007,345**	**3,476,905**	**469,560**	**229,680**	
TOTAL EXPENDITURES	**693,102**	**3,799,131**	**281,609**	**3,517,522**	**3,042,946**	**3,512,506**	**469,560**	**265,281**	
Change in Fund Balance	**147,482**	**(2,274,319)**	**703,818**	**(1,570,501)**	**(1,662,443)**	**(2,205,447)**	**543,004**	**576,269**	
Fund Balance- Beginning	3,966,357	4,020,753	93,085	4,113,838	4,113,839	4,020,753	93,086	2,543,337	Roll Forward From Current Year Forecast
Fund Balance- Ending	**4,113,838**	**1,746,434**	**796,903**	**2,543,337**	**2,451,395**	**1,815,306**	**636,089**	**3,119,606**	
	=	=	=	=	=	=	=	=	

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
IMPACT FEE FUND									
REVENUES									
Eagle Impact Fees	76,198	20,000	230,000	250,000	248,678	15,000	233,678	20,000	Same as 2023 Budget
County Impact Fees	13,998	5,000	-	5,000	2,701	5,000	(2,299)	5,000	Same as 2023 Budget
Gypsum Impact Fees	486,740	5,000	10,500	15,500	15,435	5,000	10,435	5,000	Same as 2023 Budget
Interest Income	29,726	51,000	88,000	139,000	104,006	46,750	57,256	31,000	3% of Fund Balance
TOTAL REVENUES	**606,663**	**81,000**	**328,500**	**409,500**	**370,822**	**71,750**	**299,072**	**61,000**	
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	161,165	942,813	109,291	833,522	766,042	941,719	175,677	53,550	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		252,000	(10,500)	262,500	262,213	252,000	(10,213)	-	
35% of 935 Dash 100ft Aerial Platform		-	-	-		-	-	-	
0% of 927 UTV "Fetch"		-	-	-		-	-	-	
35% of 926 Command F350		-	-	-	-	-	-	-	
35% Staff Vehicle	15,679	-	-	-	-	-	-	-	
35% of Fire Marshall 2019 F150	30,361	-	-	-	-	-	-	-	
35% of Chief's 2019 F250	-	-	-	-	-	-	-	-	
0% of Fulford Trailer		-	-	-		-	-	-	
0% of Equipment		-	-	-		-	-	-	
To Keep From Going Negative			-				-		
TOTAL TRFRS TO CAPITAL FUND	**207,205**	**1,194,813**	**98,791**	**1,096,022**	**1,028,254**	**1,193,719**	**165,465**	**53,550**	
TOTAL EXPENDITURES & TRANSFERS	**207,205**	**1,194,813**	**98,791**	**1,096,022**	**1,028,254**	**1,193,719**	**165,465**	**53,550**	
	=				=				
Change in Fund Balance	**399,458**	**(1,113,813)**	**427,291**	**(686,522)**	**(657,433)**	**(1,121,969)**	**464,536**	**7,450**	
Fund Balance- Beginning	1,333,204	1,696,226	36,435	1,732,661	1,732,661	1,696,226	36,435	1,046,140	Roll Forward From Current Year Forecast
Fund Balance- Ending	**1,732,661**	**582,414**	**463,726**	**1,046,140**	**1,075,229**	**574,258**	**500,971**	**1,053,590**	
	=	=	=	=	=	=	=	=	

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
LOSAP PENSION TRUST FUND									
REVENUES									
District Contributions	1,710	24,610	(15,835)	8,775	3,961	2,910	1,051	8,100	See General Fund for Detail
State Contributions	15,143	19,728	(18,189)	1,539	1,539	-	1,539	7,898	90% of PY District contribution
Life Insurance Cash Values	-	-	-	-	-	-	-	-	None Budgeted
Interest Income	26,919	47,000	(21,000)	26,000	24,638	43,083	(18,445)	26,000	2.8% of fund balance
TOTAL REVENUES	**43,772**	**91,338**	**(55,024)**	**36,314**	**30,138**	**45,993**	**(15,855)**	**41,998**	
EXPENDITURES									
Benefit Payments	30,420	32,400	2,970	29,430	26,865	29,700	2,835	27,000	Per 2023 Actuarial Report
Life Insurance Premiums	-	-	-	-	-	-	-	-	Group Term Life Ins
Administrative Fees	1,710	2,000	-	2,000	2,270	2,000	(270)	1,770	Per VFIS not change in roster
Contingency		10,000	10,000	-		-	-	10,000	
TOTAL EXPENDITURES	**32,130**	**44,400**	**12,970**	**31,430**	**29,135**	**31,700**	**2,565**	**38,770**	
Change in Fund Balance	**11,642**	**46,938**	**(42,054)**	**4,884**	**1,003**	**14,293**	**(13,290)**	**3,228**	
Fund Balance- Beginning	910,761	938,709	(16,305)	922,404	922,404	938,709	(16,305)	927,288	
Fund Balance- Ending	**922,404**	**985,647**	**(58,359)**	**927,288**	**923,406**	**953,002**	**(29,596)**	**930,515**	
	=	=	=	=	=	=	=	=	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL									
Base Assessed Valuation	270,794,620	270,221,530		270,221,530				388,836,470	12-18-2023 Final AV
Total Assessed Value	270,794,620	270,221,530		270,221,530				388,836,470	
Operating Mill Levy	11.043	11.235		11.235				12.323	11 Mills Gallagherized
Temporary Mill Levy Credit								-3.354	Temporary Credit to Increase Levied Taxes 15%
Abatements Mill Levy	0.217	0.035		0.035				0.023	To Recoup Prior year Abatements
Total Mill Levy	11.260	11.270		11.270				8.992	11 Mills Gallagherized, plus abatements
REVENUES									
Property Taxes	3,007,597	3,045,397	-	3,045,397	3,046,908	3,045,397	1,512	3,496,418	AV * Mill Levy / 1,000
Property Taxes - State Backfill								262,730	State Backfill - 90% of lost revenue under SB22-238
Property Taxes - State Backfill								129,092	State Backfill - 100% of lost revenue under SB23B-001
Personal Property Tax Exemption		4,722		4,722		-	-	0	SB23B-001
Less Abatements	(3,174)	(9,352)	-	(9,352)	-	(8,502)	8,502	(8,982)	Final Cert 12-18-23
Specific Ownership (Automobile) Taxes	164,537	152,270	-	152,270	147,864	126,892	20,972	174,821	5% of Property Taxes
Resource Assignments	630,634	50,000	135,000	185,000	97,236	50,000	47,236	50,000	Minimal Budget
Call Service Fees	-	-	-	-	-	-	-	-	
Inspection & Permit Fees	33,231	30,000	33,502	63,502	63,502	27,500	36,002	30,000	Same as last year
Training Revenues	25,800	8,000	(8,000)	-	-	6,667	(6,667)	8,000	Per Detail Staff Budget
Interest	32,724	26,000	20,000	46,000	44,826	23,833	20,993	34,000	3% of Fund Balance
Sale of Assets	-	-	-	-	-	-	-	-	In Capital Fund
Tower Lease	31,680	31,680	-	31,680	29,040	29,040	-	31,680	$2640 per month per contract
Insurance Claims	-	-	-	-	-	-	-	-	
Grants	47,366	-	-	-	-	-	-	-	
Grants- Eagle Valley Wildland	319,553	50,000	5,252	55,252	55,252	-	55,252	15,000	Equal to Budgeted Reimbursable Expense
Donations	-	-	-	-	-	-	-	-	
Intergovernmental	35,000	-	-	-	-	-	-	-	
Fireworks Donations	-	-	-	-	-	-	-	-	Town/County taking this over
Miscellaneous	381	1,300	10,200	11,500	11,043	1,192	9,851	1,300	Based on 2022 Forecast
TOTAL REVENUES	**4,325,328**	**3,390,017**	**195,954**	**3,585,971**	**3,495,671**	**3,302,018**	**193,653**	**4,224,059**	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
EXPENDITURES									
TREASURERS FEES	**90,240**	**91,362**	**-**	**91,362**	**91,675**	**91,362**	**(313)**	**104,893**	3% of property taxes
ADMINISTRATIVE OVERHEAD									
Dues & Subscription	13,559	15,978	-	15,978	14,322	11,984	(2,339)	19,597	Per staff budget breakdown
Office Supplies	855	1,125	-	1,125	1,068	1,031	(37)	1,225	Per staff budget breakdown
Postage & Delivery	273	308	-	308	91	282	192	200	Per staff budget breakdown
Printing & Copying	-	490	-	490	231	449	218	470	Per staff budget breakdown
Meals and Food	2,647	3,470	(30)	3,500	3,485	3,181	(305)	3,895	Per staff budget breakdown
Cell Phone	5,532	5,420	-	5,420	4,483	4,968	485	5,516	Per staff budget breakdown
District Functions/Events	7,314	11,382	-	11,382	650	-	(650)	24,582	Per staff budget breakdown
Contract Labor	1,360	1,200	(600)	1,800	1,800	960	(840)	2,700	Per staff budget breakdown
Advertising & Publications	23	1,200	-	1,200	49	1,200	1,151	700	Per staff budget breakdown
Elections	611	10,000	9,000	1,000	989	10,000	9,011	1,000	Per staff budget breakdown
Conferences	-	-	-	-	-	-	-	-	Per staff budget breakdown
Banking Fees	646	1,980	-	1,980	1,462	1,815	353	1,980	Per staff budget breakdown
Credit Card Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Storage Fees/Office Space	15,790	21,000	16,000	5,000	4,730	19,250	14,520	-	Per staff budget breakdown
Other Overhead	433	1,372	(3,628)	5,000	77	1,258	1,180	1,372	Per staff budget breakdown
TOTAL ADMIN OVERHEAD	**49,044**	**74,925**	**20,742**	**54,183**	**33,438**	**56,378**	**22,940**	**63,237**	
STATION OPERATIONS									
Janitorial	2,299	3,780	-	3,780	2,888	3,465	577	3,780	Per staff budget breakdown
Software and Website	6,802	6,995	-	6,995	6,128	6,412	284	7,895	Per staff budget breakdown
Maintenance/Repair	6,132	9,941	-	9,941	9,856	9,113	(743)	11,477	Per staff budget breakdown
Station Telephone & Internet	6,163	6,000	(600)	6,600	6,559	5,500	(1,059)	6,420	Per staff budget breakdown
Trash Services	2,661	3,010	-	3,010	1,899	2,759	860	3,260	Per staff budget breakdown
Utilities	19,751	19,152	-	19,152	12,491	17,045	4,555	18,456	Per staff budget breakdown
Copier/Scanner Maint Expense	3,250	3,827	-	3,827	2,621	3,508	887	3,856	Per staff budget breakdown
Equipment Repair/Maintenance	720	5,070	-	5,070	301	4,648	4,346	5,070	Per staff budget breakdown
Computer Repairs/Maintenance	414	2,794	-	2,794	843	2,561	1,718	2,904	Per staff budget breakdown
Other Equipment & Computer	-	-	-	-	-	-	-	-	
TOTAL STATION OPS	**48,191**	**60,569**	**(600)**	**61,169**	**43,587**	**55,011**	**11,424**	**63,118**	
INSURANCE									
Worker's Comp	28,584	48,000	15,000	33,000	32,544	48,000	15,456	39,000	Pinnacol
Accident & Disability	-	-	-	-	-	-	-	-	
Prop/Liab/Crime/Auto/Umbrella	21,652	26,500	2,672	23,828	23,828	26,500	2,672	26,500	TCW
TOTAL INSURANCE	**50,236**	**74,500**	**17,672**	**56,828**	**56,372**	**74,500**	**18,128**	**65,500**	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
BOARD OF DIRECTORS									
Board Member Compensation	4,800	8,000	2,000	6,000	4,500	7,333	2,833	8,000	$100 Per mtg 16 meetings
Travel	-	1,300	-	1,300	-	1,192	1,192	1,300	Per staff budget breakdown
Meetings	991	960	(540)	1,500	1,440	880	(560)	1,200	Per staff budget breakdown
Retreat/ Conferences	799	1,320	-	1,320	862	1,320	458	1,320	Per staff budget breakdown
Miscellaneous	-	400	-	400	212	367	154	400	Per staff budget breakdown
TOTAL BOARD OF DIRECTORS	**6,590**	**11,980**	**1,460**	**10,520**	**7,014**	**11,092**	**4,078**	**12,220**	
PAYROLL & BENEFITS									
Salaries & Wages	1,367,632	1,528,770	115,398	1,413,372	1,278,922	1,352,374	73,452	1,757,135	New Pay Rates
Part-Time Wages	55,714	70,000	-	70,000	39,990	61,923	21,933	70,000	Per staff budget breakdown
Overtime	79,301	75,000	(16,600)	91,600	76,779	69,462	(7,317)	75,000	Per staff budget breakdown
Payroll Taxes	29,620	30,638	2,185	28,453	25,657	27,103	1,446	32,625	See Detailed Wages & Benefits
Health, Dental, Vision & Life Insurance	312,120	319,070	14,004	305,066	270,410	292,481	22,071	363,104	See Detailed Wages & Benefits
Unemployment Insurance	3,303	3,418	(397)	3,814	2,496	3,133	637	3,814	.02% of Wages
Accidental Death & Disability	40,109	51,638	3,584	48,055	40,601	45,680	5,079	62,537	See Detailed Wages & Benefits
Employee Long-Term Disability	4,775	5,000	(596)	5,596	4,636	4,583	(53)	6,532	New Benefit > 180 Days
Employee Pension Contributions (FPPA)	117,436	141,921	9,976	131,944	117,542	125,545	8,003	170,214	See Detailed Wages & Benefits
Payroll/ Direct Deposit Fees	1,050	950	-	950	929	871	(58)	950	Payroll Fees
457 Retirement Plan Contribution	36,862	40,000	852	39,148	32,003	35,385	3,383	41,212	3% ER Matching
Accrued Payroll Expense	6,210	-	-	-	-	-	-	-	Accrual of Days Outside of Calendar Year
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL PAYROLL & BENEFITS	**2,054,133**	**2,266,405**	**128,406**	**2,137,999**	**1,889,964**	**2,018,539**	**128,575**	**2,583,124**	
PROFESSIONAL SERVICES									
Legal	7,222	20,000	-	20,000	9,115	16,667	7,552	20,000	Per staff budget breakdown
Accounting	71,484	75,600	(15,600)	91,200	84,339	70,100	(14,239)	76,000	Per staff budget breakdown
Audit	15,500	16,275	-	16,275	16,275	16,275	-	17,000	Per McMahan Eng Letter
Human Resource/ Admin	-	200	-	200	24	183	160	200	Per staff budget breakdown
Tech Support / IT	2,375	4,920	-	4,920	2,063	4,510	2,448	4,920	Per staff budget breakdown
Other Professional Fees	11,443	31,000	-	31,000	4,633	29,333	24,701	4,000	Per staff budget breakdown
TOTAL PROFESSIONAL SERVICES	**108,024**	**147,995**	**(15,600)**	**163,595**	**116,448**	**137,068**	**20,621**	**122,120**	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
FIRE OPERATIONS									
Clothing & Uniforms	10,294	20,960	-	20,960	17,437	19,213	1,777	20,400	Per staff budget breakdown
Personal Protection Equipment	18,169	10,795	-	10,795	7,185	9,895	2,710	12,645	Per staff budget breakdown
PPE Maintenance	3,220	5,500	-	5,500	1,571	5,042	3,470	4,750	Per staff budget breakdown
Health & Wellness	9,722	22,797	-	22,797	12,951	20,897	7,947	25,862	Per staff budget breakdown
Tools & Equipment	2,938	5,060	(452)	5,512	5,512	4,638	(874)	5,060	Per staff budget breakdown
Rescue Equipment	532	1,700	(2,300)	4,000	3,136	1,558	(1,578)	1,700	Per staff budget breakdown
Haz Mat Equipment	-	200	-	200	-	183	183	200	Per staff budget breakdown
Hazmat Team Contribution	6,225	6,225	-	6,225	6,225	6,225	-	7,000	Per staff budget breakdown
EMS Supplies/Equipment	5,009	6,361	-	6,361	4,604	5,831	1,227	7,426	Per staff budget breakdown
Equipment Repairs & Maintenance	5,629	12,594	-	12,594	5,924	11,995	6,071	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	**61,738**	**92,192**	**(2,752)**	**94,944**	**64,545**	**85,478**	**20,933**	**97,637**	
VOLUNTEER BENEFITS									
Volunteer Stipends	5,175	5,000	-	5,000	5,000	5,000	-	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	2,510	2,910	910	2,000	-	2,910	2,910	2,000	Per VFIS Annual Volunteer Admin Fees
Pension Life Insurance	209	-	(475)	475	475	-	(475)	-	Per staff budget breakdown
Volunteer Pension Contributions	1,073	21,640	15,340	6,300	3,961	-	(3,961)	6,100	GASB 73 & $300 Max report + Contribution
TOTAL VOLUNTEER BENEFITS	**8,967**	**29,550**	**15,775**	**13,775**	**9,436**	**7,910**	**(1,526)**	**13,100**	
APPARATUS									
Fuel	29,548	35,000	-	35,000	23,583	32,083	8,501	35,000	Per staff budget breakdown
Repairs & Maintenance- Routine Services	49,152	51,600	-	51,600	21,077	47,300	26,223	53,365	Per staff budget breakdown
Unexpected Repairs	-	-	-	-	-	-	-	-	Combined Above
Staff Vehicle Repair & Maintenance	30,089	10,250	(14,750)	25,000	19,035	9,396	(9,640)	16,650	Per staff budget breakdown
Supplies	1,694	1,500	(500)	2,000	1,993	1,375	(618)	1,500	Per staff budget breakdown
Miscellaneous	1,329	650	-	650	531	596	65	650	Per staff budget breakdown
TOTAL APPARATUS	**111,812**	**99,000**	**(15,250)**	**114,250**	**66,220**	**90,750**	**24,530**	**107,165**	
COMMUNICATIONS									
800 Mhz System Contribution	12,059	12,661	(5,374)	18,035	18,035	12,661	(5,374)	18,200	Per staff budget breakdown
Dispatch Fees	31,301	33,591	(40)	33,631	33,631	33,591	(40)	33,135	Per staff budget breakdown
Mapping Fees	991	1,530	-	1,530	442	1,530	1,088	1,530	Per staff budget breakdown
Equipment	-	3,120	-	3,120	-	2,860	2,860	4,020	Per staff budget breakdown
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL COMMUNICATIONS	**44,351**	**50,902**	**(5,414)**	**56,316**	**52,108**	**50,642**	**(1,466)**	**56,885**	

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
TRAINING									
Education	43,526	53,266	-	53,266	20,973	51,047	30,073	54,066	Per staff budget breakdown
Travel, Lodging, & Meals	30,385	27,900	-	27,900	20,327	26,738	6,410	28,780	Per staff budget breakdown
Equipment	-	250	-	250	-	250	250	250	Per staff budget breakdown
Supplies	1,284	3,600	-	3,600	282	3,300	3,018	3,600	Per staff budget breakdown
Dues & Subscriptions	-	-	-	-	-	-	-	-	Per staff budget breakdown
CPR/ First Aid Program	-	-	-	-	-	-	-	-	Per staff budget breakdown
Professional Fees	-	1,000	-	1,000	-	500	500	2,000	Per staff budget breakdown
Certifications	-	-	-	-	-	-	-	-	Per staff budget breakdown
Blue Card System / Command Simulator	-	900	-	900	-	900	900	-	Per staff budget breakdown
Miscellaneous	278	-	-	-	-	-	-	-	
TOTAL TRAINING	**75,473**	**86,916**	**-**	**86,916**	**41,582**	**82,734**	**41,152**	**88,696**	
FIRE PREVENTION									
Training	-	-	-	-	-	-	-	-	Per staff budget breakdown
Public Education	178	3,350	-	3,350	55	3,350	3,295	3,350	Per staff budget breakdown
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	Per staff budget breakdown
Promotion	4,993	7,675	-	7,675	5,708	5,756	49	9,050	Per staff budget breakdown
Inspection Permit Service Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Supplies	-	-	-	-	-	-	-	-	Per staff budget breakdown
Equipment	270	26,503	-	26,503	25,184	19,877	(5,307)	26,550	Per staff budget breakdown
Professional Fees	-	-	-	-	-	-	-	-	Per staff budget breakdown
Dues & Subscriptions-NFPA, ICC & FMAC,	-	-	-	-	-	-	-	-	Per staff budget breakdown
Miscellaneous	14	400	-	400	10	400	390	1,000	Per staff budget breakdown
TOTAL FIRE PREVENTION	**5,455**	**37,928**	**-**	**37,928**	**30,957**	**29,384**	**(1,573)**	**39,950**	
WILDLAND									
Training	-	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-	-	-	-	-	-	-	-	
Equipment	5,714	11,600	-	11,600	1,773	11,600	9,828	7,100	Per staff budget breakdown
Supplies	675	-	-	-	-	-	-	-	Per staff budget breakdown
Eagle Valley Wildland- Operating Exp	15,221	15,000	-	15,000	10,243	13,750	3,507	15,000	Per staff budget breakdown
Eagle Valley Wildland- Reimbursable Exp	326,357	50,000	(5,252)	55,252	55,252	45,833	(9,418)	15,000	More Expenses to Run Through Eagle River in 2024
Miscellaneous/Grants	2,561	2,700	-	2,700	226	2,475	2,249	2,700	Per staff budget breakdown
TOTAL WILDLAND	**350,528**	**79,300**	**(5,252)**	**84,552**	**67,493**	**73,658**	**6,165**	**39,800**	
ADMINISTRATION									
Education	-	-	-	-	-	-	-	-	
Conferences	-	-	-	-	-	-	-	-	
Travel, Lodging, & Meals	-		-		-	-	-		
Miscellaneous	-	-	-	-	-	-	-	-	
TOTAL ADMINISTRATION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
RESOURCE ASSIGNMENTS									
Fuel	11,985		(5,000)	5,000	4,405	-	(4,405)		
Deployment Costs-food, lodging & supplies	50,039		(18,500)	18,500	18,126	-	(18,126)		
Equipment	11,262	2,000	-	2,000	1,738	2,000	262	2,000	Per staff budget breakdown
Equipment Stipend	-		-		-	-	-		
Supplies	17,170	3,440	(1,560)	5,000	4,863	3,440	(1,423)	3,440	Per staff budget breakdown
Salary & Non-Employee Pay	188,778	12,000	12,000	-	-	12,000	12,000		Per staff budget breakdown
Overtime- Deployment	108,566	12,000	(71,000)	83,000	82,310	12,000	(70,310)		Per staff budget breakdown
Overtime- Shift Coverage	39,242	6,000	1,000	5,000	4,360	6,000	1,640		Per staff budget breakdown
Subcontracted Equipment	-		-	-	-	-	-		
Miscellaneous/ Contingency	-	-	-	-	-	-	-	-	
TOTAL RESOURCE ASSIGNMENTS	**427,041**	**35,440**	**(83,060)**	**118,500**	**115,802**	**35,440**	**(80,362)**	**5,440**	

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

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

	2022 Audited Actual	2023 Adopted Budget	Variance Favorable (Unfavor)	2023 Forecast	11 Months Ended 11/30/2023 Actual	11 Months Ended 11/30/2023 Budget	Variance Favorable (Unfavor.)	2024 Adopted Budget	Budget Comments
GENERAL FUND- DETAIL (Continued)									
Contingency									
Emergencies & Unforeseen Needs		-	-			-	-	-	
TOTAL CONTINGENCY	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
TOTAL GENERAL FUND EXP	**3,491,821**	**3,238,965**	**56,128**	**3,182,837**	**2,686,641**	**2,899,947**	**213,306**	**3,462,885**	
Change In FB Before Transfers	**833,507**	**151,052**	**252,082**	**403,134**	**809,030**	**402,071**	**406,958**	**761,174**	
TRANSFERS TO CAPITAL FUND									
65% of Debt Service			-			-	-		Funded by Capital Fund
80% of Resource Assignment Profits	172,000	-	(53,000)	53,000	-	-	-	36,000	80% of Net Resources
Capital Reserve Funding	400,000	209,000	(219,000)	428,000	-	-	-	631,000	Excess Available to Keep Fund Balance at 4 Months of Expense
TOTAL TRFRS TO CAPITAL FUND	572,000	209,000	(272,000)	481,000	-	-	-	667,000	
Change in Fund Balance	**261,507**	**(57,948)**	**(19,918)**	**(77,866)**	**809,030**	**402,071**	**406,958**	**94,174**	
Fund Balance- Beginning	876,949	1,138,066	390	1,138,456	1,138,456	1,138,066	390	1,060,590	Roll Forward From Current Year Forecast
Fund Balance- Ending	**1,138,456**	**1,080,119**	**(19,528)**	**1,060,590**	**1,947,486**	**1,540,138**	**407,348**	**1,154,765**	Roughly 4 months of expenses
	=	=	=	=	=	=	=	=	
					-				
Overtime Detail (Not Including Resource):									
Unscheduled Overtime	-		-		-	-	-		
Scheduled Overtime	-	-	-	-	-	-	-	-	
OT Administration	3,922	4,500	-	4,500	4,481	4,200	(281)	4,500	
OT Community Service	132	-	(100)	100	79	-	(79)	-	
OT Community Event	650	1,000	-	1,000	350	933	583	1,000	
OT District Event	966	1,000	(2,000)	3,000	2,879	933	(1,946)	1,000	
OT Fire Prevention	387	1,000	(2,000)	3,000	3,583	933	(2,650)	1,000	
OT Meetings/Committee	2,848	3,500	-	3,500	1,877	3,267	1,390	3,500	
OT Maint/Equip Testing	66	1,500	-	1,500	946	1,400	455	1,500	
OT Prescribed Fires	263	3,500	3,500	-	-	3,267	3,267	3,500	
OT SC Standby/Callback	6,434	6,500	-	6,500	1,905	6,170	4,265	6,500	
OT SC Sick	23,549	6,000	-	6,000	4,763	5,600	837	6,000	
OT SC Vacation	13,568	9,000	(21,000)	30,000	30,135	8,400	(21,735)	9,000	
OT SC Training	4,316	3,500	(3,000)	6,500	5,788	3,267	(2,521)	3,500	
OT Training	11,989	15,000	-	15,000	13,069	13,901	832	15,000	
OT CMC Training Facilities	-	-	-	-	-	-	-	-	
OT Instructor	-	8,000	8,000	-	-	7,414	7,414	8,000	
OT Holiday Wages	10,211	11,000	-	11,000	6,925	9,778	2,853	11,000	
TOTAL OVERTIME (See Page 8)	**79,301**	**75,000**	**(16,600)**	**91,600**	**76,779**	**69,462**	**(7,317)**	**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: $ 389,319,170
(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: $ 388,836,470
(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: *1/3/2024* for budget/fiscal year *2024* .
(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]	12.323	mills	$ 4,791,631.82
2.	**<Minus>** Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	(3.354)	mills	$ (1,304,157.52)
	SUBTOTAL FOR GENERAL OPERATING:	8.969	**mills**	$ 3,487,474.30
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]	0.023	mills	$ 8,943.24
7.	Other[N] (specify):	0.000	mills	$ -
		0.000	mills	$ -
	TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	8.992	**mills**	$ 3,496,417.54

Contact person: (print) Jon Erickson
Daytime phone: (970) 926-6060
Signed: [signature]
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 2024

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 2024:	$35,601.26
Term of Lease-Purchase agreement:	10 Years
Total maximum payment liability over the entire term	$356,012.60